



**BUDGET WORK SHEETS
FOR FISCAL YEAR 2016**

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

B. WORK SHEET FOR FY 2016 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS
(A.R.S. §15-943 and Laws 2014, Ch. 214, §5)

A. Unweighted Student Count	PSD	K-8	9-12
1. FY 2016 Non-AOI Student Count	233.499	31,682.213	13,954.175
2. FY 2016 AOI Full-Time Student Count		+ 4.622	+ 69.973
3. FY 2016 AOI Part-Time Student Count		+ 0.000	+ 0.000
4. Subtotal (lines A.1 through A.3)	= 233.499	= 31,686.835	= 14,024.148
5. District Sponsored Charter School Estimated ADM			
6. Total Student Count	= 233.499	= 31,686.835	= 14,024.148

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.4) 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
FY 2015 Student Count (from line A.4)	-			
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
FY 2015 Adjusted Support Level Weight	=			
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2015 Student Count (from line A.4)	-			
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
FY 2015 Adjusted Support Level Weight	=			
Student Count 600.00 or More (from line A.4) 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	Support Level Weight	Non-AOI Weighted Student Count	AOI Full-Time Weighted Student Count	AOI Part-Time Weighted Student Count
1. PSD (from line A.6)	233.499			x 1.450	= 338.574		
2. District (from line A.1, A.2, or A.3)							
a. K-8	31,682.213	4.622	0.000	x 1.158	= 36,688.003	5.352	0.000
b. 9-12	13,954.175	69.973	0.000	x 1.268	= 17,693.894	88.726	0.000
3. Charter School (from line A.5)							
a. K-8	0.000			x 1.158	= 0.000		
b. 9-12	0.000			x 1.268	= 0.000		
4. Total							
a. K-8 (C.2.a + C.3.a)	31,682.213	4.622	0.000		36,688.003	5.352	0.000
b. 9-12 (C.2.b + C.3.b)	13,954.175	69.973	0.000		17,693.894	88.726	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	45,869.887	74.595	0.000		54,720.471	94.078	0.000

C. WORK SHEET FOR FY 2016 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)
(A.R.S. §§15-808, 15-943, and 15-944.E)

WEIGHTED STUDENT COUNT

I. A. FY 2016 Non-AOI Student Count (from Work Sheet B, line C.5)

B. Student Count Add-ons (1)

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

II. FY 2016 Non-AOI Weighted Student Count

Non-AOI Student Count	x	Support Level Weight	=	Non-AOI Weighted Student Count
45,869.887				54,720.471

108.401	x	4.771	=	517.181
13,655.624	x	0.060	=	819.337
13,655.624	x	0.040	=	546.225
3,272.236	x	0.115	=	376.307
235.735	x	6.024	=	1,420.068
305.742	x	5.833	=	1,783.393
20.080	x	7.947	=	159.576
29.594	x	3.158	=	93.458
70.155	x	6.773	=	475.160
36.850	x	3.595	=	132.476
5,880.806	x	0.003	=	17.642
19.080	x	4.822	=	92.004
111.955	x	4.421	=	494.953
26.253	x	4.806	=	126.172
37,428.135				7,053.952
				61,774.423
				(I.A + I.B.15, this column)

III. FY 2016 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2016 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

AOI Weighted Student Count	x	Funding Ratio	=	Adjusted AOI Weighted Student Count
94.078	x	95%	=	89.374
0.000	x	85%	=	0.000

CALCULATION OF FY 2016 BSL AND BRCL

V. Total Weighted Student Count (line II + III + IV)				61,863.797
VI. A. Base Level Amount	\$3,426.74	- To include Teacher Compensation, use Base Level of	\$3,469.57	
		(A.R.S. §§15-901, as amended by Laws 2015, Ch. 15, §4, and 15-952)		\$ 3,469.57
B. Additional Inflation Amount	\$54.31	- To include Teacher Comp, use	\$54.99	(Laws 2015, Ch. 8, §34)
				\$ 54.99
C. Total Base Level and Additional Inflation (line VI.A + VI.B)				\$ 3,524.56
D. Increase for 200 Days of Instruction (line VI.C x 5%) (A.R.S. § 15-902.04)		Check here		to calculate.
				\$
E. Adjusted FY 2016 Base Level Amount (line VI.C + VI.D) (to Work Sheet K, line I.G and II.G)				\$ 3,524.56
VII. Result (line V x VI.E)				\$ 218,042,664.35
VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)				1.0205
IX. Result (line VII x VIII)				\$ 222,512,538.97
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 2014 Nonfederal Audit Service Actual Expenditures (3)	\$ 75,338.00	x	1.00	= \$ 75,338.00
XIII. Decreases for Charter School Federal and State Monies Received				- \$
XIV. FY 2016 BSL and BRCL (sum lines IX through XII minus line XIII) (to Work Sheet E, line I)				\$ 222,587,876.97

Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: (2)

K-3	\$ 2,947,002.37
K-3 Reading	\$ 1,964,669.44

- (1) The Non-AOI Student Count for districts with district sponsored charter schools (DSCS) includes the district student count plus the estimated charter school student count for students that did not attend a district school last year.
- (2) 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
- (3) 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 2014 **nonfederal** audit expenditures on line XII.

Enter the FY 2014 **federal** audit expenditures from all funds to the right (should agree to FY 2014 AFR).

\$ 9,712.00

Enter the **total** FY 2014 audit expenditures from all funds to the right.

\$ 75,338.00

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

C2. WORK SHEET FOR FY 2016 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 2016 AOI FT Student Count (from Work Sheet B, line C.5)

B. Student Count Add-ons

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

II. FY 2016 AOI FT Weighted Student Count

AOI FT Student Count	x	Support Level Weight	=	AOI FT Weighted Student Count
74.595				94.078

0.000	x	4.771	=	0.000
0.000	x	0.060	=	0.000
0.000	x	0.040	=	0.000
0.000	x	0.115	=	0.000
0.000	x	6.024	=	0.000
0.000	x	5.833	=	0.000
0.000	x	7.947	=	0.000
0.000	x	3.158	=	0.000
0.000	x	6.773	=	0.000
0.000	x	3.595	=	0.000
0.000	x	0.003	=	0.000
0.000	x	4.822	=	0.000
0.000	x	4.421	=	0.000
0.000	x	4.806	=	0.000
0.000				0.000
				94.078
				(I.A + I.B.15, this column)

AOI PART-TIME (PT) WEIGHTED STUDENT COUNT

III. A. FY 2016 AOI PT Student Count (from Work Sheet B, line C.5)

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)

IV. FY 2016 AOI PT Weighted Student Count

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

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

- (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 2016 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2015, Ch. 15, §6, 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 2016 State Support Level per Route Mile
I. 0.5 or Less	2.53
II. More than 0.5, through 1.0	2.07
III. More than 1.0	2.53

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 2015 Approved Daily Route Miles	25,663.000
B. Number of Eligible Students Transported in FY 2015	11,381.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	2.255
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 4,619,340.000
B. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.53
C. 1. FY 2015 Annual Expenditure for Bus Tokens	\$ 0.00
2. FY 2015 Annual Expenditure for Bus Passes	\$ 720,000.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 12,406,930.20
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)	\$ 2,103,647.44
IV. Extended School Year Support Level for Pupils with Disabilities	
A. Actual Route Miles traveled in July and August 2014 to Transport Pupils w/Disabilities for Extended School Year	0.000
B. Estimated Route Miles Traveled in June 2015 to Transport Pupils w/Disabilities for Extended School Year	11,000.000
C. Total Extended School Year Route Miles (IV.A + IV.B)	11,000.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.53
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 27,830.00
V. FY 2016 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 14,538,407.64
VI. Support Level Change	
A. FY 2015 Transportation Support Level	\$ 14,319,033.67
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 219,373.97

TRCL CALCULATION

VII. FY 2015 Transportation Revenue Control Limit	\$ 19,484,449.71
VIII. FY 2016 Transportation Revenue Control Limit	
A. Preliminary FY 2016 Transportation Revenue Control Limit (VI.B + VII)	\$ 19,703,823.68
B. 120% of FY 2016 Transportation Support Level (V x 1.20)	\$ 17,446,089.17
C. Adjusted FY 2016 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.)	\$ 19,484,449.71
D. FY 2016 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	\$ 19,484,449.71

