



**BUDGET WORK SHEETS  
FOR FISCAL YEAR 2010**

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**A. WORK SHEET FOR RAPID DECLINE (OPTIONAL)  
(A.R.S. §15-942)**

	K-8	9-12
I. Unweighted Student Count used to calculate FY 2009 base support level (1)		
II. Exclusions from FY 2009 Student Count (Not applicable to Student Count decline resulting from enrollment in a joint technological education district formed pursuant to A.R.S. §15-392):		
A. Student Count for residents of attendance area of another district due to consolidation, subdivision or other boundary changes during FY 2009		
B. Pupils whose district of attendance has not changed but who are being included in the student count of a different school district for FY 2010 as a result of a change in an agreement regarding which district will include the pupils in its student count		
C. Pupils whose attendance changed in FY 2009 to a charter school sponsored by, operated by, or operated for the district as provided in A.R.S. §15-185.E		
III. FY 2009 Student Count Adjusted For Exclusions [line I - (lines II.A + II.B + II.C)]	0.000	0.000
IV. FY 2010 Actual Unweighted Student Count (2)		
V. Student Count Difference (line III - line IV) (if less than 0, discontinue since district is not eligible for rapid decline)	0.000	0.000
VI. Actual Percent Decline in Student Count (line V ÷ line III) (if equal to or greater than .05, to Budget, bottom of page 2)	0.000	0.000

**Note: If line VI is equal to or greater than .05, continue to line VII. If line VI is less than .05, discontinue since district is not eligible for rapid decline.**

- VII. Based upon the Actual Percent Decline in Student Count calculated on line VI, enter from below the appropriate rapid decline funding factor:
- At least .05 but less than .09 use .95
  - At least .09 but less than .13 use .93
  - At least .13 but less than .20 use .90
  - At least .20 but less than .30 use .87
  - .30 or more use .85

	0.00	0.00
VIII. FY 2010 Noncharter School Student Count Adjusted for Rapid Decline (line III x line VII)	0.000	0.000

IX. Additional Allowable Expenditures:

- A. Allowable Student Count Increase for Rapid Decline (line VIII - line IV)
- B. Support Level Weight (from Work Sheet B) (4)
- C. Weighted Student Count (WSC) Increase (line IX.A x line IX.B)
- D. Base Level (from Work Sheet C, line IV.C)
- E. WSC Increase x Base Level (line IX.C x line IX.D)
- F. Teacher Experience Index (from Work Sheet C, line VI)
- G. Additional Allowable Expenditures for Rapid Decline (line IX.E x line IX.F) (to Budget, bottom of page 2)

	0.000	0.000
	0.000	0.000
	0.00	0.00
	0.00	0.00
	0.0000	0.0000
	0.00	0.00

- (1) The Student Count used to calculate the FY 2010 base support level should be obtained from the most recent 'Basic Calculations for Equalization Assistance-APOR 55-1', available on ADE's Website. **Do not include district sponsored charter school student counts.**
- (2) The FY 2010 Unweighted Student Count is obtained from the FY 2009 ADE report "Recalculated State Aid ADM Counts-ADMS 46-1" (Total K-UE and/or Total 9-US on Report for the 100th day is used for K-8 and/or 9-12 above), available on ADE's Web site. **Do not include district sponsored charter school student counts.**
- (3) Line VIII, K-8 and/or 9-12, as appropriate, may be used on Work Sheet B, section C for FY 2010.
- (4) Refer to Work Sheet B to obtain or calculate a new support level weight based upon the student count on line VIII.

**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.**

X. 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 X.A x line X.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 X.C is greater than line X.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 X.E - line X.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 X.G x line X.H) (to Work Sheet C, line VIII)	\$ 0.00

XI. Notwithstanding A.R.S. §15-902.K, and 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 IX:

- 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 2010 SUPPORT LEVEL WEIGHTS AND PSD-12 WEIGHTED STUDENT COUNTS  
(A.R.S. §15-943)**

The FY 2010 Student Counts used to determine the support level weight are obtained from

A. ADE report "Recalculated State Aid ADM Counts - ADMS 46-1" for:

	<u>K-8</u>		<u>9-12</u>
1. FY 2010 Student Count (1) (5)	<u>37,237.165</u>		<u>16,669.850</u>
2. District Sponsored Charter School Estimated ADM (2)	+		+
3. Total Student Count	= <u>37,237.165</u>		= <u>16,669.850</u>

B. ALLOWABLE NONCHARTER SCHOOL STUDENT COUNT ADJUSTED FOR RAPID DECLINE, if applicable (from Work Sheet A, line VIII)

SUPPORT LEVEL WEIGHTS TO BE USED FOR:	DISTRICTS DESIGNATED AS ISOLATED		DISTRICTS NOT DESIGNATED AS ISOLATED	
	K-8	9-12	K-8	9-12
Student Count 0.001-99.999 (1) Support Level Weight (3)	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 2010 Student Count (1) 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 2010 Adjusted Support Level Weight (3)	=	=	=	=
Student Count 500.000-599.999				
Student Count Constant	600.000	600.000	600.000	600.000
FY 2010 Student Count (1) 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 2010 Adjusted Support Level Weight (3)	=	=	=	=
Student Count 600.00 or More				
Support Level Weight (3)			1.158	1.268

C. PSD-12 WEIGHTED STUDENT COUNT (4)

	FY 2010 Actual Student Count	x	Support Level Weight	=	Weighted Student Count
1. PSD (preschool programs for children with disabilities)	235.250	x	1.450	=	341.113
2. District (from line A.1 or Work Sheet A, line VIII, as applicable)					
a. K-8	37,237.165	x	1.158	=	43,120.637
b. 9-12 (5)	16,669.850	x	1.268	=	21,137.370
3. Charter School (from line A.2)					
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)	37,237.165				43,120.637
b. 9-12 (C.2.b + C.3.b)	16,669.850				21,137.370
5. Total PSD-12 State Aid Student Count (C.1 + C.4.a + C.4.b)	54,142.265				64,599.120

- (1) Do not include any charter school student counts.
- (2) Include on line A.2 pupils new to the district attending a district sponsored charter school and pupils who attended a district sponsored charter school in FY 2009 and will be attending a district sponsored charter school in FY 2010. For budget adoption, the district should use an estimated student count based on pupil registration at the charter school. After the 100th day, student count must equal the actual ADM as required by A.R.S. §15-185, not including charter school students who attended a district school other than a charter school in FY 2009.
- (3) To Work Sheet A, line IX.B.
- (4) The FY 2010 student count used to determine the weighted student count for PSD is obtained from the ADE report "Recalculated State Aid ADM Counts - ADMS 46-1" for the 100th day, available on ADE's Web site. The student counts for K-8 and 9-12 should be obtained from lines A.1 and A.2. or Noncharter School Student Count Adjusted for Rapid Decline from Work Sheet A, line VIII, if applicable.
- (5) For Common School Districts not in a High School District (Type 03) include only high school students actually taught by the Type 03 district, if any.

