

**BUDGET WORK SHEETS  
FOR FISCAL YEAR 2018  
TABLE OF CONTENTS**

WORK SHEET TITLE	PAGE
A. Base Support Level Weights . . . . .	1
B. Weighted Student Count . . . . .	2
B.2 Weighted Student Count-AOI Students . . . . .	3
C. Base Support Level . . . . .	4
D. Charter Additional Assistance . . . . .	5
E. Equalization Base and Assistance . . . . .	5
F. Increase for Allocation of Additional Funding . . . . .	5

**WORK SHEET A**  
**FY 2018 BASE SUPPORT LEVEL WEIGHTS**  
**[A.R.S. §§15-943 and 15-185]**


Please **uncheck** each box that **does not** apply.

- i. The organizational structure or management agreement of your charter holder requires your charter holder or charter school to contract with a specific management company.
- ii. The governing body of your charter holder has identical membership to another charter holder in this state.
- iii. Your charter holder is a subsidiary of a corporation that has other subsidiaries that are charter holders in this state.
- iv. Your charter holder holds more than one charter in this state.

**Table I - Individual Charter School Counts**

PSD-12 STUDENT COUNT	PSD	K-8	9-12
Non-AOI Student Count			94.526
Full-time AOI Student Count	+		+
Part-time AOI Student Count	+		+
Total Student Count	=	0 =	0 = 94.526

SUPPORT LEVEL WEIGHTS TO BE USED FOR:	K-8	9-12
<b>Student Count 0.001-99.999</b>		
Support Level Weight	1.399	1.559
<b>Student Count 100.000-499.999</b>		
Student Count Constant	500.000	500.000
Student Count	-	-
Difference	=	=
Weight Adjustment Factor	X	X
Support Level Weight Increase	=	=
Support Level Weight Constant	+	+
Support Level Weight	=	=
<b>Student Count 500.000-599.999</b>		
Student Count Constant	600.000	600.000
Student Count	-	-
Difference	=	=
Weight Adjustment Factor	X	X
Support Level Weight Increase	=	=
Support Level Weight Constant	+	+
Support Level Weight	=	=
<b>Student Count 600.000 or More</b>		
Support Level Weight	1.158	1.268

**Table II - Charter Holder Total Charter School Counts (complete only if one or more criteria above are checked)**

PSD-12 STUDENT COUNT	PSD	K-8	9-12
Non-AOI Student Count			
Full-time AOI Student Count	+	0 +	0
Part-time AOI Student Count	+	0 +	0
Total Student Count	=	0 =	0 = 0

SUPPORT LEVEL WEIGHTS TO BE USED FOR:	K-8	9-12
<b>Student Count 0.001-99.999</b>		
Support Level Weight	1.399	1.559
<b>Student Count 100.000-499.999</b>		
Student Count Constant	500.000	500.000
Student Count	-	-
Difference	=	=
Weight Adjustment Factor	X	X
Support Level Weight Increase	=	=
Support Level Weight Constant	+	+
Support Level Weight	=	=
<b>Student Count 500.000-599.999</b>		
Student Count Constant	600.000	600.000
Student Count	-	-
Difference	=	=
Weight Adjustment Factor	X	X
Support Level Weight Increase	=	=
Support Level Weight Constant	+	+
Support Level Weight	=	=
<b>Student Count 600.000 or More</b>		
Support Level Weight	1.158	1.268

**Table III - Support Level Difference**

I. Support Level Weight from Table I	0	1.559
II. Support Level Weight from Table II (based on small school weight eligibility)	0	0
III. <b>Difference in Support Level Weight (I - II) (to W.S. B, Line VI.5)</b>	0.000	0.000

**WORK SHEET B**  
**FY 2018 WEIGHTED STUDENT COUNT**  
**[A.R.S. §§15-943 and 15-185]**

- I. A. Non-AOI Weighted Student Count
  - 1. PSD
  - 2. K-8
  - 3. 9-12
  - 4. Total Non-AOI State Aid Student Count

B. Student Count Add-Ons

- 1. Hearing Impairment
  - 2. K-3
  - 3. K-3 Reading
  - 4. ELL (English Learners)
  - 5. MD-R, A-R, and SID-R (1)
  - 6. MD-SC, A-SC, and SID-SC (2)
  - 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, and OHI (3)
  - 12. Emotionally Disabled (Private)
  - 13. Moderate Intellectual Disability
  - 14. Visual Impairment
  - 15. Total Add-On Count
- II. Total Non-AOI Weighted Student Count (I.A.4 + I.B.15)

