



**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%	0.05
C.	ADM loss required to qualify (line I.A x line I.B)	0.000
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	

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)	\$ 0.00
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

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
10.110	3,666.300	1,821.840	5,498.250
10.110	3,648.187	1,820.591	5,478.888
			0.000
			0.000
10.110	3,648.187	1,820.591	5,478.888

B. Support Level Weights for Districts (Group A Weights)	DESIGNATED AS ISOLATED		NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (from line A.5) 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.5)	-			
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.5)	-			
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.5) 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
Section A student count multiplied by Section B support level weight.

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

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
10.110			x 1.450	= 14.660		
3,648.187	0.000	0.000	x 1.158	= 4,224.601	0.000	0.000
1,820.591	0.000	0.000	x 1.268	= 2,308.509	0.000	0.000
5,478.888	0.000	0.000		6,547.770	0.000	0.000

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

Non-AOI Student Count	x	Group B Support Level Weight	=	Non-AOI Weighted Student Count
5,478.888				6,547.770

I. A. FY 2018 Non-AOI 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)

0.000	x	4.771	=	0.000
1,458.167	x	0.060	=	87.490
1,458.167	x	0.040	=	58.327
887.445	x	0.115	=	102.056
10.556	x	6.024	=	63.589
25.060	x	5.833	=	146.175
0.570	x	7.947	=	4.530
0.000	x	3.158	=	0.000
4.090	x	6.773	=	27.702
3.365	x	3.595	=	12.097
401.477	x	0.003	=	1.204
	x	4.822	=	0.000
11.000	x	4.421	=	48.631
0.345	x	4.806	=	1.658
4,260.242				553.459
				7,101.229
				<small>(I.A + I.B.15, this column)</small>

II. FY 2018 Non-AOI Weighted Student Count

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)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
0.000	x	95%	=	0.000
0.000	x	85%	=	0.000

CALCULATION OF FY 2018 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)		7,101.229
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)		\$ 3,729.31
B. Increase for 200 Days of Instruction (line VI.A x 5%) (A.R.S. §15-902.04) Check here <input type="checkbox"/> to calculate.		\$
C. Adjusted FY 2018 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)		\$ 3,729.31
VII. Result (line V x VI.C)		\$ 26,482,684.32
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)		1.0337
IX. Result (line VII x VIII)		\$ 27,375,150.78
X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)		\$ 0.00
XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)		\$ 0.00
XII. FY 2016 Nonfederal Audit Service Actual Expenditures (2) \$ <u>40,135.00</u> x 1.00 =		\$ 40,135.00
XIII. FY 2018 Additional Teacher Salary Increases (from calculation on Budget, page 2) (Laws 2017, Ch. 305, §33)		\$ 154,235.00
XIV. FY 2018 BSL and BRCL (sum lines IX through XIII) (to Work Sheet E, line I)		\$ 27,569,520.78
Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (1)		
	K-3	\$ 337,272.88
	K-3 Reading	\$ 224,849.87

(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).

\$ _____

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

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

AOI FT Student Count	x	Group B Support Level Weight	=	AOI FT Weighted Student Count
0.000				0.000

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
	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
				0.000
				(I.A + I.B.15, this column)

II. FY 2018 AOI FT Weighted Student Count

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

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

AOI PT Student Count	x	Group B Support Level Weight	=	AOI PT Weighted Student Count
0.000				0.000

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
				0.000
				(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		1,472.000
B. Number of Eligible Students Transported in FY 2017		1,500.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)		0.981
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	264,960.000
B. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.12
C. 1. FY 2017 Annual Expenditure for Bus Tokens		\$ 0.00
2. FY 2017 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]		\$ 561,715.20
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)		\$ 101,108.74
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		1,035.000
B. Estimated Route Miles Traveled in June 2017 to Transport Pupils w/Disabilities for Extended School Year		1,100.000
C. Total Extended School Year Route Miles (IV.A + IV.B)		2,135.000
D. State Support Level per Route Mile (use Table I based on I.C)		\$ 2.12
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)		\$ 4,526.20
V. FY 2018 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)		\$ 667,350.14
VI. Support Level Change		
A. FY 2017 Transportation Support Level		\$ 595,311.42
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)		\$ 72,038.72

