District Name Fowler Elementary School District No.45 **County** Maricopa **Instructions** **CTD number** 070445000

FY 2027

State of Arizona

School District Annual Expenditure Budget

Districtwide Budget

Revised #1

Version

By the Governing Board

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

Proposed	June 9, 2026
Adopted	July 7, 2026
Revised	September 8, 2026
	Date

District website link of posted budget https://www.fesd.org/business-services

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 September 10, 2026.

Date

Superintendent signature

Business Manager signature

Dr. Michael Halpert, Superintendent

Superintendent name (typed name)

Gary R. Holland, Director of Finance

Business Manager name (typed name)

District contact employee: Gary R. Holland

Telephone: (623) 707-4522

Email: gholland@fesd.org

Revenues and property taxation

1. Total budgeted revenues for fiscal year 2026 $ 59,168,699
2. Estimated revenues by source for fiscal year 2027 (excluding property taxes)

Local	1000	$ 5,383,880
Intermediate	2000	$
State	3000	$ 23,295,287
Federal	4000	$ 9,193,328
TOTAL		$ 37,872,495

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:	1.6455	1.5903
Secondary Tax Rates:		
M&O Override	0.7362	0.6976
Special Program Override		
Capital Override		0.2298
Class A Bonds		
Class B Bonds	0.6998	0.6541
CTED		
Desegregation		
Total Secondary Tax Rate	1.4360	1.5815

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 11)	$ 38,951,462	$ 1,000,000	$ 39,951,462
2. Unrestricted Capital Fund (from pages 4, lines 10-11 and 8, line 12)	$ 8,523,713	$ 2,500,000	$ 11,023,713
3. Federal projects other than Impact Aid (from budget, page 6, Federal Projects, minus 378 [lines 18 and 21])			$ 5,956,252
4. Total aggregate school district budget limit (sum of lines 1 through 3)			$ 56,931,427

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

1. Average salary of all teachers employed in FY 2027 (budget year)	$ 63,362
2. Average salary of all teachers employed in FY 2026 (prior year)	$ 63,362
3. Increase in average teacher salary from the prior year	$ 0
4. Percentage increase	0%

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

Comments on average salary calculation (optional): FY26 function/object 1000/6112,6113,6115,6122, total $11,429,960.68; Plus 3300/6112,6115,6122 total $366,788.18 = $11,796,748.86. Divided by 186.18 FTEs (# of open and filled classroom teachers K-8 as of May 1, 2026). No salary increases have been approved for FY27.

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

Instructions **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.	158.06	158.06	11,166,387	3,385,486	341,626	816,250	150,000	15,794,384	15,859,749	0.4%	1.
2000 Support services												
2100 Students	2.	17.86	17.86	850,340	375,000	175,000	150,000	10,000	1,564,102	1,560,340	-0.2%	2.
2200 Instructional staff	3.	12.14	12.14	644,430	397,991	95,825	25,500	16,160	1,174,749	1,179,906	0.4%	3.
2300 General administration	4.	4.00	4.00	832,683	500,000	585,405	23,500	21,826	1,998,608	1,963,414	-1.8%	4.
2400 School administration	5.	19.00	19.00	1,434,004	967,730	50,000	35,000	2,500	1,946,340	2,489,234	27.9%	5.
2500 Central services	6.	12.00	12.00	819,853	563,448	684,791	1,958	2,953	2,111,807	2,073,003	-1.8%	6.
2600 Operation & maintenance of plant	7.	31.66	31.66	1,141,443	863,579	1,232,372	845,480	3,000	4,369,231	4,085,874	-6.5%	7.
2900 Other	8.	0.00	0.00	0	0	0	0	0	0	0	0.0%	8.
3000 Operation of noninstructional services	9.	0.00	0.00	0	0	0	0	0	0	0	0.0%	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.	0.00	0.00	0	0	5,640	0	900	450	6,540	1353.3%	11.
630 Other instructional programs	12.	0.00	0.00	0	0	0	0	0	0	0	0.0%	12.
700, 800, 900 Other programs	13.	2.00	2.00	166,874	56,673	0	0	0	224,579	223,547	-0.5%	13.
Regular education subsection subtotal (lines 1-13)	14.	256.72	256.72	17,056,014	7,109,907	3,170,659	1,897,688	207,339	29,184,250	29,441,607	0.9%	14.
200 and 300 Special education												
1000 Instruction	15.	67.19	67.19	2,421,757	356,709	1,995,448			4,511,706	4,773,914	5.8%	15.
2000 Support services												
2100 Students	16.	10.31	10.31	566,965	101,353	2,129,587		800	2,675,468	2,798,705	4.6%	16.
2200 Instructional staff	17.	0.00		1,500	0	0	0	0	2,238	1,500	-33.0%	17.
2300 General administration	18.	0.00		0	0	0	0	0	0	0	0.0%	18.
2400 School administration	19.	0.00		0	0	0	0	0	112	0	-100.0%	19.
2500 Central services	20.	0.00		0	0	0	0	0	17	0	-100.0%	20.
2600 Operation & maintenance of plant	21.	0.00		0	0	0	0	0	0	0	0.0%	21.
2900 Other	22.	0.00		0	0	0	0	0	0	0	0.0%	22.
3000 Operation of noninstructional services	23.	0.00		0	0	0	0	0	0	0	0.0%	23.
Subtotal (lines 15-23)	24.	77.50	77.50	2,990,222	458,062	4,125,035	0	800	7,189,541	7,574,119	5.3%	24.
400 Pupil transportation	25.	28.76		983,144	160,030	142,404	345,298	10,000	1,652,369	1,640,876	-0.7%	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.	3.76	3.76	230,445	64,415				295,374	294,860	-0.2%	29.
Budgeted expenditures (lines 14, and 24-29)	30.	366.74	337.98	21,259,825	7,792,414	7,438,098	2,242,986	218,139	38,321,534	38,951,462	1.6%	30.
Maintained for spending after FY 2027 (budgeted carryforward)	31.								1,000,000	1,000,000		31.
Total budget limit expenditures (lines 30-31) (Cannot exceed page 7, line 11)	32.	366.74	337.98	21,259,825	7,792,414	7,438,098	2,242,986	218,139	39,321,534	39,951,462	1.6%	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.

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Instructions

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	7,079,748	7,456,363	1.
2. Gifted education	1,540	1,540	2.
3. Remedial education	0		3.
4. ELL incremental costs	108,253	116,216	4.
5. ELL compensatory instruction	0		5.
6. Vocational and technical education (non-CTED)	0		6.
7. Career education (non-CTED)	0		7.
8. Career technical education (CTED)	0		8.
9. Total (lines 1 through 8 must equal total of line 24, page 1)	7,189,541	7,574,119	9.
10. IEP required pupil transportation costs coded within Program 400	375,071	381,208	10.

Proposed ratios for special education

(A.R.S. §§15-903.E.1 and 15-764.A.5)

Teacher-pupil 1 to 24

Staff-pupil 1 to 12

Expenditures budgeted for audit services

M&O Fund -nonfederal	**6350**	41,500
All funds - federal	*6330*	3,500

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) $ 25,000

(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)]

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Fund 010 (CSF)

Classroom Site Fund (CSF) and CSF Budget Limit (A.R.S. §§ 15-977 and 15-978)

Instructions

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.	3,403,809	1,336,791	200,000	465,000	150,000	10,000	4,894,472	5,565,600	13.7%	1.
2100 Support services - students	2.	84,775	22,000	1,200	5,000		2,000	41,135	114,975	179.5%	2.
2200 Support services - instructional staff	3.	282,000	62,000	14,000	25,000		2,000	354,261	385,000	8.7%	3.
2300 Support services - general administration	4.							0	0	0.0%	4.
2500 Central services	5.							0	0	0.0%	5.
3300 Community services operations	6.	50,000	20,000					19,687	70,000	255.6%	6.
4000 Facilities acquisition and construction	7.							0	0		7.
5000 Debt service	8.							115,000	0		8.
Budgeted expenditures (lines 1-8)	9.	3,820,584	1,440,791	215,200	495,000	150,000	14,000	5,424,555	6,135,575	13.1%	9.
Maintained for spending after FY 2027 (budgeted carryforward)	10.							2,000,000	2,000,000		10.
Total budget limit expenditures (lines 9-10)	11.	3,820,584	1,440,791	215,200	495,000	150,000	14,000	7,424,555	8,135,575	9.6%	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.	7,424,555
FY 2026 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	13.	2,593,967
Unexpended budget balance (line 12 minus 13)	14.	4,830,588
Interest earned in the Classroom Site Fund in FY 2026	15.	73,011
FY 2027 Classroom Site Fund allocation, provided by ADE based on: $883	16.	3,231,976
Adjustments to FY 2027 Classroom Site Fund budget limit (1)	17.	
FY 2027 Classroom Site Fund budget limit (Sum of lines 14 through 17) (2)	18.	8,135,575