Student Count	X	Support Level Weight (from W.S. A)	=	Weighted Student Count
0.000	X	1.450	=	0.000
0.000	X	0.000	=	0.000
94.526	X	1.559	=	147.366
94.526				147.366

	X	4.771	=	0.000
	X	0.060	=	0.000
	X	0.040	=	0.000
	X	0.115	=	0.000
2.050	X	6.024	=	12.349
	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
5.983	X	0.003	=	0.018
	X	4.822	=	0.000
	X	4.421	=	0.000
	X	4.806	=	0.000
8.033				12.367

159.733

Weighted Student Count	X	Funding Ratio	=	Adjusted Weighted Student Count
0.000	X	95%	=	0.000
0.000	X	85%	=	0.000

- III. Total FT AOI Weighted Student Count (from W.S. B.2, Line II)
- IV. Total PT AOI Weighted Student Count (from W.S. B.2, Line IV)
- V. Total Weighted Student Count (II+III+IV)

159.733

VI. Difference in Group A Weighted Student Count for Small School Weight Adjustment

- 1. Non-AOI Student Count (I.A.2 and I.A.3)
- 2. FT AOI Student Count, funded at 95% (from W.S. B.2, I.A.1 and I.A.2)
- 3. PT AOI Student Count, funded at 85% (from W.S. B.2, III.A.1 and III.A.2)
- 4. Total Unweighted Student Count (Sum of Lines VI.1 through VI.3)
- 5. Difference in Support Level Weight (from W.S. A, Table III, Line III)
- 6. Difference in Group A Weighted Student Count for Small School Weight Adjustment (VI.4 \* VI.5)
- 7. Adjusted Base Level Amount (from W.S. C, Line III)
- 8. Reduction to Base Level Amount Provided by Small School Weight (VI.6 \* VI.7)
- 9. Total K-8 and 9-12 Reduction to Base Support Level for Small School Weight Adjustment (to W.S. C, Line IX)

		K-8			9-12
		0.000			94.526
		0.000			0.000
		0.000			0.000
		0.000			94.526
		0.000			0.000
		0.000			0.000
\$		3,683.27	\$		3,683.27
\$		0.00	\$		0.00
					\$ 0.00

NOTES:

- (1) MD-R (Multiple Disabilities-Resource), A-R (Autism-Resource), and SID-R (Severe Intellectual Disability-Resource)
- (2) MD-SC (Multiple Disabilities-Self-Contained), A-SC (Autism-Self-Contained), and SID-SC (Severe Intellectual Disability-Self-Contained)
- (3) DD (Developmental Delay for children in kindergarten through age 10), ED (Emotional Disabilities), MIID (Mild Intellectual Disability), SLD (Specific Learning Disability), SLI (Speech/Language Impairment), and OHI (Other Health Impairments)

## WORK SHEET B.2

**FY 2018 WEIGHTED STUDENT COUNT: AOI Students [A.R.S. §§15-943 and 15-808]**  
 (To be completed by schools who offer AOI. Otherwise, leave blank.)

**Full-time (FT) AOI Students**

- I. A. FT AOI Weighted Student Count
  - 1. K-8
  - 2. 9-12
  - 3. Total FT AOI Student Count

Student Count	X	Support Level Weight (from W.S. A)	=	Weighted Student Count
0.000	X	0.000	=	0.000
0.000	X	1.559	=	0.000
0.000				0.000

B. **Student Count Add-Ons**

- 1. Hearing Impairment
- 2. K-3
- 3. K-3 Reading
- 4. ELL (English Learners)
- 5. MD-R, A-R, and SID-R (1)
- 6. MD-SC, A-SC, and SID-SC (1)
- 7. Multiple Disabilities SSI
- 8. Orthopedic Impairment (Resource)
- 9. Orthopedic Impairment (Self-Contained)
- 10. DD, ED, MIID, SLD, SLI, and OHI (1)
- 11. Emotionally Disabled (Private)
- 12. Moderate Intellectual Disability
- 13. Visual Impairment
- 14. Total Add-On Count

	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	0.003	=	0.000
	X	4.822	=	0.000
	X	4.421	=	0.000
	X	4.806	=	0.000
0.000				0.000

- II. Total FT AOI Weighted Student Count (I.A.3 + I.B.14) 0.000

**Part-time (PT) AOI Students**

- III. A. PT AOI Weighted Student Count
  - 1. K-8
  - 2. 9-12
  - 3. Total PT AOI Student Count

Student Count	X	Support Level Weight (from W.S. A)	=	Weighted Student Count
0.000	X	0.000	=	0.000
0.000	X	1.559	=	0.000
0.000				0.000

