



**BUDGET WORK SHEETS  
FOR FISCAL YEAR 2015**

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**B. WORK SHEET FOR FY 2015 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS  
(A.R.S. §15-943)**

A. Unweighted Student Count	PSD	K-8	9-12
1. FY 2015 Non-AOI Student Count	186,270	20,889.022	10,877.642
2. FY 2015 AOI Full-Time Student Count		+	+
3. FY 2015 AOI Part-Time Student Count		+	+
4. Subtotal (lines A.1 through A.3)	= 186,270	= 20,889.022	= 10,877.642
5. District Sponsored Charter School Estimated ADM		+	+
6. Total Student Count	= 186,270	= 20,889.022	= 10,877.642

B. Use student count from line A.4 to determine weight.	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 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	-	-	-	-
Difference	=	=	=	=
Weight Adjustment Factor	x 0.0005	x 0.0005	x 0.0003	x 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	-	-	-	-
Difference	=	=	=	=
Weight Adjustment Factor	x 0.0020	x 0.0020	x 0.0012	x 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				
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)	186,270			x 1.450	= 270.092		
2. District (from line A.1, A.2, or A.3)							
a. K-8	20,889.022	0.000	0.000	x 1.158	= 24,189.487	0.000	0.000
b. 9-12	10,877.642	0.000	0.000	x 1.268	= 13,792.850	0.000	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)	20,889.022	0.000	0.000		24,189.487	0.000	0.000
b. 9-12 (C.2.b + C.3.b)	10,877.642	0.000	0.000		13,792.850	0.000	0.000
5. Total Student Count (C.1 + C.4.a + C.4.b)	31,952.934	0.000	0.000		38,252.429	0.000	0.000

**C. WORK SHEET FOR FY 2015 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 2015 Non-AOI Student Count (from Work Sheet B, line C.5)

Non-AOI Student Count	Support Level Weight	=	Non-AOI Weighted Student Count
31,952.934			38,252.429

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)

21.460	x	4.771	=	102.386
7,810.563	x	0.060	=	468.634
7,810.563	x	0.040	=	312.423
728.732	x	0.115	=	83.804
281.972	x	6.024	=	1,698.599
91.057	x	5.833	=	531.135
24.968	x	7.947	=	198.421
8.497	x	3.158	=	26.834
14.265	x	6.773	=	96.617
29.665	x	3.595	=	106.646
2,411.657	x	0.003	=	7.235
39.280	x	4.822	=	189.408
40.860	x	4.421	=	180.642
15.980	x	4.806	=	76.800
19,329.519			=	4,079.584
			=	42,332.013
			=	(I.A + I.B.15, this column)

II. FY 2015 Non-AOI Weighted Student Count

III. FY 2015 AOI FT Weighted Student Count (from Work Sheet C2, line II)

IV. FY 2015 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 2015 BSL AND BRCL**

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

VI. A. Base Level Amount **\$3,373.11** - To include Teacher Compensation, use Base Level of **\$3,415.27**  
 For Career Ladder and Optional Performance Incentive Program districts, add increase of \_\_\_\_\_% approved by the district governing board (A.R.S. §§15-918, 15-918.04, 15-919 and 15-919.04) (3)

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

C. Adjusted FY 2015 Base Level Amount (line VI.A + VI.B) (to Work Sheet K, line I.G and II.G)

VII. Result (line V x VI.C)

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

IX. Result (line VII x VIII)

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

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

XII. Increase for Career Ladder [A.R.S. §15-918.04(A)(5)] (3)

XIII. FY 2013 Nonfederal Audit Service Actual Expenditures (4) \$ 46,000.00 x 1.00 = \$ 46,000.00

XIV. Decreases for Charter School Federal and State Monies Received

XV. Decrease for Charter School Nonparticipation Adjustment

XVI. Other Reductions: (For FY 2015 this amount is zero, unless otherwise notified by ADE)

XVII. FY 2015 BSL and BRCL (sum lines IX through XIII minus lines XIV through XVI) (to Work Sheet E, line I)

42,332.013
\$ 3,415.27
\$
\$ 3,415.27
\$ 144,575,254.04
1.0237
\$ 148,001,687.56
\$
\$
\$
\$
\$ 46,000.00
\$
\$
\$
\$ 148,047,687.56
\$ 1,638,443.77
\$ 1,092,297.01

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

K-3

K-3 Reading

(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, 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, 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) In accordance with Laws 2011, Ch. 29, §32, the maximum base level increase for a career ladder and optional performance incentive programs is 1% for FY 2015.

(4) 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 2013 **nonfederal** audit expenditures on line XIII.

Enter the FY 2013 **federal** audit expenditures from all funds to the right (should agree to FY 2013 AFR).

