



BUDGET WORK SHEETS
FOR FISCAL YEAR 2018

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A. WORK SHEET FOR ADJUSTMENT FOR TUITION LOSS and STUDENT REVENUE LOSS PHASE-DOWN (OPTIONAL)
 (A.R.S. §§15-954 and 15-902.01)

NOTE 1: 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. If the district of residence is a joint unified district that phases instruction in over more than 1 year, complete a separate Work Sheet for each phase.

- I. A. Base year (FY _____) Attending ADM Grades 9-12. Base year is defined as the year before the other district began to offer instruction.
- B. Factor of 5%
- C. ADM loss required to qualify (line I.A x line I.B)
- D. 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

	0.05
	0.000

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

- E. Tuition received in base year
- F. Tuition received in fiscal year after base year
- G. Tuition loss (line I.E - line I.F) (If less than 0, enter 0)
- H. Enter the appropriate BSL adjustment factor:
 For the first year after the base year, the BSL adjustment is .75
 For the second year after the base year, the BSL adjustment is .50
 For the third year after the base year, the BSL adjustment is .25
- I. Increase in BSL for Tuition Loss Adjustment (line I.G x line I.H) (to Work Sheet C, line X)

\$	
\$	
\$	0.00
\$	0.00

II. 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). The applicable increase(s) for Student Revenue Loss Phase-Down should be recorded on Work Sheet C, line XI:

- A. A district which loses at least 500 students may increase the BSL:
 1. By \$650,000 for the first year of the loss.
 2. By \$600,000 for the second year following the loss.
 3. By \$500,000 for the third year following the loss.
 4. By \$300,000 for the fourth year following the loss.
 5. By \$100,000 for the fifth year following the loss.
- B. A union high school district may increase the BSL:
 1. By \$100,000 if it loses at least 50 students in the first year.
 2. By \$200,000 if it loses an additional 50 students in the second year.
 3. By \$325,000 if it loses an additional 50 students in the third year.
 4. By \$200,000 in the fourth year if it was eligible for the third year loss.
 5. By \$100,000 in the fifth year if it was eligible for the fourth year loss.

B. WORK SHEET FOR FY 2018 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §§15-943 and 15-943.02)

- A. Unweighted Student Count
All districts must complete lines A.1 through A.5 below.
 Districts will use prior year ADM (line A.1) on Work Sheet H to calculate DAA in accordance with A.R.S. §15-961. Districts will use estimated current year ADM (lines A.2 through A.5) to calculate the Group A weighted student count on this work sheet that will be included in the calculation of the Base Support Level on Work Sheet C.
- Prior Year ADM (A.R.S. §15-901)**
 1. FY 2017 100th-Day ADM (to Work Sheet H)
- Current Year ADM (A.R.S. §15-943)**
 2. FY 2018 Estimated Non-AOI Student Count
 3. FY 2018 Estimated AOI Full-Time Student Count
 4. FY 2018 Estimated AOI Part-Time Student Count
 5. Total FY 2018 Estimated Student Count

PSD	K-8	9-12	TOTAL
65.675	8,335.605	3,826.876	12,228.156
66.740	8,669.038	3,924.979	12,660.757
	58.524	30.266	88.790
66.740	8,727.562	3,960.388	12,754.690

	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Support Level Weights for Districts (Group A Weights)				
Student Count 0.001-99.999 (from line A.5)	1.559	1.669	1.399	1.559
Support Level Weight				
Student Count 100.000-499.999	500.000	500.000	500.000	500.000
Student Count Constant				
Student Count (from line A.5)				
Difference				
Weight Adjustment Factor	x	0.0005	0.0003	0.0004
Support Level Weight Increase	=			
Support Level Weight	+	1.358	1.468	1.398
Adjusted Support Level Weight	=			
Student Count 500.000-599.999	600.000	600.000	600.000	600.000
Student Count Constant				
Student Count (from line A.5)				
Difference				
Weight Adjustment Factor	x	0.0020	0.0012	0.0013
Support Level Weight Increase	=			
Support Level Weight	+	1.158	1.268	1.268
Adjusted Support Level Weight	=			
Student Count 600.00 or More (from line A.5)			1.158	1.268
Support Level Weight				
Joint Technical Education District				
Support Level Weight (A.R.S. §15-943.02)				1.339

