



**BUDGET WORK SHEETS  
FOR FISCAL YEAR 2019**

|     | WORK SHEET TITLE   | PAGE |
|-----|--|------|
| A.  | Adjustment for Tuition Loss and Student Revenue Loss Phase-Down (Optional). . . . .      | 1    |
| B.  | Support Level Weights and PSD-12 Weighted Student Counts. . . . .                        | 2    |
| C.  | Base Support Level and Base Revenue Control Limit . . . . .                              | 3    |
| C2. | Weighted Student Count: AOI Students . . . . .   | 4    |
| D.  | Transportation Support Level and Transportation Revenue Control Limit . . . . .          | 5    |
| E.  | District Support Level and Revenue Control Limit . . . . .                               | 6    |
| F.  | Consolidation/Unification Assistance. . . . .  | 6    |
| G.  | District Additional Assistance High School Student Count (Type 03) . . . . .             | 6    |
| H.  | District Additional Assistance . . . . .   | 7    |
| J.  | Equalization Base and Assistance . . . . .   | 8    |
| K.  | Small School Adjustment Phase Down Limit . . . . .                                       | 9    |
| K2. | Maximum Override for a District No Longer Eligible for Small School Adjustment . . . . . | 10   |
| L.  | Impact Aid Fund (ESEA, Title VIII) . . . . .   | 11   |
| M.  | Maintenance and Operation Fund Budget Balance Carryforward . . . . .                     | 12   |
| O.  | Tuition Out for High School Students . . . . .   | 13   |
| S.  | Equalization Assistance for an Accommodation School . . . . .                            | 14   |

**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:<br>For the first year after the base year, the BSL adjustment is .75<br>For the second year after the base year, the BSL adjustment is .50<br>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 2019 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 2018 100th-Day ADM (to Work Sheet H)

**Current Year ADM (A.R.S. §15-943)**

2. FY 2019 Estimated Non-AOI Student Count

3. FY 2019 Estimated AOI Full-Time Student Count

4. FY 2019 Estimated AOI Part-Time Student Count

5. Total FY 2019 Estimated Student Count

| PSD     | K-8        | 9-12       | TOTAL      |
|---------|------------|------------|------------|
| 214.358 | 21,304.726 | 10,535.130 | 32,054.214 |
| 216.918 | 21,399.409 | 10,527.200 | 32,143.527 |
|         |            | 23.135     | 23.135     |
|         | 0.379      | 73.746     | 74.125     |
| 216.918 | 21,399.788 | 10,624.081 | 32,240.787 |

| 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)<br>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)<br>Support Level Weight            |                        |         | 1.158                      | 1.268   |
| Career Technical Education District<br>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 |
|-----------------------|-----------------------------|-----------------------------|--------------------------------|--------------------------------|--------------------------------------|--------------------------------------|
| 216.918               |                             |                             | x 1.450                        | = 314.531                      |                                      |                                      |
| 21,399.409            | 0.000                       | 0.379                       | x 1.158                        | = 24,780.516                   | 0.000                                | 0.439                                |
| 10,527.200            | 23.135                      | 73.746                      | x 1.268                        | = 13,348.490                   | 29.335                               | 93.510                               |
| 32,143.527            | 23.135                      | 74.125                      |                                | 38,443.537                     | 29.335                               | 93.949                               |

**C. WORK SHEET FOR FY 2019 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 |
|-----------------------|---|------------------------------|---|--------------------------------|
| 32,143.527            |   |                              |   | 38,443.537                     |

I. A. FY 2019 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
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)

|            |   |       |   |  |
|------------|---|-------|---|--|
| 26.781     | x | 4.771 | = | 127.772                                    |
| 8,238.973  | x | 0.060 | = | 494.338                                    |
| 8,238.973  | x | 0.040 | = | 329.559                                    |
| 644.397    | x | 0.115 | = | 74.106                                     |
| 275.111    | x | 6.024 | = | 1,657.269                                  |
| 129.825    | x | 5.833 | = | 757.269                                    |
| 37.535     | x | 7.947 | = | 298.291                                    |
| 15.933     | x | 3.158 | = | 50.316                                     |
| 15.800     | x | 6.773 | = | 107.013                                    |
| 33.485     | x | 3.595 | = | 120.379                                    |
| 3,001.453  | x | 0.003 | = | 9.004                                      |
| 45.518     | x | 4.822 | = | 219.488                                    |
| 44.665     | x | 4.421 | = | 197.464                                    |
| 18.360     | x | 4.806 | = | 88.238                                     |
| 20,766.809 |   |       |   | 4,530.506                                  |
|            |   |       |   | 42,974.043                                 |
|            |   |       |   | <small>(I.A + I.B.15, this column)</small> |