**E. WORK SHEET FOR FY 2016 DISTRICT SUPPORT LEVEL (DSL) AND
REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)**

CALCULATION OF THE DSL

I. FY 2016 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XIV)	\$ <u>222,587,876.97</u>
II. Tuition Out for High School Students (from Work Sheet O, 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. FY 2016 Transportation Support Level (from Work Sheet D, line V)	\$ <u>14,538,407.64</u>
IV. FY 2016 District Support Level (sum of lines I through III)	\$ <u>237,126,284.61</u>

CALCULATION OF THE RCL

V. FY 2016 Base Support Level/Base Revenue Control Limit (from line I above)	\$ <u>222,587,876.97</u>
VI. Tuition Out for High School Students (from Work Sheet O, 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>
VII. FY 2016 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ <u>19,484,449.71</u>
VIII. FY 2016 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	\$ <u>242,072,326.68</u>

**F. WORK SHEET FOR FY 2016 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 2016 District Support Level (line I + Work Sheet E, line IV)	\$ <u>0.00</u>
III. FY 2016 Revenue Control Limit (line I + Work Sheet E, line VIII) [to Budget, page 7, line 1(a)]	\$ <u>0.00</u>

**G. WORK SHEET FOR FY 2016 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, 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 2016 DISTRICT ADDITIONAL ASSISTANCE (DAA)
(A.R.S. §§15-183, 15-185, 15-951.C, 15-961, 15-962.01, and 15-963.B, and Laws 2015, Ch. 15, §§1, 11, 12, 13 and 17)

TABLE TO CALCULATE DAA PER STUDENT COUNT

	K-8	9-12
I. FY 2016 Actual Student Count: .001 - 99,999		
DAA per Student Count	\$ 544.58	\$ 601.24
II. FY 2016 Actual Student Count: 100,000 - 499,999		
A. Student Count Constant	500.000	500.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 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. FY 2016 Actual Student Count: 500,000 - 599,999		
A. Student Count Constant	600.000	600.000
B. Actual Student Count (from Work Sheet B, line A.4)	- 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. FY 2016 Actual Student Count: 600,000 or More & JTED		
DAA per Student Count	\$ 450.76	\$ 492.94