C. PSD-12 WEIGHTED STUDENT COUNT
 Section A student count multiplied by Section B support level weight.

Non-AOI Student Count	AOI Full-Time Student Count	AOI Part-Time Student Count	Section B Support Level Weight	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
66.740			x 1.450	= 96.773		
8,669.038	58.524	0.000	x 1.158	= 10,038.746	67.771	0.000
3,924.979	30.266	5.143	x 1.268	= 4,976.873	38.377	6.321
12,660.757	88.790	5.143		15,112.392	106.148	6.321

1. PSD
 2. K-8
 3. 9-12
 4. Total Group A Weighted Student Count (to Work Sheet C and C2)

C. WORK SHEET FOR FY 2018 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-808, 15-943, 15-943.02, and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. FY 2018 Non-AOI Student Count (from Work Sheet B, line C.4)

Non-AOI Student Count	Group B Support x Level Weight	Non-AOI Weighted Student Count
12,660.757		15,112.392

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

II. FY 2018 Non-AOI Weighted Student Count

3,960	x	4.771	=	18,893
3,395.894	x	0.060	=	203.754
3,395.894	x	0.040	=	135.836
85.100	x	0.115	=	9.787
178.310	x	6.024	=	1,074.139
24.335	x	5.833	=	141.946
7.110	x	7.947	=	56.503
9,500	x	3.158	=	30,001
3,000	x	6.773	=	20,319
42,580	x	3.595	=	153,075
985,250	x	0.003	=	2,956
26,076	x	4.822	=	125,738
16,270	x	4.421	=	71,930
0,680	x	4.806	=	3,268
8,173.959				2,048.145
				17,160.537

(I.A. + I.B.15, this column)

III. FY 2018 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2018 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

CALCULATION OF FY 2018 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)

VI. A. Base Level Amount \$3,683.27 - To include Teacher Compensation, use Base Level of \$3,729.31

(A.R.S. §§15-901, as amended by Laws 2017, Ch. 304, §4, and 15-952)

B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04)

Check here to calculate.

C. Adjusted FY 2018 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and I.I.G)

VII. Result (line V x VI.C)

VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)

IX. Result (line VII x VIII)

X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)

XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)

XII. FY 2016 Nonfederal Audit Service Actual Expenditures (2) \$ 28,158.00 x 1.00

XIII. FY 2018 Additional Teacher Salary Increases (from calculation on Budget, page 2) (Laws 2017, Ch. 305, §33)

XIV. FY 2018 BSL and BRCL (sum lines IX through XIII) (to Work Sheet E, line I)

AOI Weighted Student Count	x Funding Ratio	Adjusted AOI Weighted Student Count
110,965	x 95%	= 105,417
6,521	x 85%	= 5,543

		17,271.497
\$		\$ 3,729.31
\$		\$ 3,729.31
\$		\$ 64,410,766.48
\$		\$ 1,0000
\$		\$ 64,410,766.48
\$		\$ 0.00
\$		\$ 0.00
\$		\$ 28,158.00
\$		\$ 333,470.00
\$		\$ 64,772,394.48

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)

K-3

K-3 Reading

\$		\$ 759,861.83
\$		\$ 506,574.55

(1) Pursuant to A.R.S. §15-211, as amended by Laws 2017, Ch. 67, §1, K-3 Reading weight will only be included in the district's APOR55-1 and BUDG25 after the district's K-3 Reading Program Plan is approved by the State Board of Education.

(2) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be incurred for the budget year.

Enter the FY 2016 nonfederal audit expenditures on line XII.

Enter the FY 2016 federal audit expenditures from all funds to the right (should agree to FY 2016 AFR).

\$ 0.00

\$ 28,158.00

Enter the total FY 2016 audit expenditures from all funds to the right.

Do not include costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of district's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO) in the amounts reported on Line XII or in this footnote.

C2. WORK SHEET FOR FY 2018 WEIGHTED STUDENT COUNT: AOI STUDENTS
(A.R.S. §§15-808 and 15-943)

Note: To be completed by school districts that offer AOI instruction.