\$ 3,000.00

Enter the **total** FY 2013 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 XIII or in this footnote.**

**D. WORK SHEET FOR FY 2015 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2014, Ch. 17, §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 2015 State Support Level per Route Mile
I. 0.5 or Less	2.49
II. More than 0.5, through 1.0	2.04
III. More than 1.0	2.49

**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 2014 Approved Daily Route Miles	12,215.000
B.	Number of Eligible Students Transported in FY 2014	7,729.000
C.	Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	1.580
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	2,198,700.000
B.	State Support Level per Route Mile (use Table I based on I.C)	\$ 2.49
C.	1. FY 2014 Annual Expenditure for Bus Tokens	\$ 0.00
	2. FY 2014 Annual Expenditure for Bus Passes	\$ 256.00
D.	To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 5,475,019.00
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)	\$ 985,457.34
IV. Extended School Year Support Level for Pupils with Disabilities		
A.	Actual Route Miles traveled in July and August 2013 to Transport Pupils w/Disabilities for Extended School Year	7,749.000
B.	Estimated Route Miles Traveled in June 2014 to Transport Pupils w/Disabilities for Extended School Year	6,199.000
C.	Total Extended School Year Route Miles (IV.A + IV.B)	13,948.000
D.	State Support Level per Route Mile (use Table I based on I.C)	\$ 2.49
E.	Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 34,730.52
V.	FY 2015 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 6,495,206.86
VI. Support Level Change		
A.	FY 2014 Transportation Support Level	\$ 6,812,436.46
B.	Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 0.00

**TRCL CALCULATION**

VII.	FY 2014 Transportation Revenue Control Limit	\$ 8,694,165.80
VIII. FY 2015 Transportation Revenue Control Limit		
A.	Preliminary FY 2015 Transportation Revenue Control Limit (VI.B + VII)	\$ 8,694,165.80
B.	120% of FY 2015 Transportation Support Level (V x 1.20)	\$ 7,794,248.23
C.	Adjusted FY 2015 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 2015 Transportation Revenue Control Limit (the greater of line V or VIII.C) (to Work Sheet E, line VII)	\$ 8,694,165.80



**H. WORK SHEET FOR FY 2015 DISTRICT ADDITIONAL ASSISTANCE (DAA)**

**(A.R.S. §§15-183, 15-185, 15-951.C, 15-961, 15-962.01, and 15-963.B, as amended by Laws 2014, Ch. 17, §§1, 2, 12, 13, and 14)**

**TABLE TO CALCULATE DAA PER STUDENT COUNT**

	<u>K-8</u>	<u>9-12</u>
I. FY 2015 Actual Student Count: .001 - 99.999 DAA per Student Count	\$ 544.58	\$ 601.24
II. FY 2015 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 2015 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 2015 Actual Student Count: 600.000 or More & JTED DAA per Student Count	\$ 450.76	\$ 492.94

**CALCULATIONS FOR DAA**

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. District Additional Assistance Base			
A. FY 2015 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line III for type 03 districts)	186,270	20,889,022	10,877,642
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)	= \$ 83,963.07	= \$ 9,415,935.56	= \$ 5,362,024.85
VI. District Additional Assistance Growth Factor			
A. FY 2015 Student Count (from Work Sheet B, line A.4 and Work Sheet G, line II for type 03 districts)		31,952,934	
B. FY 2014 Student Count		÷ 32,572,010	
C. FY 2015 DAA Growth Factor (VI.A ÷ VI.B)		= 0.9810	
VII. Adjusted District Additional Assistance			
A. DAA Base (from line V.C)	\$ 83,963.07	\$ 9,415,935.56	\$ 5,362,024.85
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 2015 DAA (VII.A x VII.B)	= \$ 83,963.07	= \$ 9,415,935.56	= \$ 5,362,024.85
D. DAA for High School Textbooks			
1. FY 2015 Actual 9-12 Student Count (from Work Sheet B, line A.4)			10,877,642
2. Support Level Amount for Textbooks			x \$ 69.68
3. DAA for Textbooks (VII.D.1 x VII.D.2)			= \$ 757,954.09
E. 9-12 DAA (including charter additional assistance and capital transportation adjustment from lines below)			
1. FY 2015 9-12 DAA (9-12 lines VII.C + VII.D.3 + VII.G.3 + VII.H) (to Budget, page 7, line 2.a)			= \$ 6,119,978.94
2. 9-12 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 3,148,424.12
3. Adjusted FY 2015 9-12 DAA (VII.E.1-VII.E.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 2,971,554.82
F. PSD and K-8 DAA (including charter additional assistance and capital transportation adjustment from lines below)			
1. FY 2015 PSD and K-8 DAA (PSD and K-8 lines VII.C + VII.G.3 + VII.H) (to Budget, page 7, line 2.a)			= \$ 9,499,898.63
2. PSD and K-8 DAA Reduction for State Budget Adjustments (to Budget, page 7, line 2.b)			- \$ 6,100,031.94
3. Adjusted FY 2015 PSD and K-8 DAA (VII.F.1-VII.F.2) (to Work Sheet J, line III.A.1 or III.B.5)			= \$ 3,399,866.69
G. Charter Additional Assistance (CAA)	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
1. FY 2015 Charter School Student Count (from Work Sheet B, line A.5)	0.00	0.00	0.00
2. CAA per Student	x \$ 1,707.77	\$ 1,707.77	\$ 1,990.38
3. FY 2015 CAA (line VII.G.1 x line VII.G.2)	= \$ 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)**