CALCULATIONS FOR DAA

	PSD	K-8	9-12
V. District Additional Assistance Base			
A. FY 2016 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line III for type 03 districts)	233,499	31,686,835	14,024,148
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)	= \$ 105,252.01	= \$ 14,283,157.74	= \$ 6,913,063.52
VII. District Additional Assistance Growth Factor			
A. FY 2016 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line II for type 03 districts)		45,944.482	
B. FY 2015 Student Count		÷ 46,794.169	
C. FY 2016 DAA Growth Factor (VI.A ÷ VI.B)		= 0.9818	
VIII. Adjusted District Additional Assistance			
A. DAA Base (from line V.C)	\$ 105,252.01	\$ 14,283,157.74	\$ 6,913,063.52
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 2016 DAA (VII.A x VII.B)	= \$ 105,252.01	= \$ 14,283,157.74	= \$ 6,913,063.52
D. DAA for High School Textbooks			
1. FY 2016 Actual 9-12 Student Count (from Work Sheet B, line A.4)			14,024,148
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 977,202.63
E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines below)			
1. FY 2016 9-12 DAA (9-12 lines VII.C + VII.D.3 + VII.G.7 + VII.H) (to Budget, page 7, line 2.a)			= \$ 7,890,266.15
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 6,325,107.63
3. Adjusted FY 2016 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)			= \$ 1,565,158.52
F. PSD and K-8 DAA (including charter additional assistance and capital transportation adjustment from lines below)			
1. FY 2016 PSD and K-8 DAA (PSD and K-8 lines VII.C + VII.G.7 + VII.H) (to Budget, page 7, line 2.a)			= \$ 14,388,409.75
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 13,172,758.07
3. Adjusted FY 2016 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)			= \$ 1,215,651.68
G. Charter Additional Assistance (CAA)	PSD	K-8	9-12
1. FY 2016 Charter School Student Count (from Work Sheet B, line A.5)	0.00	0.00	0.00
2. CAA per Student	\$ 1,734.92	\$ 1,734.92	\$ 2,022.02
3. FY 2016 CAA (line VII.G.1 x line VII.G.2)	\$ 0.00	\$ 0.00	\$ 0.00
4. DAA per Student (recalculated factor from lines I through IV including student count amount from line VII.G.1)	\$ 450.76	\$ 0.00	\$ 0.00
5. DAA for Charter Students (line VII.G.1 x line VII.G.4 (plus line VII.D.2 for 9-12 only))	\$ 0.00	\$ 0.00	\$ 0.00
6. Difference (line VII.G.3 - VII.G.5)	\$ 0.00	\$ 0.00	\$ 0.00
7. Adjusted FY 2016 CAA (line VII.G.6 x 50%)	\$ 0.00	\$ 0.00	\$ 0.00
H. 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 2016 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	<u>338.574</u>	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	<u>36,693.355</u>	
B. Total FY 2016 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	<u>37,031.929</u> (I.A.1 + I.A.2)	<u>17,782.620</u> (from Work Sheet B, line C.4.b)
C. Total FY 2016 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)		<u>54,814.549</u>
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	<u>0.6756</u>	<u>0.3244</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>\$ 237,126,284.61</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>\$ 237,126,284.61</u>
D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)	<u>\$ 160,202,517.88</u>	<u>\$ 76,923,766.73</u>
E. Adjusted FY 2016 District Additional Assistance (from Work Sheet H)	<u>\$ 1,215,651.68</u> (from Work Sheet H, line VII.F.3)	<u>\$ 1,565,158.52</u> (from Work Sheet H, line VII.E.3)
F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet E, line II or VI)		<u>\$ 0.00</u>
G. FY 2016 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only)	<u>\$ 161,418,169.56</u>	<u>\$ 78,488,925.25</u>
III. A. 2015 Primary Assessed Valuation ÷ 100	<u>\$ 30,266,147.77</u>	<u>\$ 30,266,147.77</u>
B. 2015 Salt River Project (SRP) Valuation ÷ 100	<u>\$</u>	<u>\$</u>
C. 2015 Government Property Lease Excise Tax Assessed Valuation ÷ 100	<u>\$</u>	<u>\$</u>
D. TOTAL Valuation (III.A + III.B + III.C)	<u>\$ 30,266,147.77</u>	<u>\$ 30,266,147.77</u>
E. Qualifying Tax Rate	<u>x \$ 2.0977</u>	<u>x \$ 2.0977</u>
F. Qualifying Levy (III.D x III.E)	<u>\$ 63,489,298.18</u>	<u>\$ 63,489,298.18</u>
G. FY 2016 Equalization Assistance (II.G - III.F)	<u>\$ 97,928,871.38</u>	<u>\$ 14,999,627.07</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>

Laws 2015, Ch. 15, §15, requires a joint technical education district (JTED) with a student count of more than 2,000 students 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 \$ 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.

K. WORK SHEET FOR FY 2016 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 2016, 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).

- 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 2016 actual 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.E)	x	3,524.56
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 2016 actual 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.E)	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 2016 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 2016 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 2016 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 2016 Adjusted Support Level Weight (Enter on line II.E above)	= 0.000	= 0.000

K2. WORK SHEET FOR FY 2016 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 2016, 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.

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 2016 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	<u> </u>
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 2016 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	<u> </u>
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 2016 IMPACT AID FUND (ESEA, TITLE VIII)

(A.R.S. §15-905.R)

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

I. FY 2016 Impact Aid revenue	\$	<u>1,000,000</u>
II. Impact Aid revenue deposited in FY 2016 to the Impact Aid Revenue Bond Debt Service Fund for principal and interest payments	- \$	<u> </u>
III. A. TRCL/TSL Difference (from Work Sheet D, line VIII.D - line V)	\$	<u>4,946,042</u>
B. Impact Aid revenue transferred in FY 2016 to the M&O Fund to provide cash for the TRCL/TSL difference calculated on line III.A	- \$	<u> </u>
IV. Impact Aid revenue transferred in FY 2016 to the M&O Fund to reduce or eliminate taxes	- \$	<u> </u>
V. FY 2015 Ending Cash Balance in the Impact Aid Fund	+ \$	<u>697,272</u>
VI. FY 2016 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>1,697,272</u>

