



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2017**

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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 2017 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943, as amended by Laws 2016, Ch. 124, §17)

A. Unweighted Student Count
All Districts must complete lines A.1 through A.8 below.
 Beginning with FY 2017, districts will use estimated current year counts (line A.4) to calculate the Base Support Level. However, in FY 2017 only, declining districts will use the prior year counts (line A.8) to calculate the total Base Support Level and one-time backfill monies in accordance with Laws 2016, Ch. 117, §141. All districts will use prior year counts (line A.8) on Work Sheet H to calculate DAA in accordance with A.R.S. §15-961.

| Current Year ADM (A.R.S. §15-943) | PSD | K-8 | 9-12 | TOTAL |
|--|--------|-----------|-----------|-----------|
| 1. FY 2017 Estimated Non-AOI Student Count | | | | 0.000 |
| 2. FY 2017 Estimated AOI Full-Time Student Count | | | | 0.000 |
| 3. FY 2017 Estimated AOI Part-Time Student Count | | | | 0.000 |
| 4. Total FY 2017 Estimated Student Count | 0.000 | 0.000 | 0.000 | 0.000 |
| Prior Year ADM (A.R.S. §15-901) | | | | |
| 5. FY 2017 Non-AOI Student Count 2016 ADM | 20.080 | 3,408.054 | 1,799.880 | 5,228.014 |
| 6. FY 2017 AOI Full-Time Student Count 2016 ADM | | | 2.748 | 2.748 |
| 7. FY 2017 AOI Part-Time Student Count 2016 ADM | | | | 0.000 |
| 8. Total FY 2017 Student Count 2016 ADM | 20.080 | 3,408.054 | 1,802.628 | 5,230.762 |

Declining
 Use line 8 amounts for calculations in Section B.

| B. Support Level Weights for Districts | DESIGNATED AS ISOLATED | | NOT DESIGNATED AS ISOLATED | |
|--|------------------------|---------|----------------------------|---------|
| | K-8 | 9-12 | K-8 | 9-12 |
| Student Count 0.001-99.999 (from line A.8) Support Level Weight | 1.559 | 1.669 | 1.399 | 1.559 |
| Student Count 100.000-499.999 | | | | |
| Student Count Constant | 500.000 | 500.000 | 500.000 | 500.000 |
| Student Count (from line A.8) | - | | | |
| Difference | = | | | |
| Weight Adjustment Factor | x 0.0005 | 0.0005 | 0.0003 | 0.0004 |
| Support Level Weight Increase | = | | | |
| Support Level Weight | + 1.358 | 1.468 | 1.278 | 1.398 |
| Adjusted Support Level Weight | = | | | |
| Student Count 500.000-599.999 | | | | |
| Student Count Constant | 600.000 | 600.000 | 600.000 | 600.000 |
| Student Count (from line A.8) | - | | | |
| Difference | = | | | |
| Weight Adjustment Factor | x 0.0020 | 0.0020 | 0.0012 | 0.0013 |
| Support Level Weight Increase | = | | | |
| Support Level Weight | + 1.158 | 1.268 | 1.158 | 1.268 |
| Adjusted Support Level Weight | = | | | |
| Student Count 600.00 or More (from line A.8) Support Level Weight | | | 1.158 | 1.268 |
| Joint Technical Education District Support Level Weight (A.R.S. §15-943.02) | | | | 1.339 |

| C. PSD-12 WEIGHTED STUDENT COUNT | 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 |
|---|-----------------------|-----------------------------|-----------------------------|--------------------------------|--------------------------------|--------------------------------------|--------------------------------------|
| Section A student count multiplied by Section B support level weight. | | | | | | | |
| 1. PSD | 20.080 | | | x 1.450 | = 29.116 | | |
| 2. K-8 | 3,408.054 | 0.000 | 0.000 | x 1.158 | = 3,946.527 | 0.000 | 0.000 |
| 3. 9-12 | 1,799.880 | 2.748 | 0.000 | x 1.268 | = 2,282.248 | 3.484 | 0.000 |
| 4. Total Student Count | 5,228.014 | 2.748 | 0.000 | | | 6,257.891 | 3.484 |

C. WORK SHEET FOR FY 2017 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
 (A.R.S. §§15-808, 15-943, as amended by Laws 2016, Ch. 124, §17, and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. FY 2017 Non-AOI Student Count (from Work Sheet B, line C.4)

| Non-AOI Student Count | Support Level Weight | = | Non-AOI Weighted Student Count |
|-----------------------|----------------------|---|--------------------------------|
| 5,228.014 | | | 6,257.891 |

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)

| | | | | |
|-----------|---|-------|---|-----------------------------|
| 1.500 | x | 4.771 | = | 7.157 |
| 1,337.635 | x | 0.060 | = | 80.258 |
| 1,337.635 | x | 0.040 | = | 53.505 |
| 73.650 | x | 0.115 | = | 8.470 |
| 18.000 | x | 6.024 | = | 108.432 |
| 23.138 | x | 5.833 | = | 134.964 |
| 3.000 | x | 7.947 | = | 23.841 |
| 2.000 | x | 3.158 | = | 6.316 |
| 8.000 | x | 6.773 | = | 54.184 |
| 8.505 | x | 3.595 | = | 30.575 |
| 461.888 | x | 0.003 | = | 1.386 |
| 0.000 | x | 4.822 | = | 0.000 |
| 10.240 | x | 4.421 | = | 45.271 |
| 0.000 | x | 4.806 | = | 0.000 |
| 3,285.191 | | | | 554.359 |
| | | | | 6,812.250 |
| | | | | (I.A + I.B.15, this column) |