II. FY 2019 Non-AOI Weighted Student Count

III. FY 2019 AOI FT Weighted Student Count (from Work Sheet C2, line II)  
 IV. FY 2019 AOI PT Weighted Student Count (from Work Sheet C2, line IV)

| AOI Weighted Student Count | x | Funding Ratio | = | Adjusted AOI Weighted Student Count |
|----------------------------|---|---------------|---|-------------------------------------|
| 29.335                     | x | 95%           | = | 27.868                              |
| 93.949                     | x | 85%           | = | 79.857                              |

**CALCULATION OF BSL AND BRCL**

|  |  |                   |
|--|--|-------------------|
| V. Total Weighted Student Count (line II + III + IV)   |  | 43,081.768        |
| VI. A. Base Level Amount <u>\$3,960.07</u> - To include Teacher Compensation, use Base Level of <u>\$4,009.57</u><br>(A.R.S. §§15-901, as amended by Laws 2018, Ch. 285, §9, and 15-952) |  | \$ 4,009.57       |
| 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.   |  | \$ 4,009.57       |
| C. Adjusted FY 2019 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)  |  | \$ 172,739,364.52 |
| VII. Result (line V x VI.C)  |  | 1.0129            |
| VIII. Teacher Experience Index (TEI) (If actual TEI is less than 1.0000 use 1.0000)  |  | \$ 174,967,702.32 |
| IX. Result (line VII x VIII)   |  | \$                |
| X. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line I.I)  |  | \$                |
| XI. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line II)  |  | \$                |
| XII. FY 2017 Nonfederal Audit Service Actual Expenditures (1) \$ <u>45,000.00</u> x 1.00 =   |  | \$ 45,000.00      |
| XIII. FY 2019 BSL and BRCL (sum lines IX through XII) (to Work Sheet E, line I)  |  | \$ 175,012,702.32 |

|   |             |                 |
|---|-------------|-----------------|
| Portion of line IX amount from total K-3 and total K-3 Reading weighted student counts: | K-3         | \$ 2,007,651.68 |
|   | K-3 Reading | \$ 1,338,435.81 |

(1) 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 2017 **nonfederal** audit expenditures on line XII.

Enter the FY 2017 **federal** audit expenditures from all funds to the right (should agree to FY 2017 AFR).

Enter the **total** FY 2017 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 2019 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 2019 AOI FT Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading
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 2019 AOI FT Weighted Student Count

| AOI FT Student Count | x | Group B Support Level Weight | = | AOI FT Weighted Student Count |
|----------------------|---|------------------------------|---|-------------------------------|
| 23.135               |   |                              |   | 29.335                        |
|                      | 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                         |
|                      |   |                              |   | 29.335                        |
|                      |   |                              |   | (I.A + I.B.15, this column)   |

**AOI PART-TIME (PT) WEIGHTED STUDENT COUNT**

III. A. FY 2019 AOI PT Student Count (from Work Sheet B, line C.4)

B. Student Count Add-ons

1. Hearing Impairment
2. K-3
3. K-3 Reading
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 2019 AOI PT Weighted Student Count

| AOI PT Student Count | x | Group B Support Level Weight | = | AOI PT Weighted Student Count   |
|----------------------|---|------------------------------|---|---------------------------------|
| 74.125               |   |                              |   | 93.949                          |
|                      | 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                           |
|                      |   |                              |   | 93.949                          |
|                      |   |                              |   | (III.A + III.B.15, this column) |

**D. WORK SHEET FOR FY 2019 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2018, Ch. 285, §11, 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 2019 State Support Level per Route Mile |
|---|--|
| I. 0.5 or Less  | 2.64                                       |
| II. More than 0.5, through 1.0                              | 2.16                                       |
| III. More than 1.0  | 2.64                                       |

