



State of Arizona Budget Request

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State Agency

Board of Regents

A.R.S. Citation: A.R.S. § 15-1621

Appropriated Funds**Governor Hobbs:**

This and the accompanying budget schedules, statements and explanatory information constitute the operating budget request for this agency for Fiscal Year 2027.

To the best of my knowledge all statements and explanations contained in the estimates submitted are true and correct.

Agency Head: **Chad Sampson**Title: **Executive Director****Chad Sampson**

9/8/2025

(signature)

Phone: 6022292500

Prepared by: Lisa Kautz

Email Address:

Date Prepared: September 8, 2025

Total Amount Requested:

General Fund

Non-Appropriated Funds

Total Amount Planned:

Federal Grants Fund

Lottery Fund

Arizona Teacher Student Loan Fund (Changed from PE2358)

Postsecondary Education Fund (Changed from PE2405)

Technology and Research Initiative Fund

IGA and ISA Fund

CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND

University Capital Improvement Lease-to-Own and Bond Fund

A & M College Land Earnings Fund

Military Institute Land Earnings Fund

Universities Land Earnings Fund

Normal School Land Earnings Fund

Teacher's Academy Fund

Arizona Promise Program Fund

Spouses of Military Veterans Tuition Scholarship Fund

Spouses and Dep of Law Enforcement Officers

ABOR Local Fund

Board of Regents Total:

FY 2026
Expenditure
PlanFY 2027
Funding
IssueFY 2027
Total
Request

71,382.6

110,000.0

181,382.6

71,382.6

110,000.0

181,382.6

FY 2026
Expenditure
PlanFY 2027
Funding
IssueFY 2027
Total
Request

347,446.2

-

347,446.2

2,387.0

-

2,387.0

6,128.3

-

6,128.3

426.0

-

426.0

110.1

-

110.1

104,281.1

-

104,281.1

-

-

-

1,866.4

-

1,866.4

94,310.5

-

94,310.5

2,288.0

-

2,288.0

104.5

-

104.5

15,148.7

-

15,148.7

1,115.4

-

1,115.4

21,576.6

-

21,576.6

54,511.9

-

54,511.9

30,596.1

-

30,596.1

808.0

-

808.0

11,787.6

-

11,787.6

418,828.8

110,000.0

528,828.8



State of Arizona Budget Request

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State Agency

Board of Regents

Revenue Schedule

Agency:	Board of Regents
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Fund:	AA1000 General Fund
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4821	Prior Year Reimbursements (Refunds)	449.8	449.8	449.8
General Fund Total:		449.8	449.8	449.8

Forecast Methodology

WICHE student repayments are estimated to be the same for FY 2026 and FY 2027 based on the FY 2025 actuals.

Fund:	BR2000 Federal Grants Fund
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4901	Operating Transfers In	2,232.2	275.0	275.0
Federal Grants Fund Total:		2,232.2	275.0	275.0

Forecast Methodology

Revenue is from WIOA grant ISA with the Governor's Office. WIOA Grant estimates are based on the amount of funding in FY26.

Fund:	BR2122 Lottery Fund
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4901	Operating Transfers In	6,128.3	6,128.3	6,128.3
Lottery Fund Total:		6,128.3	6,128.3	6,128.3

Forecast Methodology

Funds received from the Arizona Lottery for the Arizona Area Health Education Center (AHEC) are passed through to the University of Arizona. FY 2026 and FY 2027 estimates are based on the FY 2025 actuals.

Revenue Schedule

Agency: Board of Regents

Fund: BR2358 Arizona Teacher Student Loan Fund (Changed from PE2358)

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4631	Treasurer's Interest Income	54.2	54.2	54.2
4635	Loan and Other Interest Income	0.7	0.7	0.7
4821	Prior Year Reimbursements (Refunds)	18.2	18.2	18.2
4901	Operating Transfers In	426.0	426.0	426.0
Arizona Teacher Student Loan Fund (Changed from PE2358) Total:		499.1	499.1	499.1

Forecast Methodology

Transfer in funds are received from the General Fund SLI. FY 2026 revenue is based on FY 2025 appropriation.
Treasurer's Investment Income FY 2026 and FY 2027 are based on FY 2025 actuals

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4631	Treasurer's Interest Income	14.3	14.3	14.3
4821	Prior Year Reimbursements (Refunds)	5.4	5.4	5.4
4901	Operating Transfers In	145.3	145.3	145.3
Postsecondary Education Fund (Changed from PE2405) Total:		165.0	165.0	165.0

Forecast Methodology

Transfer in from the General Fund and the ATSLP Participating Schools. Additionally, the Treasurer's Investment Income FY 2026 and FY 2027 are based on FY 2025 actuals

Revenue Schedule

Agency: Board of Regents

Fund: BR2472 Technology and Research Initiative Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4699	Miscellaneous Receipts	139,904.8	137,700.0	137,700.0
4911	Federal Transfers In	319.3	-	-
Technology and Research Initiative Fund Total:		140,224.1	137,700.0	137,700.0

Forecast Methodology

Revenue is received from Sales Tax.
Estimates for FY 2026 and FY 2027 are based on the budget approved by the Board.

Fund: BR2500 IGA and ISA Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4911	Federal Transfers In	215.9	-	-
IGA and ISA Fund Total:		215.9	-	-

Forecast Methodology

Fund: BR2985 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4911	Federal Transfers In	10,157.2	-	-
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND Total:		10,157.2	-	-

Forecast Methodology

Revenue Schedule

Agency:	Board of Regents
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Fund:	BR3042 University Capital Improvement Lease-to-Own and Bond Fund
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4699	Miscellaneous Receipts	52,058.1	52,058.1	52,058.1
4901	Operating Transfers In	42,252.4	42,252.4	42,252.4
	University Capital Improvement Lease-to-Own and Bond Fund Total:	94,310.5	94,310.5	94,310.5

Forecast Methodology

Revenue for FY 2026 and FY 2027 is based on the FY 2025 actuals.
Actuals include money received Lottery and from the Universities.

Fund:	BR3131 A & M College Land Earnings Fund
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4631	Treasurer's Interest Income	966.9	966.9	966.9
4632	Rental Income	1,321.1	1,321.1	1,321.1
	A & M College Land Earnings Fund Total:	2,288.0	2,288.0	2,288.0

Forecast Methodology

Funds are received from the Arizona Land Department and the State Treasurer's Office. These funds are pass through to the university. The FY 2026 and FY 2027 estimates are based on FY 2025 actuals.

Fund:	BR3132 Military Institute Land Earnings Fund
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4631	Treasurer's Interest Income	55.2	55.2	55.2
4632	Rental Income	49.3	49.3	49.3
	Military Institute Land Earnings Fund Total:	104.5	104.5	104.5

Forecast Methodology

Funds are received from the Arizona Land Department and the State Treasurer's Office. These funds are pass through to the university. The FY 2026 and FY 2027 estimates are based on FY 2025 actuals.

Revenue Schedule

Agency: Board of Regents

Fund: BR3134 Universities Land Earnings Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4631	Treasurer's Interest Income	10,641.6	10,641.6	10,641.6
4632	Rental Income	3,312.1	3,312.1	3,312.1
4635	Loan and Other Interest Income	1,195.0	1,195.0	1,195.0
Universities Land Earnings Fund Total:		15,148.7	15,148.7	15,148.7

Forecast Methodology

Funds are received from the Arizona Land Department and the State Treasurer's Office. These funds are pass through to the university. The FY 2026 and FY 2027 estimates are based on FY 2025 actuals.

Fund: BR3136 Normal School Land Earnings Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4631	Treasurer's Interest Income	497.3	497.3	497.3
4632	Rental Income	618.1	618.1	618.1
Normal School Land Earnings Fund Total:		1,115.4	1,115.4	1,115.4

Forecast Methodology

Funds are received from the Arizona Land Department and the State Treasurer's Office. These funds are pass through to the university. The FY 2026 and FY 2027 estimates are based on FY 2025 actuals.

Revenue Schedule

Agency: Board of Regents

Fund: BR4300 Teacher's Academy Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4821	Prior Year Reimbursements (Refunds)	926.5	926.5	926.5
4901	Operating Transfers In	16,000.0	23,683.5	17,504.7
Teacher's Academy Fund Total:		16,926.5	24,610.0	18,431.2

Forecast Methodology

Transfer in funds are received from the General Fund SLI. FY 2026 revenue is based on the FY 2026 appropriation. Miscellaneous Revenue is received from students that are in repayment status. FY 2026 and FY 2027 is based on the FY 2025 actuals.
Per 15-1808(B) 30% of the remaining balance of the Spouses of Military Veterans Tuition Fund is to be deposited into the Teachers Academy Fund.

Fund: BR4501 Arizona Promise Program Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4901	Operating Transfers In	20,000.0	53,667.1	41,309.4
Arizona Promise Program Fund Total:		20,000.0	53,667.1	41,309.4

Forecast Methodology

Funds are transferred in from the General Fund SLI Appropriation and per 15-1808(B) 60% of the remaining balance of the Spouses of Military Veterans Tuition Fund is to be deposited into the Arizona Promise Program Fund.

Fund: BR4505 Community College Promise Program Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4901	Operating Transfers In	-	2,894.5	2,894.5
Community College Promise Program Fund Total:		-	2,894.5	2,894.5

Forecast Methodology

Per 15-1808(B) 10% of the remaining balance of the Spouses of Military Veterans Tuition Fund is to be deposited into the Community Colleges Promise Program Fund.

Revenue Schedule

Agency: Board of Regents

Fund: BR5000 Arizona Veterinary Loan Assistance Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4631	Treasurer's Interest Income	240.5	240.5	240.5
Arizona Veterinary Loan Assistance Fund Total:		240.5	240.5	240.5

Forecast Methodology

Treasurer's Investment Income FY 2026 and FY 2027 are based on FY 2025 actuals

Fund: BR5100 Spouses of Military Veterans Tuition Scholarship Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4631	Treasurer's Interest Income	948.0	948.0	948.0
4901	Operating Transfers In	10,000.0	10,000.0	10,000.0
Spouses of Military Veterans Tuition Scholarship Fund Total:		10,948.0	10,948.0	10,948.0

Forecast Methodology

Transfer in funds are received from the General Fund SLI. FY 2027 revenue is based on FY 2026 appropriation.
Treasurer's Investment Income FY 2026 and FY 2027 are based on FY 2025 actuals

Fund: BR5200 Spouses and Dep of Law Enforcement Officers

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4901	Operating Transfers In	-	500.0	500.0
Spouses and Dep of Law Enforcement Officers Total:		-	500.0	500.0

Forecast Methodology

Per 15-1808(B) \$500,000 of the remaining balance of the Spouses of Military Veterans Tuition Fund is to be deposited into the Spouses and Dependents of Law Enforcement Fund.

Revenue Schedule

Agency: Board of Regents

Fund: BR8900 ABOR Local Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4699	Miscellaneous Receipts	13,786.0	11,787.6	11,787.6
ABOR Local Fund Total:		13,786.0	11,787.6	11,787.6

Forecast Methodology

The ABOR Local Fund receives funding from various sources: AZ Transfer, TRIF, and the University Retirement Plan. These amounts vary every year.

Fund: PE2405 Postsecondary Education Fund

AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4631	Treasurer's Interest Income	-	-	-
4821	Prior Year Reimbursements (Refunds)	-	-	-
4901	Operating Transfers In	-	-	-
Postsecondary Education Fund Total:		-	-	-

Forecast Methodology

Sources and Uses

Agency: Board of Regents

Fund: BR2000 Federal Grants Fund

Revenue is from federal grants and is used as specified in the grant.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	268.1	2,112.0	0.0
Revenue (from Revenue Schedule)	2,232.2	275.0	275.0
Total Available	2,500.3	2,387.0	275.0
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	388.2	2,387.0	2,387.0
Balance Forward to Next Year	2,112.0	0.0	(2,112.0)

Explanation for Negative Ending Balance(s):

The estimated FY26 expenditures are entered to match the ISA amounts of \$2,112,045. This funding is allocated to ABOR via ISA from the Governor's Office and the Department of Education and deposited into the agency's Federal Grants Fund. The ISA with the Department of Education expires 12-31-2025 and no expenditures or revenues are projected beyond that point. ABOR will manage expenditures to the cash flow of the fund.

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2000 Federal Grants Fund
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Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	192.1	85.0	85.0
Employee Related Expenditures	51.4	30.4	30.4
Professional & Outside Services	122.0	134.6	134.6
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	2,112.0	2,112.0
Other Operating Expenditures	22.7	25.0	25.0
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	388.2	2,387.0	2,387.0
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2000 Federal Grants Fund
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IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	388.2	2,387.0	2,387.0
Non-Appropriated FTE	1.3	0.9	0.9

Sources and Uses

Agency: Board of Regents

Fund: BR2122 Lottery Fund

Revenues are derived from Lottery sales and are used for Arizona Lottery operating costs and are distributed to beneficiaries according to statute.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	6,128.3	6,128.3	6,128.3
Total Available	6,128.3	6,128.3	6,128.3
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	6,128.3	6,128.3	6,128.3
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2122 Lottery Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	6,128.3	6,128.3	6,128.3
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	6,128.3	6,128.3	6,128.3
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency: Board of Regents				
Fund: BR2122 Lottery Fund				
Non-Appropriated Expenditure Total:		6,128.3	6,128.3	6,128.3
Non-Appropriated FTE		-	-	-

Sources and Uses

Agency: Board of Regents

Fund: BR2358 Arizona Teacher Student Loan Fund (Changed from PE2358)

Revenues from legislative appropriations are used to defray in-state tuition, fees, and instructional materials costs of students pursuing a teaching degree in the STEM fields.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	1,320.7	1,393.9	1,467.0
Revenue (from Revenue Schedule)	499.1	499.1	499.1
Total Available	1,819.9	1,893.0	1,966.1
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	426.0	426.0	426.0
Balance Forward to Next Year	1,393.9	1,467.0	1,540.1

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2358 Arizona Teacher Student Loan Fund (Changed from PE2358)
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	426.0	426.0	426.0
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	426.0	426.0	426.0
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358)
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Non-Appropriated Expenditure Total:	426.0	426.0	426.0
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

Revenues to the fund consist of state and institutional funds related to the Leveraging Educational Assistance Partnership. Additionally, the private and corporate donations are used to assist in the operating costs associated with the Arizona College and Career Guide, the Arizona Minority Educational Policy Analysis Center, and the Twelve Plus Partnership.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	395.3	427.9	482.8
Revenue (from Revenue Schedule)	165.0	165.0	165.0
Total Available	560.3	592.9	647.8
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	132.4	110.1	110.1
Balance Forward to Next Year	427.9	482.8	537.7