TRCL CALCULATION

VII. FY 2017 Transportation Revenue Control Limit		\$ 1,026,356.46
VIII. FY 2018 Transportation Revenue Control Limit		
A. Preliminary FY 2018 Transportation Revenue Control Limit (VI.B + VII)		\$ 1,098,395.18
B. 120% of FY 2018 Transportation Support Level (V x 1.20)		\$ 800,820.17
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.)		\$ 1,026,356.46
D. FY 2018 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)		\$ 1,026,356.46

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)	\$ <u>27,569,520.78</u>
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).]	\$ <u>0.00</u>
III. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ <u>0.00</u>
IV. FY 2018 Transportation Support Level (from Work Sheet D, line V)	\$ <u>667,350.14</u>
V. FY 2018 District Support Level (sum of lines I through IV)	\$ <u>28,236,870.92</u>

CALCULATION OF THE RCL

VI. FY 2018 Base Support Level/Base Revenue Control Limit (from line I above)	\$ <u>27,569,520.78</u>
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).]	\$ <u>0.00</u>
VIII. Adjustment for Increase/(Decrease) in Tuition Out for High School Students after budget revision (from Work Sheet O, line 15)	\$ <u>0.00</u>
IX. FY 2018 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ <u>1,026,356.46</u>
X. FY 2018 Revenue Control Limit (sum of lines VI through IX) (to Budget, page 7, line 1)	\$ <u>28,595,877.24</u>

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	<u>0.00</u>
II. FY 2018 District Support Level (line I + Work Sheet E, line V)	\$ <u>0.00</u>
III. FY 2018 Revenue Control Limit (line I + Work Sheet E, line X) [to Budget, page 7, line 1]	\$ <u>0.00</u>

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)	<u>0.000</u>
II. High School Student Count Transported by District of Residence to District of Attendance	<u>0.000</u>
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)	<u>0.000</u>

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	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.1 and Work Sheet G, line II for type 03 districts)	-	-
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 (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>K-8</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)	10.110	3,666.300	1,821.840
B. DAA per Student Count (from Table above)	x \$ 450.76	x \$ 450.76	x \$ 492.94
C. Unadjusted DAA (V.A x V.B)	= \$ 4,557.18	= \$ 1,652,621.39	= \$ 898,057.81
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)		5,498.250	
B. FY 2017 Student Count (2016 ADM)		÷ 5,461.687	
C. FY 2018 DAA Growth Factor (VIA ÷ VI.B)		= 1.0067	
VII. District Additional Assistance			
A. Unadjusted DAA (from line V.C)	\$ 4,557.18	\$ 1,652,621.39	\$ 898,057.81
B. 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	x 1.0000
C. FY 2018 DAA with growth factor applied (VII.A x VII.B)	= \$ 4,557.18	= \$ 1,652,621.39	= \$ 898,057.81
D. DAA for High School Textbooks			
1. FY 2018 9-12 Student Count (2017 ADM) (from Work Sheet B, line A.1)			1,821.840
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 126,945.81
E. 9-12 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2018 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)			= \$ 1,025,003.62
2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)			- \$ 876,378.10
3. FY 2018 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 148,625.52
F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)			
1. FY 2018 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)			= \$ 1,657,178.57
2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b)			- \$ 1,416,887.68
3. FY 2018 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 240,290.89
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 2018 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	14.660	
2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)	4,224.601	
B. Total FY 2018 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	4,239.261 <small>(I.A.1 + I.A.2)</small>	2,308.509 <small>(from Work Sheet B, line C.3)</small>
C. Total FY 2018 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		6,547.770
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6474	0.3526
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)		\$ 28,236,870.92
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)		\$ 28,236,870.92
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	\$ 18,280,550.23	\$ 9,956,320.69
E. FY 2018 District Additional Assistance (from Work Sheet H)	\$ 240,290.89 <small>(from Work Sheet H, line VII.F.3)</small>	\$ 148,625.52 <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 for budget adoption and total of lines II and III for budget revision)		\$ 0.00
G. FY 2018 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))	\$ 18,520,841.12	\$ 10,104,946.21
III. A. 2017 Primary Assessed Valuation ÷ 100	\$ 1,178,798.94	\$ 1,178,798.94
B. 2017 Salt River Project (SRP) Valuation ÷ 100	\$	\$
C. 2017 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
D. TOTAL Valuation (III.A + III.B + III.C)	\$ 1,178,798.94	\$ 1,178,798.94
E. Qualifying Tax Rate	x \$ 2.0234	x \$ 2.0234
F. Qualifying Levy (III.D x III.E)	\$ 2,385,181.78	\$ 2,385,181.78
G. FY 2018 Equalization Assistance (II.G - III.F) (1)	\$ 16,135,659.34	\$ 7,719,764.43
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 \$ 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.		0.00 <small>(Equalization Base using 2017 ADM x 4.5%)</small>
V. Additional State Aid to Education (ASAE) Information for Department of Revenue		
A. Dropout Prevention Program (from page 1, line 27)		\$ 0.00
B. Tuition-Out Debt Services (from Work Sheet O, Part I, column A x column B)		\$ 0.00
C. Adjustment for Tuition Loss (from Work Sheet C, line X and XI)		\$ 0.00
D. Liabilities in Excess of School Budget (from TNT Work Sheet, line 13)		\$ 0.00
E. Vocational M&O Expenses (from page 1, line 28)		\$ 0.00
F. Adjacent Ways (from TNT Work Sheet, line 12)		\$ 0.00
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