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

AOI FT Student Count	Group B Support Level Weight	AOI FT Weighted Student Count
88,790	=	106,148

I. A. FY 2018 AOI FT Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (I.B.1 through I.B.14)

x	4.771	=	0.000
x	0.060	=	0.000
x	0.040	=	0.000
x	0.115	=	0.000
0.796	6.024	=	4.795
x	5.833	=	0.000
x	7.947	=	0.000
x	3.158	=	0.000
x	6.773	=	0.000
x	3.595	=	0.000
7.424	0.003	=	0.022
x	4.822	=	0.000
x	4.421	=	0.000
x	4.806	=	0.000
8,220			4,817
			110,965
			(I.A + I.B.15, this column)

II. FY 2018 AOI FT Weighted Student Count

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

AOI PT Student Count	Group B Support Level Weight	AOI PT Weighted Student Count
5,143	=	6,521

III. A. FY 2018 AOI PT Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading (1)
4. English Learners (ELL)
5. MD-R, A-R, and SID-R
6. MD-SC, A-SC, and SID-SC
7. Multiple Disabilities Severe Sensory Impairment
8. Orthopedic Impairment (Resource)
9. Orthopedic Impairment (Self Contained)
10. Preschool-Severe Delay
11. DD, ED, MIID, SLD, SLI, & OHI
12. Emotional Disability (Private)
13. Moderate Intellectual Disability
14. Visual Impairment
15. Total Add-on Count (III.B.1 through III.B.14)

x	4.771	=	0.000
x	0.060	=	0.000
x	0.040	=	0.000
x	0.115	=	0.000
x	6.024	=	0.000
x	5.833	=	0.000
x	7.947	=	0.000
x	3.158	=	0.000
x	6.773	=	0.000
x	3.595	=	0.000
x	0.003	=	0.000
x	4.822	=	0.000
x	4.421	=	0.000
x	4.806	=	0.000
0.000			0.000
			6,521
			(III.A + III.B.15, this column)

IV. FY 2018 AOI PT Weighted Student Count

- (1) Pursuant to A.R.S. §15-211, as amended by Laws 2017, Ch. 67, §1, K-3 Reading weight will only be included in the district's APOR55-1 and BUDG25 after the district's K-3 Reading Program Plan is approved by the State Board of Education.

D. WORK SHEET FOR FY 2018 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2017, Ch. 304, §§5, and 15-816.01) AND TRANSPORTATION REVENUE CONTROL LIMIT (TRCL) (A.R.S. §15-946)

TABLE I

Approved Daily Route Miles per Eligible Student Transported	FY 2018 State Support Level per Route Mile
I. 0.5 or Less	2.59
II. More than 0.5, through 1.0	2.12
III. More than 1.0	2.59

TABLE II FACTORS

Approved Daily Route Miles per Eligible Students Transported	Unified or an Accommodation School that offers instruction in grades 9-12 or a Common School District Not in a High School District (Type 01, 02, or 03)	Common School District within a High School District or an Accommodation School that does not offer instruction in grades 9-12 (Type 01 or 04)	High School District (Type 05)
I. 1.0 or Less	0.15	0.10	0.25
II. More than 1.0	0.18	0.12	0.30

TSL CALCULATION

I. Approved Daily Route Miles per Eligible Student Transported

- A. FY 2017 Approved Daily Route Miles
 B. Number of Eligible Students Transported in FY 2017
 C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)

II. To and From School Support Level

- A. Annual Route Miles (Line I.A x 180 or 200, as applicable)
 B. State Support Level per Route Mile (use Table I based on I.C.)
 C. 1. FY 2017 Annual Expenditure for Bus Tokens
 2. FY 2017 Annual Expenditure for Bus Passes
 D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]

III. Academic Education, Career and Technical Education, Vocational Education, and Athletic Trips Support Level

- A. Factor from Table II (based on I.C and district type)
 B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A)

IV. Extended School Year Support Level for Pupils with Disabilities

- A. Actual Route Miles traveled in July and August 2016 to Transport Pupils w/Disabilities for Extended School Year
 B. Estimated Route Miles Traveled in June 2017 to Transport Pupils w/Disabilities for Extended School Year
 C. Total Extended School Year Route Miles (IV.A + IV.B)
 D. State Support Level per Route Mile (use Table I based on I.C.)
 E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)

V. FY 2018 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)

VI. Support Level Change

- A. FY 2017 Transportation Support Level
 B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)

TRCL CALCULATION

VII. FY 2017 Transportation Revenue Control Limit

VIII. FY 2018 Transportation Revenue Control Limit

- A. Preliminary FY 2018 Transportation Revenue Control Limit (VI.B + VII)
 B. 120% of FY 2018 Transportation Support Level (V x 1.20)
 C. Adjusted FY 2018 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)
 D. FY 2018 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)