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2405 Postsecondary Education Fund (Changed from PE2405)
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	37.5	43.1	43.1
Employee Related Expenditures	14.3	15.0	15.0
Professional & Outside Services	56.7	27.0	27.0
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	10.5	11.0	11.0
Other Operating Expenditures	13.4	14.0	14.0
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	132.4	110.1	110.1
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2405 Postsecondary Education Fund (Changed from PE2405)
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Non-Appropriated Expenditure Total:	132.4	110.1	110.1
Non-Appropriated FTE	0.3	0.4	0.4

Sources and Uses

Agency: Board of Regents

Fund: BR2472 Technology and Research Initiative Fund

Revenues are derived from a portion of the 0.6% sales tax authorized by voters through Proposition 301 in November 2000. Funds are used for technology and research (new economy) initiatives. Up to 20% of the monies may be used for capital projects, including debt service.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	7,106.6	1,251.6	34,670.5
Revenue (from Revenue Schedule)	140,224.1	137,700.0	137,700.0
Total Available	147,330.8	138,951.6	172,370.5
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	146,079.2	104,281.1	104,281.1
Balance Forward to Next Year	1,251.6	34,670.5	68,089.4

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2472 Technology and Research Initiative Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	24.9	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	146,022.5	101,056.1	101,056.1
Other Operating Expenditures	31.7	3,225.0	3,225.0
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	146,079.2	104,281.1	104,281.1
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2472 Technology and Research Initiative Fund
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Non-Appropriated Expenditure Total:	146,079.2	104,281.1	104,281.1
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: BR2500 IGA and ISA Fund

Revenues are received from and are used for the requirements of any inter-agency or inter-governmental agreements of the agency.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	3,163.7	330.5	330.5
Revenue (from Revenue Schedule)	215.9	-	-
Total Available	3,379.5	330.5	330.5
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	3,049.1	-	-
Balance Forward to Next Year	330.5	330.5	330.5

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2500 IGA and ISA Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	25.0	-	-
Employee Related Expenditures	9.3	-	-
Professional & Outside Services	71.8	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	2,930.7	-	-
Other Operating Expenditures	12.3	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	3,049.1	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency: Board of Regents			
Fund: BR2500 IGA and ISA Fund			
Non-Appropriated Expenditure Total:	3,049.1	-	-
Non-Appropriated FTE	0.3	-	-

Sources and Uses

Agency: Board of Regents

Fund: BR2980 Coronavirus State and Local Fiscal Recovery Governor's Emergency Education Relief Fun

Revenue is received from the American Rescue Plan Act (ARPA) of 2021 and is used for expenses related to addressing, mitigating, and recovering from the ongoing COVID-19 public health crisis.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	0.0	0.0	0.0
Revenue (from Revenue Schedule)	-	-	-
Total Available	0.0	0.0	0.0
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	0.0	0.0	0.0

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2980 Coronavirus State and Local Fiscal Recovery Governor's Emergency Education Relief Fun
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR2980	Coronavirus State and Local Fiscal Recovery Governor's Emergency Education Relief Fun
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Non-Appropriated Expenditure Total:	-	-	-
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: BR2985 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND

Revenue is received from the American Rescue Plan Act (ARPA) of 2021 and is used for expenses related to addressing, mitigating, and recovering from the ongoing COVID-19 public health crisis.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	1,866.4	(0.0)
Revenue (from Revenue Schedule)	10,157.2	-	-
Total Available	10,157.2	1,866.4	(0.0)
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	8,290.8	1,866.4	1,866.4
Balance Forward to Next Year	1,866.4	(0.0)	(1,866.4)

Explanation for Negative Ending Balance(s):

The estimated FY26 expenditures are entered to match the remaining ISA amount \$1,866,361. This funding is allocated to ABOR via ISA from the Department of Health Services via ISA from the Governor's Office and deposited into the agency's ARPA fund. No revenues or expenditures are anticipated beyond this point. ABOR will manage expenditures to the cash flow of the fund.

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-

Sources and Uses

Agency: Board of Regents

Fund: BR2985 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND

Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	8,290.8	1,866.4	1,866.4
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	8,290.8	1,866.4	1,866.4
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency: Board of Regents			
Fund: BR2985 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND			
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	8,290.8	1,866.4	1,866.4
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Board of Regents

Fund: BR3042 University Capital Improvement Lease-to-Own and Bond Fund

Revenues consist of monies provided to the Board of Regents, Lottery distributions, and monies appropriated by the Legislature and are used for to pay for lease-to-own bond agreements entered into by the Board for the purposes of building renewal projects and new facilities at Arizona's universities.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	94,310.5	94,310.5	94,310.5
Total Available	94,310.5	94,310.5	94,310.5
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	94,310.5	94,310.5	94,310.5
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR3042 University Capital Improvement Lease-to-Own and Bond Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	42,252.4	42,252.4	42,252.4
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	52,058.1	52,058.1	52,058.1
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	94,310.5	94,310.5	94,310.5
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR3042 University Capital Improvement Lease-to-Own and Bond Fund
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Non-Appropriated Expenditure Total:	94,310.5	94,310.5	94,310.5
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: BR3131 A & M College Land Earnings Fund

Monies are derived from the lease, sale, or other disposition of lands granted to the state by federal government for the use and benefit of the universities. Funds are used to operate agricultural and mechanical colleges, to support university ROTC programs, to attract distinguished faculty, and operate teacher training programs.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	391.0	391.0	391.0
Revenue (from Revenue Schedule)	2,288.0	2,288.0	2,288.0
Total Available	2,679.0	2,679.0	2,679.0
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	2,288.0	2,288.0	2,288.0
Balance Forward to Next Year	391.0	391.0	391.0

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR3131 A & M College Land Earnings Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	2,288.0	2,288.0	2,288.0
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	2,288.0	2,288.0	2,288.0
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR3131 A & M College Land Earnings Fund
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Non-Appropriated Expenditure Total:	2,288.0	2,288.0	2,288.0
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: BR3132 Military Institute Land Earnings Fund

Monies are derived from the lease, sale, or other disposition of lands granted to the state by federal government for the use and benefit of the universities. Funds are used to operate agricultural and mechanical colleges, to support university ROTC programs, to attract distinguished faculty, and operate teacher training programs.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	0.3	0.3	0.3
Revenue (from Revenue Schedule)	104.5	104.5	104.5
Total Available	104.8	104.8	104.8
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	104.5	104.5	104.5
Balance Forward to Next Year	0.3	0.3	0.3

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR3132 Military Institute Land Earnings Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	104.5	104.5	104.5
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	104.5	104.5	104.5
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR3132	Military Institute Land Earnings Fund
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Non-Appropriated Expenditure Total:	104.5	104.5	104.5
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: BR3134 Universities Land Earnings Fund

Proceeds from lands granted from the US, property donated by the individual, or from the sale of timber, minerals, gravel, or other natural products.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	26.3	26.3	26.3
Revenue (from Revenue Schedule)	15,148.7	15,148.7	15,148.7
Total Available	15,175.0	15,175.0	15,175.0
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	15,148.7	15,148.7	15,148.7
Balance Forward to Next Year	26.3	26.3	26.3

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR3134 Universities Land Earnings Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	15,148.7	15,148.7	15,148.7
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	15,148.7	15,148.7	15,148.7
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR3134	Universities Land Earnings Fund
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Non-Appropriated Expenditure Total:	15,148.7	15,148.7	15,148.7
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: BR3136 Normal School Land Earnings Fund

Monies are derived from the lease, sale, or other disposition of lands granted to the state by federal government for the use and benefit of the universities. Funds are used to operate agricultural and mechanical colleges, to support university ROTC programs, to attract distinguished faculty, and operate teacher training programs.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	6.1	6.1	6.1
Revenue (from Revenue Schedule)	1,115.4	1,115.4	1,115.4
Total Available	1,121.5	1,121.5	1,121.5
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	1,115.4	1,115.4	1,115.4
Balance Forward to Next Year	6.1	6.1	6.1

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR3136 Normal School Land Earnings Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	1,115.4	1,115.4	1,115.4
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	1,115.4	1,115.4	1,115.4
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR3136 Normal School Land Earnings Fund
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Non-Appropriated Expenditure Total:	1,115.4	1,115.4	1,115.4
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: BR4300 Teacher's Academy Fund

Revenues consist of monies appropriated by the Legislature and are used for the operation of the Arizona Teacher's Academy.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	32,651.4	18,401.5	21,434.9
Revenue (from Revenue Schedule)	16,926.5	24,610.0	18,431.2
Total Available	49,577.9	43,011.5	39,866.1
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	31,176.4	21,576.6	21,576.6
Balance Forward to Next Year	18,401.5	21,434.9	18,289.5

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR4300 Teacher's Academy Fund
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Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	88.7	129.8	129.8
Employee Related Expenditures	33.8	45.2	45.2
Professional & Outside Services	201.2	175.0	175.0
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	30,852.8	21,226.6	21,226.6
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	31,176.4	21,576.6	21,576.6
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	31,176.4	21,576.6	21,576.6

Sources and Uses

Agency:	Board of Regents		
Fund:	BR4300	Teacher's Academy Fund	
Non-Appropriated FTE		0.9	1.0

Sources and Uses

Agency: Board of Regents

Fund: BR4501 Arizona Promise Program Fund

Revenues consist of monies appropriated by the Legislature and are used for the operation of the Arizona Promise Program.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	2,172.5	844.9	0.1
Revenue (from Revenue Schedule)	20,000.0	53,667.1	41,309.4
Total Available	22,172.5	54,512.0	41,309.5
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	21,327.7	54,511.9	54,511.9
Balance Forward to Next Year	844.9	0.1	(13,202.4)

Explanation for Negative Ending Balance(s):

The Arizona Promise Program Fund reflects a negative fund balance in FY27. ABOR will manage the transfers to the cash flow of the fund.

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR4501 Arizona Promise Program Fund
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Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	50.1	117.1	117.1
Employee Related Expenditures	19.1	40.8	40.8
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	21,258.4	54,354.0	54,354.0
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	21,327.7	54,511.9	54,511.9
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR4501 Arizona Promise Program Fund
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Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	21,327.7	54,511.9	54,511.9
Non-Appropriated FTE	0.5	0.8	0.8

Sources and Uses

Agency: Board of Regents

Fund: BR4505 Community College Promise Program Fund

After all scholarships have been awarded and after \$500k is reverted from the Spouses of Military Veterans Tuition Scholarship Fund to the Spouses and Dependents of Law Enforcement Officers Tuition Scholarship Fund, 10% of the remaining monies in the Spouses of Military Veterans Tuition Scholarship Fund will revert to the Community College Promise Program Fund.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	2,894.5
Revenue (from Revenue Schedule)	-	2,894.5	2,894.5
Total Available	-	2,894.5	5,789.0
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	2,894.5	5,789.0

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR4505 Community College Promise Program Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR4505	Community College Promise Program Fund
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Non-Appropriated Expenditure Total:	-	-	-
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: BR5000 Arizona Veterinary Loan Assistance Fund

Revenues consist of monies appropriated by the Legislature and are used for the operation of the Arizona Veterinary Loan Assistance Program.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	6,132.1	6,372.6	6,613.1
Revenue (from Revenue Schedule)	240.5	240.5	240.5
Total Available	6,372.6	6,613.1	6,853.6
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	6,372.6	6,613.1	6,853.6

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR5000 Arizona Veterinary Loan Assistance Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR5000	Arizona Veterinary Loan Assistance Fund
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Non-Appropriated Expenditure Total:	-	-	-
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: BR5100 Spouses of Military Veterans Tuition Scholarship Fund

Revenues consist of monies appropriated by the Legislature and are used for the operation of the Spouses of Military Veterans Tuition Scholarships Program

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	19,574.7	29,371.8	9,723.7
Revenue (from Revenue Schedule)	10,948.0	10,948.0	10,948.0
Total Available	30,522.8	40,319.8	20,671.7
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	1,151.0	30,596.1	30,596.1
Balance Forward to Next Year	29,371.8	9,723.7	(9,924.4)

Explanation for Negative Ending Balance(s):

The Spouses of Military Veterans Tuition Scholarship Fund reflects a negative balance in FY27 due to A.R.S. § 15-1808(B) which requires ABOR to distribute surplus scholarship monies to the universities for costs associated with tuition waivers for children and spouses of veterans, peace officers, and firefighters in Arizona who suffered a post-traumatic stress injury and died by suicide. After surplus monies are used pursuant section 15-1808(B), the FY 2026 Higher Education BRB requires that any monies remaining in the fund on June 30 of each year be distributed as follows: 500,000 or the amount of remaining monies, whichever is less, in the Spouses and Dependents of Law Enforcement Officers Tuition Scholarship Fund. Following this deposit. Any remaining monies are deposited to the following funds: 60% in the Arizona Promise Program Fund, 30% in the Teacher's Academy Fund and 10% in the Community College Promise Program Fund. Because there is a large balance to be transferred in FY26 a negative balance is projected for FY27 in the Sources and Uses. ABOR will manage the transfers to the cash flow of the fund.