II. FY 2017 Non-AOI Weighted Student Count

| AOI Weighted Student Count | x Funding Ratio | = | Adjusted AOI Weighted Student Count |
|----------------------------|-----------------|-----|-------------------------------------|
| 3.484 | x | 95% | 3.310 |
| 0.000 | x | 85% | 0.000 |

III. FY 2017 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2017 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

CALCULATION OF FY 2017 BSL AND BRCL

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

VI. A. Base Level Amount **\$3,635.64** - To include Teacher Compensation, use Base Level of **\$3,681.09**
 (A.R.S. §§15-901, as amended by Laws 2016, Ch. 124, §14, and 15-952)

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

C. Adjusted FY 2017 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.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 2015 Nonfederal Audit Service Actual Expenditures (2) \$ 39,375.00 x 1.00 = \$ 39,375.00

XIII. Incremental Monies for Districts that Operated DSCS in FY 2016 (Laws 2016, Ch. 124, §41 and Ch. 117, §37) \$ 0.00

XIV. FY 2017 BSL and BRCL (sum lines IX through XIII) (to Work Sheet E, line I) \$ 25,376,442.79

| |
|------------------|
| 6,815.560 |
| \$ 3,681.09 |
| \$ 3,681.09 |
| \$ 25,088,689.76 |
| 1.0099 |
| \$ 25,337,067.79 |
| \$ 0.00 |
| \$ 0.00 |
| \$ 39,375.00 |
| \$ 0.00 |
| \$ 25,376,442.79 |

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

| | |
|-------------|---------------|
| K-3 | \$ 298,361.75 |
| K-3 Reading | \$ 198,906.59 |

(1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241 and Laws 2015, Ch. 76, §1, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, or a successor test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211

(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 2015 **nonfederal** audit expenditures on line XII.

Enter the FY 2015 **federal** audit expenditures from all funds to the right (should agree to FY 2015 AFR).

| |
|--------------|
| \$ 4,375.00 |
| \$ 43,750.00 |

Enter the **total** FY 2015 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 2017 WEIGHTED STUDENT COUNT: AOI STUDENTS
 (A.R.S. §§15-808 and 15-943, as amended by Laws 2016, Ch. 124, §17)

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

AOI FULL-TIME (FT) WEIGHTED STUDENT COUNT

| AOI FT Student Count | x | Support Level Weight | = | AOI FT Weighted Student Count |
|--|---|----------------------|---|--|
| I. A. FY 2017 AOI FT Student Count (from Work Sheet B, line C.4) | | | | 2.748 |
| B. Student Count Add-ons | | | | |
| 1. Hearing Impairment | x | 4.771 | = | 0.000 |
| 2. K-3 | x | 0.060 | = | 0.000 |
| 3. K-3 Reading (1) | x | 0.040 | = | 0.000 |
| 4. English Learners (ELL) | x | 0.115 | = | 0.000 |
| 5. MD-R, A-R, and SID-R | x | 6.024 | = | 0.000 |
| 6. MD-SC, A-SC, and SID-SC | x | 5.833 | = | 0.000 |
| 7. Multiple Disabilities Severe Sensory Impairment | x | 7.947 | = | 0.000 |
| 8. Orthopedic Impairment (Resource) | x | 3.158 | = | 0.000 |
| 9. Orthopedic Impairment (Self Contained) | x | 6.773 | = | 0.000 |
| 10. Preschool-Severe Delay | x | 3.595 | = | 0.000 |
| 11. DD, ED, MIID, SLD, SLI, & OHI | x | 0.003 | = | 0.000 |
| 12. Emotional Disability (Private) | x | 4.822 | = | 0.000 |
| 13. Moderate Intellectual Disability | x | 4.421 | = | 0.000 |
| 14. Visual Impairment | x | 4.806 | = | 0.000 |
| 15. Total Add-on Count (I.B.1 through I.B.14) | | | | 0.000 |
| II. FY 2017 AOI FT Weighted Student Count | | | | 3.484 |
| | | | | <small>(I.A + I.B.15, this column)</small> |

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

| AOI PT Student Count | x | Support Level Weight | = | AOI PT Weighted Student Count |
|--|---|----------------------|---|--|
| III. A. FY 2017 AOI PT Student Count (from Work Sheet B, line C.4) | | | | 0.000 |
| B. Student Count Add-ons | | | | |
| 1. Hearing Impairment | x | 4.771 | = | 0.000 |
| 2. K-3 | x | 0.060 | = | 0.000 |
| 3. K-3 Reading (1) | x | 0.040 | = | 0.000 |
| 4. English Learners (ELL) | x | 0.115 | = | 0.000 |
| 5. MD-R, A-R, and SID-R | x | 6.024 | = | 0.000 |
| 6. MD-SC, A-SC, and SID-SC | x | 5.833 | = | 0.000 |
| 7. Multiple Disabilities Severe Sensory Impairment | x | 7.947 | = | 0.000 |
| 8. Orthopedic Impairment (Resource) | x | 3.158 | = | 0.000 |
| 9. Orthopedic Impairment (Self Contained) | x | 6.773 | = | 0.000 |
| 10. Preschool-Severe Delay | x | 3.595 | = | 0.000 |
| 11. DD, ED, MIID, SLD, SLI, & OHI | x | 0.003 | = | 0.000 |
| 12. Emotional Disability (Private) | x | 4.822 | = | 0.000 |
| 13. Moderate Intellectual Disability | x | 4.421 | = | 0.000 |
| 14. Visual Impairment | x | 4.806 | = | 0.000 |
| 15. Total Add-on Count (III.B.1 through III.B.14) | | | | 0.000 |
| IV. FY 2017 AOI PT Weighted Student Count | | | | 0.000 |
| | | | | <small>(III.A + III.B.15, this column)</small> |