**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 (I.I + II.I + III)		\$	<u>0.00</u>
V. 10% of the District's Total RCL		\$	
VI. Maximum override, subject to an election (Greater of line IV or line V)		\$	<u>0.00</u>

TABLE A: GRADES K-8

	<u>SMALL ISOLATED</u>	<u>SMALL</u>
Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2018 Student Count (line I.B above)	-	-
Difference	<u>0.000</u>	<u>0.000</u>
Weight Adjustment Factor	x	x
Support Level Weight Increase	<u>0.0005</u>	<u>0.0003</u>
Support Level Weight	=	=
FY 2018 Adjusted Support Level Weight (Enter on line I.E above)	<u>0.000</u>	<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)	-	-
Difference	<u>0.000</u>	<u>0.000</u>
Weight Adjustment Factor	x	x
Support Level Weight Increase	<u>0.0005</u>	<u>0.0004</u>
Support Level Weight	=	=
FY 2018 Adjusted Support Level Weight (Enter on line II.E above)	<u>0.000</u>	<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			
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 2018 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	\$ _____
VI. Maximum override, subject to an election (Greater of Line IV or Line V)	\$ <u>0.00</u>

**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		\$ _____
II. Impact Aid revenue deposited in FY 2018 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)	\$ 359,006	
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		- \$ _____
IV. Impact Aid revenue transferred in FY 2018 to the M&O Fund to reduce or eliminate taxes		- \$ _____
V. FY 2017 Ending Cash Balance in the Impact Aid Fund		+ \$ _____
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)		= \$ _____ 0

**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)	\$ 31,415,586.00
	b.	Adjustments to the GBL from FY 2017 BUDG75	\$ 0.00
	c.	Adjusted GBL	\$ 31,415,586.00
2.	a.	Budgeted M&O expenditures (from FY 2017 latest revised Budget, page 1, line 31, Total Budget Year Column)	\$ 31,415,586.00
	b.	Adjustments to the GBL (from line 1.b)	\$ 0.00
	c.	Adjusted Budgeted Expenditures	\$ 31,415,586.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$ 31,415,586.00
4.		M&O actual expenditures	\$ 29,415,586.00
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.)	\$ 2,000,000.00

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 Budget	-	Actual	=	Unexpended 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
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)			\$	2,000,000.00
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)			\$	
9.		Actual Budget Balance Carryforward to be used in M&O Fund (line 7 minus line 8) [to Budget, page 7, line 8(c)]			\$	2,000,000.00

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)	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.	Increase to GBL for Debt Service Tuition Outside the RCL (to line 14):						0.00

Part II-Increase to DSL and RCL for Tuition

	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.	Increase to DSL and RCL for Tuition (to Work Sheet E, lines II and VII):			0.00

14. **Adopted or Revised Increase to GBL for Debt Service Tuition Outside the RCL (from Part I or Part III, line 7)**
 [to Budget, page 7, line 8(b)] 0.00

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				0.00	0.00
2.	0	0				0.00	0.00
3.	0	0				0.00	0.00
4.	0	0				0.00	0.00
5.	0	0				0.00	0.00
6.	Total HS Count:		0.00				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	F	(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.	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>0.00</u>	
	3. Up to 5% of the FY 2018 RCL calculated pursuant to A.R.S. §15-482.B	+	<u>\$ 0.00</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>