B. **Student Count Add-Ons**

- 1. Hearing Impairment
- 2. K-3
- 3. K-3 Reading
- 4. ELL (English Learners)
- 5. MD-R, A-R, and SID-R (1)
- 6. MD-SC, A-SC, and SID-SC (1)
- 7. Multiple Disabilities SSI
- 8. Orthopedic Impairment (Resource)
- 9. Orthopedic Impairment (Self-Contained)
- 10. DD, ED, MIID, SLD, SLI, and OHI (1)
- 11. Emotionally Disabled (Private)
- 12. Moderate Intellectual Disability
- 13. Visual Impairment
- 14. Total Add-On Count

	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	0.003	=	0.000
	X	4.822	=	0.000
	X	4.421	=	0.000
	X	4.806	=	0.000
0.000				0.000

- IV. Total PT AOI Weighted Student Count (III.A.3 + III.B.14) 0.000

NOTE:

(1) See Worksheet B for applicable notes.

### WORK SHEET C

#### FY 2018 BASE SUPPORT LEVEL (BSL) [A.R.S. §§15-943 and 15-185]

I.	Base Level Amount		\$ <u>3,683.27</u>
II.	Increase for 200 Days of Instruction	+	\$ <u>          </u>
III.	Adjusted Base Level Amount	=	\$ <u>3,683.27</u>
IV.	Total Weighted Student Count (from W.S. B, Line V)	X	<u>159.733</u>
V.	BSL (1)	=	\$ <u>588,340</u>
VI.	Decrease for Federal and State Monies Received for M&O Purposes	-	\$ <u>          </u>
VII.	FY 2016 Non-Federal Audit Service Actual Expense (2)     \$ <u>10,550</u>	X 1.00 =	+ \$ <u>10,550</u>
VIII.	Adjusted BSL	=	\$ <u>598,890</u>
IX.	Reduction to BSL for Small School Weight Adjustment (from W.S. B, Line VI.9)	-	\$ <u>0</u>
X.	FY 2018 Additional Teacher Salary Increases (from Budget, Page 2, Line 8)	+	\$ <u>2,512</u>
XI.	BSL (to W.S. E, Line I)	=	\$ <u>601,402</u>

NOTE:

(1) Below is the portion of the line V amount from total K-3 and total K-3 Reading weighted student counts. Pursuant to A.R.S. §15-211, as amended by Laws 2017, Ch. 67, §1, K-3 Reading weight will only be included in the school's APOR55-1 and BUDG25 **after** the school's K-3 Reading Program Plan is approved by the State Board of Education.

	K-3	\$ <u>0</u>
	K-3 Reading	\$ <u>0</u>

(2) A.R.S. §15-914(F) allows schools to increase their BSL if audit costs will be incurred for the budget year. The amount expended for audit services in FY 2016 from non-federal monies is reported on line VII. Below is the amount expended for audit services in FY 2016 from federal monies.

\$

**WORK SHEET D**

**FY 2018 CHARTER ADDITIONAL ASSISTANCE [A.R.S. §15-185(B)(4), as amended by Laws 2017, Ch. 304, §§1 and 11]**

	<u>PSD</u>		<u>K-8</u>		<u>9-12</u>
I. <b>Total Student Count</b>	0.000		0.000		94.526
II. Charter Additional Assistance per Student Count	x \$ 1,775.05		x \$ 1,775.05		x \$ 2,068.79
III. Charter Additional Assistance	= \$ 0		= \$ 0		= \$ 195,554
IV. <b>Adjustment to Charter Additional Assistance</b>	- \$ 0		- \$ 0		- \$ 10,470
V. Charter Adjusted Additional Assistance	= \$ 0		= \$ 0		= \$ 185,084
VI. Total Charter Additional Assistance [V (PSD) + V (K-8) + V (9-12)] (to W.S. E, Line II)					<u>\$ 185,084</u>

**WORK SHEET E**

**FY 2018 EQUALIZATION BASE AND ASSISTANCE [A.R.S. §15-185(B)(4), as amended by Laws 2017, Ch. 304, §§1 and 11]**

I. <b>BSL (from W.S. C, Line XI)</b>	\$ 601,402
II. Charter Additional Assistance (from W.S. D, Line VI)	\$ 185,084
III. <b>Total Equalization Base/Assistance</b>	<u>\$ 786,486</u>

**WORK SHEET F**

**FY 2018 INCREASE FOR ALLOCATION OF ADDITIONAL FUNDING [2016 Prop 123 & Laws 2015, 1st S.S., Ch.1, §6]**

I. <b>Statewide District/ Charter Total Additional Prop 123 Funding</b>	\$ 50,000,000
II. School's percent of statewide weighted student count	x 0.0123%
III. Estimated Allocation of Additional Prop 123 Funding	<u>= \$ 6,150</u>