(1) Districts assigned a letter grade of C, D, or F, in accordance with A.R.S. §15-241, and Laws 2015, Ch. 76, §1, or that have more than 10% of their pupils in grade three reading far below the third grade level according to the reading portion of the AIMS test, or a successor test, will receive monies for this weight only after the district's K-3 Reading Program Plan is approved by the State Board of Education. A.R.S. §15-211

D. WORK SHEET FOR FY 2017 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2016, Ch. 124, §19, 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 2017 State Support Level per Route Mile |
|---|--|
| I. 0.5 or Less | 2.56 |
| II. More than 0.5, through 1.0 | 2.09 |
| III. More than 1.0 | 2.56 |

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 2016 Approved Daily Route Miles | | 1,171.000 |
| B. Number of Eligible Students Transported in FY 2016 | | 633.000 |
| C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B) | | 1.850 |
| II. To and From School Support Level | | |
| A. Annual Route Miles (Line I.A x 180 or 200, as applicable) | <input type="checkbox"/> Check here if approved for 200 Days of Instruction | 210,780.000 |
| B. State Support Level per Route Mile (use Table I based on I.C) | | \$ 2.56 |
| C. 1. FY 2016 Annual Expenditure for Bus Tokens | | \$ 0.00 |
| 2. FY 2016 Annual Expenditure for Bus Passes | | \$ 0.00 |
| D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2] | | \$ 539,596.80 |
| 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) | | 0.180 |
| B. Academic Education, Career and Technical Education, Vocational Ed., and Athletic Trips Support Level (II.A x II.B x III.A) | | \$ 97,127.42 |
| IV. Extended School Year Support Level for Pupils with Disabilities | | |
| A. Actual Route Miles traveled in July and August 2015 to Transport Pupils w/Disabilities for Extended School Year | | 0.000 |
| B. Estimated Route Miles Traveled in June 2016 to Transport Pupils w/Disabilities for Extended School Year | | 0.000 |
| C. Total Extended School Year Route Miles (IV.A + IV.B) | | 0.000 |
| D. State Support Level per Route Mile (use Table I based on I.C) | | \$ 0.00 |
| E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D) | | \$ 0.00 |
| V. FY 2017 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III) | | \$ 636,724.22 |
| VI. Support Level Change | | |
| A. FY 2016 Transportation Support Level | | \$ 664,268.26 |
| B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A) | | \$ 0.00 |

TRCL CALCULATION

| | |
|--|---------------|
| VII. FY 2016 Transportation Revenue Control Limit | \$ 901,444.69 |
| VIII. FY 2017 Transportation Revenue Control Limit | |
| A. Preliminary FY 2017 Transportation Revenue Control Limit (VI.B + VII) | \$ 901,444.69 |
| B. 120% of FY 2017 Transportation Support Level (V x 1.20) | \$ 764,069.06 |
| C. Adjusted FY 2017 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.) | \$ 901,444.69 |
| D. FY 2017 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII) | \$ 901,444.69 |

H. WORK SHEET FOR FY 2017 DISTRICT ADDITIONAL ASSISTANCE (DAA)

(A.R.S. §§ 15-951.C, 15-961, as amended by Laws 2016, Ch. 124, §22, 15-962.01, and 15-963.B, and Laws 2016, Ch. 124, §§35 and 36)