8,199,000
 6,419,000
 1,277

1,475,820,000
 \$ 2.59
 \$ 0.00
 \$ 0.00
 \$ 3,822,373.80

0.180
 \$ 688,027.28

321,000
 340,000
 661,000
 \$ 2.59
 \$ 1,711.99
 \$ 4,512,113.07

\$ 4,304,555.52
 \$ 207,557.55

\$ 4,858,994.19

\$ 5,066,551.74
 \$ 5,414,535.68

\$ 5,066,551.74
 \$ 5,066,551.74

E. WORK SHEET FOR FY 2018 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947, 15-905.J, and 15-951)

CALCULATION OF THE DSL

I. FY 2018 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XIV)	\$ 64,772,394.48
II. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
III. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ 0.00
IV. FY 2018 Transportation Support Level (from Work Sheet D, line V)	\$ 4,512,113.07
V. FY 2018 District Support Level (sum of lines I through IV)	\$ 69,284,507.55

CALCULATION OF THE RCL

VI. FY 2018 Base Support Level/Base Revenue Control Limit (from line I above)	\$ 64,772,394.48
VII. Tuition Out for High School Students at budget adoption (from Work Sheet O, Part II, line 13) [Applies only to tuition for high school students if the District of Residence is a common school NOT within a high school district (Type 03).]	\$ 0.00
VIII. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ 0.00
IX. FY 2018 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ 5,066,551.74
X. FY 2018 Revenue Control Limit (sum of lines VI through IX) (to Budget, page 7, line 1)	\$ 69,838,946.22

F. WORK SHEET FOR FY 2018 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)

I. Consolidation/Unification Increase for Transitional Costs incurred in first year	\$ 0.00
II. FY 2018 District Support Level (line I + Work Sheet E, line V)	\$ 0.00
III. FY 2018 Revenue Control Limit (line I + Work Sheet E, line X) [to Budget, page 7, line 1]	\$ 0.00

G. WORK SHEET FOR FY 2018 DISTRICT ADDITIONAL ASSISTANCE HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.C)

I. High School Student Count Tuitioned Out (from Work Sheet O, Part I or Part III, line 6)	0.000
II. High School Student Count Transported by District of Residence to District of Attendance	0.000
III. 50% of High School Student Count Transported by District of Residence to District of Attendance (Line II x .5) (to Work Sheet H, line V.A column 9-12)	0.000

**H. WORK SHEET FOR FY 2018 DISTRICT ADDITIONAL ASSISTANCE (DAA)
(A.R.S. §§ 15-951.C, 15-961, 15-962.01, and 15-963.B, and Laws 2017, Ch. 304, §§10 and 12)**

TABLE TO CALCULATE DAA PER STUDENT COUNT

	<u>K-8</u>	<u>9-12</u>
I. Student Count: .001 - 99.999 (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		
DAA per Student Count	\$ 544.58	\$ 601.24
II. Student Count: 100.000 - 499.999		
A. Student Count Constant	500.000	500.000
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	= 0.000	= 0.000
E. Support Level Weight Increase	x 0.0003	x 0.0004
F. Support Level Weight	= 0.000	= 0.000
G. Adjusted Support Level Weight	+ 1.278	+ 1.398
H. Support Level Amount	= 0.000	= 0.000
I. DAA per Student Count	x \$ 389.25	x \$ 405.59
DAA per Student Count	= \$ 0.00	= \$ 0.00
III. Student Count: 500.000 - 599.999		
A. Student Count Constant	600.000	600.000
B. Student Count (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	-	-
C. Difference	= 0.000	= 0.000
D. Weight Adjustment Factor	= 0.000	= 0.000
E. Support Level Weight Increase	x 0.0012	x 0.0013
F. Support Level Weight	= 0.000	= 0.000
G. Adjusted Support Level Weight	+ 1.158	+ 1.268
H. Support Level Amount	= 0.000	= 0.000
I. DAA per Student Count	x \$ 389.25	x \$ 405.59
DAA per Student Count	= \$ 0.00	= \$ 0.00
IV. Student Count: 600.000 or More & JTED (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)		
DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	<u>PSD</u>	<u>9-12</u>
V. District Additional Assistance		
A. FY 2018 Student Count (2017 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line III for type 03 districts)	65.675	
DAA per Student Count (from Table above)	x \$ 450.76	x \$ 3,826.876
Unadjusted DAA (V.A x V.B)	= \$ 29,603.66	= \$ 492.94
		= \$ 1,886,420.26