(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

Instructions

Expenditures		Rentals 6440	Library books, textbooks, & instructional aids (2) 6641-6643	Short-term noninstructional software subscription 6655	Property (2) 6700	Redemption of principal (3) 6831, 6832, 6833	Interest (4) 6841, 6842, 6843, 6850	All other object codes (excluding 6900)	Totals Prior FY 2026	Budget FY 2027	% Increase/ Decrease	
Unrestricted Capital Outlay override (1)	1.		500,000	500,000	250,000				0	1,250,000		1.
Unrestricted Capital Outlay Fund 610 (6)												
1000 Instruction	2.		3,160,176		1,399,607				3,718,916	4,559,783	22.6%	2.
2000 Support services												
2100, 2200 Students and instructional staff	3.		1,093,589	402,825	206,000				1,604,431	1,702,414	6.1%	3.
2300, 2400, 2500, 2900 Administration	4.			300,000	100,000				328,500	400,000	21.8%	4.
2600 Operation & maintenance of plant	5.			100,000	266,000				311,607	366,000	17.5%	5.
2700 Student transportation	6.			100,000	100,000				150,679	200,000	32.7%	6.
3000 Operation of noninstructional services (5)	7.			25,000	50,000				62,737	75,000	19.5%	7.
4000 Facilities acquisition and construction	8.				100,000			1,045,516	684,778	1,145,516	67.3%	8.
5000 Debt service	9.					75,000			63,784	75,000	17.6%	9.
Budgeted expenditures (lines 2-9)	10.	0	4,253,765	927,825	2,221,607	75,000	0	1,045,516	6,925,432	8,523,713	23.1%	10.
Maintained for spending after FY 2027 (budgeted carryforward)	11.								2,500,000	2,500,000		11.
Total budget limit expenditures (lines 10-11) (Cannot exceed page 8, line 12)	12.	0	4,253,765	927,825	2,221,607	75,000	0	1,045,516	9,425,432	11,023,713	17.0%	12.

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.

(2) Detail by object code:

	Unrestricted Capital Outlay
6641 Library books	$ 1,000,000
6642 Textbooks	3,000,000
6643 Instructional aids	253,765
673X Furniture and equipment	1,646,607
673X Vehicles	75,000
673X Tech hardware & software	500,000

(3) Includes principal on Capital Equity Fund loans of ________, principal on leases of $ 50,000, and principal on bonds of ________.

(4) Includes interest on Capital Equity Fund loans of ________, interest on leases of ________, and interest on bonds of ________.

(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)] $ 55,890

(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. $ -

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

Instructions		Unrestricted Capital Outlay Fund 610		Bond Building Fund 630		New School Facilities Fund 695		Adjacent Ways Fund 620 (2)		
Expenditures		Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	
Total fund expenditures	1.	6,925,432	8,523,713	6,020,000	8,378,277	0	0	0		1.
Select object codes detail (1)										
6150 Classified salaries	2.	0		0		0	0	0	0	2.
6200 Employee benefits	3.	0		0		0	0	0	0	3.
6450 Construction services	4.	584,778	400,000	5,000,000	6,358,277	0	0	108,436	112,430	4.
6655 Short-term noninstructional software subscription	5.	422,886	500,000	0		0	0	0	0	5.
6710 Land and improvements	6.	0		0		0	0	0	0	6.
6720 Buildings and improvements	7.	5,407,359	5,337,106	0	1,000,000	0	0	0	0	7.
673X Furniture and equipment	8.	353,663	1,646,607	0		0	0	0	0	8.
673X Vehicles	9.	42,283	75,000	0		0	0	0	0	9.
673X Technology hardware & software	10.	50,679	500,000	1,000,000	1,000,000	0	0	0	0	10.
6831, 6832, 6833 redemption of principal	11.	63,784	65,000	0		0	0	0	0	11.
6841, 6842, 6843, 6850, 6860 Interest and debt-issuance costs	12.	0	0	20,000	20,000	0	0	0	0	12.
Total (lines 2-12)	13.	6,925,432	8,523,713	6,020,000	8,378,277	0	0	108,436	112,430	13.
Total amounts reported on lines 2-12 above for:										
Renovation	14.	1,977,873	2,000,000	5,000,000	6,358,277			108,436	112,430	14.
New construction	15.	0		0		0	0	0	0	15.
Other	16.	4,947,559	6,523,713	1,020,000	2,020,000	0	0	0	0	16.
Total (lines 14-16, must equal line 13)	17.	6,925,432	8,523,713	6,020,000	8,378,277	0	0	108,436	112,430	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 ________

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Special projects

Instructions

Federal projects FTE & expenditures

		FTE Prior FY	FTE Budget FY	Total all functions Prior FY	Total all functions Budget FY	
1.	100-130 ESEA Title I - Helping Disadvantaged Children	16.93		2,876,069	1,432,366	1.
2.	140-150 ESEA Title II - Prof. Dev. and Technology	0.95		590,031	226,132	2.
3.	160 ESEA Title IV - 21st Century Schools	0.00		755,650	549,755	3.
4.	170-180 ESEA Title V - Promote Informed Parent Choice	0.00		0	0	4.
5.	190 ESEA Title III - Limited Eng. & Immigrant Students	0.00		197,880	115,528	5.
6.	200 ESEA Title VII - Indian Education	0.00		0	0	6.
7.	210 ESEA Title VI - flexibility and accountability	0.00		0	0	7.
8.	220 IDEA Part B	3.52		923,436	749,401	8.
9.	230 Johnson-O'Malley	0.00		0	0	9.
10.	240 Workforce Investment Act	0.00		0	0	10.
11.	250 AEA - Adult Education	0.00		0	0	11.
12.	260-270 Vocational Education - Basic Grants	0.00		0	0	12.
13.	280 ESEA Title X - Homeless Education	0.00		0	16,185	13.
14.	290 Medicaid Reimbursement	0.00		280,000	280,000	14.
15.	349 National Forest Fees	0.00		0	0	15.
16.	353 Taylor Grazing Fees	0.00		0	0	16.
17.	374 E-Rate	0.00		193,100	429,859	17.
18.	378 Impact Aid	0.00		0	0	18.
19.	300-399 Other Federal projects	34.24		2,203,187	2,157,026	19.
20.	699 Federal Impact Aid (construction)	0.00		0	0	20.
21.	Total Federal project funds (lines 1-20)	55.64	0.00	8,019,353	5,956,252	21.
	State projects FTE & expenditures					
22.	400 Vocational education	0.00		0	0	22.
23.	410 Early Childhood Block Grant	0.00		0	0	23.
24.	420 Ext. school yr. - pupils with disabilities	0.00		0	0	24.
25.	425 Adult basic education	0.00		0	0	25.
26.	430 Chemical abuse prevention programs	0.00		0	0	26.
27.	435 Academic contests	0.00		0	0	27.
28.	450 Gifted education	0.00		0	0	28.
29.	456 College credit exam incentives	0.00		0	0	29.
30.	460 Environmental Special Plate	0.00		0	0	30.
31.	Other State projects	6.49		1,729,989	2,688,268	31.
32.	Total State project funds (lines 22-31)	6.49	0.00	1,729,989	2,688,268	32.
33.	Total special projects (lines 21 and 32)	62.13	0.00	9,749,342	8,644,520	33.

Instructional Improvement Fund expenditures (020)

		Prior FY	Budget FY	
1.	Teacher compensation increases	84,678	100,444	1.
2.	Class size reduction	90,000	90,000	2.
3.	Dropout prevention programs (M&O purposes)	0	0	3.
4.	Instructional improvement programs (M&O purposes)	90,000	90,000	4.
5.	Total Instructional Improvement Fund (lines 1-4)	264,678	280,444	5.