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-

Sources and Uses

Agency: Board of Regents			
Fund: BR5100 Spouses of Military Veterans Tuition Scholarship Fund			
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Sources and Uses

Agency: Board of Regents			
Fund: BR5100 Spouses of Military Veterans Tuition Scholarship Fund			
Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	1,151.0	1,151.0	1,151.0
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	29,445.1	29,445.1
Non-Appropriated Expenditure Sub-Total:	1,151.0	30,596.1	30,596.1
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	1,151.0	30,596.1	30,596.1
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Board of Regents

Fund: BR5200 Spouses and Dep of Law Enforcement Officers

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	2,000.0	808.4	500.4
Revenue (from Revenue Schedule)	-	500.0	500.0
Total Available	2,000.0	1,308.4	1,000.4
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	1,191.6	808.0	808.0
Balance Forward to Next Year	808.4	500.4	192.4

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR5200 Spouses and Dep of Law Enforcement Officers
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Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	1,191.6	808.0	808.0
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	1,191.6	808.0	808.0
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	1,191.6	808.0	808.0

Sources and Uses

Agency:	Board of Regents		
Fund:	BR5200	Spouses and Dep of Law Enforcement Officers	
Non-Appropriated FTE		-	-

Sources and Uses

Agency: Board of Regents

Fund: BR8900 ABOR Local Fund

The fund consists of revenues from universities and the state, which are used for the general operation of the Board.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	0.0	0.0
Revenue (from Revenue Schedule)	13,786.0	11,787.6	11,787.6
Total Available	13,786.0	11,787.6	11,787.6
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	13,786.0	11,787.6	11,787.6
Balance Forward to Next Year	0.0	0.0	0.0

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR8900 ABOR Local Fund
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Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	4,918.4	4,972.2	4,972.2
Employee Related Expenditures	2,208.2	2,282.1	2,282.1
Professional & Outside Services	5,249.6	3,141.3	3,141.3
Travel In-State	235.7	245.3	245.3
Travel Out-Of-State	61.7	62.7	62.7
Food	122.7	125.0	125.0
Aid To Organizations & Individuals	120.0	180.0	180.0
Other Operating Expenditures	781.8	723.5	723.5
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	88.0	55.5	55.5
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	13,786.0	11,787.6	11,787.6
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	13,786.0	11,787.6	11,787.6

Sources and Uses

Agency:		Board of Regents		
Fund:		BR8900	ABOR Local Fund	
Non-Appropriated FTE			39.0	39.0

Sources and Uses

Agency: Board of Regents

Fund: BR9000 Indirect Cost Recovery Fund

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR9000 Indirect Cost Recovery Fund
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Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-

Sources and Uses

Agency:	Board of Regents		
Fund:	BR9000	Indirect Cost Recovery Fund	
Non-Appropriated FTE		-	-

Sources and Uses

Agency: Board of Regents

Fund: BR9901 Teacher's Academy Fund

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR9901 Teacher's Academy Fund
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Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-

Sources and Uses

Agency:	Board of Regents		
Fund:	BR9901	Teacher's Academy Fund	
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: Board of Regents

Fund: BR9902 Promise for Dreamers Fund

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR9902 Promise for Dreamers Fund
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Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Expenditure Categories			
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	BR9902	Promise for Dreamers Fund
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: PE2128 Postsecondary Education Voucher Fund

Revenues to the fund come from state appropriations and loan repayments and are used to provide forgivable loans to qualifying community college graduates to attend private postsecondary institutions in Arizona.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	PE2128 Postsecondary Education Voucher Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	PE2128	Postsecondary Education Voucher Fund
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Non-Appropriated Expenditure Total:	-	-	-
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: PE2358 Arizona Teacher Student Loan Fund

Funds are transferred from the General Fund. The Board grants loans to defray in-state tuition, fees, and instructional materials costs of students pursuing a teaching degree in the STEM fields.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	PE2358 Arizona Teacher Student Loan Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	PE2358	Arizona Teacher Student Loan Fund
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Non-Appropriated Expenditure Total:	-	-	-
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: PE2402 Private Donations Fund

This is a fund is used to expand the Arizona College Access Network and to build and maintain a website that provides information about postsecondary educational opportunities in Arizona.

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	PE2402 Private Donations Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	PE2402	Private Donations Fund
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Non-Appropriated Expenditure Total:	-	-	-
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: PE2405 Postsecondary Education Fund

Revenues to the fund consist of state and institutional funds related to the Leveraging Educational Assistance Partnership. Additionally, the private and corporate donations are used to assist in the operating costs associated with the Arizona College and

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	PE2405 Postsecondary Education Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	PE2405	Postsecondary Education Fund
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Non-Appropriated Expenditure Total:	-	-	-
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Non-Appropriated FTE	-	-	-
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Sources and Uses

Agency: Board of Regents

Fund: PE3121 Family College Savings Program Trust Fund

Revenues to the fund consist of fees collected from the college savings plan providers and are used to support the program's oversight committee, oversee the providers' contracts, participate in the College Savings Plan Network, and promote awareness of t

Cash Flow Summary

	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	PE3121 Family College Savings Program Trust Fund
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Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-
Residual Equity Transfer	-	-	-
Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-

Sources and Uses

Agency:	Board of Regents
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Fund:	PE3121	Family College Savings Program Trust Fund
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Non-Appropriated Expenditure Total:	-	-	-
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Non-Appropriated FTE	-	-	-
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Funding Issue List

Agency: **Board of Regents**

FY 2027

Priority	Funding Issue Title	Total FTE	Total Amount	General Fund	Other Appropriated Funds	Non- Appropriated Funds
1	Arizona Medical Professionals Loan Assistance Program (AMPLA)	-	30,000.0	30,000.0	-	-
2	Arizona Promise Program	-	50,000.0	50,000.0	-	-
3	Arizona Excellence Scholarship	-	20,000.0	20,000.0	-	-
4	Arizona Future Engineers & Scientists Fund (AFESF)	-	10,000.0	10,000.0	-	-
Total:		-	110,000.0	110,000.0	-	-

Funding Issue Detail

Agency:	Board of Regents
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Issue:	1	Arizona Medical Professionals Loan Assistance Program (AMPLA)
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Calculated ERE:
Uniform Allowance:

Program:	Governance
Fund:	AA1000 General Fund (Appropriated)

Expenditure Categories		FY 2027
6800	Aid To Organizations & Individuals	30,000.0
Program/Fund Total:		30,000.0

Issue:	2	Arizona Promise Program
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Calculated ERE:
Uniform Allowance:

Program:	SLI Arizona Promise Program
Fund:	AA1000 General Fund (Appropriated)

Expenditure Categories		FY 2027
9100	Transfers-Out	50,000.0
Program/Fund Total:		50,000.0

Issue:	3	Arizona Excellence Scholarship
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Calculated ERE:
Uniform Allowance:

Program:	SLI Arizona Promise Program
Fund:	AA1000 General Fund (Appropriated)

Expenditure Categories		FY 2027
Program/Fund Total:		-

Program:	Governance
Fund:	AA1000 General Fund (Appropriated)

Expenditure Categories		FY 2027
9100	Transfers-Out	20,000.0
Program/Fund Total:		20,000.0

Issue:	4	Arizona Future Engineers & Scientists Fund (AFESF)
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Calculated ERE:
Uniform Allowance:

Funding Issue Detail

Agency: Board of Regents

Issue: 4 Arizona Future Engineers & Scientists Fund (AFESF)

Program: Governance

Fund: AA1000 General Fund (Appropriated)

Expenditure Categories		FY 2027
6800	Aid To Organizations & Individuals	10,000.0
Program/Fund Total:		10,000.0

Funding Issue Narrative

Agency:	Board of Regents
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Issue:	1	Arizona Medical Professionals Loan Assistance Program (AMPLA)
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Description of Issue:	Arizona is experiencing shortages of medical professionals in primary care, allied health, and nursing. These shortages are especially severe in rural and underserved communities, limiting access to essential healthcare services and placing additional strain on the state's healthcare system.
Proposal:	The Arizona Medical Professionals Loan Assistance Program (AMPLA) provides loan assistance for medical professionals, after graduation, who work in Arizona for at least four years. Medical professionals must be accepted into a licensed health professional program—including physicians (MD, DO), nursing professionals (RN, BSN, NP), advanced practice providers (PA, NP), rehabilitation specialists (PT, OT), dental hygienists, and behavioral health practitioners and enter into an agreement with the Arizona Board of Regents before assistance occurs. Funding is awarded on a first-come, first-served basis.
Alternatives Considered:	The universities can continue to test pathways into the university system through existing campuses by targeting programs, financial aid, and modalities within the existing post-secondary ecosystem.
Impact of Not Funding This Year:	If the program is not approved, medical professional candidates will continue to be turned away once current funding options are exhausted. These options have been further reduced by recent federal legislation that caps borrowing for medical students and eliminates the Graduate PLUS loan. Without this support, Arizona's ability to attract and retain new medical professionals will be weakened, further limiting the pipeline needed to address workforce shortages.
Statutory Reference:	
Equipment to be Purchased (if applicable):	
Classification of New Positions:	
Annualization(s):	
Alignment with Agency's Strategic Plan or Statutory Responsibilities:	
Impact on Historically Underserved, Marginalized, or Adversely Affected Groups:	Arizona has a critical need for medical professionals, especially in rural and underserved communities where shortages already limit access to essential care. Without approval of this program, these communities will face even greater barriers to healthcare, deepening disparities and straining already limited local resources.
How has feedback been incorporated from groups directly impacted by proposal?:	This proposal has been built in collaboration with the university leadership teams.
Description of how this furthers the Governor's priorities:	

Issue:	2	Arizona Promise Program
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Description of Issue:	Need-based financial aid is the backbone of supporting access to postsecondary education in Arizona. The demand for this aid continues to outpace state funding, requiring universities to dedicate significant portions of tuition revenue to ensure that students with financial need can access higher education. In some cases, this support is still not enough, leaving underserved students with significant unmet financial need. This gap often limits their ability to enroll, persist, and complete their degrees, ultimately undermining Arizona's broader goals of increasing access and attainment.
Proposal:	An additional \$50 million investment in the Arizona Promise Program would fully fund need-based aid for the current eligible student population across all three state universities. This commitment would secure the long-term viability of the program, advancing its mission of access and ensuring that the vision of opportunity for all Arizona students is fully realized.

Funding Issue Narrative

Agency:	Board of Regents
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Issue:	2	Arizona Promise Program
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Alternatives Considered:	The universities already pursue significant philanthropic and entrepreneurial efforts to generate funding for student aid, and these activities would continue. However, with an expanded state investment, universities could reduce their reliance on tuition revenue for this purpose, freeing those resources to support other critical operational needs that help students persist, graduate, and continue to meet the workforce needs of Arizona.
Impact of Not Funding This Year:	Maintaining the current level of state funding would further delay the opportunity to increase student attainment and improve affordability of a university education. Student enrollment, persistence, and completion in the universities will continue to be suppressed, as the students and universities grapple with unmet financial need.
Statutory Reference:	
Equipment to be Purchased (if applicable):	
Classification of New Positions:	
Annualization(s):	
Alignment with Agency's Strategic Plan or Statutory Responsibilities:	
Impact on Historically Underserved, Marginalized, or Adversely Affected Groups:	The Arizona Promise Program is specifically focused on increasing access to higher education for students from lower socioeconomic backgrounds. Given that underserved communities often face limited financial resources and little prior exposure to higher education, a transparent and fully funded aid program is especially critical to making college achievable. While the program has already expanded access, it still lacks the full funding needed to scale its reach and deliver the economic and workforce impacts essential to moving Arizona forward.
How has feedback been incorporated from groups directly impacted by proposal?:	This proposal has been built in collaboration with the university leadership teams.
Description of how this furthers the Governor's priorities:	

Issue:	3	Arizona Excellence Scholarship
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Description of Issue:	The Arizona Excellence Scholarship provides merit-based scholarships to recruit and retain high-achieving Arizona resident students at Arizona's public universities. Without this investment, Arizona risks losing top scholars to out-of-state institutions, weakening its talent pipeline and workforce competitiveness.
Proposal:	As a compliment to the Arizona Promise Program, the Arizona Excellence Scholarship is a merit-based scholarship designed to recruit and retain high-achieving Arizona resident students (top 3% of HS graduates) at the state's universities. By providing real financial support, the program not only recognizes students' academic accomplishments but also enhances the universities' ability to compete for top scholars. It complements existing institutional scholarship and discount models, ensuring that Arizona remains an attractive option for academically talented students.
Alternatives Considered:	If the Arizona Excellence Scholarship is not funded, the universities will continue to support high-achieving students through existing institutional resources. Currently, this is primarily done by awarding discounted tuition waivers to merit-based students. While this ensures some level of recruitment and retention of high-achieving Arizona residents, it limits the universities' ability to strategically allocate real scholarship dollars and creates long-term budget pressures as tuition discounting grows.

Funding Issue Narrative

Agency: Board of Regents

Issue: 3 Arizona Excellence Scholarship

Impact of Not Funding This Year: If the Arizona Excellence Scholarship is not funded, Arizona's universities will face challenges attracting and retaining high-achieving students from Arizona, putting them at a disadvantage compared to peer institutions that offer direct financial aid. Without this investment, the state risks losing top talent to out-of-state universities with more competitive packages. In 2023, a little over 7% or 12,600 high school graduates attended an out-of-state college.* When Arizona students are educated here, they are far more likely to stay and contribute to the state's workforce; if Arizona residents leave for college elsewhere, the likelihood of them returning to work in Arizona is greatly reduced.

Statutory Reference:

Equipment to be Purchased (if applicable):

Classification of New Positions:

Annualization(s):

Alignment with Agency's Strategic Plan or Statutory Responsibilities:

Impact on Historically Underserved, Marginalized, or Adversely Affected Groups:

The Arizona Excellence Scholarship would expand access for high-achieving students from historically underserved and marginalized communities by providing real scholarship dollars rather than relying solely on tuition waivers. Many students from these communities face barriers that make it difficult to attend out-of-state institutions, even when offered competitive aid. By offering a meaningful, state-supported scholarship, Arizona's universities can both recognize academic achievement and ensure that talented Arizona resident students from diverse backgrounds have the financial support to enroll and succeed in Arizona.

How has feedback been incorporated from groups directly impacted by proposal?:

This proposal has been built in collaboration with the university leadership teams.

Description of how this furthers the Governor's priorities:

Issue: 4 Arizona Future Engineers & Scientists Fund (AFESF)

Description of Issue: Arizona's economy increasingly depends on a strong Science, technology, engineering, and mathematics (STEM) workforce, yet many students face financial barriers to pursuing degrees in these fields. A new loan assistance fund for college students entering STEM careers would expand access to education, strengthen the workforce pipeline, and help meet the state's growing demand for talent in high-demand industries.

Proposal: The Arizona Future Engineers & Scientists Fund (AFESF) would provide funding for Arizona resident students pursuing degrees in high-demand fields such as engineering, computer science, information technology, biosciences, and renewable energy, in exchange for a commitment to work in Arizona for each year of funding received. This program expands access to STEM education while ensuring the state develops the skilled workforce needed to drive growth in advanced manufacturing, aerospace, healthcare, and clean energy industries.

Alternatives Considered: The universities can continue to test pathways into the university system through existing campuses by targeting programs, financial aid, and modalities within the existing university ecosystem.

Impact of Not Funding This Year: If the fund is not approved, many Arizona students will continue to face financial barriers to entering STEM degree programs, limiting the state's ability to grow its own workforce. As a result, high-demand industries such as semiconductors, aerospace, clean energy, and biosciences will struggle to meet talent needs, forcing employers to look outside the state and slowing Arizona's economic competitiveness.