TABLE TO CALCULATE DAA PER STUDENT COUNT

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

CALCULATIONS FOR DAA

| | <u>PSD</u> | <u>K-8</u> | <u>9-12</u> |
|---|---------------|-------------------|-------------------|
| V. District Additional Assistance Base | | | |
| A. FY 2017 Student Count 2016 ADM (from Work Sheet B, line A.8 and Work Sheet G, line III for type 03 districts) | 20.080 | 3,408.054 | 1,802.628 |
| B. DAA per Student Count (from Table above) | x \$ 450.76 | x \$ 450.76 | x \$ 492.94 |
| C. DAA Base (line V.A x line V.B) | = \$ 9,051.26 | = \$ 1,536,214.42 | = \$ 888,587.45 |
| VI. District Additional Assistance Growth Factor | | | |
| A. FY 2017 Student Count 2016 ADM (from Work Sheet B, line A.8 and Work Sheet G, line II for type 03 districts) | | 5,230.762 | |
| B. FY 2016 Student Count (2015 ADM) | | ÷ 5,352.870 | |
| C. FY 2017 DAA Growth Factor (VI.A ÷ VI.B) | | = 0.9772 | |
| VII. Adjusted District Additional Assistance | | | |
| A. DAA Base (from line V.C) | \$ 9,051.26 | \$ 1,536,214.42 | \$ 888,587.45 |
| B. Adjusted 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 | x 1.0000 |
| C. FY 2017 DAA (VII.A x VII.B) | = \$ 9,051.26 | = \$ 1,536,214.42 | = \$ 888,587.45 |
| D. DAA for High School Textbooks | | | |
| 1. FY 2017 9-12 Student Count 2016 ADM (from Work Sheet B, line A.8) | | | 1,802.628 |
| 2. Support Level Amount for Textbooks | | | x \$ 69.68 |
| 3. DAA for Textbooks (VII.D.1 x VII.D.2) | | | = \$ 125,607.12 |
| E. 9-12 DAA (including capital transportation adjustment from line VII.G below) | | | |
| 1. FY 2017 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a) | | | = \$ 1,014,194.57 |
| 2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b) | | | - \$ 867,136.36 |
| 3. Adjusted FY 2017 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E) | | | = \$ 147,058.21 |
| F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below) | | | |
| 1. FY 2017 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a) | | | = \$ 1,545,265.68 |
| 2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b) | | | - \$ 1,321,202.16 |
| 3. Adjusted FY 2017 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E) | | | = \$ 224,063.52 |
| G. Capital Transportation Adjustment A.R.S. §15-963.B | \$ | \$ | \$ |

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

| | <u>PSD-8</u> | <u>9-12</u> |
|--|--|--|
| I. A. Total FY 2017 PSD and K-8 Weighted State Aid Student Count | | |
| 1. PSD (from Work Sheet B, line C.1) | 29.116 | |
| 2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts) | <u>3,946.527</u> | |
| B. Total FY 2017 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts) | <u>3,975.643</u> <small>(I.A.1 + I.A.2)</small> | <u>2,285.732</u> <small>(from Work Sheet B, line C.3)</small> |
| C. Total FY 2017 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column) | | <u>6,261.375</u> |
| D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C) | <u>0.6349</u> | <u>0.3651</u> |
| II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL) (from Work Sheet E, line IV or VIII, or Work Sheet F, line II or III) (to Work Sheet S, line I.A) | | <u>\$ 26,013,167.01</u> |
| B. Tuition Out for High School Students (from Work Sheet E, line II or VI) | - | <u>\$ 0.00</u> |
| C. Adjusted DSL/RCL (II.A - II.B) | | <u>\$ 26,013,167.01</u> |
| D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C) | <u>\$ 16,515,759.73</u> | <u>\$ 9,497,407.28</u> |
| E. Adjusted FY 2017 District Additional Assistance (from Work Sheet H) | <u>\$ 224,063.52</u> <small>(from Work Sheet H, line VII.F.3)</small> | <u>\$ 147,058.21</u> <small>(from Work Sheet H, line VII.E.3)</small> |
| F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II or VI) | | <u>\$ 0.00</u> |
| G. FY 2017 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only)) | <u>\$ 16,739,823.25</u> | <u>\$ 9,644,465.49</u> |
| III. A. 2016 Primary Assessed Valuation ÷ 100 | <u>\$ 6,588,982.53</u> | <u>\$ 6,588,982.53</u> |
| B. 2016 Salt River Project (SRP) Valuation ÷ 100 | <u>\$</u> | <u>\$</u> |
| C. 2016 Government Property Lease Excise Tax Assessed Valuation ÷ 100 | <u>\$</u> | <u>\$</u> |
| D. TOTAL Valuation (III.A + III.B + III.C) | <u>\$ 6,588,982.53</u> | <u>\$ 6,588,982.53</u> |
| E. Qualifying Tax Rate | <u>x \$ 2.0793</u> | <u>x \$ 2.0793</u> |
| F. Qualifying Levy (III.D x III.E) | <u>\$ 13,700,471.37</u> | <u>\$ 13,700,471.37</u> |
| G. FY 2017 Equalization Assistance (II.G - III.F) (1) | <u>\$ 3,039,351.88</u> | <u>\$ 0.00</u> |
| 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) | <u>\$ 0.00</u> | <u>\$ 0.00</u> |

(1) **Laws 2016, Ch. 124, §38**, requires a joint technical education district (JTED) with 2016 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. 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. (Equalization Base using 2016 ADM x 4.5%)

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

| | |
|--|----------------|
| A. Dropout Prevention Program (from page 1, line 28) | <u>\$ 0.00</u> |
| B. Tuition-Out Debt Services (from Work Sheet O, column A x column B) | <u>\$ 0.00</u> |
| C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI) | <u>\$ 0.00</u> |
| D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13) | <u>\$ 0.00</u> |
| E. Vocational M&O Expenses (from page 1, line 29) | <u>\$ 0.00</u> |
| F. Adjacent Ways (from TNT Work Sheet, line 12) | <u>\$ 0.00</u> |
| G. Phase Down Small School Budget Limit Exemption (from Work Sheet K or K2, line VI) | <u>\$ 0.00</u> |

**K. WORK SHEET FOR FY 2017 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 2017, 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 2017 student count is the 2016 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 | | \$ 150,000.00 |
| B. FY 2017 K-8 student count | | |
| C. Small school student count limit | - 125.000 | |
| D. Student count above the small school limit (I.B - I.C) | = 0.000 | |
| 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) | = 0.000 | |
| G. Base Level Amount (from Work Sheet C, line VI.C) | x 0.00 | |
| H. Phase down reduction factor (I.F x I.G) | | - \$ 0.00 |
| I. Grades K-8 small school adjustment phase down limit (I.A - I.H) | | \$ 0.00 |