Other funds expenditures

		Prior FY	Budget FY	
1.	050 County, City, and Town Grants	0	0	1.
2.	071 English Language Learner (1)	0	0	2.
3.	072 Compensatory Instruction (1)	0	0	3.
4.	500 School Plant (2)	161,504	163,849	4.
5.	510 Food Service	4,200,000	4,200,000	5.
6.	515 Civic Center	88,724	112,249	6.
7.	520 Community School	7,072	9,480	7.
8.	525 Auxiliary Operations	8,260	8,662	8.
9.	526 Extracurricular Activities Fees Tax Credit	151,427	142,158	9.
10.	530 Gifts and Donations	108,530	122,350	10.
11.	535 Career & Technical Education Projects	0	0	11.
12.	540 Fingerprint	0	0	12.
13.	545 School Opening	0	0	13.
14.	550 Insurance Proceeds	187,406	187,406	14.
15.	555 Textbooks	45,082	45,423	15.
16.	565 Litigation Recovery	30,551	30,819	16.
17.	570 Indirect Costs	500,000	397,271	17.
18.	575 Unemployment Insurance	0	0	18.
19.	580 Teacherage	0	0	19.
20.	585 Insurance Refund	83	83	20.
21.	590 Grants and Gifts to Teachers	36,044	36,175	21.
22.	595 Advertisement	0	0	22.
23.	596 Career Technical Education	0	0	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	0	0	28.
29.	686 Emergency Deficiencies Correction	51,875	53,785	29.
30.	691 Building Renewal Grant	1,495	1,550	30.
31.	700 Debt Service	3,700,000	3,940,292	31.
32.	720 Impact Aid Revenue Bond Debt Service	0	0	32.
33.	850 Student Activities	200,979	195,632	33.
34.	Other: 855 Employee Insurance	4,337,657	3,750,000	34.
	Internal Service Funds 950-989			
1.	9___ Self-Insurance	0	0	1.
2.	955 Intergovernmental Agreements	13,464	13,463	2.
3.	9__ OPEB	0	0	3.
4.	951_Transportation Services	192,668	231,747	4.

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

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

District name Fowler Elementary School District **County** Maricopa **CTD number** 070445000

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Calculation of FY 2027 General Budget Limit
(A.R.S. §15-947.C)

Instructions

Line	Description	Amount	A. Maintenance and Operation	B. Unrestricted Capital Outlay
*1.	FY 2027 Revenue Control Limit (RCL) (from BSA55 tab, page 3)	$ 25,024,503	$ 25,024,503	$ 0
*2. (a)	FY 2027 district additional assistance (DAA) (from BSA55 tab, page 4)	$ 1,733,763		
(b)	DAA adjustment (from BSA55 tab, page 4)	$ 0		
(c)	Total DAA (line 2.a plus 2.b)	$ 1,733,763		1,733,763
*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		3,794,296	
(b)	Unrestricted Capital Outlay			1,250,000
(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			
(b)	Other Arizona districts			
(c)	Out-of-state districts and other governments			
(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)		11,130,613	
(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)		2,050	
(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)			
*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			
(c)	Increase for Energy and Water Savings Fund transfer to M&O			
(d)	Noncompliance adjustment			
(e)	ADM/Transportation audit adjustment			
(f)	Other:			
10.	Estimated Allocation of Additional Funding (Laws 2026, Ch. 126, §31)			
(a)	State aid supplement			
(b)	Onetime district additional assistance supplement			
(c)	Onetime FRPL group B weight supplement			
11.	FY 2027 General Budget Limit (column A, lines 1 through 10) (A.R.S. §15-905.F) (page 1, line 32 cannot exceed this amount)		$ 39,951,462	
12.	Total amount to be used for capital expenditures (column B, lines 1 through 10) (A.R.S. §15-905.F) (to page 8, line 11)			$ 2,983,763

* 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	Fowler Elementary School District No	**County**	Maricopa	**CTD number**	070445000
Instructions				**Version**	Revised #1

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)	$	9,425,432
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)	$	9,425,432
4. Total budget limit expenditures in Fund 610 in FY 2026 (from FY 2026 latest revised budget, page 4, line 12)	$	9,425,432
5. Lesser of line 3 or the sum of line 4 and any positive adjustment on line 2	$	9,425,432
6. FY 2026 Fund 610 actual expenditures (for budget adoption use actual expenditures to date plus estimated expenditures through fiscal year-end.)	$	1,604,158
7. Unexpended budget balance in Fund 610 (line 5 minus 6) If negative, use zero in calculation, but show negative amount here in parentheses.	$	7,821,274
8. Interest earned in Fund 610 in FY 2026	$	218,676
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 12)	$	2,983,763
12. FY 2027 Unrestricted Capital Budget Limit (lines 7 through 11) (1)	$	11,023,713

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

District name Fowler Elementary School District No.45 **County** Maricopa **CTD number** 070445000 **Version** Revised #1

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)

Instructions

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								0	0	0.0%	1.
2000 Support services													
2100 Students	2.	0.00								0	0	0.0%	2.
2200 Instructional staff	3.	0.00								0	0	0.0%	3.
2300 General administration	4.	0.00								0	0	0.0%	4.
2400 School administration	5.	0.00								0	0	0.0%	5.
2500 Central services	6.	0.00								0	0	0.0%	6.
2600 Operation & maintenance of plant	7.	0.00								0	0	0.0%	7.
2700 Student transportation	8.	0.00								0	0	0.0%	8.
2900 Other	9.	0.00								0	0	0.0%	9.
Total (lines 1-9) (to Budget, Page 6, Other funds, line 2)	10.	0.00	0.00	0	0	0	0		0	0	0	0.0%	10.
Compensatory Instruction Fund 072 (A.R.S. §15-756.11)													
1000 Instruction	11.	0.00								0	0	0.0%	11.
2000 Support services													
2100 Students	12.	0.00								0	0	0.0%	12.
2200 Instructional staff	13.	0.00								0	0	0.0%	13.
2300 General administration	14.	0.00								0	0	0.0%	14.
2400 School administration	15.	0.00								0	0	0.0%	15.
2500 Central services	16.	0.00								0	0	0.0%	16.
2600 Operation & maintenance of plant	17.	0.00								0	0	0.0%	17.
2700 Student transportation	18.	0.00								0	0	0.0%	18.
2900 Other	19.	0.00								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 Revised Expenditure Budget

CTD number 070445000
Version Revised #1

I certify that the budget of Fowler Elementary School District, Maricopa County for fiscal year 2027 was officially revised by the Governing Board on, September 8, 2026, and that the complete Revised Expenditure Budget may be reviewed by contacting Gary R. Holland at the District office, telephone (623) 707-4522 during normal business hours.

Instructions

President of the Governing Board

1. Average daily membership:

	2025 ADM	Prior year 2026 ADM	Budget year 2027 ADM
Attending	3,418.6182	3,155.4520	3,155.4520

2. Tax rates:

	Prior FY	Est. Budget FY
Primary rate (equalization formula funding and budget add-ons not required to be in secondary rate)	1.6455	1.5903
Secondary rate (voter-approved overrides, bonds, and career technical education districts, and desegregation, if applicable)	1.4360	1.5815

3. Budgeted expenditures and budget limits:

	Budgeted expenditures	Budgeted carryforward	Budget limit
Maintenance & Operation Fund	38,951,462	1,000,000	39,951,462
Classroom Site Fund	6,135,575	2,000,000	8,135,575
Unrestricted Capital Outlay Fund	8,523,713	2,500,000	11,023,713

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

1. Average salary of all teachers employed in FY 2027 (budget year)	63,362
2. Average salary of all teachers employed in FY 2026 (prior year)	63,362
3. Increase in average teacher salary from the prior year	0
4. Percentage increase	0%

Comments on average salary calculation (optional): FY26 function/object 1000/6112,6113,6115,6122, total $11,429,960.68; Plus 3300/6112,6115,6122 total $366,788.18 = $11,796,748.86. Divided by 186.18 FTEs (# of open and filled classroom teachers K-8 as of May 1, 2026). No salary increases have been approved for FY27.