Statutory Reference:

Funding Issue Narrative

Agency:	Board of Regents
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Issue:	4	Arizona Future Engineers & Scientists Fund (AFESF)
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Equipment to be Purchased (if applicable):

Classification of New Positions:

Annualization(s):

Alignment with Agency's Strategic Plan or Statutory Responsibilities:

Impact on Historically Underserved, Marginalized, or Adversely Affected Groups:

Arizona's economy is rapidly growing in industries such as semiconductors, aerospace, clean energy, and biosciences, but the current workforce is not large enough to meet these demands. Without the AFESF Fund, Arizona residents from underserved communities will have fewer pathways into these high-demand fields, limiting both their economic mobility and the state's ability to sustain its growth and competitiveness.

How has feedback been incorporated from groups directly impacted by proposal?:

This proposal has been built in collaboration with the university leadership teams.

Description of how this furthers the Governor's priorities:

Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

Appropriated Funds		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	3,298.3	3,504.8	30,000.0	33,504.8
BRA-2-0	Student Assistance	51,207.0	66,657.0	50,000.0	116,657.0
BRA-3-0	Commission For Postsecondary Education	1,220.8	1,220.8	30,000.0	31,220.8
Appropriated Funds Total:		55,726.1	71,382.6	110,000.0	181,382.6
Expenditure Categories					
	FTE	24.9	29.0	-	29.0
	Personal Services	1,544.2	1,670.4	-	1,670.4
	Employee Related Expenditures	523.3	492.0	-	492.0
	Subtotal Personal Services and ERE	2,067.5	2,162.4	-	2,162.4
	Professional & Outside Services	43.6	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	5,710.7	5,855.2	40,000.0	45,855.2
	Other Operating Expenditures	1,356.2	1,516.9	-	1,516.9
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	46,548.1	61,848.1	70,000.0	131,848.1
	Expenditure Categories Total:	55,726.1	71,382.6	110,000.0	181,382.6

Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

Non-Appropriated		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	346,093.8	347,446.2	-	347,446.2
BRA-2-0	Student Assistance	-	-	-	-
BRA-3-0	Commission For Postsecondary Education	-	-	-	-
Non-Appropriated Total:		346,093.8	347,446.2	-	347,446.2
Expenditure Categories					
FTE		42.2	42.0	-	42.0
Personal Services		5,311.8	5,347.2	-	5,347.2
Employee Related Expenditures		2,336.1	2,413.5	-	2,413.5
Subtotal Personal Services and ERE		7,648.0	7,760.7	-	7,760.7
Professional & Outside Services		5,726.2	3,477.9	-	3,477.9
Travel In-State		235.7	245.3	-	245.3
Travel Out-Of-State		61.7	62.7	-	62.7
Food		122.7	125.0	-	125.0
Aid To Organizations & Individuals		279,291.6	250,228.4	-	250,228.4
Other Operating Expenditures		861.8	3,987.5	-	3,987.5
Non-Capital Equipment		88.0	55.5	-	55.5
Debt Service		52,058.1	52,058.1	-	52,058.1
Transfers-Out		-	29,445.1	-	29,445.1
Expenditure Categories Total:		346,093.8	347,446.2	-	347,446.2
Board of Regents Total for All Funds:		401,819.9	418,828.8	110,000.0	528,828.8

Appropriated and Non-Appropriated		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2026 Funding Issue	FY 2027 Total Request
BRA-1-0	Governance	349,392.1	350,951.0	30,000.0	380,951.0
BRA-2-0	Student Assistance	51,207.0	66,657.0	50,000.0	116,657.0
BRA-3-0	Commission For Postsecondary Education	1,220.8	1,220.8	30,000.0	31,220.8
Board of Regents Total for All Funds:		401,819.9	418,828.8	110,000.0	528,828.8

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		AA1000 General Fund (Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	3,298.3	3,504.8	30,000.0	33,504.8
BRA-2-0	Student Assistance	51,207.0	66,657.0	50,000.0	116,657.0
BRA-3-0	Commission For Postsecondary Education	1,220.8	1,220.8	30,000.0	31,220.8
General Fund (Appropriated) Summary Total:		55,726.1	71,382.6	110,000.0	181,382.6
Expenditure Categories					
	FTE	24.9	29.0	-	29.0
	Personal Services	1,544.2	1,670.4	-	1,670.4
	Employee Related Expenditures	523.3	492.0	-	492.0
	Subtotal Personal Services and ERE	2,067.5	2,162.4	-	2,162.4
	Professional & Outside Services	43.6	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	5,710.7	5,855.2	40,000.0	45,855.2
	Other Operating Expenditures	1,356.2	1,516.9	-	1,516.9
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	46,548.1	61,848.1	70,000.0	131,848.1
Expenditure Categories Total:		55,726.1	71,382.6	110,000.0	181,382.6

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:	BR2000	Federal Grants Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	388.2	2,387.0	-	2,387.0
	Federal Grants Fund (Non-Appropriated) Summary Total:	388.2	2,387.0	-	2,387.0
	Expenditure Categories				
	FTE	1.3	0.9	-	0.9
	Personal Services	192.1	85.0	-	85.0
	Employee Related Expenditures	51.4	30.4	-	30.4
	Subtotal Personal Services and ERE	243.6	115.4	-	115.4
	Professional & Outside Services	122.0	134.6	-	134.6
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	-	2,112.0	-	2,112.0
	Other Operating Expenditures	22.7	25.0	-	25.0
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	388.2	2,387.0	-	2,387.0

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR2122 Lottery Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	6,128.3	6,128.3	-	6,128.3
Lottery Fund (Non-Appropriated) Summary Total:		6,128.3	6,128.3	-	6,128.3
Expenditure Categories					
FTE		-	-	-	-
Personal Services		-	-	-	-
Employee Related Expenditures		-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
Professional & Outside Services		-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations & Individuals		6,128.3	6,128.3	-	6,128.3
Other Operating Expenditures		-	-	-	-
Non-Capital Equipment		-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		-	-	-	-
Expenditure Categories Total:		6,128.3	6,128.3	-	6,128.3

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR2358 Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	426.0	426.0	-	426.0
Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated) Summary Total:		426.0	426.0	-	426.0
Expenditure Categories					
	FTE	-	-	-	-
	Personal Services	-	-	-	-
	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
	Professional & Outside Services	-	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	426.0	426.0	-	426.0
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
Expenditure Categories Total:		426.0	426.0	-	426.0

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR2405 Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	132.4	110.1	-	110.1
	Commission For Postsecondary	-	-	-	-
BRA-3-0	Education				
Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated) Summary Total:		132.4	110.1	-	110.1
Expenditure Categories					
	FTE	0.3	0.4	-	0.4
	Personal Services	37.5	43.1	-	43.1
	Employee Related Expenditures	14.3	15.0	-	15.0
	Subtotal Personal Services and ERE	51.8	58.1	-	58.1
	Professional & Outside Services	56.7	27.0	-	27.0
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	10.5	11.0	-	11.0
	Other Operating Expenditures	13.4	14.0	-	14.0
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
Expenditure Categories Total:		132.4	110.1	-	110.1

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR2472 Technology and Research Initiative Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	146,079.2	104,281.1	-	104,281.1
Technology and Research Initiative Fund (Non-Appropriated) Summary Total:		146,079.2	104,281.1	-	104,281.1
Expenditure Categories					
	FTE	-	-	-	-
	Personal Services	-	-	-	-
	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
	Professional & Outside Services	24.9	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	146,022.5	101,056.1	-	101,056.1
	Other Operating Expenditures	31.7	3,225.0	-	3,225.0
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
Expenditure Categories Total:		146,079.2	104,281.1	-	104,281.1

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR2500 IGA and ISA Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	3,049.1	-	-	-
IGA and ISA Fund (Non-Appropriated) Summary Total:		3,049.1	-	-	-
Expenditure Categories					
	FTE	0.3	-	-	-
	Personal Services	25.0	-	-	-
	Employee Related Expenditures	9.3	-	-	-
	Subtotal Personal Services and ERE	34.3	-	-	-
	Professional & Outside Services	71.8	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	2,930.7	-	-	-
	Other Operating Expenditures	12.3	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
Expenditure Categories Total:		3,049.1	-	-	-

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR2985 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	8,290.8	1,866.4	-	1,866.4
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non-Appropriated) Summary Total:		8,290.8	1,866.4	-	1,866.4
Expenditure Categories					
FTE		-	-	-	-
Personal Services		-	-	-	-
Employee Related Expenditures		-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
Professional & Outside Services		-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations & Individuals		8,290.8	1,866.4	-	1,866.4
Other Operating Expenditures		-	-	-	-
Non-Capital Equipment		-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		-	-	-	-
Expenditure Categories Total:		8,290.8	1,866.4	-	1,866.4

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:	BR3042	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	94,310.5	94,310.5	-	94,310.5
University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated) Summary Total:		94,310.5	94,310.5	-	94,310.5
Expenditure Categories					
FTE		-	-	-	-
Personal Services		-	-	-	-
Employee Related Expenditures		-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
Professional & Outside Services		-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations & Individuals		42,252.4	42,252.4	-	42,252.4
Other Operating Expenditures		-	-	-	-
Non-Capital Equipment		-	-	-	-
Debt Service		52,058.1	52,058.1	-	52,058.1
Transfers-Out		-	-	-	-
Expenditure Categories Total:		94,310.5	94,310.5	-	94,310.5

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR3131 A & M College Land Earnings Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	2,288.0	2,288.0	-	2,288.0
	A & M College Land Earnings Fund (Non-Appropriated) Summary Total:	2,288.0	2,288.0	-	2,288.0
Expenditure Categories					
	FTE	-	-	-	-
	Personal Services	-	-	-	-
	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
	Professional & Outside Services	-	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	2,288.0	2,288.0	-	2,288.0
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	2,288.0	2,288.0	-	2,288.0

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR3132 Military Institute Land Earnings Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	104.5	104.5	-	104.5
Military Institute Land Earnings Fund (Non-Appropriated) Summary Total:		104.5	104.5	-	104.5
Expenditure Categories					
	FTE	-	-	-	-
	Personal Services	-	-	-	-
	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
	Professional & Outside Services	-	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	104.5	104.5	-	104.5
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
Expenditure Categories Total:		104.5	104.5	-	104.5

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR3134 Universities Land Earnings Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	15,148.7	15,148.7	-	15,148.7
	Universities Land Earnings Fund (Non-Appropriated) Summary Total:	15,148.7	15,148.7	-	15,148.7
Expenditure Categories					
	FTE	-	-	-	-
	Personal Services	-	-	-	-
	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
	Professional & Outside Services	-	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	15,148.7	15,148.7	-	15,148.7
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	15,148.7	15,148.7	-	15,148.7

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR3136 Normal School Land Earnings Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	1,115.4	1,115.4	-	1,115.4
	Normal School Land Earnings Fund (Non-Appropriated) Summary Total:	1,115.4	1,115.4	-	1,115.4
Expenditure Categories					
	FTE	-	-	-	-
	Personal Services	-	-	-	-
	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
	Professional & Outside Services	-	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	1,115.4	1,115.4	-	1,115.4
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	1,115.4	1,115.4	-	1,115.4

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR4300 Teacher's Academy Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	31,176.4	21,576.6	-	21,576.6
BRA-2-0	Student Assistance	-	-	-	-
Teacher's Academy Fund (Non-Appropriated) Summary Total:		31,176.4	21,576.6	-	21,576.6
Expenditure Categories					
FTE		0.9	1.0	-	1.0
Personal Services		88.7	129.8	-	129.8
Employee Related Expenditures		33.8	45.2	-	45.2
Subtotal Personal Services and ERE		122.5	175.0	-	175.0
Professional & Outside Services		201.2	175.0	-	175.0
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations & Individuals		30,852.8	21,226.6	-	21,226.6
Other Operating Expenditures		-	-	-	-
Non-Capital Equipment		-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		-	-	-	-
Expenditure Categories Total:		31,176.4	21,576.6	-	21,576.6

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR4501 Arizona Promise Program Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	21,327.7	54,511.9	-	54,511.9
Arizona Promise Program Fund (Non-Appropriated) Summary Total:		21,327.7	54,511.9	-	54,511.9
Expenditure Categories					
	FTE	0.5	0.8	-	0.8
	Personal Services	50.1	117.1	-	117.1
	Employee Related Expenditures	19.1	40.8	-	40.8
	Subtotal Personal Services and ERE	69.2	157.9	-	157.9
	Professional & Outside Services	-	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	21,258.4	54,354.0	-	54,354.0
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
Expenditure Categories Total:		21,327.7	54,511.9	-	54,511.9

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR5100 Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	1,151.0	30,596.1	-	30,596.1
Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated) Summary Total:		1,151.0	30,596.1	-	30,596.1
Expenditure Categories					
FTE		-	-	-	-
Personal Services		-	-	-	-
Employee Related Expenditures		-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
Professional & Outside Services		-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations & Individuals		1,151.0	1,151.0	-	1,151.0
Other Operating Expenditures		-	-	-	-
Non-Capital Equipment		-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		-	29,445.1	-	29,445.1
Expenditure Categories Total:		1,151.0	30,596.1	-	30,596.1

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR5200 Spouses and Dep of Law Enforcement Officers (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	1,191.6	808.0	-	808.0
Spouses and Dep of Law Enforcement Officers (Non-Appropriated) Summary Total:		1,191.6	808.0	-	808.0
Expenditure Categories					
FTE		-	-	-	-
Personal Services		-	-	-	-
Employee Related Expenditures		-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
Professional & Outside Services		-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations & Individuals		1,191.6	808.0	-	808.0
Other Operating Expenditures		-	-	-	-
Non-Capital Equipment		-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		-	-	-	-
Expenditure Categories Total:		1,191.6	808.0	-	808.0

Summary of Expenditure and Budget Request for Selected Funds

Agency:		Board of Regents			
Fund:		BR8900 ABOR Local Fund (Non-Appropriated)			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:					
BRA-1-0	Governance	13,786.0	11,787.6	-	11,787.6
ABOR Local Fund (Non-Appropriated) Summary Total:		13,786.0	11,787.6	-	11,787.6
Expenditure Categories					
	FTE	39.0	39.0	-	39.0
	Personal Services	4,918.4	4,972.2	-	4,972.2
	Employee Related Expenditures	2,208.2	2,282.1	-	2,282.1
	Subtotal Personal Services and ERE	7,126.5	7,254.3	-	7,254.3
	Professional & Outside Services	5,249.6	3,141.3	-	3,141.3
	Travel In-State	235.7	245.3	-	245.3
	Travel Out-Of-State	61.7	62.7	-	62.7
	Food	122.7	125.0	-	125.0
	Aid To Organizations & Individuals	120.0	180.0	-	180.0
	Other Operating Expenditures	781.8	723.5	-	723.5
	Non-Capital Equipment	88.0	55.5	-	55.5
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
Expenditure Categories Total:		13,786.0	11,787.6	-	11,787.6