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 | | \$ 350,000.00 |
| B. FY 2017 9-12 student count | | |
| C. Small school student count limit | - 100.000 | |
| D. Student count above the small school limit (II.B - II.C) | = 0.000 | |
| 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) | = 0.000 | |
| G. Base Level Amount (from Work Sheet C, line VI.C) | x 0.00 | |
| H. Phase down reduction factor (line II.F x II.G) | | - \$ 0.00 |
| I. Grades 9-12 small school adjustment phase down limit (II.A - II.H) | | \$ 0.00 |

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.I + II.I + 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

TABLE A: GRADES K-8

| | SMALL ISOLATED | SMALL |
|---|---------------------------|--------------|
| Student Count Constant | 500.000 | 500.000 |
| FY 2017 Student Count (line I.B above) | - 0.000 | - 0.000 |
| Difference | = 0.000 | = 0.000 |
| Weight Adjustment Factor | x 0.0005 | x 0.0003 |
| Support Level Weight Increase | = 0.000 | = 0.000 |
| Support Level Weight | + 1.358 | + 1.278 |
| FY 2017 Adjusted Support Level Weight (Enter on line I.E above) | = 0.000 | = 0.000 |

TABLE B: GRADES 9-12

| | | |
|--|----------|----------|
| Student Count Constant | 500.000 | 500.000 |
| FY 2017 Student Count (line II.B above) | - 0.000 | - 0.000 |
| Difference | = 0.000 | = 0.000 |
| Weight Adjustment Factor | x 0.0005 | x 0.0004 |
| Support Level Weight Increase | = 0.000 | = 0.000 |
| Support Level Weight | + 1.468 | + 1.398 |
| FY 2017 Adjusted Support Level Weight (Enter on line II.E above) | = 0.000 | = 0.000 |

K2. WORK SHEET FOR FY 2017 COMPUTING MAXIMUM SMALL SCHOOL ADJUSTMENT OVERRIDE
(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 2017, 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 2017 student count is the 2016 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 2017 K-8 student count | | | |
| B. Small school student count limit | - | <u>125.000</u> | |
| C. Student count above the small school limit (I.A - I.B) | = | <u>0.000</u> | |
| D. Phase-down factor | x | <u>0.0045</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 2017 9-12 student count | | | |
| B. Small school student count limit | - | <u>100.000</u> | |
| C. Student count above the small school limit (II.A - II.B) | = | <u>0.000</u> | |
| D. Phase-down factor | x | <u>0.0065</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) | | <u>\$ 0.00</u> |
| V. 10% of the District's Total RCL | | <u>\$</u> |
| VI. Maximum override, subject to an election (Greater of Line IV or Line V) | | <u>\$ 0.00</u> |

**L. WORK SHEET FOR FY 2017 IMPACT AID FUND (ESEA, TITLE VIII)
 (A.R.S. §15-905.R)
 (For school districts that receive ESEA, Title VIII monies.)**

| | | |
|---|------------|---------------|
| I. FY 2017 Impact Aid revenue | | \$ _____ |
| II. Impact Aid revenue deposited in FY 2017 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments | | - \$ _____ |
| III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V) | \$ 264,720 | |
| B. Impact Aid revenue transferred in FY 2017 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A | | - \$ _____ |
| IV. Impact Aid revenue transferred in FY 2017 to the M&O Fund to reduce or eliminate taxes | | - \$ _____ |
| V. FY 2016 Ending Cash Balance in the Impact Aid Fund | | + \$ _____ |
| VI. FY 2017 Amount Available to be Spent in the Impact Aid Fund (line I - lines II through IV + line V) (on Budget, page 6, line 16) | | = \$ <u>0</u> |

**M. WORK SHEET FOR CALCULATION OF THE FY 2017 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01, as amended by Laws 2016, HB2481, §2)**

| | | | |
|----|----|---|-------------------------|
| 1. | a. | General Budget Limit (GBL) (from FY 2016 latest revised Budget, page 7, line 10) | \$ 27,689,002.00 |
| | b. | Adjustments to the GBL from FY 2016 BUDG75 | \$ |
| | c. | Adjusted GBL | <u>\$ 27,689,002.00</u> |
| 2. | a. | Budgeted M&O expenditures (from FY 2016 latest revised Budget, page 1, line 31, Total Budget Year Column) | \$ 27,689,002.00 |
| | b. | Adjustments to the GBL (from line 1.b) | \$ 0.00 |
| | c. | Adjusted Budgeted Expenditures | <u>\$ 27,689,002.00</u> |
| 3. | | Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c) | <u>\$ 27,689,002.00</u> |
| 4. | | M&O actual expenditures | <u>\$ 26,589,546.00</u> |
| 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.) | <u>\$ 1,099,456.00</u> |

Note: For lines 6.a through 6.f deduct the FY 2016 actual expenditures from the budget amount. If the result is negative, enter zero.

