

Arizona Auditor General

We have issued the fiscal year (FY) 2026 [preliminary charter school budget forms](#) in conjunction with the Arizona Department of Education (ADE). We have incorporated legislation enacted to date in the preliminary forms. The Fifty-seventh Legislature, First Regular Session, has not yet concluded. We will include any additional enacted legislation impacting FY 2026 school funding calculations, such as the base support level and charter additional assistance, in the final budget forms. In accordance with Arizona Revised Statutes (A.R.S.) §15-901.05, any changes to State law that modifies or impacts school funding calculations apply to the entire fiscal year in which the change becomes effective.

We will notify schools by email when we issue final budget forms. A.R.S. §15-905(Q) allows schools to revise their budgets by September 15 for changes in law that impact budget calculations in their adopted budget.

The preliminary budget forms include the instructions for completing the FY 2026 Charter School Annual Budget forms and Budget Summary. We have also posted the Submission and Publication instructions and Budget Adoption and Hearing Notification form.

Changes from the previous year's budget forms have been highlighted light yellow. In addition, the instructions page includes a column "Summary of significant changes" to explain changes from the previous year's budget forms.

Significant changes incorporated into the preliminary budget forms include:

- **Cover tab**—added space for schools to paste a link to the school's website containing the posted budget.
- **Data Entry**—added lines to report the student information system, accounting information system, Uniform System of Financial Records for Charter School status, and charter management organization detail. This information was previously included on the Charter Contacts tab.
- **Data Entry and Calculations**—removed calculations for Prop 123 monies.
- **BSA55 tab**—removed the line items for FY 2025 onetime FRPL Group B weight and CAA supplements.
- **Instructions**—updated the Classroom Site Project allocation amount.

If you have any questions, please contact Elizabeth Whitaker 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