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Expenditure Categories				
FTE	67.0	71.0	-	71.0
Personal Services	6,856.0	7,017.6	-	7,017.6
Employee Related Expenditures	2,859.4	2,905.5	-	2,905.5
Subtotal Personal Services and ERE	9,715.5	9,923.1	-	9,923.1
Professional & Outside Services	5,769.8	3,477.9	-	3,477.9
Travel In-State	235.7	245.3	-	245.3
Travel Out-Of-State	61.7	62.7	-	62.7
Food	122.7	125.0	-	125.0
Aid To Organizations & Individuals	279,291.6	250,228.4	30,000.0	280,228.4
Other Operating Expenditures	2,049.1	5,329.9	-	5,329.9
Non-Capital Equipment	88.0	55.5	-	55.5
Debt Service	52,058.1	52,058.1	-	52,058.1
Transfers-Out	-	29,445.1	-	29,445.1
Expenditure Categories Total:	349,392.1	350,951.0	30,000.0	380,951.0
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	3,298.3	3,504.8	30,000.0	33,504.8
Appropriated Funds Total:	3,298.3	3,504.8	30,000.0	33,504.8

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Non-Appropriated Funds				
Federal Grants Fund (Non-Appropriated)	388.2	2,387.0	-	2,387.0
Lottery Fund (Non-Appropriated)	6,128.3	6,128.3	-	6,128.3
Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	426.0	426.0	-	426.0
Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	132.4	110.1	-	110.1
Technology and Research Initiative Fund (Non-Appropriated)	146,079.2	104,281.1	-	104,281.1
IGA and ISA Fund (Non-Appropriated)	3,049.1	-	-	-
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non- Appropriated)	8,290.8	1,866.4	-	1,866.4
University Capital Improvement Lease-to- Own and Bond Fund (Non-Appropriated)	94,310.5	94,310.5	-	94,310.5
A & M College Land Earnings Fund (Non- Appropriated)	2,288.0	2,288.0	-	2,288.0
Military Institute Land Earnings Fund (Non- Appropriated)	104.5	104.5	-	104.5
Universities Land Earnings Fund (Non- Appropriated)	15,148.7	15,148.7	-	15,148.7
Normal School Land Earnings Fund (Non- Appropriated)	1,115.4	1,115.4	-	1,115.4
Teacher's Academy Fund (Non- Appropriated)	31,176.4	21,576.6	-	21,576.6
Arizona Promise Program Fund (Non- Appropriated)	21,327.7	54,511.9	-	54,511.9
Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	1,151.0	30,596.1	-	30,596.1
Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	1,191.6	808.0	-	808.0
ABOR Local Fund (Non-Appropriated)	13,786.0	11,787.6	-	11,787.6
Non-Appropriated Funds Total:	346,093.8	347,446.2	-	347,446.2
Governance Total:	349,392.1	350,951.0	30,000.0	380,951.0

Sub Program: BRA-1-1 Governance

Expenditure Categories

FTE	67.0	71.0	-	71.0
Personal Services	6,856.0	7,017.6	-	7,017.6

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Employee Related Expenditures	2,859.4	2,905.5	-	2,905.5
Subtotal Personal Services and ERE	9,715.5	9,923.1	-	9,923.1
Professional & Outside Services	5,769.8	3,477.9	-	3,477.9
Travel In-State	235.7	245.3	-	245.3
Travel Out-Of-State	61.7	62.7	-	62.7
Food	122.7	125.0	-	125.0
Aid To Organizations & Individuals	279,291.6	250,228.4	30,000.0	280,228.4
Other Operating Expenditures	2,049.1	5,329.9	-	5,329.9
Non-Capital Equipment	88.0	55.5	-	55.5
Debt Service	52,058.1	52,058.1	-	52,058.1
Transfers-Out	-	29,445.1	-	29,445.1
Expenditure Categories Total:	349,392.1	350,951.0	30,000.0	380,951.0

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	3,298.3	3,504.8	30,000.0	33,504.8
Appropriated Funds Total:	3,298.3	3,504.8	30,000.0	33,504.8
Non-Appropriated Funds				
Federal Grants Fund (Non-Appropriated)	388.2	2,387.0	-	2,387.0
Lottery Fund (Non-Appropriated)	6,128.3	6,128.3	-	6,128.3
Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	426.0	426.0	-	426.0
Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	132.4	110.1	-	110.1
Technology and Research Initiative Fund (Non-Appropriated)	146,079.2	104,281.1	-	104,281.1
IGA and ISA Fund (Non-Appropriated)	3,049.1	-	-	-
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non- Appropriated)	8,290.8	1,866.4	-	1,866.4
University Capital Improvement Lease-to- Own and Bond Fund (Non-Appropriated)	94,310.5	94,310.5	-	94,310.5
A & M College Land Earnings Fund (Non- Appropriated)	2,288.0	2,288.0	-	2,288.0
Military Institute Land Earnings Fund (Non- Appropriated)	104.5	104.5	-	104.5
Universities Land Earnings Fund (Non- Appropriated)	15,148.7	15,148.7	-	15,148.7
Normal School Land Earnings Fund (Non- Appropriated)	1,115.4	1,115.4	-	1,115.4
Teacher's Academy Fund (Non- Appropriated)	31,176.4	21,576.6	-	21,576.6
Arizona Promise Program Fund (Non- Appropriated)	21,327.7	54,511.9	-	54,511.9
Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	1,151.0	30,596.1	-	30,596.1
Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	1,191.6	808.0	-	808.0
ABOR Local Fund (Non-Appropriated)	13,786.0	11,787.6	-	11,787.6
Non-Appropriated Funds Total:	346,093.8	347,446.2	-	347,446.2
Governance Total:	349,392.1	350,951.0	30,000.0	380,951.0

**Program Budget Unit Summary of Expenditure and Budget Request
for All Funds**

Agency:	Board of Regents
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			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-1-0	Governance				
Sub Program:	BRA-1-1	Governance				

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	4,612.0	4,756.5	-	4,756.5
Other Operating Expenditures	169.0	174.5	-	174.5
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	46,426.0	61,726.0	50,000.0	111,726.0
Expenditure Categories Total:	51,207.0	66,657.0	50,000.0	116,657.0

Fund Source

Appropriated Funds

General Fund (Appropriated)	51,207.0	66,657.0	50,000.0	116,657.0
Appropriated Funds Total:	51,207.0	66,657.0	50,000.0	116,657.0

Non-Appropriated Funds

Teacher's Academy Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Student Assistance Total:	51,207.0	66,657.0	50,000.0	116,657.0

Sub Program: BRA-2-2 SLI Western Interstate Commission Office

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-2 SLI Western Interstate Commission Office				
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	169.0	174.5	-	174.5
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	169.0	174.5	-	174.5

Fund Source

Appropriated Funds

General Fund (Appropriated)	169.0	174.5	-	174.5
Appropriated Funds Total:	169.0	174.5	-	174.5
Student Assistance Total:	169.0	174.5	-	174.5

Sub Program: BRA-2-3 SLI WICHE Student Subsidies

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	4,062.0	4,056.5	-	4,056.5
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-3 SLI WICHE Student Subsidies				

Expenditure Categories Total:	4,062.0	4,056.5	-	4,056.5
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Fund Source

Appropriated Funds

General Fund (Appropriated)	4,062.0	4,056.5	-	4,056.5
Appropriated Funds Total:	4,062.0	4,056.5	-	4,056.5
Student Assistance Total:	4,062.0	4,056.5	-	4,056.5

Sub Program: BRA-2-5 SLI Arizona Teachers Incentive Program

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	90.0	90.0	-	90.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	90.0	90.0	-	90.0

Fund Source

Appropriated Funds

General Fund (Appropriated)	90.0	90.0	-	90.0
Appropriated Funds Total:	90.0	90.0	-	90.0
Student Assistance Total:	90.0	90.0	-	90.0

Sub Program: BRA-2-7 SLI Arizona Teachers Academy

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-7 SLI Arizona Teachers Academy				

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	16,000.0	15,000.0	-	15,000.0
Expenditure Categories Total:	16,000.0	15,000.0	-	15,000.0

Fund Source

Appropriated Funds

General Fund (Appropriated)	16,000.0	15,000.0	-	15,000.0
Appropriated Funds Total:	16,000.0	15,000.0	-	15,000.0

Non-Appropriated Funds

Teacher's Academy Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Student Assistance Total:	16,000.0	15,000.0	-	15,000.0

Sub Program: BRA-2-10 SLI Arizona Promise Program

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-10 SLI Arizona Promise Program				
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	20,000.0	36,300.0	50,000.0	86,300.0
Expenditure Categories Total:	20,000.0	36,300.0	50,000.0	86,300.0

Fund Source

Appropriated Funds

General Fund (Appropriated)	20,000.0	36,300.0	50,000.0	86,300.0
Appropriated Funds Total:	20,000.0	36,300.0	50,000.0	86,300.0
Student Assistance Total:	20,000.0	36,300.0	50,000.0	86,300.0

Sub Program: BRA-2-11 SLI Adaptive Athletics

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	160.0	160.0	-	160.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-11 SLI Adaptive Athletics				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	160.0	160.0	-	160.0

Fund Source

Appropriated Funds

General Fund (Appropriated)	160.0	160.0	-	160.0
Appropriated Funds Total:	160.0	160.0	-	160.0
Student Assistance Total:	160.0	160.0	-	160.0

Sub Program: BRA-2-15 SLI Spouses of Military Veterans Tuition Scholarships

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	10,000.0	10,000.0	-	10,000.0
Expenditure Categories Total:	10,000.0	10,000.0	-	10,000.0

Fund Source

Appropriated Funds

General Fund (Appropriated)	10,000.0	10,000.0	-	10,000.0
Appropriated Funds Total:	10,000.0	10,000.0	-	10,000.0
Student Assistance Total:	10,000.0	10,000.0	-	10,000.0

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-16 SLI Arizona Teacher Student Loan Program				

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	426.0	426.0	-	426.0
Expenditure Categories Total:	426.0	426.0	-	426.0

Fund Source

Appropriated Funds

General Fund (Appropriated)	426.0	426.0	-	426.0
Appropriated Funds Total:	426.0	426.0	-	426.0
Student Assistance Total:	426.0	426.0	-	426.0

Sub Program: BRA-2-18 SLI Washington D.C. Internships

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-18 SLI Washington D.C. Internships				
Food	-	-	-	-
Aid To Organizations & Individuals	300.0	450.0	-	450.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	300.0	450.0	-	450.0
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	300.0	450.0	-	450.0
Appropriated Funds Total:	300.0	450.0	-	450.0
Student Assistance Total:	300.0	450.0	-	450.0

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	1,098.7	1,098.7	10,000.0	11,098.7
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	122.1	122.1	20,000.0	20,122.1
Expenditure Categories Total:	1,220.8	1,220.8	30,000.0	31,220.8

Fund Source

Appropriated Funds

General Fund (Appropriated)	1,220.8	1,220.8	30,000.0	31,220.8
Appropriated Funds Total:	1,220.8	1,220.8	30,000.0	31,220.8

Non-Appropriated Funds

Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Commission For Postsecondary Education Total:	1,220.8	1,220.8	30,000.0	31,220.8

Sub Program: BRA-3-1 Governance

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				
Sub Program: BRA-3-1 Governance				
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	10,000.0	10,000.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	20,000.0	20,000.0
Expenditure Categories Total:	-	-	30,000.0	30,000.0

Fund Source

Appropriated Funds

General Fund (Appropriated)	-	-	30,000.0	30,000.0
Appropriated Funds Total:	-	-	30,000.0	30,000.0
Commission For Postsecondary Education Total:	-	-	30,000.0	30,000.0

Sub Program: BRA-3-2 Postsecondary Commission

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				
Sub Program: BRA-3-2 Postsecondary Commission				

Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	-	-	-

Fund Source

Non-Appropriated Funds

Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Commission For Postsecondary Education Total:	-	-	-	-

Sub Program: BRA-3-8 SLI Leveraging Educational Assistance Partnership (LEAP)

Expenditure Categories

FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	1,098.7	1,098.7	-	1,098.7
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	122.1	122.1	-	122.1
Expenditure Categories Total:	1,220.8	1,220.8	-	1,220.8

Program Budget Unit Summary of Expenditure and Budget Request for All Funds

Agency: Board of Regents

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-3-0 Commission For Postsecondary Education				
Sub Program:	BRA-3-8 SLI Leveraging Educational Assistance Partnership (LEAP)				

Fund Source

Appropriated Funds

General Fund (Appropriated)	1,220.8	1,220.8	-	1,220.8
Appropriated Funds Total:	1,220.8	1,220.8	-	1,220.8
Commission For Postsecondary Education Total:	1,220.8	1,220.8	-	1,220.8

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Fund: AA1000 General Fund				
Appropriated				
Personal Services	1,544.2	1,670.4	-	1,670.4
Employee Related Expenditures	523.3	492.0	-	492.0
Subtotal Personal Services and ERE	2,067.5	2,162.4	-	2,162.4
Professional & Outside Services	43.6	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	30,000.0	30,000.0
Other Operating Expenditures	1,187.2	1,342.4	-	1,342.4
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,298.3	3,504.8	30,000.0	33,504.8
General Fund Total:	3,298.3	3,504.8	30,000.0	33,504.8

Fund: BR2000 Federal Grants Fund

Non-Appropriated				
Personal Services	192.1	85.0	-	85.0
Employee Related Expenditures	51.4	30.4	-	30.4
Subtotal Personal Services and ERE	243.6	115.4	-	115.4
Professional & Outside Services	122.0	134.6	-	134.6
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	2,112.0	-	2,112.0
Other Operating Expenditures	22.7	25.0	-	25.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-1-0 Governance				
Fund:	BR2000 Federal Grants Fund				
Expenditure Categories Total:		388.2	2,387.0	-	2,387.0
Federal Grants Fund Total:		388.2	2,387.0	-	2,387.0

Fund: BR2122 Lottery Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	6,128.3	6,128.3	-	6,128.3
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	6,128.3	6,128.3	-	6,128.3
Lottery Fund Total:	6,128.3	6,128.3	-	6,128.3

Fund: BR2358 Arizona Teacher Student Loan Fund (Changed from PE2358)

