

Arizona Auditor General

We have issued the fiscal year (FY) 2027 [preliminary charter school budget forms](#) in conjunction with the Arizona Department of Education (ADE). The Fifty-seventh Legislature, Second Regular Session, has not yet concluded. We will include any additional enacted legislation impacting FY 2027 school funding calculations 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. See the preliminary and final budget form options described on page 1 of the Submission and Publication instructions when deciding if your school will propose its budget using the preliminary forms.

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 2027 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:

- **Data Entry**—Pursuant to A.R.S. §15-901.01, increased the base level amount for inflation, as determined by the Joint Legislative Budget Committee in its FY 2027 Baseline Budget Book.

If you have any questions, please contact Michael Carnahan or Kyle Leone 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