**C. WORK SHEET FOR FY 2010 BASE SUPPORT LEVEL (BSL) AND BASE REVENUE CONTROL LIMIT (BRCL)**  
**(A.R.S. §§15-943, 15-944.E, and Laws 2009, 3rd S.S., Ch. 2, §3)**

**WEIGHTED STUDENT COUNT**

	FY 2010 Actual Student Count	Support x Level Weight	=	Weighted Student Count
I. A. Total PSD-12 State Aid Student Count (from Work Sheet B, line C.5)	54,142.265			64,599.120
B. Student Count Add-ons (1)				
1. K	2,212.720	x 1.352	=	2,991.597
2. Hearing Impairment	149.425	x 4.771	=	712.907
3. K-3	15,979.924	x 0.060	=	958.795
4. English Learners (ELL)	6,713.700	x 0.115	=	772.076
5. MD-R, A-R, and SMR-R (2)	140.800	x 6.024	=	848.179
6. MD-SC, A-SC and SMR-SC (3)	320.625	x 5.833	=	1,870.206
7. Multiple Disabilities Severe Sensory Impairment	27.800	x 7.947	=	220.927
8. Orthopedic Impairment (Resource)	50.650	x 3.158	=	159.953
9. Orthopedic Impairment (Self Contained)	94.550	x 6.773	=	640.387
10. Preschool-Severe Delayed	87.500	x 3.595	=	314.563
11. ED, MIMR, SLD, SLI, & OHI (4)	5,961.275	x 0.003	=	17.884
12. Emotionally Disabled (Private)	31.500	x 4.822	=	151.893
13. Moderate Mental Retardation	142.875	x 4.421	=	631.650
14. Visual Impairment	29.850	x 4.806	=	143.459
15. Total Add-on Count (I.B.1 through I.B.14)	31,943.194			10,434.476
II. Total Weighted Student Count				75,033.596 <small>(I.A + I.B.15, this column.)</small>

**CALCULATION OF FY 2010 BSL AND BRCL**

III. Total Weighted Student Count (from II. above)	75,033.596
IV. A. Base Level Amount <b>\$3,267.72</b> - To include Teacher Compensation, use Base Level of <b>\$3,308.57</b> 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) (11)	\$ 3,308.57
B. Increase for 200 Days of Instruction (5)	\$
C. Adjusted FY 2010 Base Level Amount (line IV.A + IV.B) (to Work Sheet A, line IX.D and Work Sheet K, line I.G and II.G)	\$ 3,308.57
V. Result (III x IV.C)	\$ 248,253,904.72
VI. Teacher Experience Index (TEI) (6) (If actual TEI is less than 1.0000 use 1.0000) (to Work Sheet A, line IX.F)	1.0184
VII. Result (V x VI)	\$ 252,821,776.57
VIII. Increase for Tuition Loss Adjustment (from all copies of Work Sheet A, line X.I)	\$
IX. Increase for Student Revenue Loss Phase-Down (from Work Sheet A, line XI)	\$
X. Increase for Career Ladder (A.R.S. §15-918.04) (11)	\$
XI. FY 2008 Non-federal Audit Service Actual Expenditures (7) \$ <u>57,600.00</u> x 1.00 =	\$ 57,600.00
XII. Decreases for Charter School Federal and State Monies Received (8)	-\$
XIII. Decrease for Charter School Nonparticipation Adjustment (9)	-\$
<b>XIV. Other Reductions: (10)</b>	-\$
XV. FY 2010 BSL and BRCL (sum lines VII through XI minus lines XII, XIII, and XIV) (to Work Sheet E, line I)	\$ 252,879,376.57

- (1) The FY 2010 student counts to determine the Add-On weighted counts should be obtained from the following ADE reports:
- | Add-On Category             | ADE Report Name  |
|-----------------------------|--|
| K & K-3                     | "ADMS 46-1—Recalculated State Aid ADM Counts"  |
| ELL                         | "ELLS 10A-1 (10-1)—English Learners Language (ELL) Students Served in Programs Under A.R.S. §15-754" |
| Children with Disabilities: | "SPED 28—Student Counts for Use in Budget Preparation"   |
- (2) MD - R (Multiple Disabilities - Resource), A - R (Autism - Resource), and SMR - R (Severe Mental Retardation - Resource)
- (3) MD - SC (Multiple Disabilities - Self-contained), A - SC (Autism - Self-contained), and SMR - SC (Severe Mental Retardation - Self-contained)
- (4) ED (Emotional Disabilities), MIMR (Mild Mental Retardation), SLD (Specific Learning Disability), SLI (Speech/Language Impairment), and OHI (Other Health Impairments)
- (5) A.R.S. §15-902.02 allows districts that provide 200 days of instruction to increase the base level amount by 5%. Enter 5% of the base level amount (line IV.A) on line IV.B, if applicable.
- (6) The teacher experience index (TEI) is obtained from the FY 2009 "Teacher Experience Index - SDER 96" available on ADE's Web site.
- (7) A.R.S. §15-914.F allows districts to increase the BSL if financial and compliance audit costs will be included for the budget year. Enter the FY 2008 non-federal expenditures for audit services on line XI. Enter the FY 2008 federal audit services expenditures here. \$ 10,165.00  
**Do not include costs of consulting or other non-audit services paid to audit firms in the non-federal or federal audit services actual expenditures.**
- (8) For districts sponsoring charter schools or districts operating a charter school, see instructions for applicable decreases.
- (9) Districts may increase the BSL for Teacher Compensation, Career Ladder, Optional Performance Incentive Program, and TEI. However, districts sponsoring charter schools not approved to participate in these programs must reduce the BSL by any increase applied to the charter school student count. Do not reduce by more than the amount the charter school increased the district's BSL. Enter as a negative amount.
- (10) This line should be used to record other reductions required by legislation and should be left blank for budget adoption. If needed during the year instructions will be provided**
- (11) In accordance with Laws 2009, 3rd S.S., Ch. 2, §5, until 10/1/09 the amount budgeted for a career ladder program cannot exceed the amount that was budgeted for career ladder programs in fiscal year 2009.