**M. WORK SHEET FOR CALCULATION OF THE FY 2016 MAINTENANCE AND OPERATION (M&O) FUND
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2015 latest revised Budget, page 7, line 10)	\$	298,537,424.00
	b.	Adjustments to the GBL from FY 2015 BUDG75	\$	(3,922,533.00)
	c.	Adjusted GBL	\$	294,614,891.00
2.	a.	Budgeted M&O expenditures (from FY 2015 latest revised Budget, page 1, line 30, Total Budget Year Column)	\$	298,537,424.00
	b.	Adjustments to the GBL (from line 1.b)	\$	(3,922,533.00)
	c.	Adjusted Budgeted Expenditures	\$	294,614,891.00
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	\$	294,614,891.00
4.		M&O actual expenditures	\$	285,576,508.00
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.)	\$	9,038,383.00

Note: For lines 6.a through 6.h deduct the FY 2015 actual expenditures from the budget amount. If the result is negative, enter zero.

		FY 2015 Budget		Actual		Unexpended Budget
6.	a.	Special Program Override	\$	0.00	- \$	0.00
	b.	Desegregation	\$	55,711,047.00	- \$	55,711,047.00
	c.	Tuition Out Debt Service	\$	0.00	- \$	0.00
	d.	Dropout Prevention Programs	\$	767,410.00	- \$	767,410.00
	e.	Joint Career and Technical Ed. and Voc. Ed. Center	\$	0.00	- \$	0.00
	f.	Career Ladder	\$		- \$	0.00
	g.	Optional Performance Incentive Program	\$		- \$	0.00
	h.	Performance Pay	\$	0.00	- \$	0.00
	i.	Total Budget Balance Deductions [Add lines 6.a through 6.h.]			= \$	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.i)			\$	9,038,383.00
8.	a.	FY 2015 Adjusted District Limit (RCL) from page 4 of the most recent ADE report "Basic Calculations for Equalization Assistance" APOR 55-1, available on ADE's Web site			\$	239,488,383.93
	b.	Growth Adjustment (FY 2015 BUDG75)				
	c.	Factor of 4%			x	0.04
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]			\$	9,579,535.36
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)			\$	9,038,383.00
11.		Enter the amount of Allowable Budget Balance Carryforward transferred to the School Opening Fund (not to exceed the lesser of line 10 or the FY 2015 M&O Fund ending cash balance)			\$	
12.		Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 8(c)]			\$	9,038,383.00

O. WORK SHEET FOR FY 2016 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 Tuition Out High School Count	B Debt Service Per Pupil Tuition (1)	C Debt Service Tuition Limit (2)	D Per Pupil Tuition in Excess of Debt Service Limit (B - C)	Increase to GBL (A x D)
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 M&O & UCO, Per Pupil Tuition	F Per Pupil Tuition Including Limited Debt Service (E + lesser of B or C)	Increase to DSL and RCL (A x F)
8.	0		0.00	0.00
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.G)

For a common school district no longer within a high school district due to the unification of the high school district, enter the actual

**S. WORK SHEET FOR FY 2016 EQUALIZATION ASSISTANCE FOR AN
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

PART I. CALCULATION OF EQUALIZATION ASSISTANCE

A.	Lesser of FY 2016 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$ 0.00	
B.	District Additional Assistance (from Work Sheet H, lines VII.E.3 and VII.F.3)	+ 0.00	
C.	FY 2016 Equalization Assistance (Lines A + B)	= \$ 0.00	

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, 2015	\$	
	2. Budget Balance Carryforward (from Work Sheet M, line 12)	- \$ 0.00	
	3. Remaining M&O Cash Balance (line A.1 minus A.2)	= \$ 0.00	
B.	Maximum RCL Addition that may be Authorized by County School Superintendent :		
	1. The amount on line A.3 or	\$ 0.00	
	2. 10% of the FY 2016 RCL calculated on Work Sheet E, line VIII or Work Sheet F, line III	\$	
	3. Up to 5% of the FY 2016 RCL calculated pursuant to A.R.S. §15-482.B	+ \$	
	4. Line B.2 plus B.3	= \$ 0.00	
	5. The lesser of line B.1 or B.4	\$ 0.00	