Work Sheet	Reference	Instructions	Revision 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>	
	Budget Revision	<p>Instructions for budget revision requirements have been incorporated into this document for each applicable line item. All lines that include revision instructions have a "Yes" in the Revision Instructions column to the right. To see only the revision instructions, apply the filter so that only rows marked "Yes" will show.</p> <p>Prior to May 15 of the budget year, districts <u>must</u> make all of the revisions described in these instructions that would result in a decrease in budget limits and districts <u>may</u> make any of the described revisions that result in an increase in the budget limits. Total expenditures in the Maintenance and Operation (M&O), Unrestricted Capital Outlay (UCO), and Classroom Site Funds (CSF) must not exceed the adjusted General Budget Limit (GBL), Unrestricted Capital Budget Limit (UCBL), and Classroom Site Fund Budget Limit (CSFBL), respectively, as reported on pages 7 and 8 of the latest revised budget. Therefore, if the net change to any of these budget limits is a decrease, the district <u>must</u> reduce budgeted expenditures in the related fund, to ensure that the budgeted amounts are within the prescribed limit. If the net change to any of these budget limits is an increase, the district <u>may</u> choose to revise budgeted expenditures in the related fund.</p>	Yes
	Budget Revision Continued	All districts must revise the FY 2018 budget, including these worksheets, to include the 100th-Day ADM from the FY 2018 ADMS46-1 report.	Yes
B	Line A.1	<p>Prior Year ADM FY 2017 100th-day ADM is used for all districts in the calculation of District Additional Assistance (DAA) on Work Sheet H.</p> <p>Obtain total 100th-day ADM for PSD, K-8, and 9-12, including AOI students, from ADE report "2016-2017 ADM Recalculated State Aid Report," ADMS46-1, available on ADE's website.</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> <p>Budget Revision Districts should update amounts on this line to reflect 2017 100th-day ADM as reported on ADE report "2016-2017 ADM Recalculated State Aid Report," ADMS46-1.</p>	Yes

Work Sheet	Reference	Instructions	Revision Instructions
B	Lines A.2, A.3 and A.4	<p>Current Year ADM Current year ADM amounts should be used to calculate the group A weighted student count and the weighted student count for the BSL calculation on Work Sheets C and C2.</p> <p>For budget adoption, districts should estimate the student counts for Non-AOI, AOI Full-Time and AOI Part-Time for FY 2018. 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> <p>Budget Revision</p> <p>Districts should update amounts on these lines to reflect 2018 100th-day ADM as reported on ADE report “2017-2018 ADM Recalculated State Aid Report,” ADMS46-1, available on ADE’s website.</p>	Yes
C, C2	Line I.B (C, C2) and Line III.B (C2)	<p>For budget adoption, districts should estimate the FY 2018 student count for these lines.</p> <p>Budget Revision</p> <p>After the 100th-day in session, student counts to determine the Add-On weighted student counts should be obtained from the following ADE reports:</p> <p>K-3 Student Counts for both the K-3 & K-3 Reading support level weights “ADM Recalculated State Aid Report,” ADMS46-1</p> <p>ELL “Student Counts for ELL Group B Add-Ons for 40th day and 100th day” ELLS28-1</p> <p>Children with Disabilities “Student SPED ADM for 40th day and 100th day,” SPED28</p>	Yes
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, as amended by Laws 2017, Ch. 67, §1, requires districts to submit a plan for improving the reading proficiency of its pupils in Kindergarten programs and grades one, two, and three to ADE 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 instructional purposes intended to improve reading proficiency 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 the line below 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> <p>Questions concerning the K-3 Reading plan requirement and approval status should be directed to ADE’s Move on When Reading section at the link below:</p> <p>http://www.azed.gov/mowr/</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)	