**D. WORK SHEET FOR FY 2010 TRANSPORTATION SUPPORT LEVEL (TSL) (A.R.S. §§15-945, as amended by Laws 2009, 3rd S.S., Ch. 2, §4, 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 2010 State Support Level per Route Mile
I. 0.5 or Less	2.32
II. More than 0.5, through 1.0	1.89
III. More than 1.0	2.32

**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 (1)	
A. FY 2009 Approved Daily Route Miles (2)	25,456.000
B. Number of Eligible Students Transported in FY 2009 (2)	14,445.000
C. Approved Daily Route Miles per Eligible Student Transported (I.A ÷ I.B)	1.762
II. To and From School Support Level	
A. Annual Route Miles (Line I.A x 180)	4,582,080.000
B. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.32
C. 1. FY 2009 Annual Expenditure for Bus Tokens (2)	\$
2. FY 2009 Annual Expenditure for Bus Passes (2)	\$ 475,000.00
D. To and From School Support Level [(II.A x II.B) + II.C.1 + II.C.2]	\$ 11,105,425.60
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)	\$ 1,913,476.61
IV. Extended School Year Support Level for Pupils with Disabilities	
A. Actual Route Miles traveled in July and August 2008 to Transport Pupils w/Disabilities for Extended School Year (3)	11,320.000
B. Estimated Route Miles Traveled in June 2009 to Transport Pupils w/Disabilities for Extended School Year (3)	5,184.000
C. Total Extended School Year Route Miles (IV.A + IV.B)	16,504.000
D. State Support Level per Route Mile (use Table I based on I.C)	\$ 2.32
E. Extended School Year Support Level for Pupils with Disabilities (IV.C x IV.D)	\$ 38,289.28
V. FY 2010 TSL (lines II.D + III.B + IV.E) (to Work Sheet E, line III)	\$ 13,057,191.49
VI. Support Level Change	
A. FY 2009 Transportation Support Level (4)	\$ 13,834,618.45
B. Transportation Support Level Change (If result is negative, enter 0) (V- VI.A)	\$ 0.00

**TRCL CALCULATION**

VII. FY 2009 Transportation Revenue Control Limit (4)	\$ 15,768,008.57
VIII. FY 2010 Transportation Revenue Control Limit	
A. Preliminary FY 2010 Transportation Revenue Control Limit (VI.B + VI)	\$ 15,768,008.57
B. 120% of FY 2010 Transportation Support Level (V x 1.20)	\$ 15,668,629.79
C. Adjusted FY 2010 Transportation Revenue Control Limit (5)	\$ 15,768,008.57
D. FY 2010 Transportation Revenue Control Limit (6) (to Work Sheet E, line VII)	\$ 15,768,008.57

- (1) 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.
- (2) Do not include district sponsored charter school amounts. Obtain the amounts from the ADE report "Transportation Route Report-TRAN 55-1," available on ADE's Web site.
- (3) The Extended School Year Route Miles for Pupils with Disabilities are obtained from the ADE report "Transportation Route Report-TRAN 55-1," available on ADE's Web site.
- (4) The FY 2009 Transportation Revenue Control Limit and FY 2009 Transportation Support Level used to determine the FY 2010 Transportation Revenue Control Limit are obtained from the most recent ADE report "Basic Calculations for Equalization Assistance-APOR 55-1", available on ADE's Web site.
- (5) In accordance with A.R.S. §15-946, the FY 2010 Transportation Revenue Control Limit (TRCL) cannot increase from the FY 2009 TRCL amount if the FY 2010 TRCL would exceed 120% of the FY 2010 Transportation Support Level.
- (6) In accordance with A.R.S. §15-946, the Adjusted FY 2010 TRCL calculated on line VIII.C should not result in a FY 2010 TRCL that is less than the FY 2010 Transportation Support Level (TSL).

**E. WORK SHEET FOR FY 2010 DISTRICT SUPPORT LEVEL (DSL) AND REVENUE CONTROL LIMIT (RCL) (A.R.S. §§15-947 and 15-951)**

**CALCULATION OF THE DSL**

I. FY 2010 Base Support Level/Base Revenue Control Limit (from Work Sheet C, line XV)	\$ <u>252,879,376.57</u>
II. Tuition Out for High School Students (from all Work Sheets O, line VII) [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). The estimated tuition for FY 2010 is to be provided to the District of Residence by the District of Attendance by May 1 of the current year.]	\$ _____
III. FY 2010 Transportation Support Level (from Work Sheet D, line V)	\$ <u>13,057,191.49</u>
IV. FY 2010 District Support Level (sum of lines I through III)	\$ <u>265,936,568.06</u>

**CALCULATION OF THE RCL**

V. FY 2010 Base Support Level/Base Revenue Control Limit (from line I above)	\$ <u>252,879,376.57</u>
VI. Tuition Out for High School Students (from all Work Sheets O, line VII) [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). The estimated tuition for FY 2010 is to be provided to the District of Residence by the District of Attendance by May 1 of the current year.]	\$ <u>0.00</u>
VII. FY 2010 Transportation Revenue Control Limit (from Work Sheet D, line VIII.D)	\$ <u>15,768,008.57</u>
VIII. FY 2010 Revenue Control Limit (sum of lines V through VII) [to Budget, page 7, line 1(a)]	\$ <u>268,647,385.14</u>

**F. WORK SHEET FOR FY 2010 CONSOLIDATION/UNIFICATION ASSISTANCE (A.R.S. §§15-912 and 15-912.01)**

I. FY 2010 Revenue Control Limit (from Work Sheet E, line VIII)	\$ <u>268,647,385.14</u>
II. Consolidation/Unification Increase for Transitional Costs incurred in first year (1)	\$ _____
III. FY 2010 District Support Level (line II + Work Sheet E, line IV)	\$ _____
IV. FY 2010 Revenue Control Limit (line I + line II) [to Budget, page 7, line 1(a)]	\$ _____

**G. WORK SHEET FOR FY 2010 SOFT CAPITAL ALLOCATION HIGH SCHOOL STUDENT COUNT FOR COMMON SCHOOL DISTRICTS NOT WITHIN A HIGH SCHOOL DISTRICT (TYPE 03) (A.R.S. §15-951.D)**

I. High School Student Count Tuitioned Out	_____
II. High School Student Count Transported by District of Residence to District of Attendance	_____
III. High School Student Count Taught by District of Residence (to Work Sheet H, lines V.A, column for 9-12 and VII.D.1)	_____
IV. High School Student Count Transported by District of Residence to District of Attendance or Taught by District of Residence (line II + line III) (to Work Sheet I, line V.A, column 9-12)	<u>0.000</u>

(1) 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 should be included on Work Sheet F, line II.