VI. District Additional Assistance Growth Factor

A. FY 2018 Student Count (2017 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)	12,228.156	
FY 2017 Student Count (2016 ADM)	+ 11,949.985	
FY 2018 DAA Growth Factor (VI.A ÷ VI.B)	= 1.0233	
VII. District Additional Assistance		
A. Unadjusted DAA (from line V.C)	\$ 29,603.66	\$ 1,886,420.26
DAA Growth Factor (if line VI.C is < or = 1.05, use 1.0, if > 1.05, use 1 plus 50% of the increase)	x 1.0000	x 1.0000
FY 2018 DAA with growth factor applied (VII.A x VII.B)	= \$ 29,603.66	= \$ 1,886,420.26
DAA for High School Textbooks		
1. FY 2018 9-12 Student Count (2017 ADM) (from Work Sheet B, line A.1)		
Support Level Amount for Textbooks		3,826.876
DAA for Textbooks (VII.D.1 x VII.D.2)		x \$ 69.68
9-12 DAA (including capital transportation adjustment from line VII.G below)		= \$ 266,656.72
FY 2018 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)		
9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)		= \$ 2,153,076.98
FY 2018 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)		
PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)		- \$ 1,840,880.82
FY 2018 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)		= \$ 312,196.16
PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)		= \$ 3,786,960.97
FY 2018 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)		
Capital Transportation Adjustment A.R.S. §15-963.B		- \$ 3,237,851.63
		= \$ 549,109.34
		\$

J. WORK SHEET FOR EQUALIZATION BASE AND ASSISTANCE (A.R.S. §§15-971.A and .B and 15-992)

	PSD-8	9-12
I. A. Total FY 2018 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	96,773	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	10,106,517	
B. Total FY 2018 PSD-8 and 9-12 Weighted State Aid Student Count	10,203,290	5,021,771
(Total Non-AOI and AOI Counts)	(I.A.1 + I.A.2)	(from Work Sheet B, line C.3)
C. Total FY 2018 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6702	0.3298
II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL)		
(from Work Sheet E, line V or X, or Work Sheet F, line II or III) (to Work Sheet S, line I.A)	\$ 69,284,507.55	
B. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)	-	0.00
C. Adjusted DSL/RCL (II.A - II.B)	\$ 69,284,507.55	
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 46,434,476.96	\$ 22,850,030.59
E. FY 2018 District Additional Assistance (from Work Sheet H)	\$ 549,109.34	\$ 312,196.16
	(from Work Sheet H, line VII.F.3)	(from Work Sheet H, line VII.E.3)
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II for budget adoption and total of lines II and III for budget revision)	\$ 46,983,586.30	\$ 0.00
G. FY 2018 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 4,637,489.58	\$ 23,162,226.75
III. A. 2017 Primary Assessed Valuation ÷ 100	\$ 0.00	\$ 4,637,489.58
B. 2017 Salt River Project (SRP) Valuation ÷ 100	\$ 0.00	\$ 0.00
C. 2017 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$ 0.00	\$ 0.00
D. TOTAL Valuation (II.A + III.B + III.C)	\$ 4,637,489.58	\$ 4,637,489.58
E. Qualifying Tax Rate	x \$ 2.0234	x \$ 2.0234
F. Qualifying Levy (III.D x III.E)	\$ 9,383,496.42	\$ 9,383,496.42
G. FY 2018 Equalization Assistance (II.G - III.F) (1)	\$ 37,600,989.88	\$ 13,778,730.33
IV. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to be Levied and Paid to the State (50% of line III.F - II.G)	\$ 0.00	\$ 0.00

(1) Laws 2017, Ch. 304, §13, requires a joint technical education district (JTED) with 2017 ADM of more than 2,000 to be funded at 95.5% of the state aid that would otherwise be provided by law and to reduce its budget limits accordingly. Therefore, the JTED's actual total equalization assistance may be less than the amount calculated on this Work Sheet. Estimated reduction to state aid is \$ 0.00 (Equalization Base using 2017 ADM x 4.5%)

This estimated reduction amount must be used to reduce the GBL on page 7, line 9 and/or the UCBL on page 8, line A.10.