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Fund: BR2358 Arizona Teacher Student Loan Fund (Changed from PE2358)				
Aid To Organizations & Individuals	426.0	426.0	-	426.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	426.0	426.0	-	426.0
Arizona Teacher Student Loan Fund (Changed from PE2358) Total:	426.0	426.0	-	426.0

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

Non-Appropriated

Personal Services	37.5	43.1	-	43.1
Employee Related Expenditures	14.3	15.0	-	15.0
Subtotal Personal Services and ERE	51.8	58.1	-	58.1
Professional & Outside Services	56.7	27.0	-	27.0
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	10.5	11.0	-	11.0
Other Operating Expenditures	13.4	14.0	-	14.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	132.4	110.1	-	110.1
Postsecondary Education Fund (Changed from PE2405) Total:	132.4	110.1	-	110.1

Fund: BR2472 Technology and Research Initiative Fund

Non-Appropriated

Personal Services	-	-	-	-
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Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Fund: BR2472 Technology and Research Initiative Fund				
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	24.9	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	146,022.5	101,056.1	-	101,056.1
Other Operating Expenditures	31.7	3,225.0	-	3,225.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	146,079.2	104,281.1	-	104,281.1
Technology and Research Initiative Fund Total:	146,079.2	104,281.1	-	104,281.1

Fund: BR2500 IGA and ISA Fund

Non-Appropriated

Personal Services	25.0	-	-	-
Employee Related Expenditures	9.3	-	-	-
Subtotal Personal Services and ERE	34.3	-	-	-
Professional & Outside Services	71.8	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	2,930.7	-	-	-
Other Operating Expenditures	12.3	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,049.1	-	-	-
IGA and ISA Fund Total:	3,049.1	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-1-0 Governance				
Fund:	BR2500 IGA and ISA Fund				
Fund:	BR2985 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND				

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	8,290.8	1,866.4	-	1,866.4
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	8,290.8	1,866.4	-	1,866.4
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND Total:	8,290.8	1,866.4	-	1,866.4

Fund: BR3042 University Capital Improvement Lease-to-Own and Bond Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	42,252.4	42,252.4	-	42,252.4
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	52,058.1	52,058.1	-	52,058.1

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Fund: BR3042 University Capital Improvement Lease-to-Own and Bond Fund				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	94,310.5	94,310.5	-	94,310.5
University Capital Improvement Lease-to-Own and Bond Fund Total:	94,310.5	94,310.5	-	94,310.5

Fund: BR3131 A & M College Land Earnings Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	2,288.0	2,288.0	-	2,288.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	2,288.0	2,288.0	-	2,288.0
A & M College Land Earnings Fund Total:	2,288.0	2,288.0	-	2,288.0

Fund: BR3132 Military Institute Land Earnings Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Fund: BR3132 Military Institute Land Earnings Fund				
Food	-	-	-	-
Aid To Organizations & Individuals	104.5	104.5	-	104.5
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	104.5	104.5	-	104.5
Military Institute Land Earnings Fund Total:	104.5	104.5	-	104.5

Fund: BR3134 Universities Land Earnings Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	15,148.7	15,148.7	-	15,148.7
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	15,148.7	15,148.7	-	15,148.7
Universities Land Earnings Fund Total:	15,148.7	15,148.7	-	15,148.7

Fund: BR3136 Normal School Land Earnings Fund

Non-Appropriated

Personal Services	-	-	-	-
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Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Fund: BR3136 Normal School Land Earnings Fund				
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	1,115.4	1,115.4	-	1,115.4
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,115.4	1,115.4	-	1,115.4
Normal School Land Earnings Fund Total:	1,115.4	1,115.4	-	1,115.4

Fund: BR4300 Teacher's Academy Fund

Non-Appropriated

Personal Services	88.7	129.8	-	129.8
Employee Related Expenditures	33.8	45.2	-	45.2
Subtotal Personal Services and ERE	122.5	175.0	-	175.0
Professional & Outside Services	201.2	175.0	-	175.0
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	30,852.8	21,226.6	-	21,226.6
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	31,176.4	21,576.6	-	21,576.6
Teacher's Academy Fund Total:	31,176.4	21,576.6	-	21,576.6

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-1-0 Governance				
Fund:	BR4300 Teacher's Academy Fund				
Fund:	BR4501 Arizona Promise Program Fund				

Non-Appropriated

Personal Services	50.1	117.1	-	117.1
Employee Related Expenditures	19.1	40.8	-	40.8
Subtotal Personal Services and ERE	69.2	157.9	-	157.9
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	21,258.4	54,354.0	-	54,354.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	21,327.7	54,511.9	-	54,511.9
Arizona Promise Program Fund Total:	21,327.7	54,511.9	-	54,511.9

Fund: BR5100 Spouses of Military Veterans Tuition Scholarship Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	1,151.0	1,151.0	-	1,151.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	29,445.1	-	29,445.1

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Fund: BR5100 Spouses of Military Veterans Tuition Scholarship Fund				
Expenditure Categories Total:	1,151.0	30,596.1	-	30,596.1
Spouses of Military Veterans Tuition Scholarship Fund Total:	1,151.0	30,596.1	-	30,596.1

Fund: BR5200 Spouses and Dep of Law Enforcement Officers

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	1,191.6	808.0	-	808.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,191.6	808.0	-	808.0
Spouses and Dep of Law Enforcement Officers Total:	1,191.6	808.0	-	808.0

Fund: BR8900 ABOR Local Fund

Non-Appropriated

Personal Services	4,918.4	4,972.2	-	4,972.2
Employee Related Expenditures	2,208.2	2,282.1	-	2,282.1
Subtotal Personal Services and ERE	7,126.5	7,254.3	-	7,254.3
Professional & Outside Services	5,249.6	3,141.3	-	3,141.3
Travel In-State	235.7	245.3	-	245.3
Travel Out-Of-State	61.7	62.7	-	62.7

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Fund: BR8900 ABOR Local Fund				
Food	122.7	125.0	-	125.0
Aid To Organizations & Individuals	120.0	180.0	-	180.0
Other Operating Expenditures	781.8	723.5	-	723.5
Non-Capital Equipment	88.0	55.5	-	55.5
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	13,786.0	11,787.6	-	11,787.6
ABOR Local Fund Total:	13,786.0	11,787.6	-	11,787.6
Program Total for Select Funds:	349,392.1	350,951.0	30,000.0	380,951.0

Sub Program: BRA-1-1 Governance

Fund: AA1000 General Fund

Appropriated

Personal Services	1,544.2	1,670.4	-	1,670.4
Employee Related Expenditures	523.3	492.0	-	492.0
Subtotal Personal Services and ERE	2,067.5	2,162.4	-	2,162.4
Professional & Outside Services	43.6	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	30,000.0	30,000.0
Other Operating Expenditures	1,187.2	1,342.4	-	1,342.4
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,298.3	3,504.8	30,000.0	33,504.8
General Fund Total:	3,298.3	3,504.8	30,000.0	33,504.8

Fund: BR2000 Federal Grants Fund

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR2000 Federal Grants Fund				

Non-Appropriated

Personal Services	192.1	85.0	-	85.0
Employee Related Expenditures	51.4	30.4	-	30.4
Subtotal Personal Services and ERE	243.6	115.4	-	115.4
Professional & Outside Services	122.0	134.6	-	134.6
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	2,112.0	-	2,112.0
Other Operating Expenditures	22.7	25.0	-	25.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	388.2	2,387.0	-	2,387.0
Federal Grants Fund Total:	388.2	2,387.0	-	2,387.0

Fund: BR2122 Lottery Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	6,128.3	6,128.3	-	6,128.3
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR2122 Lottery Fund				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	6,128.3	6,128.3	-	6,128.3
Lottery Fund Total:	6,128.3	6,128.3	-	6,128.3

Fund: BR2358 Arizona Teacher Student Loan Fund (Changed from PE2358)

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	426.0	426.0	-	426.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	426.0	426.0	-	426.0
Arizona Teacher Student Loan Fund (Changed from PE2358) Total:	426.0	426.0	-	426.0

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

Non-Appropriated

Personal Services	37.5	43.1	-	43.1
Employee Related Expenditures	14.3	15.0	-	15.0
Subtotal Personal Services and ERE	51.8	58.1	-	58.1
Professional & Outside Services	56.7	27.0	-	27.0

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)				
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	10.5	11.0	-	11.0
Other Operating Expenditures	13.4	14.0	-	14.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	132.4	110.1	-	110.1
Postsecondary Education Fund (Changed from PE2405) Total:	132.4	110.1	-	110.1

Fund: BR2472 Technology and Research Initiative Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	24.9	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	146,022.5	101,056.1	-	101,056.1
Other Operating Expenditures	31.7	3,225.0	-	3,225.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	146,079.2	104,281.1	-	104,281.1
Technology and Research Initiative Fund Total:	146,079.2	104,281.1	-	104,281.1

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-1-0 Governance				
Sub Program:	BRA-1-1 Governance				
Fund:	BR2472 Technology and Research Initiative Fund				
Fund:	BR2500 IGA and ISA Fund				

Non-Appropriated

Personal Services	25.0	-	-	-
Employee Related Expenditures	9.3	-	-	-
Subtotal Personal Services and ERE	34.3	-	-	-
Professional & Outside Services	71.8	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	2,930.7	-	-	-
Other Operating Expenditures	12.3	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,049.1	-	-	-
IGA and ISA Fund Total:	3,049.1	-	-	-

Fund: BR2985 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	8,290.8	1,866.4	-	1,866.4
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR2985 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND				
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	8,290.8	1,866.4	-	1,866.4
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND Total:	8,290.8	1,866.4	-	1,866.4

Fund: BR3042 University Capital Improvement Lease-to-Own and Bond Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	42,252.4	42,252.4	-	42,252.4
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	52,058.1	52,058.1	-	52,058.1
Transfers-Out	-	-	-	-
Expenditure Categories Total:	94,310.5	94,310.5	-	94,310.5
University Capital Improvement Lease-to- Own and Bond Fund Total:	94,310.5	94,310.5	-	94,310.5

Fund: BR3131 A & M College Land Earnings Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR3131 A & M College Land Earnings Fund				
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	2,288.0	2,288.0	-	2,288.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	2,288.0	2,288.0	-	2,288.0
A & M College Land Earnings Fund Total:	2,288.0	2,288.0	-	2,288.0

Fund: BR3132 Military Institute Land Earnings Fund				
Non-Appropriated				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	104.5	104.5	-	104.5
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	104.5	104.5	-	104.5
Military Institute Land Earnings Fund Total:	104.5	104.5	-	104.5

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR3134 Universities Land Earnings Fund				

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	15,148.7	15,148.7	-	15,148.7
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	15,148.7	15,148.7	-	15,148.7
Universities Land Earnings Fund Total:	15,148.7	15,148.7	-	15,148.7

Fund: BR3136 Normal School Land Earnings Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	1,115.4	1,115.4	-	1,115.4
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR3136 Normal School Land Earnings Fund				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,115.4	1,115.4	-	1,115.4
Normal School Land Earnings Fund Total:	1,115.4	1,115.4	-	1,115.4

Fund: BR4300 Teacher's Academy Fund

Non-Appropriated

Personal Services	88.7	129.8	-	129.8
Employee Related Expenditures	33.8	45.2	-	45.2
Subtotal Personal Services and ERE	122.5	175.0	-	175.0
Professional & Outside Services	201.2	175.0	-	175.0
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	30,852.8	21,226.6	-	21,226.6
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	31,176.4	21,576.6	-	21,576.6
Teacher's Academy Fund Total:	31,176.4	21,576.6	-	21,576.6

Fund: BR4501 Arizona Promise Program Fund

Non-Appropriated

Personal Services	50.1	117.1	-	117.1
Employee Related Expenditures	19.1	40.8	-	40.8
Subtotal Personal Services and ERE	69.2	157.9	-	157.9
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR4501 Arizona Promise Program Fund				
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	21,258.4	54,354.0	-	54,354.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	21,327.7	54,511.9	-	54,511.9
Arizona Promise Program Fund Total:	21,327.7	54,511.9	-	54,511.9

Fund: BR5100 Spouses of Military Veterans Tuition Scholarship Fund

Non-Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	1,151.0	1,151.0	-	1,151.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	29,445.1	-	29,445.1
Expenditure Categories Total:	1,151.0	30,596.1	-	30,596.1
Spouses of Military Veterans Tuition Scholarship Fund Total:	1,151.0	30,596.1	-	30,596.1

Fund: BR5200 Spouses and Dep of Law Enforcement Officers

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR5200 Spouses and Dep of Law Enforcement Officers				
Non-Appropriated				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	1,191.6	808.0	-	808.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	1,191.6	808.0	-	808.0
Spouses and Dep of Law Enforcement Officers Total:	1,191.6	808.0	-	808.0

Fund: BR8900 ABOR Local Fund

Non-Appropriated				
Personal Services	4,918.4	4,972.2	-	4,972.2
Employee Related Expenditures	2,208.2	2,282.1	-	2,282.1
Subtotal Personal Services and ERE	7,126.5	7,254.3	-	7,254.3
Professional & Outside Services	5,249.6	3,141.3	-	3,141.3
Travel In-State	235.7	245.3	-	245.3
Travel Out-Of-State	61.7	62.7	-	62.7
Food	122.7	125.0	-	125.0
Aid To Organizations & Individuals	120.0	180.0	-	180.0
Other Operating Expenditures	781.8	723.5	-	723.5
Non-Capital Equipment	88.0	55.5	-	55.5
Debt Service	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR8900 ABOR Local Fund				

Transfers-Out	-	-	-	-
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Expenditure Categories Total:	13,786.0	11,787.6	-	11,787.6
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ABOR Local Fund Total:	13,786.0	11,787.6	-	11,787.6
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Sub Program Total for Select Funds:	349,392.1	350,951.0	30,000.0	380,951.0
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Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Fund: AA1000 General Fund				
Appropriated				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	4,612.0	4,756.5	-	4,756.5
Other Operating Expenditures	169.0	174.5	-	174.5
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	46,426.0	61,726.0	50,000.0	111,726.0
Expenditure Categories Total:	51,207.0	66,657.0	50,000.0	116,657.0
General Fund Total:	51,207.0	66,657.0	50,000.0	116,657.0

Fund: BR4300 Teacher's Academy Fund

Non-Appropriated				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Fund: BR4300 Teacher's Academy Fund				
Expenditure Categories Total:	-	-	-	-
Teacher's Academy Fund Total:	-	-	-	-
Program Total for Select Funds:	51,207.0	66,657.0	50,000.0	116,657.0