Maintenance and Operation expenditures

	Salaries and benefits		Other		TOTAL		% Inc./(Decr.) from
	Prior FY	Budget FY	Prior FY	Budget FY	Prior FY	Budget FY	prior FY
100 Regular education							
1000 Instruction	14,373,464	14,551,873	1,420,920	1,307,876	15,794,384	15,859,749	0.4%
2000 Support services							
2100 Students	1,007,600	1,225,340	556,502	335,000	1,564,102	1,560,340	-0.2%
2200 Instructional staff	845,774	1,042,421	328,975	137,485	1,174,749	1,179,906	0.4%
2300, 2400, 2500 Administration	4,441,211	5,117,718	1,615,544	1,407,933	6,056,755	6,525,651	7.7%
2600 Oper./maint. of plant	1,637,453	2,005,022	2,731,778	2,080,852	4,369,231	4,085,874	-6.5%
2900 Other	0	0	0	0	0	0	0.0%
3000 Oper. Of noninstructional services	0	0	0	0	0	0	0.0%
610 School-sponsored cocurric. activities	0	0	0	0	0	0	0.0%
620 School-sponsored athletics	0	0	450	6,540	450	6,540	1353.3%
630, 700, 800, 900 Other programs	224,579	223,547	0	0	224,579	223,547	-0.5%
Regular education subsection subtotal	22,530,081	24,165,921	6,654,169	5,275,686	29,184,250	29,441,607	0.9%
200 and 300 Special education							
1000 Instruction	2,674,055	2,778,466	1,837,651	1,995,448	4,511,706	4,773,914	5.8%
2000 Support services							
2100 Students	568,974	668,318	2,106,494	2,130,387	2,675,468	2,798,705	4.6%
2200 Instructional staff	1,761	1,500	477	0	2,238	1,500	-33.0%
2300, 2400, 2500 Administration	0	0	129	0	129	0	-100.0%
2600 Oper./maint. of plant	0	0	0	0	0	0	0.0%
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	3,244,790	3,448,284	3,944,751	4,125,835	7,189,541	7,574,119	5.3%
400 Pupil transportation	1,142,921	1,143,174	509,448	497,702	1,652,369	1,640,876	-0.7%
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	295,374	294,860	0	0	295,374	294,860	-0.2%
Budgeted expenditures	27,213,166	29,052,239	11,108,368	9,899,223	38,321,534	38,951,462	1.6%
Maintained for spending after FY 2027 (budgeted carryforward)					1,000,000	1,000,000	
Total budget limit expenditures	27,213,166	29,052,239	11,108,368	9,899,223	39,321,534	39,951,462	1.6%

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

CTD number 070445000
Version Revised #1

Total expenditures by fund				
Fund	Budgeted expenditures		$ Increase/(Decrease) from prior FY	% Increase/(Decrease) from prior FY
	Prior FY	Budget FY		
Maintenance & Operation	38,321,534	38,951,462	629,928	1.6%
Instructional Improvement	264,678	280,444	15,766	6.0%
English Language Learner	0	0	0	0.0%
Compensatory Instruction	0	0	0	0.0%
Classroom Site	5,424,555	6,135,575	711,020	13.1%
Federal Projects	8,019,353	5,956,252	(2,063,101)	-25.7%
State Projects	1,729,989	2,688,268	958,279	55.4%
Unrestricted Capital Outlay	6,925,432	8,523,713	1,598,281	23.1%
New School Facilities	0	0	0	0.0%
Adjacent Ways	0	0	0	0.0%
Debt Service	3,700,000	3,940,292	240,292	6.5%
School Plant Fund	161,504	163,849	2,345	1.5%
Auxiliary Operations	8,260	8,662	402	4.9%
Bond Building	6,020,000	8,378,277	2,358,277	39.2%
Food Service	4,200,000	4,200,000	0	0.0%
Other	5,953,057	5,329,591	(623,466)	-10.5%

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	7,079,748	7,456,363
Gifted education	1,540	1,540
Remedial education	0	0
ELL incremental costs	108,253	116,216
ELL compensatory instruction	0	0
Vocational and technical education (non-CTED)	0	0
Career education (non-CTED)	0	0
Career technical education (CTED)	0	0
Total	7,189,541	7,574,119

Proposed staffing summary				
Staff type	Purchased services personnel FTE	Employee FTE	Total FTE	Staff-pupil ratio
Certified --				
Superintendent, principals, other administrators	0	21	21	1 to 150
Teachers	12	137	149	1 to 21
Other	25	30	55	1 to 57
Subtotal	37	188	225	1 to 14
Classified --				
Managers, supervisors, directors	0	22	22	1 to 143
Teachers aides	2	93	95	1 to 33
Other	9	155	164	1 to 19
Subtotal	11	270	281	1 to 11
Total	48	458	506	1 to 6
Special education --				
Teacher	5	19	24	1 to 24
Staff	19	40	59	1 to 12

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	0	0
515 Civic Center	88,724	112,249
520 Community School	7,072	9,480
526 Extracurricular Activities Fees Tax Credit	151,427	142,158
530 Gifts and Donations	108,530	122,350
535 Career & Technical Education Projects	0	0
540 Fingerprint	0	0
545 School Opening	0	0
550 Insurance Proceeds	187,406	187,406
555 Textbooks	45,082	45,423
565 Litigation Recovery	30,551	30,819
570 Indirect Costs	500,000	397,271
575 Unemployment Insurance	0	0
580 Teacherage	0	0
585 Insurance Refund	83	83
590 Grants and Gifts to Teachers	36,044	36,175
595 Advertisement	0	0
596 Career Technical Education	0	0
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	0	0
686 Emergency Deficiencies Correction	51,875	53,785
691 Building Renewal Grant	1,495	1,550
720 Impact Aid Revenue Bond Debt Service	0	0
850 Student Activities	200,979	195,632
Other: 855 Employee Insurance	4,337,657	3,750,000
9___ Self-Insurance	0	0
955 Intergovernmental Agreements	13,464	13,463
9__ OPEB	0	0
951_Transportation Services	192,668	231,747
Total	5,953,057	5,329,591

District name Fowler Elementary School District No.45 **CTD number** 070445000

Instructions **Version** Revised #1

FY 2027 Truth in Taxation Work Sheet (A.R.S. Section 15-905.01)

1.	FY 2027 Truth in Taxation base limit (from FY 2026 TNT work sheet, line 3 + line 11)		$ 1	
2.	Deduction for discontinued programs	No budget on lines 4 - 7 below. Click here for Instructions		
3.	Adjusted FY 2027 TNT base limit		$ 1	

FY 2027 Budgeted expenditures

			Primary property tax rate related to budgeted expenditures
4.	Desegregation (no longer a primary levy, must be zero)	$ 0	
5.	Dropout prevention (from page 1, line 27)	0	
6.	Joint career and technical education and vocational education center	0	
7.	Small school adjustment (from page 7, line 4, columns A and B)	$ 0	

Adjustments for FY 2026 expenditures

8. Desegregation, dropout prevention, and joint career and technical education and vocational education center
   a. FY 2026 Total actual expenditures for programs above $
   b. Sum of FY 2026 original budget amounts for programs above (from FY 2026 TNT work sheet, sum of lines 4, 5, and 6) 0
   c. Expenditures over/(under) original budget (line 8.a minus line 8.b) $ 0
9. Small school adjustment
   a. FY 2026 final budget for small school adjustment $
   b. FY 2026 original budget for small school adjustment (from FY 2026 TNT work sheet, line 7) $ 0
   c. Amount over/(under) budget for small school adjustment (line 9.a minus line 9.b) $ 0
10. Total (add lines 4 through 7 and line 8.c. and line 9.c.) $ 0
11. Excess over Truth in Taxation limit (1) (Line 10 minus line 3. If negative, enter zero.) $ 0

12. Amount to be levied in FY 2027 for Adjacent Way pursuant to A.R.S. §15-995 (from page 5, footnote 2) (1) $ 0
13. Amount to be levied in FY 2027 for liabilities in excess of the budget pursuant to A.R.S. §15-907 (1) $

Calculations for Truth in Taxation notice

A.	Sum of lines 11, 12, and 13	$ 0
B.1.	Current assessed value	$
B.2.	(Line 3 divided by line B.1) x $10,000	$ (2)
C.1.	Sum of lines 3, 11, 12, and 13	$ 1
C.2.	(Line C.1 divided by line B.1) x $10,000	$ (2)

(1) If an amount on line 11, 12, or 13 is greater than zero, the district must publish a Truth in Taxation hearing notice as described in A.R.S. §15-905.01.

(2) $10,000 is used in these calculations to determine the amounts to include on the Truth in Taxation hearing notice for a $100,000 home, as property taxes on residential properties are levied at 10% of the assessed valuation per A.R.S. §42-15003.

District name Fowler Elementary School District No.45 **CTD number** **070445000**

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.