V. Additional State Aid to Education (ASAE) Information for Department of Revenue

A. Dropout Prevention Program (from page 1, line 27)	\$ 0.00	\$ 0.00
B. Tuition-Out Debt Services (from Work Sheet O, Part I, column A x column B)	\$ 0.00	\$ 0.00
C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI)	\$ #REF!	\$ #REF!
D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)	\$ 0.00	\$ 0.00
E. Vocational M&O Expenses (from page 1, line 28)	\$ #REF!	\$ #REF!
F. Adjacent Ways (from TNT Work Sheet, line 12)		
G. Phase Down Small School Budget Limit Exemption (based on Work Sheet K, only if \$50,000 option is used without an election)	\$ 0.00	\$ 0.00

K. WORK SHEET FOR FY 2018 COMPUTING SMALL SCHOOL ADJUSTMENT PHASE DOWN LIMIT

(A.R.S. §§15-481 and 15-949)

This Work Sheet 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 Work Sheet K2.

If in FY 2018, 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 Budget, 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. §15-481, the district may include up to the amount calculated below on Budget, page 7, line 3(a). **For purposes of small school adjustment, the FY 2018 student count is the 2017 ADM.**

I. 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		\$	<u>150,000.00</u>
B. FY 2018 K-8 student count			
C. Small school student count limit	-	<u>125.000</u>	
D. Student count above the small school limit (I.B - I.C)	=	<u>0.000</u>	
E. Adjusted Support Level Weight (See Table A below to calculate)	x		
F. Weighted student count above small school limit (I.D x I.E)	=	<u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x	<u>0.00</u>	
H. Phase down reduction factor (I.F x I.G)	-	<u>\$ 0.00</u>	
I. Grades K-8 small school adjustment phase down limit (I.A - I.H)	\$	<u>0.00</u>	

II. 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		\$	<u>350,000.00</u>
B. FY 2018 9-12 student count			
C. Small school student count limit	-	<u>100.000</u>	
D. Student count above the small school limit (II.B - II.C)	=	<u>0.000</u>	
E. Adjusted Support Level Weight (See Table B below to calculate)	x		
F. Weighted student count above small school limit (II.D x II.E)	=	<u>0.000</u>	
G. Base Level Amount (from Work Sheet C, line VI.C)	x	<u>0.00</u>	
H. Phase down reduction factor (line II.F x II.G)	-	<u>\$ 0.00</u>	
I. Grades 9-12 small school adjustment phase down limit (II.A - II.H)	\$	<u>0.00</u>	

III. 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).

IV. Allowable Small School Adjustment, subject to an election (II + II.I + III)
V. 10% of the District's Total RCL
VI. Maximum override, subject to an election (Greater of line IV or line V)

TABLE A: GRADES K-8

	SMALL ISOLATED	SMALL
Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2018 Student Count (line I.B above)	-	<u>0.000</u>
Difference	=	<u>0.000</u>
Weight Adjustment Factor	x	<u>0.0003</u>
Support Level Weight Increase	=	<u>0.000</u>
Support Level Weight	+	<u>1.278</u>
FY 2018 Adjusted Support Level Weight (Enter on line I.E above)	=	<u>0.000</u>

TABLE B: GRADES 9-12

Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2018 Student Count (line II.B above)	-	<u>0.000</u>
Difference	=	<u>0.000</u>
Weight Adjustment Factor	x	<u>0.0004</u>
Support Level Weight Increase	=	<u>0.000</u>
Support Level Weight	+	<u>1.468</u>
FY 2018 Adjusted Support Level Weight (Enter on line II.E above)	=	<u>0.000</u>

**K2. WORK SHEET FOR FY 2018 COMPUTING MAXIMUM OVERRIDE FOR A DISTRICT
NO LONGER ELIGIBLE FOR SMALL SCHOOL ADJUSTMENT**

(A.R.S. §§15-481 and 15-949)

This Work Sheet 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 Work Sheet K.