**H. WORK SHEET FOR FY 2010 CAPITAL OUTLAY REVENUE LIMIT (CORL)**  
**(A.R.S. §15-961.B-D)**

**TABLE TO CALCULATE CORL PER STUDENT COUNT (1)**

	<u>K-8</u>	<u>9-12</u>
I. FY 2010 Actual Student Count: .001 - 99.999		
CORL per Student Count	\$ <u>272.75</u>	\$ <u>329.41</u>
II. FY 2010 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	<u>500.000</u>	<u>500.000</u>
B. Actual Student Count	-	-
C. Difference	= <u>0.000</u>	= <u>0.000</u>
D. Weight Adjustment Factor	x <u>0.0003</u>	x <u>0.0004</u>
E. Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</u>
F. Support Level Weight	+ <u>1.278</u>	+ <u>1.398</u>
G. Adjusted Support Level Weight	= <u>0.000</u>	= <u>0.000</u>
H. Support Level Amount	x \$ <u>194.95</u>	x \$ <u>211.29</u>
I. CORL per Student Count	= \$ <u>0.00</u>	= \$ <u>0.00</u>
III. FY 2010 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	<u>600.000</u>	<u>600.000</u>
B. Actual Student Count	-	-
C. Difference	= <u>0.000</u>	= <u>0.000</u>
D. Weight Adjustment Factor	x <u>0.0012</u>	x <u>0.0013</u>
E. Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</u>
F. Support Level Weight	+ <u>1.158</u>	+ <u>1.268</u>
G. Adjusted Support Level Weight	= <u>0.000</u>	= <u>0.000</u>
H. Support Level Amount	x \$ <u>194.95</u>	x \$ <u>211.29</u>
I. CORL per Student Count	= \$ <u>0.00</u>	= \$ <u>0.00</u>
IV. FY 2010 Actual Student Count: 600.000 or More		
CORL per Student Count	\$ <u>225.76</u>	\$ <u>267.94</u>

**CALCULATIONS FOR CORL**

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. Capital Outlay Base			
A. FY 2010 Student Count (1)	<u>235.250</u>	<u>37,237.165</u>	<u>16,669.850</u>
B. CORL per Student Count (from Table above)	x \$ <u>225.76</u>	x \$ <u>225.76</u>	x \$ <u>267.94</u>
C. Capital Outlay Base (line V.A x line V.B)	= \$ <u>53,110.04</u>	= \$ <u>8,406,662.37</u>	= \$ <u>4,466,519.61</u>
VI. Capital Outlay Growth Factor			
A. FY 2010 Student Count (from line V.A above)		<u>54,142.265</u>	
B. FY 2009 Student Count (2)		÷ <u>55,549.583</u>	
C. FY 2010 Capital Outlay Growth Factor (VI.A ÷ VI.B)		= <u>0.9747</u>	
VII. Capital Outlay Revenue Limit			
A. Capital Outlay Base (from line V.C)	\$ <u>53,110.04</u>	\$ <u>8,406,662.37</u>	\$ <u>4,466,519.61</u>
B. Capital Outlay Growth Factor (if growth factor is less than 1.05, use 1.0) (from line VI.C)	x <u>1.0000</u>	x <u>1.0000</u>	x <u>1.0000</u>
C. FY 2010 CORL (VII.A x VII.B)	= \$ <u>53,110.04</u>	= \$ <u>8,406,662.37</u>	= \$ <u>4,466,519.61</u>
D. CORL for High School Textbooks			
1. FY 2010 Actual 9-12 Student Count (1)			<u>16,669.850</u>
2. Support Level Amount for Textbooks			x \$ <u>69.68</u>
3. CORL for Textbooks (VII.D.1 x VII.D.2)			= \$ <u>1,161,555.15</u>
E. Total FY 2010 9-12 CORL [9-12(VII.C)+VII.D.3] (to Work Sheet J, line III.A.1 or III.B.5)			= \$ <u>5,628,074.76</u>
F. Total FY 2010 PSD and K-8 CORL [PSD(VII.C) + K-8(VII.C)] (to Work Sheet J, line III.A.1 or III.B.5)			+ \$ <u>8,459,772.41</u>
G. Total FY 2010 CORL (VII.E + VII.F) (to Budget, page 7, line 2)			= \$ <u>14,087,847.17</u>

- (1) The student counts for K-8 and 9-12 should be obtained from Work Sheet B, line A.1. DO NOT USE Student Count Adjusted for Rapid Decline. Type 03 districts, use high school student count from Work Sheet G, Line III. The FY 2010 actual student count for PSD should be obtained from Work Sheet B, line C.1.
- (2) Do not include charter school students on this line. Obtain the amounts from the most recent ADE report "Basic Calculations for Equalization Assistance-APOR 55-1," available on ADE's Web site.

**I. WORK SHEET FOR FY 2010 SOFT CAPITAL ALLOCATION (SCA) (A.R.S. §§15-962 and 15-185, as amended by Laws 2009, 3rd S.S., Ch. 2, §1)**

**TABLE TO CALCULATE SCA PER STUDENT COUNT (1) (2)**

	<u>K-8</u>	<u>9-12</u>
I. FY 2010 Actual Student Count: 0.001 - 99.999		
SCA per Student Count	\$ <u>271.83</u>	\$ <u>271.83</u>
II. FY 2010 Actual Student Count: 100.000 - 499.999		
A. Student Count Constant	<u>500.000</u>	<u>500.000</u>
B. FY 2010 Actual Student Count	-	-
C. Difference	= <u>0.000</u>	= <u>0.000</u>
D. Weight Adjustment Factor	x <u>0.0003</u>	x <u>0.0003</u>
E. Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</u>
F. Support Level Weight	+ <u>1.278</u>	+ <u>1.278</u>
G. Adjusted Support Level Weight	= <u>0.000</u>	= <u>0.000</u>
H. Support Level Amount	x \$ <u>194.30</u>	x \$ <u>194.30</u>
I. SCA per Student Count	= \$ <u>0.00</u>	= \$ <u>0.00</u>
III. FY 2010 Actual Student Count: 500.000 - 599.999		
A. Student Count Constant	<u>600.000</u>	<u>600.000</u>
B. FY 2010 Actual Student Count	-	-
C. Difference	= <u>0.000</u>	= <u>0.000</u>
D. Weight Adjustment Factor	x <u>0.0012</u>	x <u>0.0012</u>
E. Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</u>
F. Support Level Weight	+ <u>1.158</u>	+ <u>1.158</u>
G. Adjusted Support Level Weight	= <u>0.000</u>	= <u>0.000</u>
H. Support Level Amount	x \$ <u>194.30</u>	x \$ <u>194.30</u>
I. SCA per Student Count	= \$ <u>0.00</u>	= \$ <u>0.00</u>
IV. FY 2010 Actual Student Count: 600.000 or More		
SCA per Student Count	\$ <u>225.00</u>	\$ <u>225.00</u>