| | | <u>FY 2016 Budget</u> | - | <u>Actual</u> | = | <u>Unexpended Budget</u> | |
|----|----|---|---|---------------|---|------------------------------|------------------------|
| 6. | a. | \$ 0.00 | - | \$ | = | \$ 0.00 | |
| | b. | \$ 0.00 | - | \$ | = | \$ 0.00 | |
| | c. | \$ 0.00 | - | \$ | = | \$ 0.00 | |
| | d. | \$ 0.00 | - | \$ | = | \$ 0.00 | |
| | e. | \$ 0.00 | - | \$ | = | \$ 0.00 | |
| | f. | \$ 0.00 | - | \$ | = | \$ 0.00 | |
| | g. | Total Budget Balance Deductions [Add lines 6.a through 6.f.] | | | | = | <u>\$ 0.00</u> |
| 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) | | | | | <u>\$ 1,099,456.00</u> |
| 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 2016 M&O Fund ending cash balance) | | | | | <u>\$</u> |
| 9. | | Actual Budget Balance Carryforward to be used in M&O Fund (line 7 - line 8) [to Budget, page 7, line 8(c)] | | | | | <u>\$ 1,099,456.00</u> |

O. WORK SHEET FOR FY 2017 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)

Part I-Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]

| | 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. | | | | | | 0.00 | 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. | Total Increase to GBL for Debt Service Tuition Outside the RCL [To Budget, page 7, line 8(b)]: | | | | | | 0.00 |

Part II-Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI)

| | Attending District Name | E | F | Increase to DSL and RCL (A x F) |
|-----|--|------------------------------|---|---------------------------------|
| | | M&O & UCO, Per Pupil Tuition | 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. | Total Increase to DSL and RCL for Tuition (To Work Sheet E, lines II and VI): | | | 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)

**S. WORK SHEET FOR FY 2017 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

| | | | | |
|----|---|----|-------------|------------------|
| A. | Lesser of FY 2017 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 2017 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, 2016 | \$ | | |
| | 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 2017 RCL calculated using the districts 2016 ADM | \$ | | |
| | 3. Up to 5% of the FY 2017 RCL calculated pursuant to A.R.S. §15-482.B | + | \$ | |
| | 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> |

| Work Sheet | Reference | Instructions |
|------------|------------------------|---|
| General | | <p>These instructions are provided to help school districts prepare the budget work sheets. Within the work sheets, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. To return to the related work sheet after reviewing the instructions, simply click on the work sheet's tab at the bottom of the Excel screen or press the Alt and back arrow keys.</p> <p>Districts should complete the work sheets, as applicable, before completing the Budget forms. To ensure that the district's data can be properly processed by ADE, formulas should not be changed without specific instructions from either the Office of the Auditor General, Accounting Services Division or ADE, School Finance.</p> <p>Only Work Sheets O and S are required to be revised, as applicable, after the budget is originally adopted. See the Expenditure Budget instructions for page 7, lines 1(b), 7, and 8(b) for information on revising Work Sheets O and S.</p> |
| B | Lines A.1, A.2 and A.3 | <p>Current Year ADM</p> <p>Current year ADM on line A.4 should be used to calculate the weighted student count for the BSL calculation on Work Sheets C and C2, unless a district declined in total student count from FY 2016 to FY 2017.</p> <p>Districts should estimate the student counts for Non-AOI, AOI Full-Time and AOI Part-Time for FY 2017. There are no ADE reports available to refer to at the time of budget adoption for these counts.</p> <p>For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students that will be taught by the Type 03 district, if any.</p> |
| B | Lines A.5, A.6 and A.7 | <p>Prior Year ADM</p> <p>For FY 2017 only, declining districts should use 2016 ADM on line A.8 to calculate the weighted student count for the BSL calculation on Work Sheets C and C2 and the one-time backfill monies to be received in accordance with Laws 2016, Ch. 117, §141.</p> <p>2016 ADM should be used for all districts in the calculation of DAA on Worksheet H.</p> <p>Obtain separate student counts for Non-AOI, AOI Full-Time, and AOI Part-Time from ADE report "2015-2016 Recalculated State Aid ADM Counts," ADMS 46-1, available on ADE's Web site. Districts with district-sponsored charter schools (DSCS) reverting back in FY 2017 to district schools as required by Laws 2016, Ch. 124 should add the counts from all DSCS ADMS 46-1 reports to the Non-AOI student count from the district's ADMS 46-1 report and report the sum on line A.5.</p> <p>For common school districts not within a high school district (Type 03), the 9-12 column for this line should include only those students actually taught by the Type 03 district, if any.</p> |