Instructions	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	14,400,407	7,364,880	858,603	0	5,913,695	108,436	53,370	4,889,481	1,997,843	3,281,283	238,291	0	0	215,343	39,321,632
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 beginning fund balance adjustments: ____________________	0	0	0	0	0	0	0	0	16,032	0	0	0	0	0	16,032
(b) FY 2026 revenues and other financing sources	31,806,435	222,425	320,650	0	5,979,080	3,994	1,965	3,548,333	6,206,434	4,040,467	3,913,627	0	0	31,004	56,074,414
(c) FY 2026 expenditures and other financing uses	28,188,871	1,604,158	452,799	0	3,463,348	0	0	2,593,967	6,248,193	3,400,758	211,625	0	0	1,136	46,164,855
3. Estimated FY 2026 ending fund balance	18,017,971	5,983,147	726,454	0	8,429,427	112,430	55,335	5,843,847	1,972,116	3,920,992	3,940,293	0	0	245,211	49,247,223
(a) Nonspendable	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(b) Restricted	0	0	0	0	0	0	0	3,843,847	1,956,084	3,920,992	3,940,293	0	0	0	13,661,216
(c) Committed	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(d) Assigned	17,017,971	3,483,147	726,454	0	7,429,427	112,430	55,335	0	0	0	0	0	0	245,211	29,069,975
(e) Unassigned	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
(f) Total (amount must agree to line 3 above)	17,017,971	3,483,147	726,454	0	7,429,427	112,430	55,335	3,843,847	1,956,084	3,920,992	3,940,293	0	0	245,211	42,731,191
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	0	0		0				0	0						0
(c) Planned to be spent in FY 2027	17,017,971	3,483,147	726,454	0	7,429,427	112,430	55,335	3,843,847	1,956,084	3,920,992		0	0	245,211	38,790,898
(d) Maintained for spending after FY 2027	1,000,000	2,500,000	0	0	1,000,000	0	0	2,000,000	0	0	3,940,293	0	0	0	10,440,293
(e) Total (amount must agree to line 3 above)	18,017,971	5,983,147	726,454	0	8,429,427	112,430	55,335	5,843,847	1,956,084	3,920,992	3,940,293	0	0	245,211	49,231,191

B. Comments (optional)

None.

District name Fowler Elementary School District No.45 | County Maricopa | CTD number 070445000 | Version Revised #1

Instructions

Data entry sheet

FY 2027 Legislative amounts

Base level amount (A.R.S. §15-901, as amended by Laws 2026, Ch. 135, §2)	$	5,215.53
State support level per route mile (A.R.S. §15-945, as amended by Laws 2026, Ch. 135, §3)		
0.5 mile or less **OR** more than 1.0 mile	$	3.07
More than 0.5 mile through 1.0 mile	$	2.52
Qualifying tax rate for elementary or secondary (CTEDs use 0.05) (A.R.S. §41-1276, as amended by Laws 2026, Ch. 135, §5)		1.5128
Classroom Site Fund allocation (March 30, 2026, JLBC CSF estimates memorandum)	$	883.00

District information

SELECT from dropdown

Student information systems (SIS) vendor	PowerSchool (PowerSchool)
Accounting information system	Infinite Visions
Bookstore cash receipting system	InTouch Pay
UCO Fund type	General

Unweighted student count

All districts must complete lines 1 through 6 below.

Prior years ADM amounts (lines 1 and 2) are used to calculate district additional assistance (DAA), including DAA growth factor if applicable, in accordance with A.R.S. §15-961. Estimated current year ADM (lines 3 through 6) is used to calculate the Group A weighted student count included in the Base Support Level calculation on the BSA55 tab, page 2.

Check box for type 03 districts that educate high school students. ☐

	Prior years ADM (A.R.S. §§15-901 and 15-961)	PSD	K-8	9-12	Total
1.	FY 2025 100th-Day ADM				3,418.6182
2.	FY 2026 100th-Day ADM	25.7118	3,129.7402		3,155.4520
	Current year ADM (A.R.S. §§15-943 and 15-808)				
3.	FY 2027 Estimated non-AOI student count	25.7118	3,129.7402		3,155.4520
4.	FY 2027 Estimated AOI full-time student count				0.0000
5.	FY 2027 Estimated AOI part-time student count				0.0000
6.	Total FY 2027 estimated student count	25.7118	3,129.7402	0.0000	3,155.4520

Student count by category

Student counts used to calculate the Group B weighted add-on count used in calculating the Base Support Level.

		Non-AOI student count	AOI Full-time student count	AOI Part-time student count
7.	ELL	840.9151		
8.	K-3	1,287.0637		
9.	K-3 (Reading)	0.0000		
10.	HI	1.7900		
11.	MD-R, A-R, and SID-R	27.4650		
12.	MD-SC, A-SC, and SID-SC	63.2226		
13.	MD-SSI	0.0000		
14.	OI-R	1.0000		
15.	OI-SC	5.7000		
16.	P-SD	9.0568		
17.	DD*, ED, MIID, SLD, SLI*, and OHI	308.2156		
18.	ED-P	0.3800		
19.	MOID	1.8400		
20.	VI	1.0550		
21.	FRPL	3,037.8451		
22.	G	26.0000		
23.	Total add-on count (lines 7 through 22)	5,611.5489	0.0000	0.0000

**School aged students only*

Adjustments to base support level/base revenue control limit (A.R.S. §15-944.E)

1.	K-8 ☐ 9-12 ☐ Check box(es) if the district's schools are designated as small isolated by the State Board of Education. (A.R.S. §15-901)	
2.	☐ Check box if the district has been approved to provide at least 200 days of instruction by ADE. (A.R.S. §15-902.04)	
3.	Adjusted FY 2027 base level amount	$5,215.53
4.	Actual Teacher Experience Index (TEI) from FY 2026 Teacher Experience Report (if actual TEI is less than 1.0000 use 1.0000) (A.R.S. Section 15-941)	1.0000
5.	FY 2025 actual non-federal audit expenditures from all funds (A.R.S. Section 15-914.F)	$40,500.00
6.	FY 2025 actual federal audit expenditures from all funds	$3,500.00
7.	FY 2025 actual total audit expenditures from all funds (line 5 plus line 6)	$44,000.00

Transportation (A.R.S. §§15-816.01, 15-945, and 15-946)

1.	FY 2026 Approved daily route miles	861.00
2.	Number of eligible students transported in FY 2026	1,102.00
3.	FY 2026 Annual expenditure for bus tokens	$0.00
4.	FY 2026 Annual expenditure for bus passes	$0.00
5.	Actual route miles traveled in July and August 2025 to transport pupils w/disabilities for extended school year	667.00
6.	Estimated route miles traveled in June 2026 to transport pupils w/disabilities for extended school year	3,263.00

Other information

1.	Capital transportation adjustment (A.R.S. §15-963.B)	
a.	PSD	
b.	K-8	
c.	9-12	
2.	Adjustment for remote instructional time calculated by ADE (A.R.S. §15-901.08, leave blank for budget adoption)	
3.	Consolidation/unification increase for transitional costs incurred in first year (A.R.S. §§15-912 and 15-912.01)	
4.	CTED 9th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
5.	CTED continuation 13th grade funding adjustment [(A.R.S. §15-393(X) through (Z), leave blank for budget adoption]	
6.	Other BSL adjustment 1	
7.	Other BSL adjustment 2	

Assessed property valuations

8.	2026 Primary net assessed valuation (AV)	$533,584,960
9.	2026 Primary net assessed valuation (AV2)	$0
10.	2026 Salt River Project (SRP) valuation	$10,318,000
11.	2026 Government Property Lease Excise Tax assessed valuation	

District name Fowler Elementary School District No.45 | County Maricopa | CTD number 070445000
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Instructions

Data entry sheet

Budget balance carryforward (A.R.S. §15-943.01)

12.	Adjustments to the General Budget Limit (from FY 2026 BUDG75, leave blank for budget adoption)	
13.	FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)	$28,188,870.96
14.	FY 2026 M&O Fund actual expenditures (if any) for:	
a.	Special program override	$0.00
b.	Desegregation (A.R.S. §15-910)	$0.00
c.	Dropout prevention programs	$0.00
d.	Joint career and technical education and vocational education center (A.R.S. §15-910.01)	$0.00
e.	Performance pay (A.R.S. §15-920)	$0.00
15.	Budget balance carryforward transferred to the School Opening Fund (if any)	$0.00

Districts receiving Federal Impact Aid revenues (A.R.S. §15-905.R):

16.	FY 2027 Impact Aid revenue	$0.00
17.	Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	$0.00
18.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL difference	$0.00
19.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes	$0.00
20.	FY 2026 Ending cash balance in the Impact Aid Fund	$0.00

TRCL/TSL difference $0.00

Districts operating under the provisions of the small school adjustment (A.R.S. §15-949):

21. ☐ Check box if the district previously operated under a small school adjustment and no longer qualifies based on current year ADM. The phase down limit for an override election pursuant to A.R.S. §15-481 is shown in the appropriate section of the Calculations page. If this box is checked, the district must complete line 22 below.