Sub Program: BRA-2-2 SLI Western Interstate Commission Office

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	169.0	174.5	-	174.5
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	169.0	174.5	-	174.5
General Fund Total:	169.0	174.5	-	174.5
Sub Program Total for Select Funds:	169.0	174.5	-	174.5

Sub Program: BRA-2-3 SLI WICHE Student Subsidies

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
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Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-3 SLI WICHE Student Subsidies				
Fund: AA1000 General Fund				
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	4,062.0	4,056.5	-	4,056.5
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	4,062.0	4,056.5	-	4,056.5
General Fund Total:	4,062.0	4,056.5	-	4,056.5
Sub Program Total for Select Funds:	4,062.0	4,056.5	-	4,056.5

Sub Program: BRA-2-5 SLI Arizona Teachers Incentive Program

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	90.0	90.0	-	90.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-5 SLI Arizona Teachers Incentive Program				
Fund: AA1000 General Fund				
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	90.0	90.0	-	90.0
General Fund Total:	90.0	90.0	-	90.0
Sub Program Total for Select Funds:	90.0	90.0	-	90.0

Sub Program: BRA-2-7 SLI Arizona Teachers Academy

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	16,000.0	15,000.0	-	15,000.0
Expenditure Categories Total:	16,000.0	15,000.0	-	15,000.0
General Fund Total:	16,000.0	15,000.0	-	15,000.0

Fund: BR4300 Teacher's Academy Fund

Non-Appropriated

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-7 SLI Arizona Teachers Academy				
Fund: BR4300 Teacher's Academy Fund				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	-	-	-
Teacher's Academy Fund Total:	-	-	-	-
Sub Program Total for Select Funds:	16,000.0	15,000.0	-	15,000.0

Sub Program: BRA-2-10 SLI Arizona Promise Program

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-10 SLI Arizona Promise Program				
Fund: AA1000 General Fund				
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	20,000.0	36,300.0	50,000.0	86,300.0
Expenditure Categories Total:	20,000.0	36,300.0	50,000.0	86,300.0
General Fund Total:	20,000.0	36,300.0	50,000.0	86,300.0
Sub Program Total for Select Funds:	20,000.0	36,300.0	50,000.0	86,300.0

Sub Program: BRA-2-11 SLI Adaptive Athletics

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	160.0	160.0	-	160.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	160.0	160.0	-	160.0
General Fund Total:	160.0	160.0	-	160.0
Sub Program Total for Select Funds:	160.0	160.0	-	160.0

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-15 SLI Spouses of Military Veterans Tuition Scholarships				
Fund: AA1000 General Fund				

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	10,000.0	10,000.0	-	10,000.0
Expenditure Categories Total:	10,000.0	10,000.0	-	10,000.0
General Fund Total:	10,000.0	10,000.0	-	10,000.0
Sub Program Total for Select Funds:	10,000.0	10,000.0	-	10,000.0

Sub Program: BRA-2-16 SLI Arizona Teacher Student Loan Program

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-16 SLI Arizona Teacher Student Loan Program				
Fund: AA1000 General Fund				
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	426.0	426.0	-	426.0
Expenditure Categories Total:	426.0	426.0	-	426.0
General Fund Total:	426.0	426.0	-	426.0
Sub Program Total for Select Funds:	426.0	426.0	-	426.0

Sub Program: BRA-2-18 SLI Washington D.C. Internships

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	300.0	450.0	-	450.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	300.0	450.0	-	450.0
General Fund Total:	300.0	450.0	-	450.0

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-18 SLI Washington D.C. Internships				
Sub Program Total for Select Funds:	300.0	450.0	-	450.0

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				
Fund: AA1000 General Fund				
Appropriated				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	1,098.7	1,098.7	10,000.0	11,098.7
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	122.1	122.1	20,000.0	20,122.1
Expenditure Categories Total:	1,220.8	1,220.8	30,000.0	31,220.8
General Fund Total:	1,220.8	1,220.8	30,000.0	31,220.8

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

Non-Appropriated				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				
Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)				
Expenditure Categories Total:	-	-	-	-
Postsecondary Education Fund (Changed from PE2405) Total:	-	-	-	-
Program Total for Select Funds:	1,220.8	1,220.8	30,000.0	31,220.8

Sub Program: BRA-3-1 Governance

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	10,000.0	10,000.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	20,000.0	20,000.0
Expenditure Categories Total:	-	-	30,000.0	30,000.0
General Fund Total:	-	-	30,000.0	30,000.0
Sub Program Total for Select Funds:	-	-	30,000.0	30,000.0

Sub Program: BRA-3-2 Postsecondary Commission

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

Non-Appropriated

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				
Sub Program: BRA-3-2 Postsecondary Commission				
Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	-	-	-
Postsecondary Education Fund (Changed from PE2405) Total:	-	-	-	-
Sub Program Total for Select Funds:	-	-	-	-

Sub Program: BRA-3-8 SLI Leveraging Educational Assistance Partnership (LEAP)

Fund: AA1000 General Fund

Appropriated

Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	1,098.7	1,098.7	-	1,098.7
Other Operating Expenditures	-	-	-	-

Program Budget Unit Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				
Sub Program: BRA-3-8 SLI Leveraging Educational Assistance Partnership (LEAP)				
Fund: AA1000 General Fund				
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	122.1	122.1	-	122.1
Expenditure Categories Total:	1,220.8	1,220.8	-	1,220.8
General Fund Total:	1,220.8	1,220.8	-	1,220.8
Sub Program Total for Select Funds:	1,220.8	1,220.8	-	1,220.8

Program Summary of Expenditure and Budget Request

Agency: Board of Regents

Program: Governance

Program Summary		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	349,392.1	350,951.0	30,000.0	380,951.0
Governance Summary Total:		349,392.1	350,951.0	30,000.0	380,951.0

Expenditure Categories		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
FTE	FTE	67.0	71.0	-	71.0
6000	Personal Services	6,856.0	7,017.6	-	7,017.6
6100	Employee Related Expenditures	2,859.4	2,905.5	-	2,905.5
Subtotal Personal Services and ERE		9,715.5	9,923.1	-	9,923.1
6200	Professional & Outside Services	5,769.8	3,477.9	-	3,477.9
6500	Travel In-State	235.7	245.3	-	245.3
6600	Travel Out-Of-State	61.7	62.7	-	62.7
6700	Food	122.7	125.0	-	125.0
6800	Aid To Organizations & Individuals	279,291.6	250,228.4	30,000.0	280,228.4
7000	Other Operating Expenditures	2,049.1	5,329.9	-	5,329.9
8500	Non-Capital Equipment	88.0	55.5	-	55.5
8600	Debt Service	52,058.1	52,058.1	-	52,058.1
9100	Transfers-Out	-	29,445.1	-	29,445.1
Expenditure Categories Total:		349,392.1	350,951.0	30,000.0	380,951.0

Fund Source		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	3,298.3	3,504.8	30,000.0	33,504.8
Appropriated Funds Total:		3,298.3	3,504.8	30,000.0	33,504.8
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	388.2	2,387.0	-	2,387.0
BR2122	Lottery Fund (Non-Appropriated)	6,128.3	6,128.3	-	6,128.3
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	426.0	426.0	-	426.0
	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	132.4	110.1	-	110.1
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	146,079.2	104,281.1	-	104,281.1
BR2500	IGA and ISA Fund (Non-Appropriated)	3,049.1	-	-	-

Program Summary of Expenditure and Budget Request

Agency:	Board of Regents
Program:	Governance

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Non-Appropriated Funds					
BR2985	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non-Appropriated)	8,290.8	1,866.4	-	1,866.4
BR3042	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	94,310.5	94,310.5	-	94,310.5
BR3131	A & M College Land Earnings Fund (Non-Appropriated)	2,288.0	2,288.0	-	2,288.0
BR3132	Military Institute Land Earnings Fund (Non-Appropriated)	104.5	104.5	-	104.5
BR3134	Universities Land Earnings Fund (Non-Appropriated)	15,148.7	15,148.7	-	15,148.7
BR3136	Normal School Land Earnings Fund (Non-Appropriated)	1,115.4	1,115.4	-	1,115.4
BR4300	Teacher's Academy Fund (Non-Appropriated)	31,176.4	21,576.6	-	21,576.6
BR4501	Arizona Promise Program Fund (Non-Appropriated)	21,327.7	54,511.9	-	54,511.9
BR5100	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	1,151.0	30,596.1	-	30,596.1
BR5200	Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	1,191.6	808.0	-	808.0
BR8900	ABOR Local Fund (Non-Appropriated)	13,786.0	11,787.6	-	11,787.6
Non-Appropriated Funds Total:		346,093.8	347,446.2	-	347,446.2
Governance Summary Total:		349,392.1	350,951.0	30,000.0	380,951.0

Program Summary of Expenditure and Budget Request

Agency:	Board of Regents
Program:	Student Assistance

Program Summary		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-2-10	SLI Arizona Promise Program	20,000.0	36,300.0	50,000.0	86,300.0
BRA-2-11	SLI Adaptive Athletics	160.0	160.0	-	160.0
BRA-2-15	SLI Spouses of Military Veterans Tuition Scholarships	10,000.0	10,000.0	-	10,000.0
BRA-2-16	SLI Arizona Teacher Student Loan Program	426.0	426.0	-	426.0
BRA-2-18	SLI Washington D.C. Internships	300.0	450.0	-	450.0
BRA-2-2	SLI Western Interstate Commission Office	169.0	174.5	-	174.5
BRA-2-3	SLI WICHE Student Subsidies	4,062.0	4,056.5	-	4,056.5
BRA-2-5	SLI Arizona Teachers Incentive Program	90.0	90.0	-	90.0
BRA-2-7	SLI Arizona Teachers Academy	16,000.0	15,000.0	-	15,000.0
Student Assistance Summary Total:		51,207.0	66,657.0	50,000.0	116,657.0

Expenditure Categories					
FTE	FTE	-	-	-	-
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	4,612.0	4,756.5	-	4,756.5
7000	Other Operating Expenditures	169.0	174.5	-	174.5
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	46,426.0	61,726.0	50,000.0	111,726.0
Expenditure Categories Total:		51,207.0	66,657.0	50,000.0	116,657.0

Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	51,207.0	66,657.0	50,000.0	116,657.0
Appropriated Funds Total:		51,207.0	66,657.0	50,000.0	116,657.0
Non-Appropriated Funds					

Program Summary of Expenditure and Budget Request

Agency:	Board of Regents
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Program:	Student Assistance
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Non-Appropriated Funds					
BR4300	Teacher's Academy Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:		-	-	-	-
Student Assistance Summary Total:		51,207.0	66,657.0	50,000.0	116,657.0

Program Summary of Expenditure and Budget Request

Agency: Board of Regents

Program: Commission For Postsecondary Education

Program Summary		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-3-1	Governance	-	-	30,000.0	30,000.0
BRA-3-2	Postsecondary Commission	-	-	-	-
BRA-3-8	SLI Leveraging Educational Assistance Partnership (LEAP)	1,220.8	1,220.8	-	1,220.8
Commission For Postsecondary Education Summary Total:		1,220.8	1,220.8	30,000.0	31,220.8

Expenditure Categories		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
FTE	FTE	-	-	-	-
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	1,098.7	1,098.7	10,000.0	11,098.7
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	122.1	122.1	20,000.0	20,122.1
Expenditure Categories Total:		1,220.8	1,220.8	30,000.0	31,220.8

Fund Source		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	1,220.8	1,220.8	30,000.0	31,220.8
Appropriated Funds Total:		1,220.8	1,220.8	30,000.0	31,220.8
Non-Appropriated Funds					
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:		-	-	-	-
Commission For Postsecondary Education Summary Total:		1,220.8	1,220.8	30,000.0	31,220.8

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	AA1000 General Fund (Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	3,298.3	3,504.8	30,000.0	33,504.8
General Fund (Appropriated) Summary Total:		3,298.3	3,504.8	30,000.0	33,504.8
Appropriated Funding					
6000	Personal Services	1,544.2	1,670.4	-	1,670.4
6100	Employee Related Expenditures	523.3	492.0	-	492.0
Subtotal Personal Services and ERE		2,067.5	2,162.4	-	2,162.4
6200	Professional & Outside Services	43.6	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	-	-	30,000.0	30,000.0
7000	Other Operating Expenditures	1,187.2	1,342.4	-	1,342.4
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		3,298.3	3,504.8	30,000.0	33,504.8
Fund AA1000 - A Total:		3,298.3	3,504.8	30,000.0	33,504.8

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR2000 Federal Grants Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	388.2	2,387.0	-	2,387.0
	Federal Grants Fund (Non-Appropriated) Summary Total:	388.2	2,387.0	-	2,387.0
Non-Appropriated Funding					
6000	Personal Services	192.1	85.0	-	85.0
6100	Employee Related Expenditures	51.4	30.4	-	30.4
	Subtotal Personal Services and ERE	243.6	115.4	-	115.4
6200	Professional & Outside Services	122.0	134.6	-	134.6
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	-	2,112.0	-	2,112.0
7000	Other Operating Expenditures	22.7	25.0	-	25.0
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	388.2	2,387.0	-	2,387.0
	Fund BR2000 - N Total:	388.2	2,387.0	-	2,387.0

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR2122 Lottery Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	6,128.3	6,128.3	-	6,128.3
Lottery Fund (Non-Appropriated) Summary Total:		6,128.3	6,128.3	-	6,128.3
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	6,128.3	6,128.3	-	6,128.3
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		6,128.3	6,128.3	-	6,128.3
Fund BR2122 - N Total:		6,128.3	6,128.3	-	6,128.3

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR2358 Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	426.0	426.0	-	426.0
Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated) Summary Total:		426.0	426.0	-	426.0
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	426.0	426.0	-	426.0
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		426.0	426.0	-	426.0
Fund BR2358 - N Total:		426.0	426.0	-	426.0

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR2405 Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	132.4	110.1	-	110.1
Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated) Summary Total:		132.4	110.1	-	110.1
Non-Appropriated Funding					
6000	Personal Services	37.5	43.1	-	43.1
6100	Employee Related Expenditures	14.3	15.0	-	15.0
Subtotal Personal Services and ERE		51.8	58.1	-	58.1
6200	Professional & Outside Services	56.7	27.0	-	27.0
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	10.5	11.0	-	11.0
7000	Other Operating Expenditures	13.4	14.0	-	14.0
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		132.4	110.1	-	110.1
Fund BR2405 - N Total:		132.4	110.1	-	110.1