**NOTE: Common School Districts NOT within a High School District (Type 03) should only complete Sections I and III.B.**

	<u>PSD-8</u>	<u>9-12</u>
I. A. Total FY 2015 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	270.092	
2. K-8 (from Work Sheet B, line C.4.a, Total Non-AOI and AOI Counts)	24,189.487	
B. Total FY 2015 PSD-8 and 9-12 Weighted State Aid Student Count (Total Non-AOI and AOI Counts)	24,459.579	13,792.850
	<small>(I.A.1 + I.A.2)</small>	<small>(from Work Sheet B, line C.4.b)</small>
C. Total FY 2015 Weighted State Aid Student Count (line I.B PSD-8 column + 9-12 column)	38,252.429	
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6394	0.3606
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)	\$ 154,542,894.42	
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	\$ 98,814,726.69	\$ 55,728,167.73
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. Adjusted FY 2015 District Additional Assistance (from Work Sheet H)	\$ 3,399,866.69	\$ 2,971,554.82
	<small>(from Work Sheet H, line VII.F.3)</small>	<small>(from Work Sheet H, line VII.E.3)</small>
2. Total FY 2015 Equalization Base (II.B + III.A.1)	\$ 102,214,593.38	\$ 58,699,722.55
3. 2014 Primary Assessed Valuation ÷ 100	\$ 21,134,434.30	\$ 21,134,434.30
4. 2014 Salt River Project (SRP) Valuation ÷ 100	\$	\$
5. 2014 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
6. TOTAL Valuation (III.A.3 + III.A.4 + III.A.5)	\$ 21,134,434.30	\$ 21,134,434.30
7. Qualifying Tax Rate	x \$ 2.1123	x \$ 2.1123
8. Qualifying Levy (III.A.6 x III.A.7)	\$ 44,642,265.57	\$ 44,642,265.57
9. FY 2015 Equalization Assistance Before Adjustments (III.A.2 - III.A.8)	\$ 57,572,327.81	\$ 14,057,456.98
10. FY 2015 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2015 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- \$ 0
11. Total FY 2015 Equalization Assistance (III.A.9 - III.A.10)	\$ 57,572,327.81	\$ 14,057,456.98
B. For Common School Districts NOT Within a High School District (Type 03)		
1. 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)	\$ 0.00	
2. Tuition Out for High School Students (from Work Sheet E, line II or VI)	- \$ 0.00	
3. Adjusted DSL/RCL (III.B.1 - III.B.2)	\$ 0.00	
4. DSL/RCL PSD-8 and 9-12 Allocation	\$ 0.00	\$ 0.00
	<small>(line III.B.3 x I.D)</small>	<small>[(line III.B.3 x I.D)+III.B.2]</small>
5. Adjusted FY 2015 District Additional Assistance (from Work Sheet H)	\$ 0.00	\$ 0.00
	<small>(from Work Sheet H, line VII.F.3)</small>	<small>(from Work Sheet H, line VII.E.3)</small>
6. FY 2015 Equalization Base (III.B.4 + III.B.5)	\$ 0.00	\$ 0.00
7. 2014 Primary Assessed Valuation ÷ 100	\$	\$
8. 2014 Salt River Project (SRP) Valuation ÷ 100	\$	\$
9. 2014 Government Property Lease Excise Tax Assessed Valuation ÷ 100	\$	\$
10. TOTAL Valuation (III.B.7 + III.B.8 + III.B.9)	\$ 0.00	\$ 0.00
11. Qualifying Tax Rate	x \$	x \$
12. Qualifying Levy (III.B.10 x III.B.11)	\$ 0.00	\$ 0.00
13. FY 2015 Equalization Assistance Before Adjustments (III.B.6 - III.B.12)	\$ 0.00	\$ 0.00
14. FY 2015 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XVII) (Laws 1992, Ch. 158, §2) (For FY 2015 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- 0
15. Total FY 2015 Equalization Assistance (III.B.13 - III.B.14)	\$ 0.00	\$ 0.00

Laws 2014, Ch. 16, §3, 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.