22.	Enter the fiscal year that the district exceeded the allowable student counts for the first time. (A.R.S. §15-949.C and .E) FY	
23.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	$0.00

Districts needing BSL adjustment due to tuition loss (A.R.S. §§15-954 and 15-902.01):

Only complete this section if the district receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

24.	Base year - the fiscal year before the other district began to offer instruction FY	
25.	Base year attending ADM grades 9-12	
26.	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously	
27.	Tuition received in base year	
28.	Tuition received in fiscal year after base year	
29.	☐ Check box if the district lost student count resulting from the formation of a joint unified school district pursuant to A.R.S. §15-450	
30.	Additional number of tuitioned students lost in the second year after the base year (type 05 districts only)	
31.	Additional number of tuitioned students lost in the third year after the base year (type 05 districts only)	

Type 03 district information

1.	High school student count transported by district of residence to district of attendance (A.R.S. §15-961.D)	

Accommodation district (TYPE 01) information (A.R.S. §15-974)

1. ☐ Check box if the district offers instruction in grades 9-12. **Accommodation districts only.**

Only accommodation districts with a student count of **more** than 125 in grades K-8 **or** accommodation districts that offer instruction in grades 9-12 and have a student count of **more** than 100 in grades 9-12, should complete lines 2 through 4.

2.	Maintenance & Operation (M&O) Fund FY 2026 ending cash balance	
3.	10% of the FY 2027 RCL calculated using the district's 2026 ADM	
4.	Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	$

Instructions

Calculations

Calculation of support level weights (group A weights)

		Designated as isolated		Not designated as isolated	
		K-8	9-12	K-8	9-12
Student count 0.001-99.999					
Support level weight		1.559	1.669	1.399	1.559
Student count 100.000-499.999					
Student count constant		500.0000	500.0000	500.0000	500.0000
Student count	-	0.0000	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000	0.0000
Weight adjustment factor	x	0.0005	0.0005	0.0003	0.0004
Support level weight increase	=	0.0000	0.0000	0.0000	0.0000
Support level weight	+	1.358	1.468	1.278	1.398
Adjusted support level weight	=	0.0000	0.0000	0.0000	0.0000
Student count 500.000-599.999					
Student count constant		600.0000	600.0000	600.0000	600.0000
Student count	-	0.0000	0.0000	0.0000	0.0000
Difference	=	0.0000	0.0000	0.0000	0.0000
Weight adjustment factor	x	0.0020	0.0020	0.0012	0.0013
Support level weight increase	=	0.0000	0.0000	0.0000	0.0000
Support level weight	+	1.158	1.268	1.158	1.268
Adjusted support level weight	=	0.0000	0.0000	0.0000	0.0000
Student count 600.000 or more					
Support level weight				1.158	1.268
Career technical education district					
Support level weight (A.R.S. §15-943.02)					1.339

Other calculations

1. Portion of BSL/BRCL from total K-3 and total K-3 reading weighted student counts:

K-3	$ 402,763.05
K-3 Reading	$ 0.00

Calculation of district additional assistance (DAA) per student count amounts (A.R.S. §§15-961, as amended by Laws 2023, Ch. 142, §6; and 15-962.

Table to calculate DAA per student count

		K-8		9-12
1. FY 2027 Student count (2025 ADM): .001 - 99.999				
DAA per student count		$ 663.81		$ 732.87
2. FY 2027 Student count (2025 ADM): 100.000 - 499.999				
a. Student count constant		500.0000		500.0000
b. Student count	-	0.0000	-	0.0000
c. Difference	=	0.0000	=	0.0000
d. Weight adjustment factor	x	0.0003	x	0.0004
e. Support level weight increase	=	0.0000	=	0.0000
f. Support level weight	+	1.2780	+	1.3980
g. Adjusted support level weight	=	0.0000	=	0.0000
h. Support level amount	x	$ 474.47	x	$ 494.39
i. DAA per student count	=	$ 0.00	=	$ 0.00
3. FY 2027 Student count (2025 ADM): 500.000 - 599.999				
a. Student count constant		600.0000		600.0000
b. Student count	-	0.0000	-	0.0000
c. Difference	=	0.0000	=	0.0000
d. Weight adjustment factor	x	0.0012	x	0.0013
e. Support level weight increase	=	0.0000	=	0.0000
f. Support level weight	+	1.1580	+	1.2680
g. Adjusted support level weight	=	0.0000	=	0.0000
h. Support level amount	x	$ 474.47	x	$ 494.39
i. DAA per student count	=	$ 0.00	=	$ 0.00
4. FY 2027 Student count (2025 ADM): 600.000 or more and career technical education districts				
DAA per student count		$ 549.45		$ 600.86

Calculation of Maintenance and Operation (M&O) Fund budget balance carryforward (A.R.S. §15-943.01)

1. General Budget Limit (GBL) (from FY 2026 latest revised budget, page 7, line 11)		$ 39,321,534.00
2. Adjustments to the GBL (from FY 2026 BUDG75, amount will be zero for budget adoption)		$ 0.00
3. Adjusted GBL		$ 39,321,534.00
4. Total budget limit expenditures in the M&O Fund (from FY 2026 latest revised Budget, page 1, line 32, total budget year column)		$ 39,321,534.00
5. Adjustments to the GBL (from line 2)		$ 0.00
6. Adjusted budgeted expenditures		$ 39,321,534.00
7. Lesser of the adjusted GBL (line 3) or the adjusted budgeted expenditures (line 6)		$ 39,321,534.00
8. FY 2026 M&O Fund actual expenditures (from FY 2026 AFR, amount will be estimated for budget adoption)		$ 28,188,870.96
9. Budget balance (line 7 minus line 8) (if negative, zero is shown. Any negative amount is shown here in parentheses.)	$	$ 11,132,663.04

Note: For lines 10.a through 10.f the FY 2026 actual expenditures are deducted from the budget amount. If the result is negative, zero is shown.

10. FY 2026 Actual expenditures:	FY 2026 Budget		Actual		Unexpended Budget
a. Special program override	$ 0.00	-	$ 0.00	=	$ 0.00
b. Desegregation	$ 0.00	-	$ 0.00	=	$ 0.00
c. Dropout prevention programs	$ 0.00	-	$ 0.00	=	$ 0.00
d. Joint career and technical education and vocational education center	$ 0.00	-	$ 0.00	=	$ 0.00
e. Performance pay	$ 2,050.00	-	$ 0.00	=	$ 2,050.00
f. Total budget balance deductions (lines 10.a through 10.f)				=	$ 2,050.00
11. Budget balance after deductions (If negative, the district does not have any budget balance to carry forward.)					$ 11,130,613.04
12. Budget balance carryforward transferred to the School Opening Fund (not to exceed the lesser of line 11 or the FY 2026 M&O Fund ending cash balance)				-	$ 0.00
13. Actual budget balance carryforward to be used in M&O Fund (for GBL calculation on page 7, line 8.b)				=	$ 11,130,613.04

14. Accommodation district cash balance carryforward				
a. M&O Fund cash balance as of June 30, 2026				$ 0.00
b. Actual budget balance carryforward			-	$ 0.00
c. Remaining M&O cash balance			=	$ 0.00
15. Accommodation district maximum RCL addition that may be authorized by County School Superintendent:				
a. The amount on line 14.c **or**		$ 0.00		
b. 10% of the FY 2027 RCL calculated using the district's 2026 ADM		$ 0.00		
c. Up to 5% of the FY 2027 RCL calculated pursuant to A.R.S. section 15-482.B	+	$ 0.00		
d. Result (line 15.b plus line 15.c)	=	$ 0.00		
e. The lesser of line 15.a or 15.d				$ 0.00

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Instructions

Calculations

Calculation of the amount available to be spent in the Impact Aid Fund (A.R.S. §15-905.R)

1.	FY 2027 Impact Aid revenue			$ 0.00
2.	Impact Aid revenue deposited in FY 2027 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments		-	$ 0.00
3.	TRCL/TSL difference	$ 0.00		
4.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line 3		-	$ 0.00
5.	Impact Aid revenue transferred in FY 2027 to the M&O Fund to reduce or eliminate taxes		-	$ 0.00
6.	FY 2026 Ending cash balance in the Impact Aid Fund		+	$ 0.00
7.	FY 2027 Amount available to be spent in the Impact Aid Fund (on page 6, Federal projects line 18)		=	$ 0.00

Calculation of small school adjustment phase down limit

Applies to any district that operated under the provisions of the small school adjustment (A.R.S. §15-949.A), and exceeded the allowable student counts for the first time before FY 2000. Districts that operated under the provisions of a small school adjustment and exceeded the allowable student counts for the first time after FY 1999, should refer to the next section to calculate their maximum override.