## Work Sheet

[Table of Contents](#)

[Table of Contents](#)

[A, C](#)

[A](#)

[A](#)

[A](#)

[A](#)

## Reference

General

CTDS Number

General

Check Boxes

Table I

Table II

Student Count

## Instruction

These instructions are provided to help schools prepare the budget work sheets. Within the work sheets, blue font indicates that an instruction is linked to that specific line. An instructions button has also been provided that links to any general instructions or to the first instruction for a page. The work sheets have been set to print without "objects" so that the instructions buttons do not print.

This cell will only accept entries equal to 9 digits. Enter your CTD number plus 3 zeros. Do not include any slashes, dashes, etc.

In accordance with A.R.S. §15-902.04, charter schools electing to provide 200 days of instruction during FY 2018 must receive approval from ADE prior to July 1, 2017. Please contact the school's ADE School Finance account analyst for specific instructions and the form to request approval. A list of account analysts is available at:

[www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx](http://www.azed.gov/Administrators/SF/Lists/LEAAccountAnalysts/AllItems.aspx).

Unchecking a box indicates the criteria does not apply to the charter school. If all boxes are unchecked, the small school weight adjustment does not apply to the school and will automatically show as 0 on Work Sheet C.

Charter schools not sponsored by the Arizona State Board for Charter Schools should contact ADE School Finance at (602) 542-5695 or [SchoolFinance@azed.gov](mailto:SchoolFinance@azed.gov).

Enter total student counts for the charter school for PSD, K-8, and 9-12 students.

Enter total student counts for PSD, K-8, and 9-12 students for all affiliated charter schools of the charter holder. This table must be completed unless all boxes have been unchecked to indicate that the charter holder has no affiliated charter schools.

Student Count must be estimated student counts based on actual registration of students. Actual registration of PSD and kindergarten students should be divided by 2 to get estimated student counts for kindergarten. After the 100th day in session, the ADE FY 2018 report "Recalculated State Aid ADM Counts - ADMS 46-1" for the 100th day should be used. Schools approved to provide 200 days of instruction will adjust their FY 2019 budget for discrepancies between the FY 2018 100<sup>th</sup>-day and 200<sup>th</sup>-day student counts. (Total K-UE and/or Total 9-US report is used for K-8 and/or 9-12)

## Work Sheet

## Reference

## Instruction

A	Table III, Line III	The difference in the amount of support level weight used to calculate the small school weight adjustment on Work Sheet B, Line VI.5. If the small school weight adjustment does not apply, this number will be 0.
B and B.2	General	<p>A.R.S. §15-808(F)(1) requires full time (FT) Arizona Online Instruction (AOI) students be funded at 95% of the base support level that would be calculated if that school does not participate in AOI. Likewise, paragraph 2 of the same section requires part time (PT) AOI students be funded at 85% of the base support level that would be calculated if that school does not participate in AOI. These limitations apply only when calculating the school's base support level; therefore, the student count used to determine support level weights (Work Sheet A) and Charter Additional Assistance (Work Sheet D), should include AOI pupils at their unadjusted amounts.</p> <p>Work Sheet B calculates the adjusted weighted student count for FT and PT AOI students based on the funding ratios discussed above. These adjusted counts are added to the total non-AOI weighted student count to determine the school's total weighted student count, which is used in the base support level calculation (Work Sheet C). Work Sheet B.2 calculates the total FT and total PT weighted student counts used in Work Sheet B.</p>
B and B.2	Student Count	Total student count from Work Sheet A for PSD, K-8 and 9-12.
B and B.2	Student Count Add-Ons	<p>Before the 100th day in session, schools may use estimated student counts based on actual registration of students to determine the Add-On weighted counts or counts may be left blank. After the 100th day in session for all schools, the student counts to determine the Add-On weighted counts should be obtained from the following ADE reports.</p> <p><b>K-3 and K-3 Reading</b> Recalculated State Aid ADM Counts (ADM Recalculated State Aid Report)</p> <p><b>ELL</b> English Learners (ELL) Students Served in Programs Under A.R.S. §15-754 (Student Counts for ELL Group B Add-Ons for 40th day and 100th day)</p> <p><b>Children with Disabilities</b> Student Counts for Use in Budget Preparation (Student SPED ADM for 40th day and 100th day)</p>