If in FY 2018, 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. §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 2018 student count is the 2017 ADM.**

I. 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 2018 K-8 student count	-	<u>125.000</u>	
B. Small school student count limit	=	<u>0.000</u>	
C. Student count above the small school limit (I.A - I.B)	x	<u>0.0045</u>	
D. Phase-down factor	=	<u>0.0000</u>	
E. Result (Line I.C x I.D)		<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.35 - Line I.E)		<u>0.0000</u>	
G. K-8 Revenue Control Limit	x		
H. K-8 small school budget override limit (I.F x I.G) (If less than zero, enter zero)			\$ <u>0.00</u>

II. 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 2018 9-12 student count	-	<u>100.000</u>	
B. Small school student count limit	=	<u>0.000</u>	
C. Student count above the small school limit (II.A - II.B)	x	<u>0.0065</u>	
D. Phase-down factor	=	<u>0.0000</u>	
E. Result (Line II.C x II.D)		<u>0.0000</u>	
F. Maximum Percent Increase to apply to RCL (.65 - Line II.E)		<u>0.0000</u>	
G. 9-12 Revenue Control Limit	x		
H. 9-12 small school budget override limit (II.F x II.G) (If less than zero, enter zero)			\$ <u>0.00</u>

III. 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).

IV. Allowable Small School Adjustment, subject to an election (I.H + II.H + III)

\$ 0.00

V. 10% of the District's Total RCL

\$ _____

VI. Maximum override, subject to an election (Greater of Line IV or Line V)

\$ 0.00

**L. WORK SHEET FOR FY 2018 IMPACT AID FUND (ESEA, TITLE VIII)
(A.R.S. §15-905.R)**

(For school districts that receive ESEA, Title VIII monies.)

I. FY 2018 Impact Aid revenue	\$	<u>343,909</u>
II. Impact Aid revenue deposited in FY 2018 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	-	<u>0</u>
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$	<u>554,439</u>
B: Impact Aid revenue transferred in FY 2018 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A	-	<u>0</u>
IV. Impact Aid revenue transferred in FY 2018 to the M&O Fund to reduce or eliminate taxes	-	<u>0</u>
V. FY 2017 Ending Cash Balance in the Impact Aid Fund	+	<u>1,228,744</u>
VI. FY 2018 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, Federal Projects line 16)	=	<u>\$ 1,572,653</u>

**M. WORK SHEET FOR CALCULATION OF THE FY 2018 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2017 latest revised Budget, page 7, line 11)	\$ 77,796,005.00
	b.	Adjustments to the GBL from FY 2017 BUDG75	\$
	c.	Adjusted GBL	\$ 77,796,005.00
2.	a.	Budgeted M&O expenditures (from FY 2017 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 77,796,005.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 77,796,005.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 77,796,005.00
4.		M&O actual expenditures	\$ 76,192,449.00
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this Work Sheet.)	\$ 1,603,556.00

Note: For lines 6.a through 6.f deduct the FY 2017 actual expenditures from the budget amount. If the result is negative, enter zero.

	FY 2017		Unexpended
	Budget	Actual	Budget
6.	a.	Special Program Override	\$ 0.00 = \$ 0.00
	b.	Desegregation	\$ 0.00 = \$ 0.00
	c.	Tuition Out Debt Service	\$ 0.00 = \$ 0.00
	d.	Dropout Prevention Programs	\$ 0.00 = \$ 0.00
	e.	Joint Career and Technical Ed. and Voc. Ed. Center	\$ 0.00 = \$ 0.00
	f.	Performance Pay	\$ 0.00 = \$ 0.00
	g.	Total Budget Balance Deductions [Add lines 6.a through 6.f.]	\$ 0.00 = \$ 0.00

7. Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.g) \$ 1,603,556.00
8. Enter the amount of Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 7 or the FY 2017 M&O Fund ending cash balance) \$ 0.00
9. Actual Budget Balance Carryforward to be used in M&O Fund (line 7 minus line 8) [to Budget, page 7, line 8(c)] \$ 1,603,556.00

O. WORK SHEET FOR FY 2018 TUITION OUT FOR HIGH SCHOOL STUDENTS
(A.R.S. §§15-910.L, 15-448.J, and 15-951)

For Common School Districts NOT within a High School District (Type 03)

COMPLETE PARTS I AND II FOR BUDGET ADOPTION

Part I-Increase to GBL for Debt Service Tuition Outside the RCL

Attending District Name	Attending District CTD Number	A		B	C	D	Increase to GBL (A x D)	
		Tuition Out High School Count	Debt Service Per Pupil Tuition (1)					Debt Service Tuition Limit (2)
1.						0.00	0.00	
2.						0.00	0.00	
3.						0.00	0.00	
4.						0.00	0.00	
5.						0.00	0.00	
6.	Total HS Count:		0.00					
7.		Increase to GBL for Debt Service Tuition Outside the RCL (to line 14):					0.00	0.00