If in FY 2027, the K-8 student count is greater than 125 but less than 154, or the 9-12 student count is greater than 100 but less than 176, the district may continue to adopt a budget using a small school adjustment on page 7, line 4 of up to $50,000 without an election. OR If the district holds an override election as provided in A.R.S. Section 15-481, the district may include up to the amount calculated below on page 7, line 3(a). For purposes of small school adjustment, the FY 2027 student count is the 2026 ADM.

1. A district whose student count K-8 has exceeded 125 but is less than 154 may determine the small school adjustment phase down as follows:

a. Phase down base				$ 150,000.00
b. FY 2027 K-8 student count		0.0000		
c. Small school student count limit	-	125.0000		
d. Student count above the small school limit	=	0.0000		
e. Adjusted support level weight (See table I at right for calculation)	x	0.0000		
f. Weighted student count above small school limit	=	0.0000		
g. Base level amount	x	0.00		
h. Phase down reduction factor			-	$ 0.00
i. Grades K-8 small school adjustment phase down limit				$ 0.00

2. A unified or union high school district whose student count in grades 9-12 has exceeded 100 but is less than 176 may determine the small school adjustment phase down as follows:

a. Phase down base				$ 350,000.00
b. FY 2027 9-12 student count		0.0000		
c. Small school student count limit	-	100.0000		
d. Student count above the small school limit	=	0.0000		
e. Adjusted support level weight (See Table II at right for calculation)	x	0.0000		
f. Weighted student count above small school limit	=	0.0000		
g. Base level amount	x	0.00		
h. Phase down reduction factor			-	$ 0.00
i. Grades 9-12 small school adjustment phase down limit				$ 0.00

3.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	$ 0.00
4.	Allowable small school adjustment, subject to an election	$ 0.00
5.	10% of the District's total RCL	$ 0.00
6.	Maximum override, subject to an election (Greater of line 4 or line 5)	$ 0.00

Calculation of maximum override for a district no longer eligible for a small school adjustment

Applies to any district that operated under the provisions of a small school adjustment (A.R.S. §15-949.A) and exceeded the allowable student counts for the first time after FY 1999. Districts that operated under the provisions of the small school adjustment and exceeded the allowable student counts for the first time before FY 2000, should refer to the section above.

If in FY 2027, the K-8 student count is greater than 125 but less than 181, or the 9-12 student count is greater than 100 but less than 185, the district may hold an override election as provided in A.R.S. Section 15-481. The maximum amount the district may budget on budget, page 7, line 3(a), subject to an override election, is the amount calculated below. For purposes of small school adjustment, the FY 2027 student count is the 2026 ADM.

1. A district whose K-8 student count has exceeded 125, but is less than 181 may determine the maximum small school adjustment override as follows:

a. FY 2027 K-8 student count		0.0000	
b. Small school student count limit	-	125.0000	
c. Student count above the small school limit	=	0.0000	
d. Phase-down factor	x	0.0045	
e. Result	=	0.0000	
f. Maximum percent increase to apply to RCL (.35 minus line 1.e)	=	0.0000	
g. K-8 Revenue Control Limit	x	0.00	
h. K-8 Small school budget override limit (line 1.f x line 1.g) (If less than zero, zero is entered)			$ 0.00

2. A district whose 9-12 student count has exceeded 100, but is less than 185 may determine the maximum small school adjustment override as follows:

a. FY 2027 9-12 student count		0.0000	
b. Small school student count limit	-	100.0000	
c. Student count above the small school limit	=	0.0000	
d. Phase-down factor	x	0.0065	
e. Result	=	0.0000	
f. Maximum percent increase to apply to RCL (.65 minus line 2.e)	=	0.0000	
g. 9-12 Revenue Control Limit	x	0.00	
h. 9-12 Small school budget override limit (line 2.f x line 2.g) (If less than zero, zero is entered)			$ 0.00

3.	For unified districts that qualified for a phase down limit for K-8 or 9-12 but not both, enter 10% of the RCL attributable to the nonqualifying K-8 or 9-12 weighted student count as provided in A.R.S. §15-971(B)(2)(a).	$ 0.00
4.	Allowable small school adjustment, subject to an election (line 1.h plus line 2.h plus line 3)	$ 0.00
5.	10% of the District's total RCL	$ 0.00
6.	Maximum override, subject to an election (greater of line 4 or line 5)	$ 0.00

Calculation of adjustment for tuition loss and student revenue loss phase-down (A.R.S. §§15-954 and 15-902.01)

NOTE 1: This section is completed only if the district has indicated that it receives less tuition from a district which is inside or outside of this state because the district of residence began to offer instruction in one or more high school grade levels not previously offered.

1.	Base year attending ADM grades 9-12		0.00
2.	Factor of 5%	x	0.05
3.	ADM loss required to qualify	=	0.000
4.	Number of tuitioned students lost in the year after the base year due to district of residence offering instruction in grades 9-12 not offered previously		0.000

NOTE 2: If line 3 is greater than line 4, do not complete the rest of this section. District does not qualify for an increase in the base support level (BSL).

5.	Tuition received in base year					0.00
6.	Tuition received in fiscal year after base year				-	0.00
7.	Tuition loss (If result is less than zero, zero is entered)				=	0.00
8.	BSL adjustment for the first year after the base year	first year factor	x	0.75	=	0.00
9.	BSL adjustment for the second year after the base year	second year factor	x	0.50	=	0.00
10.	BSL adjustment for the third year after the base year	third year factor	x	0.25	=	0.00
11.	Increase in BSL for tuition loss adjustment (line 8 + line 9 + line 10)					0.00

NOTE 3: In addition to any adjustment for tuition loss received pursuant to A.R.S. §15-954, a district which loses students from its student count resulting from the formation of a joint unified school district (pursuant to A.R.S. §15-450) and does not receive tuition for those students for the budget year, may increase its BSL (A.R.S. §15-902.01).

12. A district which loses at least 500 students may increase the BSL:

a. By $650,000 for the first year of the loss.	$ 0.00
b. By $600,000 for the second year following the loss.	$ 0.00
c. By $500,000 for the third year following the loss.	$ 0.00
d. By $300,000 for the fourth year following the loss.	$ 0.00
e. By $100,000 for the fifth year following the loss.	$ 0.00

13. A union high school district may increase the BSL:

a. By $100,000 if it loses at least 50 students in the first year.	$ 0.00
b. By $200,000 if it loses an additional 50 students in the second year.	$ 0.00
c. By $325,000 if it loses an additional 50 students in the third year.	$ 0.00
d. By $200,000 in the fourth year if it was eligible for the third year loss.	$ 0.00
e. By $100,000 in the fifth year if it was eligible for the fourth year loss.	$ 0.00

Additional State Aid to Education (ASAE) information for Department of Revenue (A.R.S. §15-992)

1.	Dropout Prevention Program (from page 1, line 27)	$ 0.00
2.	Adjustment for tuition loss	$ 0.00
3.	Liabilities in excess of school budget (from TNT Work Sheet, line 13)	$ 0.00
4.	Vocational M&O expenses (from page 1, line 28)	$ 0.00
5.	Adjacent Ways (from TNT work sheet, line 12)	$ 0.00
6.	Phase down small school budget limit exemption (based on Calculation of small school adjustment phase down limit section, only if $50,000 option is used without an election)	$ 0.00

Instructions

Fowler Elementary School District No.45
Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Grade Levels	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
PSD	25.7118	0.0000	0.0000	1.4500	37.2821	0.0000	0.0000
K-8,UE	3,129.7402	0.0000	0.0000	1.1580	3,624.2392	0.0000	0.0000
9-12	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Regular Education Unweighted ADM	**3,155.4520**	**0.0000**	**0.0000**				
Total of Unweighted ADM			**3,155.4520**				
Regular Education Weighted ADM					**3,661.5213**	**0.0000**	**0.0000**
Total of Weighted ADM							**3,661.5213**