**CALCULATIONS FOR SCA**

	<u>PSD</u>	<u>K-8</u>	<u>9-12</u>
V. FY 2010 SCA			
A. FY 2010 Actual Student Count (1) (2)	<u>235.250</u>	<u>37,237.165</u>	<u>16,669.850</u>
B. FY 2010 SCA per Student Count (from Table above) x	\$ <u>225.00</u>	x \$ <u>225.00</u>	x \$ <u>225.00</u>
C. FY 2010 SCA (line V.A x line V.B)	= \$ <u>52,931.25</u>	= \$ <u>8,378,362.13</u>	= \$ <u>3,750,716.25</u>
D. Additional Assistance			
1. FY 2010 Charter School Student Count (3)		<u>0.000</u>	<u>0.000</u>
2. Assistance per Student		x \$ <u>1,588.44</u>	x \$ <u>1,851.30</u>
3. Additional Assistance (line V.D.1 x line V.D.2)		= \$ <u>0.00</u>	= \$ <u>0.00</u>
E. FY 2010 Elementary SCA [V.C (PSD) + V.C (K-8) + V.D.3 (K-8)]		\$ <u>8,431,293.38</u>	
F. FY 2010 High School SCA [V.C (9-12) + V.D.3 (9-12)]			\$ <u>3,750,716.25</u>
G. Total FY 2010 District SCA (V.E + V.F) (to Budget, page 8, line B.9)			\$ <u>12,182,009.63</u>

- (1) The FY 2010 actual student count for PSD should be obtained from Work Sheet B, line C.1. Obtain the actual student counts for K-8 and 9-12 from Work Sheet B, line A.1. DO NOT USE Student Count Adjusted for Rapid Decline.
- (2) In the 9-12 column, Type 03 districts should use high school student count from Work Sheet G, line IV.
- (3) Obtain amounts from Work Sheet B, line A.2.

**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 2010 PSD and K-8 Weighted State Aid Student Count		
1. PSD (from Work Sheet B, line C.1)	341.113	
2. K-8 (from Work Sheet B, line C.4.a)	43,120.637	
B. Total FY 2010 PSD-8 and 9-12 Weighted State Aid Student Count (1)	43,461.750 <small>(I.A.1 + I.A.2)</small>	21,137.370 <small>(from Work Sheet B, line C.4.b)</small>
C. Total FY 2010 Weighted State Aid Student Count (from Work Sheet B, line C.5)		64,599.120
D. PSD-8 and 9-12 Factors (line I.B ÷ line I.C)	0.6728	0.3272
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 III or IV) (to Work Sheet S, line I.A)		\$ #####
B. DSL/RCL PSD-8 and 9-12 Allocation (line I.D x line II.A)	\$ 178,922,122.99	\$ 87,014,445.07
III. A. For ALL Districts Except Common School Districts NOT Within a High School District (Type 03)		
1. FY 2010 Capital Outlay Revenue Limit	\$ 8,459,772.41 <small>(from Work Sheet H, line VII.F)</small>	\$ 5,628,074.76 <small>(from Work Sheet H, line VII.E)</small>
2. FY 2010 Soft Capital Allocation	\$ 8,431,293.38 <small>(from Work Sheet I, line V.E)</small>	\$ 3,750,716.25 <small>(from Work Sheet I, line V.F)</small>
3. Total FY 2010 Equalization Base (II.B + III.A.1 + III.A.2)	\$ 195,813,188.78	\$ 96,393,236.08
4. 2009 Primary Assessed Valuation ÷ 100	\$ 35,933,464.06	\$ 35,933,464.06
5. 2009 SRP Valuation ÷ 100 (2)	\$	\$
6. TOTAL (III.A.4 + III.A.5)	\$ 35,933,464.06	\$ 35,933,464.06
7. Qualifying Tax Rate (3)	x \$ 1.3726	x \$ 1.3726
8. Qualifying Levy (III.A.6 x III.A.7)	\$ 49,322,272.77	\$ 49,322,272.77
9. FY 2010 Equalization Assistance Before Adjustments (III.A.3 - III.A.8)	\$ 146,490,916.01	\$ 47,070,963.31
10. FY 2010 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XV) (Laws 1992, Ch. 158, §2) Unified districts use PSD-8 column only. (For FY 2010 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- \$ 0
11. Government Property Lease Excise Tax Monies Received in FY 2009 Pursuant to A.R.S. §42-6205 (4)	- \$	- \$
12. Total FY 2010 Equal. Assistance (III.A.9 - III.A.10 - III.A.11)	\$ 146,490,916.01	\$ 47,070,963.31
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 III or IV)		\$ 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 <small>(line III.B.3 x I.D)</small>	\$ 0.00 <small>{(line III.B.3 x I.D)+III.B.2}</small>
5. FY 2010 Capital Outlay Revenue Limit	\$ 0.00 <small>(from Work Sheet H, line VII.F)</small>	\$ 0.00 <small>(from Work Sheet H, line VII.E)</small>
6. FY 2010 Soft Capital Allocation	\$ 0.00 <small>(from Work Sheet I, line V.E)</small>	\$ 0.00 <small>(from Work Sheet I, line V.F)</small>
7. FY 2010 Equalization Base (III.B.4 + III.B.5 + III.B.6)	\$ 0.00	\$ 0.00
8. 2009 Primary Assessed Valuation ÷ 100	\$	\$
9. 2009 SRP Valuation ÷ 100 (2)	\$	\$
10. TOTAL (III.B.8 + III.B.9)	\$ 0.00	\$ 0.00
11. Qualifying Tax Rate (3)	x \$	x \$
12. Qualifying Levy (III.B.10 x III.B.11)	\$ 0.00	\$ 0.00
13. FY 2010 Equalization Assistance Before Adjustments (III.B.7 - III.B.12)	\$ 0.00	\$ 0.00
14. FY 2010 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XV) (Laws 1992, Ch. 158, §2) (For FY 2010 this amount is zero, unless otherwise notified by ADE.)	- \$ 0	- \$ 0
15. Government Property Lease Excise Tax Monies Received in FY 2009 Pursuant to A.R.S. §42-6205 (4)	- \$	- \$
16. Total FY 2010 Equal. Assistance (III.B.13 - III.B.14 - III.B.15)	\$ 0.00	\$ 0.00

(1) Type 03 districts should only enter an amount in the 9-12 column if the district sponsors a charter high school and/or has State Board of Education permission to teach high school.

(2) SRP = Salt River Project

(3) Qualifying tax rate for PSD-8 and 9-12 use \$1.3726; if applicable, add qualifying tax rate increase for Career Ladder per A.R.S. §15-918.05 or Optional Performance Incentive Program per A.R.S. §15-919.05. In accordance with A.R.S. §15-971(B)(3), the qualifying tax rate for joint technological education districts is 5 cents.