| Work Sheet | Reference | Instructions |
|------------|--|---|
| C, C2 | Line I.B (C, C2) and Line III.B (C2) | <p>Districts should estimate the FY 2017 student count for these lines unless the district declined in total student count from FY 2016 to FY 2017.</p> <p>For <u>declining</u> districts that used 2016 ADM for calculations on Work Sheet B, enter the district (and FY 2016 DSCS, if applicable) counts from the ADE reports listed below. AOI student counts on Work Sheet C2 should also be taken from the reports listed below.</p> <p>K-3 Student Counts for both the K-3 & K-3 Reading support level weights “2015-2016 Recalculated State Aid ADM Counts,” ADMS 46-1</p> <p>ELL “Student Counts for Use in Budget Preparation,” ELLS 28-1</p> <p>Children with Disabilities “Student Counts for Use in Budget Preparation,” SPED 28</p> |
| C, C2 | Line I.B.3 (C, C2) and Line III.B.3 (C2) | <p>In accordance with A.R.S. §15-943, use these lines for the K-3 Reading support level weight.</p> <p>A.R.S. §15-211 requires districts to submit a plan for improving the reading proficiency of its pupils in Kindergarten programs and grades one, two, and three to the State Board of Education by October 1 each year. This plan is required to include a budget for the use of the monies generated by the K-3 and K-3 Reading support level weights. Additionally, districts are required to use the monies generated by the K-3 Reading support level weight ONLY on reading programs for pupils in Kindergarten programs and grades one, two, and three with particular emphasis on pupils in Kindergarten programs and grades one and two.</p> <p>To facilitate budgeting for the monies generated by the K-3 and K-3 Reading support level weights, use line XIV on Work Sheet C to calculate the portion of the district's base support level (BSL) that is generated by the K-3 and K-3 Reading support level weights.</p> |
| C, C2 | Line I.B.5 (C, C2) and Line III.B.5 (C2) | MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SID - R (Severe Intellectual Disability - Resource) |
| C, C2 | Line I.B.6 (C, C2) and Line III.B.6 (C2) | MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SID - SC (Severe Intellectual Disability - Self-contained) |
| C, C2 | Line I.B.11 (C, C2) and Line III.B.11 (C2) | DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disability), MIID (Mild Intellectual Disability), SLD (Specific Learning Disability), SLI (Speech/Language Impairment for K-12), and OHI (Other Health Impairments) |
| C | Line VI.B | <p>In accordance with A.R.S. §15-902.04, school districts electing to provide 200 days of instruction during FY 2017 must receive approval from ADE prior to July 1, 2016. Please contact the district's ADE School Finance account analyst for specific instructions and the form to request approval. A list of account analysts is available at the link below.</p> |
| | | www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx |
| C | Line VIII | Use the FY 2016 “Teacher Experience Index (TEI),” SDER 96, available on ADE’s Web site at the link below. Districts should print a copy or save an electronic copy for their records. |

| Work Sheet | Reference | Instructions |
|------------|--------------------|--|
| | | www.ade.az.gov/sder/publicreports.asp |
| C | Line XIII | Laws 2016, Ch. 124, §41 allows for districts that operated DSCS in FY 2016 to receive approximately the same amount of incremental monies in FY 2017 as was received for FY 2016. Laws 2016, Ch. 117, §37 requires ADE to allocate those incremental monies to districts that qualify for state aid in FY 2017 on a pro rata basis based on the FY 2016 DSCS ADM. Districts that do not qualify for state aid in FY 2017, may levy for these incremental monies. For budget adoption, ADE will provide estimated amounts to the affected districts. Final amounts will vary from that estimate. ADE will notify districts of the final amounts prior to May 15 budget revisions. |
| D | Lines I.A and B | Obtain the amounts from the ADE report “Transportation Route Report,” TRAN 55-1, available on ADE's Web site. A common school district not within a high school district must use the approved daily route miles and eligible students transported, excluding approved daily route miles and eligible students for high school students attending school in another district and being transported by another district. |
| D | Line II.A | In accordance with A.R.S. §15-902.04, school districts electing to provide 200 days of instruction during FY 2017 must receive approval from ADE prior to July 1, 2016. Please contact the district's ADE School Finance account analyst for specific instructions and the form to request approval. A list of account analysts is available at the link below. |
| | | www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx |
| D | Lines II.C.1 and 2 | Used to increase the transportation support level for the annual expenditure for bus tokens and passes for students who qualify as eligible students as defined by A.R.S. §15-901. Enter the FY 2016 annual expenditures by district schools other than charter schools for bus tokens and passes from the ADE report “Transportation Route Report,” TRAN 55-1, available on ADE's Web site. |
| D | Line IV.A | The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report “Transportation Route Report,” TRAN 55-1, available on ADE's Web site. |
| D | Lines VI.A and VII | The FY 2016 Transportation Support Level and FY 2016 Transportation Revenue Control Limit used to determine the FY 2017 Transportation Revenue Control Limit are obtained from the most recent ADE report “Basic Calculations for Equalization Assistance,” APOR 55-1, available on ADE's Web site. |
| F | Line I | Include the amount of any transitional costs that are directly associated with routine formalities that are necessary as a result of consolidation, such as changing of signs, letterhead, stationery and similar issues. |
| H | Line VI.B | Include charter school students in the FY 2016 student counts. Obtain the amounts from the most recent ADE report “Basic Calculations for Equalization Assistance,” APOR 55-1, available on ADE's Web site. |