Add Ons	Non-AOI ADM	AOI-FT ADM	AOI-PT ADM	Support Level Weight	Non-AOI Weighted ADM	AOI-FT Weighted ADM	AOI-PT Weighted ADM
ELL	840.9151	0.0000	0.0000	0.1150	96.7052	0.0000	0.0000
K-3	1,287.0637	0.0000	0.0000	0.0600	77.2238	0.0000	0.0000
K-3 (Reading)	0.0000	0.0000	0.0000	0.0400	0.0000	0.0000	0.0000
HI	1.7900	0.0000	0.0000	4.7710	8.5401	0.0000	0.0000
MD-R, A-R, SID-R	27.4650	0.0000	0.0000	6.0240	165.4492	0.0000	0.0000
MD-SC, A-SC, SID-SC	63.2226	0.0000	0.0000	5.9880	378.5769	0.0000	0.0000
MD-SSI	0.0000	0.0000	0.0000	7.9470	0.0000	0.0000	0.0000
OI-R	1.0000	0.0000	0.0000	3.1580	3.1580	0.0000	0.0000
OI-SC	5.7000	0.0000	0.0000	6.7730	38.6061	0.0000	0.0000
P-SD	9.0568	0.0000	0.0000	3.5950	32.5592	0.0000	0.0000
DD, ED, MIID, SLD, SLI, OHI	308.2156	0.0000	0.0000	0.2920	89.9990	0.0000	0.0000
ED-P	0.3800	0.0000	0.0000	4.8220	1.8324	0.0000	0.0000
MOID	1.8400	0.0000	0.0000	4.4210	8.1346	0.0000	0.0000
VI	1.0550	0.0000	0.0000	4.8060	5.0703	0.0000	0.0000
FRPL	3,037.8451	0.0000	0.0000	0.0220	66.8326	0.0000	0.0000
G	26.0000	0.0000	0.0000	0.0070	0.1820	0.0000	0.0000
Group B - Add On Unweighted ADM	**5,611.5489**	**0.0000**	**0.0000**				
Total Unweighted Group B Add On			**5,611.5489**				
Group B - Add On Weighted ADM					**972.8694**	**0.0000**	**0.0000**
Total Weighted Group B Add On							**972.8694**

Fowler Elementary School District No.45

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Calculation For Base Support Level		**Non-AOI ADM**		**AOI-FT ADM**		**AOI-PT ADM**
Regular Education Weighted ADM		3,661.5213		0.0000		0.0000
Group B - Add On Weighted ADM	+	972.8694	+	0.0000	+	0.0000
Total ADM	=	4,634.3907	=	0.0000	=	0.0000
AOI Funding Factor	x	1.0000	x	0.9500	x	0.8500
Weighted ADM	=	4,634.3907	=	0.0000	=	0.0000

Total Weighted ADM			**4,634.390672**
Base Level Amount (FY27)		x	**$5,215.53**
Total Weighted ADM x Base Level Amount			**$24,170,803.58**
Calculated Teachers Experience Index (FY26)	1.0000		
Applied Teachers Experience Index (FY27)		x	**1.0000**
(1.0000 or Calculated Teachers Experience Index)			
Pre-Adjusted Base Support Level			**$24,170,803.58**

Base Support Level Adjustments

Audit Service Expense	+	**$40,500.00**
Increase for Tuition Loss Adjustment	+	**$0.00**
Increase for Student Revenue Loss Phase-Down	+	**$0.00**
Adjustment for Remote Instructional Time calculated by ADE	+	**$0.00**
CTED 9th Grade Funding Adjustment	+	**$0.00**
CTED Continuation 13th Grade Funding Adjustment	+	**$0.00**

Total Base Support Level Adjustments	**$40,500.00**
Adjusted Base Support Level	**$24,211,303.58**

Fowler Elementary School District No.45

District name Fowler Elementary School District No.45 | County Maricopa | CTD number 070445000

Version Revised #1

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Calculation Transportation Support Level (TSL)

(Miles, Eligible Students, Bus Passes and Bus Tokens)

Approved Daily Route Miles				
Eligible Students Transported (FY26)				1,102.00
Daily Route Miles Per Eligible Student (FY26)				0.7813
Total Approved Daily Route Miles				861.00
State Support Level Per Route Mile			x	$2.52
Instruction Days			x	180
To and From School Support Level				$390,549.60
Activity Trip Level Factor			x	0.10
Activity Trip Support Level				$39,054.96
Handicapped Extended School Year Mileage (FY26)				3,930.00
State Support Level Per Route Mile			x	2.52
Handicapped Extended School Year Support Level				$9,903.60
Annual Expenditures For:	Bus Passes	Bus Tokens		
Districts (FY26)	$0.00	$0.00		$0.00
FY27 Transportation Support Level (TSL)				$439,508.16

Calculation For Transportation Revenue Control Limit (TRCL)

FY26 Transportation Revenue Control Limit (TRCL)				$813,199.37
Change:	FY27 TSL		$439,508.16	
	FY26 TSL	-	$412,964.24	
	Difference:		$26,543.92	
Preliminary FY27 TRCL				$839,743.29
120% of FY27 TRCL			$527,409.79	
FY27 Transportation Revenue Control Limit (TRCL)				**$813,199.37**

Calculation For District Support Level (DSL)

FY27 Adjusted Base Support Level (BSL)		$24,211,303.58
FY27 Consolidation or Unification Assistance	+	$0.00
FY27 Transportation Support Level (TSL)	+	$439,508.16
FY27 District Support Level (DSL)		**$24,650,811.74**

Calculation For Revenue Control Limit (RCL)

FY27 Adjusted Base Support Level (BSL)		$24,211,303.58
FY27 Consolidation or Unification Assistance	+	$0.00
FY27 Transportation Revenue Control Limit (TRCL)	+	$813,199.37
FY27 Revenue Control Limit (RCL)		**$25,024,502.95**

FY27 Lesser of DSL/RCL	**$24,650,811.74**

Fowler Elementary School District No.45

Basic Calculations For Equalization Essistance

District Additional Assistance (DAA) Calculations		PSD	K-8	9-12	Type 03 Transported 9-12	Total
FY26 District ADM		25.7118	3,129.7402	0.0000	0.0000	
DAA Per ADM		x $549.45	x $549.45	x $0.00	x $0.00	
Preliminary DAA		= $14,127.35	= $1,719,635.75	= $0.00	= $0.00	**$1,733,763.10**
*(*For Type 03 High School Only, Per Student Count Factor at 50%)*						
DAA Growth Factor						
FY26 District ADM	3,155.4520					
FY25 District ADM	/ 3,418.6182					
FY27 Calculated DAA Growth Factor	= 0.9230					
FY27 Applied DAA Growth Factor		x 1.0000000000	x 1.0000000000	x 1.0000000000	x 1.0000000000	
(1.0000 or Calculated DAA Growth Factor If greater than 1.05, use 1 plus 50% of growth.)						
District DAA		**$14,127.35**	**$1,719,635.75**	**$0.00**	**$0.00**	**$1,733,763.10**
DAA For High School Textbooks						
FY26 District High School ADM				0.0000		
Support Level Amount For Textbooks				x $84.93		
DAA For High School Textbooks						**$0.00**

	PSD-8	9-12	Total
Pre-Adjusted DAA Base Allocation	$1,733,763.10	$0.00	**$1,733,763.10**
Type 03 Transported 9-12		$0.00	
	$0.00	$0.00	**$0.00**
Total DAA Adjustments	$0.00	$0.00	**$0.00**
Adjusted FY26 DAA Base Allocation	$1,733,763.10	$0.00	**$1,733,763.10**

Fowler Elementary School District No.45

Basic Calculations For Equalization Essistance

Is Small Isolated School District: Not Isolated

Equalization Base for Lesser of DSL/RCL	Weighted ADM	Percentage		Lesser of DSL or RCL		FY26 DSL/RCL Allocation
PSD-8	3,661.5213	100.0000000000%	x	$24,650,811.74		$24,650,811.74
9-12	0.0000	0.0000000000%	x	$24,650,811.74	+	$0.00
Total	3,661.5213					**$24,650,811.74**

Equalization Assessed Valuation		PSD-8		9 -12	Total
Primary Assessed Valuation 1 (NAV1)		$533,584,960.00		$533,584,960.00	
Primary Assessed Valuation 2 (NAV2)		$0.00		$0.00	
SRP Assessed Valuation		$10,318,000.00		$10,318,000.00	
GPLET Assessed Valuation		$0.00		$0.00	
Equalization Assessed Valuation		$543,902,960.00		$543,902,960.00	
	/	100	/	100	
		$5,439,029.60		$5,439,029.60	
Qualifying Tax Rate	x	1.5128000000	x	1.5128000000	
FY27 Qualifying Levy		$8,228,163.98		$8,228,163.98	$16,456,327.96

Calculation of Equalization Assistance		PSD-8		9-12		Total
DSL/RCL Allocation		$24,650,811.74		$0.00		$24,650,811.74
Adjusted CY DAA Base Allocation	+	$1,733,763.10	+	$0.00	+	$1,733,763.10
FY27 Equalization Base		$26,384,574.84		$0.00		$26,384,574.84
FY27 Applied Qualifying Levy	-	$8,228,163.98	-	$0.00	-	$8,228,163.98
FY27 Equalization Assistance		$18,156,410.86		$0.00		$18,156,410.86