Work Sheet	Reference	Instructions	Revision Instructions
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	In accordance with A.R.S. §15-902.04, school districts electing to provide 200 days of instruction during FY 2018 must receive approval from ADE prior to July 1, 2017. 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	
C	Line VIII	Use the FY 2017 "Teacher Experience Index (TEI)," SDER 96, available on ADE's website at the link below. Districts should print a copy or save an electronic copy for their records.	
		www.ade.az.gov/sder/publicreports.asp	
C	Line XIII	Laws 2017, Ch. 305, §33 provides total additional funding of \$34,000,000 for district and charter school additional teacher salary increases in FY 2018. Districts should calculate the total amount of funding needed for these increases on Budget, page 2. The cell is unlocked to allow districts to overwrite the formula for budget revisions, if necessary.	
D	Lines I.A and B	Obtain the amounts from the ADE report "Transportation Route Report," TRAN 55-1, available on ADE's website. 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 2018 must receive approval from ADE prior to July 1, 2017. 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 2017 annual expenditures for bus tokens and passes from the ADE report "Transportation Route Report," TRAN 55-1, available on ADE's website.	
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 website.	
D	Lines VI.A and VII	The FY 2017 Transportation Support Level and FY 2017 Transportation Revenue Control Limit used to determine the FY 2018 Transportation Revenue Control Limit are obtained from the most recent ADE report "Basic Calculations for Equalization Assistance," APOR 55-1, available on ADE's website.	

Work Sheet	Reference	Instructions	Revision Instructions
E	Lines III and VIII	<p>For budget adoption, no amounts should be recorded on lines III and VIII.</p> <p>Budget Revision</p> <p>A common school district not within a high school district (Type 03) reporting an adjustment for actual tuition should complete Parts III and IV of Work Sheet O using the district's final tuition billing statements. Information in Parts I and II of Work Sheet O should not be revised.</p>	Yes
F	Line I	<p>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.</p>	
H	Line VI.B	<p>Obtain the amounts from the most recent ADE report "Basic Calculations for Equalization Assistance," APOR 55-1, available on ADE's website. Include district-sponsored charter school students in FY 2017 Student Count (2016 ADM) amount, if any.</p>	
H	Lines VII.E.2 and VII.F.2	<p>Laws 2017, Ch. 304, §§10 and 12 require ADE to reduce district additional assistance (DAA) for all school districts for FY 2018. For budget adoption, districts with 2017 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 2017 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 2017 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.</p> <p>Budget Revision</p> <p>The cells on lines VII.E.2 and VII.F.2 are unprotected so that districts can enter the actual reduction amounts for budget revisions.</p>	Yes
H	Line VII.G	<p>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:</p> <ul style="list-style-type: none"> --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. <p>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.</p>	
J	Line I.B	<p>Type 03 districts should only enter an amount in the 9-12 column if the district has State Board of Education permission to teach high school.</p>	
J	Line III.E	<p>The qualifying tax rate for all districts except for joint technical education districts is \$2.0234 for PSD-8 and 9-12.</p> <p>In accordance with A.R.S. §15-971(B)(3), the qualifying tax rate for a joint technical education district is 5 cents.</p>	
J	Line IV	<p>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.</p>	

Work Sheet	Reference	Instructions	Revision Instructions
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 2017 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 2017 encumbrance period and recorded in FY 2018 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.	
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 and 2.b	These lines should be left blank for budget adoption. 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 2017 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 2017 for use in that component in FY 2018. The Performance Pay budget amount is the portion of FY 2017 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2017 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.	

Work Sheet	Reference	Instructions	Revision Instructions
O	General Continued	<p>Parts I and II of this work sheet allow common school districts not within a high school district (Type 03) 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 2018 is to be provided by the District of Attendance by May 1 of the current year.</p> <p>Budget Revision</p> <p>Final tuition charges will be provided by the District of Attendance by May 1 of the budget year, and amounts should be adjusted accordingly in Parts III and IV of the work sheet before May 15. Parts I and II should not be revised. (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.)</p> <p>The revised amounts will pull automatically to Work Sheet E and page 7, line 8(b).</p> <p>Districts should not include amounts for expenditures that are to be made from the Impact Aid Fund.</p>	Yes
O	Column A Parts I and III	<p>In Part I, use the 100th-day ADM as reported in the district's FY 2017 "Resident ADM and ADA," ADMS 540-1, available on ADE's website. This amount should agree to student counts included on the estimated tuition bill provided by the District of Attendance.</p> <p>Budget Revision</p> <p>In Part III, use the 100th-day ADM as reported in the district's FY 2017 "Resident ADM and ADA," ADMS 540-1, for regular education students. For special education students, use the 100th-day ADM as reported on the FY 2018 ADMS 540-1 report. These amounts should agree to student counts included on the final tuition billing statement provided by the District of Attendance.</p>	Yes
S	Line II.B.5	Amount on page 7, line 7 cannot exceed this amount.	