(4) Districts should allocate the total Government Property Lease Excise Tax monies received between the PSD-8 and 9-12 columns using the factors calculated on line I.D.

**K. WORK SHEET FOR FY 2010 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 2010, 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 of up to \$50,000 without an election. If the district holds an override election as provided in A.R.S. §15-481, the district may adopt a budget with a small school adjustment up to the amount calculated below.

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 2010 actual 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 <u>          </u>	
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 IV.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 2010 actual 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 <u>          </u>	
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 IV.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. If both Sections I and II do not apply to a unified district, 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) [to Budget page 7, line 3(a)]

\$ 0.00

**TABLE A: GRADES K-8**

	<u>SMALL ISOLATED</u>	<u>SMALL</u>
Student Count Constant	<u>500.000</u>	<u>500.000</u>
FY 2010 Student Count (line I.B above)	- <u>0.000</u>	- <u>0.000</u>
Difference	= <u>0.000</u>	= <u>0.000</u>
Weight Adjustment Factor	x <u>0.0005</u>	x <u>0.0003</u>
Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</u>
Support Level Weight	+ <u>1.358</u>	+ <u>1.278</u>
FY 2010 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 2010 Student Count (line II.B above)	- <u>0.000</u>	- <u>0.000</u>
Difference	= <u>0.000</u>	= <u>0.000</u>
Weight Adjustment Factor	x <u>0.0005</u>	x <u>0.0004</u>
Support Level Weight Increase	= <u>0.000</u>	= <u>0.000</u>
Support Level Weight	+ <u>1.468</u>	+ <u>1.398</u>
FY 2010 Adjusted Support Level Weight (Enter on line II.E above)	= <u>0.000</u>	= <u>0.000</u>

**K2. WORK SHEET FOR FY 2010 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 2010, 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 as a small school adjustment, 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 2010 K-8 student count (1)		<u>                    </u>	
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 2010 9-12 student count (1)		<u>                    </u>	
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. If both Sections I and II do not apply to a unified district, 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) \$ 0.00

V. 10% of the District's Total RCL \$                     

VI. Maximum override, subject to an election (Greater of Line IV or Line V) [to Budget page 7, line 3(a)] \$ 0.00

(1) A student count of 181 in K-8 and 185 in 9-12 will result in a small school budget override limit of less than 10% of the RCL to be calculated on lines I.H and II.H.

**L. WORK SHEET FOR COMPUTING TITLE 8 PL 103-382 ADMINISTRATIVE COSTS FOR  
FY 2010 (A.R.S. §15-905.P)**

**NOTE: A.R.S. §15-905.P does not apply to accommodation school districts.**

	A No. of Pupils		B Administrative Hours Factor		C Total No. of Administrative Hours		D Hourly Rate		E Administrative Costs
I. Total number of administrative hours									
A. Type of Pupil									
1. High Impact (1) and not disabled or does not have a specific learning disability	1,003.600	x	1.00		1,003.600				
2. High Impact (1) and disabled or has specific learning disabilities	207.000	x	1.25		258.750				
3. Low Impact (2) and not disabled or does not have a specific learning disability	3,509.000	x	0.25		877.250				
4. Low Impact (2) and disabled or has specific learning disabilities	52.000	x	0.31		16.120				
5. Total Administrative Hours					2,155.720	x	\$9.66	=	\$ 20,824.26
II. Enter the greater of line I.A.5, column E or					\$2,413.76				\$ 20,824.26
III. Add budget year amount to be expended by the district through an intergovernmental agreement with other school districts or ADE to provide Title 8 PL 103-382 technical assistance to participating districts.									\$
IV. Sum of lines II and III									\$ 20,824.26
V. Determine the Title 8 PL 103-382 revenues available as follows:									
A. Enter the total amount of Title 8 PL 103-382 revenues received in FY 2009									\$ 1,380,955.35
B. Enter the FY 2009 allowable budget increase for Title 8 PL 103-382 districts add-on for children with disabilities, Indian students, and children in military reservation accomodation school (A.R.S. §15-905.K and .O) [from FY 2009 latest revised Budget, page 7, line 7(a) and 7(b)]									\$ 330,376.00
C. Subtract line V.B from line V.A									\$ 1,050,579.35
VI. Maximum which may be budgeted for Title 8 PL 103-382 Administrative Costs for FY 2010 (Enter the lesser of lines IV or V.C) [to Budget, page 7, line 7(c) and Work Sheet R, line II.B]									\$ 20,824.26

- (1) High impact pupil means a pupil who resides on Indian lands or on federal property or in low rent housing and whose parent is employed on federal property or low rent housing property or is on active duty in uniformed service, as provided in Title 8 PL 103-382, and as reported in the application for Title 8 PL 103-382 assistance in the current year (FY 2009).
- (2) Low impact means a pupil who resides on nonfederal property and has a parent who is employed on federal property or low rent housing property or is on active duty in uniformed service or a pupil who resides on federal property or low rent housing and who does not have a parent who is employed on federal property or low rent housing property or is on active duty in uniformed service, as provided in Title 8 PL 103-382, and as reported in the application for Title 8 PL 103-382 assistance in the current year (FY 2009).

**M. WORK SHEET FOR CALCULATION OF THE FY 2010 MAINTENANCE AND OPERATION (M&O) FUND  
BUDGET BALANCE CARRYFORWARD (A.R.S. §15-943.01)**

1.	a.	General Budget Limit (GBL) (from FY 2009 latest revised Budget, page 7, line 11	\$ 363,498,622.00
	b.	Adjustments to the GBL from FY 2009 BUDG 75 (If negative, enter in parentheses.) (1) (2	\$
	c.	Adjusted GBL	<u>\$ 363,498,622.00</u>
2.	a.	Budgeted M&O expenditures (from FY 2009 latest revised Budget, page 1, line 31, Total Budget Year Column	\$ 363,498,622.00
	b.	Adjustments to the GBL from FY 2009 BUDG 75 (If negative, enter in parentheses.) (1) (2	\$ 0.00
	c.	Adjusted Budgeted Expenditure	<u>\$ 363,498,622.00</u>
3.		Lesser of the Adjusted GBL (line 1.c) or the Adjusted Budgeted Expenditures (line 2.c)	<u>\$ 363,498,622.00</u>
4.		M&O actual expenditures (3)	<u>\$</u>
5.		Budget Balance (line 3 minus line 4) (If negative, enter zero. The district does not have any budget balance to carry forward. Do not complete the remainder of this work sheet	<u>\$ 363,498,622.00</u>

**Note: For lines 6.a.1 and 6.b through 6.i deduct the FY 2009 actual expenditures from the budget amount. If the result is negative, enter zero.**