**Work Sheet****Reference****Instruction**

B	Line VI	Calculates the reduction of base support level received from the difference in the support level weight applied to the school's student count required by A.R.S. §15-185.
C	Line II	A.R.S. §15-902.04 allows schools that provide 200 days of instruction to increase the base level amount by 5%. Enter \$184.16 (\$3,683.27 x 5%) on line II. To be eligible for this increase in funding, the school must be approved for 200 days of instruction by ADE and its sponsor.
C	Line V	<p>A.R.S. §15-211, as amended by Laws 2017, Ch. 67, §1, requires schools to submit a plan to ADE by October 1 for improving the reading proficiency of its pupils in Kindergarten programs and Grades 1-3. The plan must include a budget for spending monies from both the K-3 and K-3 Reading support level weights. Schools must use monies generated by the K-3 Reading weight only on instructional purposes intended to improve reading proficiency for pupils in Kindergarten through 3rd grade with particular emphasis on pupils in Kindergarten through 2nd grade.</p> <p>Questions concerning the K-3 Reading plan requirement and status should be directed to ADE's Move on When Reading section at the link below:</p> <p><a href="http://www.azed.gov/mowr/">http://www.azed.gov/mowr/</a></p>
C	Line VI	<p>Enter the amount received from federal or state agencies for basic maintenance and operation of the school (except for ESEA Title VIII). Do not include federal or state grants that are received for a specific purpose. This adjustment may result in a negative BSL. (A.R.S. §15-185)</p> <p>In accordance with A.R.S. §15-185(P)(1), the Auditor General has determined that the following federal monies meet the definition of "monies intended for the basic maintenance and operations of the school" (as referred to in that subsection), that must be used to reduce the base support level and state equalization assistance, as directed by A.R.S. §15-185(D). This list is not necessarily all-inclusive. The Auditor General may determine in the future that other federal or state grants meet the definition of "monies intended for the basic maintenance and operations of the school."</p>

## Work Sheet

## Reference

## Instruction

1. Indian School Equalization Program entitlements received for:
  - Instructional Costs (Basic Program, Gifted and Talented Programs, and Small School Adjustment)
  - Bilingual Instruction Costs (Supplemental Programs–Bilingual Program)
  - Exceptional Child Education Costs (Exceptional Child Programs)
  - Student Transportation Fund Costs
  - School Board Training Fund Costs (School Board Supplement)

Indian School Equalization Program entitlements received for Boarding Costs, Dormitory Costs, Intense Residential Guidance Costs, and Pre-kindergarten Costs would not be subject to the reduction.

2. Administrative Cost Grant entitlements received.

C	Line VII	Schools must include audit costs for FY 2018 under "Selected Expenses By Type" on Budget page 2 to receive this increase. Enter the amount expended for audit services in FY 2016 from non-federal monies on line VII and multiply that amount by the statutorily prescribed growth rate to obtain the allowable increase in BSL for the budget year. Enter the amount expended for audit services in FY 2016 from federal monies in Note 2. Do not include the costs of consulting or other nonaudit services paid to audit firms (e.g., application fees paid for submission of school's reports to ASBO and GFOA for certification or for the preparation of the Meritorious Budget Award application to ASBO) in the non-federal or federal audit services actual expenses line.
C	Line X	Laws 2017, Ch. 305, §33 provides total additional funding of \$34,000,000 to districts and charter schools to be allocated by ADE for additional teacher salary increases in FY 2018. Schools should calculate the total amount of funding needed for these increases in the Additional Teacher Salary Increases section on Budget, Page 2, Line 8.
D	Line I	Total student count from Work Sheet A for PSD, K-8 and 9-12.
D	Line IV	Laws 2017, Ch. 304, §11 requires ADE to reduce charter additional assistance for all charter schools for FY 2018. For budget adoption, schools should estimate the CAA reduction by taking the CAA calculated on line III and reducing the amount by 4.7%. <b>However, the actual amount will vary and ADE will notify schools of the final amounts.</b>
E	Line I	Amount may be negative as a result of the adjustments on Work Sheet C.
E	Line III	If amount is less than zero, enter zero.

## Work Sheet

F

## Reference

General

## Instruction

2016 Prop 123 and Laws 2015, 1st S.S., Ch.1, §6, provides total additional funding of \$50,000,000 to districts and charter schools on a pro rata basis. Schools should increase their revenues by **estimating** their portion of the additional funding using the school's percent of statewide weighted student count as reported on ADE's Classroom Site Project Detail Report multiplied by \$50,000,000. **However, actual amounts will vary and ADE will notify schools of the final amounts.** Schools should include these monies in their Schoolwide Project Budget. These monies may be expended for any allowable school purpose.