| Work Sheet | Reference | Instructions |
|------------|---------------------------|--|
| H | Lines VII.E.2 and VII.F.2 | Laws 2016, Ch. 124, §§35 and 36 require ADE to reduce district additional assistance (DAA) for all school districts for FY 2017. For budget adoption, districts with 2016 ADM of 1,100 or more may estimate the DAA reduction by taking the DAA calculated on lines VII.E.1 and VII.F.1 and multiply by 85.5% and districts with 2016 ADM of less than 1,100 may estimate the DAA reduction by taking the DAA calculated on lines VII.E.1 and VII.F.1 and multiply by 30.3%. Districts with 2016 ADM close to the 1,100 threshold should contact ADE, School Finance, for additional guidance on calculating the reduction. The actual amount will vary and ADE will notify districts of the final amounts. If the district has an adjustment on line VII.G it is also included on this line to match the DAA adjustment on APOR 55-1, p. 5. There are formulas on lines VII.E.2 and VII.F.2 to net the amounts as described, however, those cells are unprotected so that districts can enter amounts. |
| H | Line VII.G | Enter any amount approved by the State Board of Education for a Capital Transportation Adjustment. Districts are eligible to receive a Capital Transportation Adjustment for the purchase of transportation vehicles if the district: --Has a student count of fewer than 600 in kindergarten and grades 1-12, --Transports as eligible students at least one-third of the total student count of the district, and --Has an approved daily route mileage per eligible student transported of more than 1.0, calculated in accordance with A.R.S. §15-945 on Work Sheet D. Any amount reported on this line needs to be included on lines VII.E.2 and VII.F.2 and netted with the DAA state budget reductions in order to match the amount calculated on the APOR 55-1, p. 5. There are formulas on lines VII.E.2 and VII.F.2 to net the amounts as described, however, those cells are unprotected so that districts can enter amounts. |
| J | Line I.B | Type 03 districts should only enter an amount in the 9-12 column if the district sponsored a charter high school in 2016 and had declining ADM and/or has State Board of Education permission to teach high school. |
| J | Line III.E | The qualifying tax rate for all districts except for joint technical education districts is \$2.0793 for PSD-8 and 9-12. In accordance with A.R.S. §15-971(B)(3), the qualifying tax rate for a joint technical education district is 5 cents. |
| J | Line IV | In accordance with A.R.S. §15-992, districts not eligible for equalization assistance must still levy at least 50% of the qualifying levy minus the equalization base. The amount levied for this provision must be submitted to the State treasurer. |
| K | Line VI | If applicable, the amount on page 7, line 3(a) cannot exceed this amount. |
| K2 | Lines I.G and II.G | For a unified school district, separate the Revenue Control Limit into grade K-8 and grade 9-12 components based on the weighted student count as provided in A.R.S. §15-971(B)(2)(a). |
| K2 | Line VI | If applicable, the amount on page 7, line 3(a) cannot exceed this amount. |
| L | Line I | Include the amount from the most recent FY 2016 designated “Voucher for Impact Aid Section 8003 Payments,” “Total Payments Summary” line not including any section 8005(d)(2)-Late Applicant 10% Payment Reduction and any section 8007 construction amounts that would be included in Fund 699—Federal Impact Aid (Construction). Also, include any Section 8002 payments and any prior year Impact Aid payments expected to be received after the FY 2016 encumbrance period and recorded in FY 2017 revenues. |
| L | Line III.B | Districts that do not levy taxes to cover the difference between the equalization assistance funding provided through the TSL and the locally funded TRCL, may transfer Impact Aid cash to the M&O Fund to provide funding for the TSL/TRCL difference. |

| Work Sheet | Reference | Instructions |
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| L | Line IV | This line could include the amount of the qualifying tax levy calculated on APOR 55-1, page 6 for districts that do not levy taxes. |
| M | Line 1.b | These lines should be left blank for budget adoption. Work Sheet M is not required to be revised; however, once the BUDG75 Report is available, districts may use Work Sheet M to recalculate carryforward amounts for reconciliation to ADE's BUDG75 Report by filling in amounts on these lines from that report and zero filling the unexpended budget lines 6.a through 6.e. |
| M | Line 4 & Actual Column | For budget adoption, M&O actual expenditures should be based upon the FY 2016 actual expenditures to date plus estimated expenditures for the remainder of the fiscal year including encumbrances. |
| M | Line 6.f | In accordance with A.R.S. §15-920, districts may budget any unexpended budget balance in the M&O section attributable to the Performance Pay component in its salary schedule from FY 2016 for use in that component in FY 2017. The Performance Pay budget amount is the portion of FY 2016 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2016 Budget, page 2. Additionally, the amount calculated on this line, is specifically exempt from the RCL and should be entered on the Budget, page 7, line 8(g). |
| O | General | In accordance with A.R.S. §15-951, Type 03 common school districts may increase their Revenue Control Limit (RCL) and District Support Level (DSL) for tuition payable for high school students who attend school in another school district. However, the bond issues (Debt Service) portion of those costs that are included in the RCL and DSL are limited based on the number of students for which the resident district pays tuition; the remaining bond issues portion may be used to increase the General Budget Limit (GBL) on page 7. |
| O | General Continued | This work sheet allows those districts to budget the amount of tuition expenditures that will increase the DSL and RCL and the amount that will increase the GBL, based on the estimated tuition charges provided by the district of attendance. The estimated tuition for FY 2017 is to be provided by the District of Attendance by May 1 of the current year. Final tuition charges will be provided by the District of Attendance by May 1 of the budget year, and amounts should be adjusted accordingly on the May 15 budget revision. (Note: Tuition bill charges may be reported by fund type. This relates to how the District of Attendance will apply tuition payments received; these are not the funds that the District of Residence must pay tuition from.) |
| O | Column A | Use the 100th day ADM as reported in the district's FY 2016 "Resident ADM and ADA," ADMS 540-1, available on ADE's Web site. This amount should agree to student counts included on the estimated tuition bill provided by the District of Attendance. |
| S | Line II.B.5 | Amount on page 7, line 7 cannot exceed this amount. |