		<u>Budget (4)</u>	<u>Actual (3)</u>	<u>Unexpended Budget</u>
6.	a.	1. Special K-3 Program Override	\$ 0.00 - \$	= \$ 0.00
		2. 50% of Unexpended Budget for Special K-3 Program Override [line 6.a.1 x .5] (5)		<u>\$ 0.00</u>
	b.	Desegregation	\$ 59,022,561.00 - \$	= \$ 59,022,561.00
	c.	Tuition Out Debt Service	\$ 0.00 - \$	= \$ 0.00
	d.	Dropout Prevention Programs	\$ 767,410.00 - \$	= \$ 767,410.00
	e.	Excess Utilities	\$ 11,625,250.00 - \$	= \$ 11,625,250.00
	f.	Joint Career and Technical Ed. and Voc. Ed. Center	\$ 0.00 - \$	= \$ 0.00
	g.	Career Ladder (6)	\$ - \$	= \$ 0.00
	h.	Optional Performance Incentive Program (6)	\$ - \$	= \$ 0.00
	i.	Performance Pay (6)	\$ 0.00 - \$	= \$ 0.00
	j.	Total Budget Balance Deductions [Add lines 6.a.2 through 6.i]		<u>= \$ 71,415,221.00</u>
7.		Budget Balance after Deductions (If negative, enter zero. The district does not have any budget balance to carry forward.) (line 5 minus line 6.j)		<u>\$ 292,083,401.00</u>
8.	a.	FY 2009 Adjusted District Limit (RCL) from page 2 of the most recent ADE report " Basic Calculations for Equalization Assistance - APOR 55-1", available on ADE's Web site		<u>\$</u>
	b.	Growth Adjustment (FY 2009 BUDG75) (1)		
	c.	Factor of 4%		x <u>0.04</u>
9.		Maximum Allowable Budget Balance Carryforward [(line 8.a + line 8.b) x line 8.c]		<u>\$ 0.00</u>
10.		Actual Allowable Budget Balance Carryforward (Enter the lesser of line 7 or 9)		<u>\$ 0.00</u>
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 2009 M&O Fund ending cash balance)		<u>\$</u>
12.		Remaining Actual Allowable Budget Balance Carryforward to be used in M&O Fund (line 10 - line 11) [to Budget, page 7, line 9(c)]		<u>\$ 0.00</u>

- (1) For budget adoption this line should be left blank.
- (2) Include other items, not listed in lines 6.a through 6.i, from the FY 2009 latest revised Budget, page 7, which were adjusted on the FY 2009 BUDG 75.
- (3) Actual expenditures should be based upon the following:
  - (a) For budget adoption, use FY 2009 actual expenditures to date plus estimated expenditures for the remainder of fiscal year.
  - (b) For May 15, 2010, budget revisions, use FY 2009 total actual expenditures for the M&O Fund as reported on the Annual Financial Report (ADE/AG 41-202).
- (4) Budget amounts for lines 6.a through 6.f should be obtained from the FY 2009 latest revised Budget, page 7.
- (5) In accordance with A.R.S. §15-943.01, districts may include in their M&O Fund budget balance carryforward up to 50% of the unexpended budget for their Special K-3 Program Override.
- (6) The Career Ladder budget amount is the FY 2009 Work Sheet C, line IV.C dollar amount attributable to the percent increase for Career Ladder and any amount recorded on line X of that Work Sheet, plus the Career Ladder budget balance carryforward from the FY 2009 Budget, page 7, line 9(i). The Optional Performance Incentive Program (OPIP) budget amount is the FY 2009 Work Sheet C, line IV.C dollar amount attributable to the percent increase for the OPIP, plus the OPIP budget balance carryforward from the FY 2009 Budget, page 7, line 9(j). The Performance Pay budget amount is the portion of FY 2009 M&O expenditures budgeted for a performance pay component of the salary schedule shown on the FY 2009 Budget, page 2.

**O. WORK SHEET FOR FY 2010 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)]

I.	Per Pupil High School Tuition excluding Debt Service		\$ _____
II.	Actual Debt Service Tuition (1)	\$ _____	
III.	Debt Service Tuition Limit (2)	\$ _____	
IV.	Tuition Out Per Student	\$ 0.00 (line II - line III)	\$ 0.00 (line I + lesser of line II or III)
V.	Tuition Out High School Count	_____	
VI.	Tuition Increase to General Budget Limit (line IV x line V) [Total for this line from all copies of Work Sheet O to Budget, page 7, line 9(b)]	\$ 0.00	
VII.	Increase to District Support Level and Revenue Control Limit (line IV x line V) (Total for this line from all copies of Work Sheet O to Work Sheet E, lines II and VI)		\$ 0.00

- (1) Not to exceed \$750 if pupil's district of residence pays tuition to other districts for 750 or fewer pupils. Not to exceed \$800 if the pupil's district of residence pays tuition to other districts for more than 750, but less than 1,001 pupils. (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 pupil's district of residence pays tuition to other districts for 750 or fewer pupils. Enter \$200 if the pupil's district of residence pays tuition to other districts for more than 750, but less than 1,001 pupils (A.R.S. §15-951.H) Enter the actual debt service tuition amount on this line for a common school district no longer within a high school district due to the unification of the high school district. (A.R.S. §15-448.J)

**P. WORK SHEET FOR COMPUTING ADD-ON FOR CHILDREN WITH DISABILITIES AND INDIAN STUDENTS FOR FY 2010  
(A.R.S. §15-905.K AND .O)**

**Calculation of Section 8003 Payments Above Basic Assistance**

I. A.	Section 8003(b) FY 2009 Basic Support Payment, Category (C) (1)	\$ 438,499.12	
B.	Line I.A X 0.20	<u>\$ 87,699.82</u>	
C.	Section 8003(d) Special Education Payment Total (1)	+ \$ 210,010.00	
D.	Total Section 8003 (b) and (d) Payments (I.B + I.C)		<u>\$ 297,709.82</u>

**Calculation of Increase for Heavily Impacted Districts**

II. A.	Is the district heavily impacted pursuant to A.R.S. §15-905(O)?	<u>No</u>
B.	Does the district have a primary tax rate of zero?	<u>No</u>

**If the answers to lines II.A and II.B are both "Yes" then the district should complete lines II.C-F. If either answer is "No" lines II.C-F should not be completed.**

