

Arizona Auditor General

We have issued a fiscal year (FY) 2024 [school district annual expenditure budget package](#) in conjunction with the Arizona Department of Education (ADE). We have incorporated legislation enacted to date in the forms. As the Fifty-sixth Legislature, First Regular Session, has not yet concluded, any legislation enacted for FY 2024 district funding calculations will be included in revised budget forms and apply to the entire fiscal year in accordance with Arizona Revised Statutes (A.R.S.) §15-901.05. We will notify districts by email if we issue revised forms.

The expenditure budget package includes the forms and instructions for completing the FY 2024 school district annual expenditure budget, supplement, summary, truth in taxation work sheet and notice, hearing notification and summary, and desegregation budget forms. The expenditure budget package also includes submission and publication instructions and hints on using the budget files.

Significant changes incorporated into the expenditure budget package include:

- Page 3—Increased the Classroom Site Fund allocation.
- Page 4—Added Object 6655—Short-term noninstructional software subscriptions.
- Page 6—Laws 2023, Chapter 142, §2, repealed A.R.S. §15-249.08, removed Fund 457—Results-based funding.
- Page 7—Laws 2023, Ch. 133, §31, provided a one-time state aid supplement for FY 2024.
- BSA55 tab—Laws 2023, Ch. 142, increased FRPL Group B support level weight and increased the base support level and district additional assistance per student amounts.
- Page 7, Data Entry, Calculations, and BSA55 tabs—Laws 2022, Ch. 285, eliminated tuition calculations for high school students from common school districts not within a high school district (Type 03). We removed lines related to tuition calculations and DSL/RCL/GBL increases for Type 03 high school students.

Laws 2023, Chapter 142, §22, indicates the governor and the legislature intend that districts increase their total percentage of classroom spending over the previous year's percentages in the combined categories of instruction, student support, and instructional support.

Districts may begin uploading their completed forms through the School Finance Budget System on ADE's website beginning **June 15, 2023**.

If you have any questions, please contact Chris Votroubek at asd@azauditor.gov or (602) 977-2796 or ADE's School Finance Budget Team at SFBudgetTeam@azed.gov or (602) 542-5695.

Sincerely,
Arizona Auditor General