**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 2018 Approved Daily Route Miles   |   | 10,029.500      |
| B. Number of Eligible Students Transported in FY 2018   |   | 1,281.700       |
| C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)  |   | 7.825           |
| 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 | 1,805,310.000   |
| B. State Support Level per Route Mile (use Table I based on I.C)  |   | \$ 2.64         |
| C. 1. FY 2018 Annual Expenditure for Bus Tokens   |   | \$ 0.00         |
| 2. FY 2018 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]   |   | \$ 4,766,018.40 |
| 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) |   | \$ 857,883.31   |
| IV. Extended School Year Support Level for Pupils with Disabilities   |   |                 |
| A. Actual Route Miles traveled in July and August 2017 to Transport Pupils w/Disabilities for Extended School Year            |   |                 |
| B. Estimated Route Miles Traveled in June 2018 to Transport Pupils w/Disabilities for Extended School Year                    |   | 20,522.000      |
| C. Total Extended School Year Route Miles (IV.A + IV.B)   |   | 20,522.000      |
| D. State Support Level per Route Mile (use Table I based on I.C)  |   | \$              |
| E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)  |   | \$ 0.00         |
| V. FY 2019 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line IV)   |   | \$ 5,623,901.71 |
| VI. Support Level Change  |   |                 |
| A. FY 2018 Transportation Support Level   |   | \$ 5,747,182.03 |
| B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)   |   | \$ 0.00         |

**TRCL CALCULATION**

|  |  |                 |
|--|--|-----------------|
| VII. FY 2018 Transportation Revenue Control Limit  |  | \$ 8,694,165.80 |
| VIII. FY 2019 Transportation Revenue Control Limit   |  |                 |
| A. Preliminary FY 2019 Transportation Revenue Control Limit (VI.B + VII)   |  | \$ 8,694,165.80 |
| B. 120% of FY 2019 Transportation Support Level (V x 1.20)   |  | \$ 6,748,682.05 |
| C. Adjusted FY 2019 Transportation Revenue Control Limit (if line VIII.A is greater than line VIII.B use line VII, otherwise use line VIII.A.) |  | \$ 8,694,165.80 |
| D. FY 2019 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line IX)                                   |  | \$ 8,694,165.80 |



**H. WORK SHEET FOR FY 2019 DISTRICT ADDITIONAL ASSISTANCE (DAA)**  
**(A.R.S. §§ 15-951.C, 15-961, 15-962.01, and 15-963.B, and Laws 2018, Ch. 285, §27)**