C. 1.	Children with Disabilities with a parent on active duty in the uniformed services of the United States (Property Code Number 12-0000-0010) (2)	<u>                    </u>	
2.	Children with Disabilities with a parent who is both an accredited foreign government official and a foreign military officer (Property Code Number 12-0000-0015) (2)	+ <u>                    </u>	
3.	Total (II.C.1 + II.C.2)	<u>0.00</u>	
4.	Increase Amount [A.R.S. §15-905(O)(1)(a)]	x \$ <u>1,219.22</u>	
5.	Result (II.C.3 X II.C.4)		<u>\$ 0.00</u>
D. 1.	Children residing on Indian Land, excluding children with disabilities (3)	<u>                    </u>	
2.	Increase Amount [A.R.S. §15-905(O)(1)(b)]	x \$ <u>609.60</u>	
3.	Result (II.D.1 X II.D.2)		<u>\$ 0.00</u>
E. 1.	Children with disabilities residing on Indian Land (Property Code Number 12-1435-0010) (2)	<u>                    </u>	
2.	Increase Amount [A.R.S. §15-905(O)(1)(c)]	x \$ <u>2,133.04</u>	
3.	Result (II.E.1 X II.E.2)		<u>\$ 0.00</u>
F.	Sum of lines II.C.5, II.D.3 and II.E.3		<u>\$ 0.00</u>

**Determination of Total Add-on to be Recorded on page 7**

III.	Total Add-on for Children with Disabilities and Indian Students for FY 2010 [To Budget, Page 7, line 7(a)] (The greater of I.D or II.F)		<u>\$ 297,709.82</u>
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- (1) The amounts reported on these lines should be obtained from the District's latest revised Impact Aid voucher for FY 2009.
- (2) The amounts reported on these lines should be obtained from Table 1-2 on the District's Impact Aid application for School Year 2007-2008 that was submitted as the basis of calculating the District's FY 2009 Impact Aid voucher.
- (3) The amounts reported on this line should be obtained from Table 3 on the District's Impact Aid application for School Year 2007-08 that was submitted as the basis of calculating the District's FY 2009 Impact Aid voucher.

**R. WORK SHEET FOR COMPUTING FEDERAL IMPACT ADJUSTMENT FOR FY 2010  
(A.R.S. §15-964)**

Per A.R.S. §15-964.A.2, lines I through III below do not apply to accommodation school districts.

I. A.	Total Title 8 PL 103-382 revenues received in FY 2009	<u>\$ 1,380,955.35</u>	
B.	Line I.A x 0.25		<u>\$ 345,238.84</u>
II. A.	FY 2009 allowable budget increase for Title 8 PL 103-382 district's add- on for children with disabilities, Indian students, and children in military reservation accommodation schools. (A.R.S. §15-905.K and .O) [from FY 2009 latest revised Budget, page 7, lines 7(a) and 7(b), total for columns A and B]	<u>\$ 411,742.00</u>	
B.	FY 2010 Title 8 PL 103-382 Administrative Costs as provided in A.R.S. §15-905.P. (from Work Sheet L, line VI)	<u>\$ 20,824.26</u>	
C.	FY 2010 Amount budgeted for Impact Aid Revenue Bond principal and interest. (A.R.S. §15-2104) (from Budget, page 6, line 36)	<u>\$ 0.00</u>	
D.	Sum of lines II.A, II.B, and II.C	<u>\$ 432,566.26</u>	
E.	Subtract line II.D from line I.A		<u>\$ 948,389.09</u>
III.	Lesser of Line I.B or line II.E		<u>\$ 345,238.84</u>
IV. A.	Enter the total Forest Reserve revenues received in FY 2009	<u>\$</u>	
B.	Line IV.A x 0.25		<u>\$ 0.00</u>
V.	Sum of lines III and IV.B. Maximum which may be budgeted for Federal Impact Adjustment on FY 2010 Budget, page 8, line A.9.		<u>\$ 345,238.84</u>

**NOTE:** The amount on line V must be budgeted and expended only for new construction, major renovation of buildings, or soft capital. However, the amount may not be budgeted if the district received State Board of Education approval to accumulate cash balance and budget in FY 2010 for school construction, building renovation, or soft capital in accordance with A.R.S. §15-962.F.

**S. WORK SHEET FOR FY 2010 EQUALIZATION ASSISTANCE FOR AN  
ACCOMMODATION SCHOOL (A.R.S. §15-974)**

**PART I. CALCULATION OF EQUALIZATION ASSISTANCE**

A.	Lesser of FY 2010 District Support Level or Revenue Control Limit (from Work Sheet J, line II.A)	\$	<u>0.00</u>	
B.	Capital Outlay Revenue Limit (from Work Sheet H, line VII.G)	+	<u>0.00</u>	
C.	Soft Capital Allocation (from Work Sheet I, line V.G)	+	<u>0.00</u>	
D.	FY 2010 Equalization Assistance Before Adjustments (Lines A + B + C)			= \$ <u>0.00</u>
E.	FY 2010 State Aid Decrease for Districts participating in Career Ladder Program (.000375 x BSL from Work Sheet C, line XV) (Laws 1992, Ch. 158, §2) (For FY 2010 this amount is zero, unless otherwise notified by ADE)			- \$ <u>0.00</u>
F.	Government Property Lease Excise Tax Monies Received in FY 2009 Pursuant to A.R.S. §42-6205			- \$ <u>          </u>
G.	FY 2010 Equalization Assistance (I.D - I.E - I.F)			= \$ <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, 2009	\$	<u>          </u>	
	2. Budget Balance Carryforward (from Work Sheet M, line 12)	-	<u>\$ 0.00</u>	
	3. Total Remaining 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 <b>or</b>	\$	<u>0.00</u>	
	2. 10% of the FY 2010 RCL (from Work Sheet E, line VIII or Work Sheet F, line IV)	\$	<u>          </u>	
	3. 5% of the FY 2010 RCL calculated pursuant to A.R.S. §15-482 (1)	+	<u>\$</u>	
	4. Line B.2 plus B.3	=	<u>\$ 0.00</u>	
	5. The lesser of line B.1 or B.4 (to Budget, page 7, line 8)			- \$ <u>0.00</u>
C.	1. Cash Balance less RCL Addition (line A.3 minus B.5)	=	<u>\$ 0.00</u>	
	2. Less add-ons to RCL [from Budget, page 7, lines 4, 9(b), 9(d), 9(i), 9(j), and 9(k)].	-	<u>\$ 0.00</u>	
	3. Maximum cash balance available to petition the State Board of Education to budget and accumulate in Unrestricted Capital Outlay (Fund 610) for construction, building, renovation, or soft capital in accordance with A.R.S. §15-962.F (to Budget page 8, line A.13)	=	<u>\$ 0.00</u>	
(1)	In accordance with A.R.S. §15-482.B, the maximum amount of a Special K-3 Program override shall not exceed 5% of the RCL attributable to the weighted student count in preschool programs for children with disabilities, kindergarten, and grades 1-8.			