Part II-Increase to DSL and RCL for Tuition

Attending District Name	M&O & UCO, Per Pupil Tuition	E		F	Increase to DSL and RCL (A x F)
		Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)		
8.	0	0.00	0.00	0.00	0.00
9.	0	0.00	0.00	0.00	0.00
10.	0	0.00	0.00	0.00	0.00
11.	0	0.00	0.00	0.00	0.00
12.	0	0.00	0.00	0.00	0.00
13.	Increase to DSL and RCL for Tuition (to Work Sheet E, lines II and VID):		0.00		0.00

14. **Adopted or Revised Increase to GBL for Debt Service Tuition Outside the RCL (from Part I or Part III, line 7)** 0.00

[to Budget, page 7, line 8(b)]

15. **Total Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision**

(Part IV, line 13 minus Part II, line 13) (to Work Sheet E, lines III and VIII) 0.00

(1) Not to exceed \$750 if the district pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the allowable debt service amount, use the Total HS Count from line 6. (A.R.S. §15-824)

For common school districts no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount calculated pursuant to A.R.S. §15-448.J.

(2) Enter \$150 if the district pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the district pays tuition to other districts for more than 750, but less than 1,001 pupils. To determine the debt service limit, use the Total HS Count from line 6. (A.R.S. §15-951.F)

For a common school district no longer within a high school district due to the unification of the high school district, enter the actual debt service tuition amount on this line. (A.R.S. §15-448.J)

COMPLETE PARTS III AND IV FOR BUDGET REVISIONS ONLY

Part III-REVISED Increase to GBL for Debt Service Tuition Outside the RCL

Attending District Name	Attending District CTD Number	A		B	C	D	Increase to GBL (A x D)	
		Tuition Out High School Count	Debt Service Per Pupil Tuition (1)	Debt Service Tuition Limit (2)	Per Pupil Tuition in Excess of Debt Service Limit (B - C)			
1.	0					0.00	0.00	
2.	0					0.00	0.00	
3.	0					0.00	0.00	
4.	0					0.00	0.00	
5.	0					0.00	0.00	
6.	Total HS Count:		0.00					
7.	Revised Total Increase to GBL for Debt Service Tuition Outside the RCL (to line 14):							0.00

Part IV-REVISED Increase to DSL and RCL for Tuition

Attending District Name	E M&O & UCO, Per Pupil Tuition	F		(A x F)
		Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)		
8.	0	0.00		0.00
9.	0	0.00		0.00
10.	0	0.00		0.00
11.	0	0.00		0.00
12.	0	0.00		0.00
13.	Revised Increase to DSL and RCL for Tuition (to line 15):			0.00

S. WORK SHEET FOR FY 2018 EQUALIZATION ASSISTANCE FOR AN ACCOMMODATION SCHOOL (A.R.S. §15-974)

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A. Lesser of FY 2018 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$	<u>0.00</u>
B. District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3)	+	<u>0.00</u>
C. FY 2018 Equalization Assistance (Lines A + B)	=	<u>\$ 0.00</u>

PART II. CASH BALANCE CARRYFORWARD

Accommodation schools with a student count of 125 or less in grades K-8 or accommodation schools that offer instruction in grades 9-12 and have a student count of 100 or less in grades 9-12, complete Part I only.

A. 1. Maintenance and Operation (Fund 001) Cash Balance as of June 30, 2017	\$	<u>0.00</u>
2. Actual Budget Balance Carryforward (from Work Sheet M, line 9)	-	<u>0.00</u>
3. Remaining M&O Cash Balance (line A.1 minus A.2)	=	<u>0.00</u>

B. Maximum RCL Addition that may be Authorized by County School Superintendent :

1. The amount on line A.3 or	\$	<u>0.00</u>
2. 10% of the FY 2018 RCL calculated using the districts 2017 ADM	\$	<u> </u>
3. Up to 5% of the FY 2018 RCL calculated pursuant to A.R.S. §15-482.B	+	<u> </u>
4. Line B.2 plus B.3	=	<u>\$ 0.00</u>
5. The lesser of line B.1 or B.4	\$	<u>0.00</u>