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

**CALCULATIONS FOR DAA**

|   | <u>PSD</u>            | <u>K-8</u>               | <u>9-12</u>              |
|---|-----------------------|--------------------------|--------------------------|
| V. District Additional Assistance   |                       |                          |                          |
| A. FY 2019 Student Count (2018 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line III for type 03 districts)        | <u>214.358</u>        | <u>21,304.726</u>        | <u>10,535.130</u>        |
| 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)   | = \$ <u>96,624.01</u> | = \$ <u>9,603,318.29</u> | = \$ <u>5,193,186.98</u> |
| VI. District Additional Assistance Growth Factor  |                       |                          |                          |
| A. FY 2019 Student Count (2018 ADM) (from Work Sheet B, line A.1 and Work Sheet G, line II for type 03 districts)         |                       | <u>32,054.214</u>        |                          |
| B. FY 2018 Student Count (2017 ADM)   |                       | ÷ 32,232.254             |                          |
| C. FY 2019 DAA Growth Factor (VI.A ÷ VI.B)  |                       | = <u>0.9945</u>          |                          |
| VII. District Additional Assistance   |                       |                          |                          |
| A. Unadjusted DAA (from line V.C)   | \$ <u>96,624.01</u>   | \$ <u>9,603,318.29</u>   | \$ <u>5,193,186.98</u>   |
| 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 2019 DAA with growth factor applied (VII.A x VII.B)   | = \$ <u>96,624.01</u> | = \$ <u>9,603,318.29</u> | = \$ <u>5,193,186.98</u> |
| D. DAA for High School Textbooks  |                       |                          |                          |
| 1. FY 2019 9-12 Student Count (2018 ADM) (from Work Sheet B, line A.1)  |                       |                          | <u>10,535.130</u>        |
| 2. Support Level Amount for Textbooks   |                       |                          | x \$ <u>69.68</u>        |
| 3. DAA for Textbooks (VII.D.1 x VII.D.2)  |                       |                          | = \$ <u>734,087.86</u>   |
| E. 9-12 DAA (including capital transportation adjustment from line VII.G below)   |                       |                          |                          |
| 1. FY 2019 9-12 DAA (9-12 lines VII.C + VII.D.3) (to Budget, page 7, line 2.a)  |                       |                          | = \$ <u>5,927,274.84</u> |
| 2. 9-12 DAA Capital Transportation (line VII.G) & State Budget Reductions Adjustments (to Budget, page 7, line 2.b)       |                       |                          | - \$ <u>3,496,408.05</u> |
| 3. FY 2019 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line II.E)  |                       |                          | = \$ <u>2,430,866.79</u> |
| F. PSD and K-8 DAA (including capital transportation adjustment from line VII.G below)                                    |                       |                          |                          |
| 1. FY 2019 PSD and K-8 DAA (PSD and K-8 line VII.C) (to Budget, page 7, line 2.a)   |                       |                          | = \$ <u>9,699,942.30</u> |
| 2. PSD and K-8 DAA Capital Transportation (line VII.G) & State Budget Reduction Adjustments (to Budget, page 7, line 2.b) |                       |                          | - \$ <u>6,580,850.20</u> |
| 3. FY 2019 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line II.E)   |                       |                          | = \$ <u>3,119,092.10</u> |
| 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 2019 PSD and K-8 Weighted State Aid Student Count   |   |   |
| 1. PSD (from Work Sheet B, line C.1)   | 314.531   |   |
| 2. K-8 (from Work Sheet B, line C.2, Total Non-AOI and AOI Counts)   | 24,780.955  |   |
| B. Total FY 2019 PSD-8 and 9-12 Weighted State Aid Student Count<br>(Total Non-AOI and AOI Counts)   | 25,095.486<br><small>(I.A.1 + I.A.2)</small>                        | 13,471.335<br><small>(from Work Sheet B, line C.3)</small>          |
| C. Total FY 2019 Weighted State Aid Student Count (line I.B PSD-8 column +<br>9-12 column)   |   | 38,566.821  |
| D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)  | 0.6507  | 0.3493  |
| II. A. Lesser of District Support Level (DSL) or Revenue Control Limit (RCL)<br>(from Work Sheet E, line V or X, or Work Sheet F, line II or III) (to Work<br>Sheet S, line I.A) |   | \$ 180,636,604.03   |
| B. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet<br>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)  |   | \$ 180,636,604.03   |
| D. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x II.C)   | \$ 117,540,238.24   | \$ 63,096,365.79  |
| E. FY 2019 District Additional Assistance (from Work Sheet H)  | \$ 3,119,092.10<br><small>(from Work Sheet H, line VII.F.3)</small> | \$ 2,430,866.79<br><small>(from Work Sheet H, line VII.E.3)</small> |
| F. Tuition Out for High School Students (Type 03 Districts Only) (from Work Sheet<br>E, line II for budget adoption and total of lines II and III for budget revision)           |   | \$ 0.00   |
| G. FY 2019 Equalization Base (II.D + II.E (+ 9-12 II.F for Type 03 only))  | \$ 120,659,330.34   | \$ 65,527,232.58  |
| III. A. 2018 Primary Assessed Valuation ÷ 100  | \$ 25,751,108.30  | \$ 25,751,108.30  |
| B. 2018 Salt River Project (SRP) Valuation ÷ 100   | \$  | \$  |
| C. 2018 Government Property Lease Excise Tax Assessed Valuation ÷ 100  | \$  | \$  |
| D. TOTAL Valuation (III.A + III.B + III.C)   | \$ 25,751,108.30  | \$ 25,751,108.30  |
| E. Qualifying Tax Rate   | x \$ 1.9679   | x \$ 1.9679   |
| F. Qualifying Levy (III.D x III.E)   | \$ 50,675,606.02  | \$ 50,675,606.02  |
| G. FY 2019 Equalization Assistance (II.G - III.F)  | \$ 69,983,724.32  | \$ 14,851,626.56  |
| IV. Additional Tax in Districts Ineligible for Equalization Assistance, Amount to<br>be Levied and Paid to the State (50% of line III.F - II.G)                                  |   | \$ 0.00   |
| 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)  |   | \$ 400,000.00   |
| G. Phase Down Small School Budget Limit Exemption (based on Work Sheet K, only if \$50,000 option is<br>used without an election)  |   | \$ 0.00   |