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR2472 Technology and Research Initiative Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	146,079.2	104,281.1	-	104,281.1
Technology and Research Initiative Fund (Non-Appropriated) Summary Total:		146,079.2	104,281.1	-	104,281.1
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
6200	Professional & Outside Services	24.9	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	146,022.5	101,056.1	-	101,056.1
7000	Other Operating Expenditures	31.7	3,225.0	-	3,225.0
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		146,079.2	104,281.1	-	104,281.1
Fund BR2472 - N Total:		146,079.2	104,281.1	-	104,281.1

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR2500 IGA and ISA Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	3,049.1	-	-	-
IGA and ISA Fund (Non-Appropriated) Summary Total:		3,049.1	-	-	-
Non-Appropriated Funding					
6000	Personal Services	25.0	-	-	-
6100	Employee Related Expenditures	9.3	-	-	-
Subtotal Personal Services and ERE		34.3	-	-	-
6200	Professional & Outside Services	71.8	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	2,930.7	-	-	-
7000	Other Operating Expenditures	12.3	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		3,049.1	-	-	-
Fund BR2500 - N Total:		3,049.1	-	-	-

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR2985 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	8,290.8	1,866.4	-	1,866.4
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non-Appropriated) Summary Total:		8,290.8	1,866.4	-	1,866.4
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	8,290.8	1,866.4	-	1,866.4
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		8,290.8	1,866.4	-	1,866.4
Fund BR2985 - N Total:		8,290.8	1,866.4	-	1,866.4

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR3042 University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	94,310.5	94,310.5	-	94,310.5
	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated) Summary Total:	94,310.5	94,310.5	-	94,310.5
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	42,252.4	42,252.4	-	42,252.4
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	52,058.1	52,058.1	-	52,058.1
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	94,310.5	94,310.5	-	94,310.5
	Fund BR3042 - N Total:	94,310.5	94,310.5	-	94,310.5

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR3131 A & M College Land Earnings Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	2,288.0	2,288.0	-	2,288.0
	A & M College Land Earnings Fund (Non-Appropriated) Summary Total:	2,288.0	2,288.0	-	2,288.0
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	2,288.0	2,288.0	-	2,288.0
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	2,288.0	2,288.0	-	2,288.0
	Fund BR3131 - N Total:	2,288.0	2,288.0	-	2,288.0

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR3132 Military Institute Land Earnings Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	104.5	104.5	-	104.5
	Military Institute Land Earnings Fund (Non-Appropriated) Summary Total:	104.5	104.5	-	104.5
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	104.5	104.5	-	104.5
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	104.5	104.5	-	104.5
	Fund BR3132 - N Total:	104.5	104.5	-	104.5

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR3134 Universities Land Earnings Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	15,148.7	15,148.7	-	15,148.7
	Universities Land Earnings Fund (Non-Appropriated) Summary Total:	15,148.7	15,148.7	-	15,148.7
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	15,148.7	15,148.7	-	15,148.7
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	15,148.7	15,148.7	-	15,148.7
	Fund BR3134 - N Total:	15,148.7	15,148.7	-	15,148.7

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR3136 Normal School Land Earnings Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	1,115.4	1,115.4	-	1,115.4
	Normal School Land Earnings Fund (Non-Appropriated) Summary Total:	1,115.4	1,115.4	-	1,115.4
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	1,115.4	1,115.4	-	1,115.4
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	1,115.4	1,115.4	-	1,115.4
	Fund BR3136 - N Total:	1,115.4	1,115.4	-	1,115.4

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR4300 Teacher's Academy Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	31,176.4	21,576.6	-	21,576.6
	Teacher's Academy Fund (Non-Appropriated) Summary Total:	31,176.4	21,576.6	-	21,576.6
Non-Appropriated Funding					
6000	Personal Services	88.7	129.8	-	129.8
6100	Employee Related Expenditures	33.8	45.2	-	45.2
	Subtotal Personal Services and ERE	122.5	175.0	-	175.0
6200	Professional & Outside Services	201.2	175.0	-	175.0
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	30,852.8	21,226.6	-	21,226.6
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	31,176.4	21,576.6	-	21,576.6
	Fund BR4300 - N Total:	31,176.4	21,576.6	-	21,576.6

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR4501 Arizona Promise Program Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	21,327.7	54,511.9	-	54,511.9
Arizona Promise Program Fund (Non-Appropriated) Summary Total:		21,327.7	54,511.9	-	54,511.9
Non-Appropriated Funding					
6000	Personal Services	50.1	117.1	-	117.1
6100	Employee Related Expenditures	19.1	40.8	-	40.8
Subtotal Personal Services and ERE		69.2	157.9	-	157.9
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	21,258.4	54,354.0	-	54,354.0
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		21,327.7	54,511.9	-	54,511.9
Fund BR4501 - N Total:		21,327.7	54,511.9	-	54,511.9

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR5100 Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	1,151.0	30,596.1	-	30,596.1
Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated) Summary Total:		1,151.0	30,596.1	-	30,596.1
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	1,151.0	1,151.0	-	1,151.0
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	29,445.1	-	29,445.1
Expenditure Categories Total:		1,151.0	30,596.1	-	30,596.1
Fund BR5100 - N Total:		1,151.0	30,596.1	-	30,596.1

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR5200 Spouses and Dep of Law Enforcement Officers (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	1,191.6	808.0	-	808.0
	Spouses and Dep of Law Enforcement Officers (Non-Appropriated) Summary Total:	1,191.6	808.0	-	808.0
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	1,191.6	808.0	-	808.0
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	1,191.6	808.0	-	808.0
	Fund BR5200 - N Total:	1,191.6	808.0	-	808.0

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Governance
Fund:	BR8900 ABOR Local Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	13,786.0	11,787.6	-	11,787.6
ABOR Local Fund (Non-Appropriated) Summary Total:		13,786.0	11,787.6	-	11,787.6
Non-Appropriated Funding					
6000	Personal Services	4,918.4	4,972.2	-	4,972.2
6100	Employee Related Expenditures	2,208.2	2,282.1	-	2,282.1
Subtotal Personal Services and ERE		7,126.5	7,254.3	-	7,254.3
6200	Professional & Outside Services	5,249.6	3,141.3	-	3,141.3
6500	Travel In-State	235.7	245.3	-	245.3
6600	Travel Out-Of-State	61.7	62.7	-	62.7
6700	Food	122.7	125.0	-	125.0
6800	Aid To Organizations & Individuals	120.0	180.0	-	180.0
7000	Other Operating Expenditures	781.8	723.5	-	723.5
8500	Non-Capital Equipment	88.0	55.5	-	55.5
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
Expenditure Categories Total:		13,786.0	11,787.6	-	11,787.6
Fund BR8900 - N Total:		13,786.0	11,787.6	-	11,787.6
Governance Total:		349,392.1	350,951.0	30,000.0	380,951.0

Program Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

Program: Student Assistance

Fund: AA1000 General Fund (Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-2-10	SLI Arizona Promise Program	20,000.0	36,300.0	50,000.0	86,300.0
BRA-2-11	SLI Adaptive Athletics	160.0	160.0	-	160.0
BRA-2-15	SLI Spouses of Military Veterans Tuition Scholarships	10,000.0	10,000.0	-	10,000.0
BRA-2-16	SLI Arizona Teacher Student Loan Program	426.0	426.0	-	426.0
BRA-2-18	SLI Washington D.C. Internships	300.0	450.0	-	450.0
BRA-2-2	SLI Western Interstate Commission Office	169.0	174.5	-	174.5
BRA-2-3	SLI WICHE Student Subsidies	4,062.0	4,056.5	-	4,056.5
BRA-2-5	SLI Arizona Teachers Incentive Program	90.0	90.0	-	90.0
BRA-2-7	SLI Arizona Teachers Academy	16,000.0	15,000.0	-	15,000.0
General Fund (Appropriated) Summary Total:		51,207.0	66,657.0	50,000.0	116,657.0
Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	4,612.0	4,756.5	-	4,756.5
7000	Other Operating Expenditures	169.0	174.5	-	174.5
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	46,426.0	61,726.0	50,000.0	111,726.0
Expenditure Categories Total:		51,207.0	66,657.0	50,000.0	116,657.0
Fund AA1000 - A Total:		51,207.0	66,657.0	50,000.0	116,657.0

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Student Assistance
Fund:	BR4300 Teacher's Academy Fund (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-2-7	SLI Arizona Teachers Academy	-	-	-	-
	Teacher's Academy Fund (Non-Appropriated)	-	-	-	-
	Summary Total:				
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	-	-	-	-
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	-	-	-	-
	Fund BR4300 - N Total:	-	-	-	-
	Student Assistance Total:	51,207.0	66,657.0	50,000.0	116,657.0

Program Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

Program: Commission For Postsecondary Education

Fund: AA1000 General Fund (Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-3-1	Governance	-	-	30,000.0	30,000.0
BRA-3-8	SLI Leveraging Educational Assistance Partnership (LEAP)	1,220.8	1,220.8	-	1,220.8
General Fund (Appropriated) Summary Total:		1,220.8	1,220.8	30,000.0	31,220.8
Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE		-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	1,098.7	1,098.7	10,000.0	11,098.7
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	122.1	122.1	20,000.0	20,122.1
Expenditure Categories Total:		1,220.8	1,220.8	30,000.0	31,220.8
Fund AA1000 - A Total:		1,220.8	1,220.8	30,000.0	31,220.8

Program Summary of Expenditure and Budget Request for Selected Funds

Agency:	Board of Regents
Program:	Commission For Postsecondary Education
Fund:	BR2405 Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)

Program Expenditures		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-3-2	Postsecondary Commission	-	-	-	-
	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated) Summary Total:	-	-	-	-
Non-Appropriated Funding					
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	-	-	-	-
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	-	-	-	-
	Fund BR2405 - N Total:	-	-	-	-
	Commission For Postsecondary Education Total:	1,220.8	1,220.8	30,000.0	31,220.8

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:				
BRA-1-0 Governance				

FTE

FTE	67.0	71.0	-	71.0
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	24.9	29.0	-	29.0
	Appropriated Funds Total:	24.9	29.0	-	29.0

Non-Appropriated Funds

BR2000	Federal Grants Fund (Non-Appropriated)	1.3	0.9	-	0.9
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	0.3	0.4	-	0.4
BR2500	IGA and ISA Fund (Non-Appropriated)	0.3	-	-	-
BR4300	Teacher's Academy Fund (Non-Appropriated)	0.9	1.0	-	1.0
BR4501	Arizona Promise Program Fund (Non-Appropriated)	0.5	0.8	-	0.8
BR8900	ABOR Local Fund (Non-Appropriated)	39.0	39.0	-	39.0
	Non-Appropriated Funds Total:	42.2	42.0	-	42.0
	Fund Source Total:	67.0	71.0	-	71.0

Personal Services

Personal Services	6,856.0	7,017.6	-	7,017.6
Expenditure Category Total:	6,856.0	7,017.6	-	7,017.6

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,544.2	1,670.4	-	1,670.4
	Appropriated Funds Total:	1,544.2	1,670.4	-	1,670.4

Program Expenditure Schedule

Agency:		Board of Regents			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	192.1	85.0	-	85.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	37.5	43.1	-	43.1
BR2500	IGA and ISA Fund (Non-Appropriated)	25.0	-	-	-
BR4300	Teacher's Academy Fund (Non-Appropriated)	88.7	129.8	-	129.8
BR4501	Arizona Promise Program Fund (Non-Appropriated)	50.1	117.1	-	117.1
BR8900	ABOR Local Fund (Non-Appropriated)	4,918.4	4,972.2	-	4,972.2
Non-Appropriated Funds Total:		5,311.8	5,347.2	-	5,347.2
Fund Source Total:		6,856.0	7,017.6	-	7,017.6
Employee Related Expenditures					
	Employee Related Expenses	2,208.2	2,905.5	-	2,905.5
	FICA Taxes	239.7	-	-	-
	Medical Insurance	209.8	-	-	-
	Basic Life	2.7	-	-	-
	Long-Term Disability (Non- ASRS)	0.5	-	-	-
	Long-Term Disability (ASRS)	2.0	-	-	-
	Unemployment Compensation & Other State' Taxes	0.7	-	-	-
	Dental Insurance	4.3	-	-	-
	Workers' Compensation	4.6	-	-	-
	Arizona State Retirement System	168.9	-	-	-
	AZ Board of Regents Optional Retirement Plan	11.8	-	-	-
	Accumulated Sick Leave Fund Charge	6.3	-	-	-
Expenditure Category Total:		2,859.4	2,905.5	-	2,905.5
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	523.3	492.0	-	492.0
Appropriated Funds Total:		523.3	492.0	-	492.0

Program Expenditure Schedule

Agency:	Board of Regents
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	51.4	30.4	-	30.4
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	14.3	15.0	-	15.0
BR2500	IGA and ISA Fund (Non-Appropriated)	9.3	-	-	-
BR4300	Teacher's Academy Fund (Non-Appropriated)	33.8	45.2	-	45.2
BR4501	Arizona Promise Program Fund (Non-Appropriated)	19.1	40.8	-	40.8
BR8900	ABOR Local Fund (Non-Appropriated)	2,208.2	2,282.1	-	2,282.1
	Non-Appropriated Funds Total:	2,336.1	2,413.5	-	2,413.5
	Fund Source Total:	2,859.4	2,905.5	-	2,905.5

Professional & Outside Services

Professional and Outside Services	-	3,477.9	-	3,477.9
Other External Financial Services	365.1	-	-	-
External Legal Services	(14.5)	-	-	-
Other Professional & Outside Services	5,419.3	-	-	-
Expenditure Category Total:	5,769.8	3,477.9	-	3,477.9

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	43.6	-	-	-
	Appropriated Funds Total:	43.6	-	-	-

Non-Appropriated Funds

BR2000	Federal Grants Fund (Non-Appropriated)	122.0	134.6	-	134.6
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	56.7	27.0	-	27.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	24.9	-	-	-
BR2500	IGA and ISA Fund (Non-Appropriated)	71.8	-	-	-
BR4300	Teacher's Academy Fund (Non-Appropriated)	201.2	175.0	-	175.0
BR8900	ABOR Local Fund (Non-Appropriated)	5,249.6	3,141.3	-	3,141.3
	Non-Appropriated Funds Total:	5,726.2	3,477.9	-	3,477.9
	Fund Source Total:	5,769.8	3,477.9	-	3,477.9

Travel In-State

Program Expenditure Schedule

Agency: Board of Regents

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
Travel In-State		-	245.3	-	245.3
Airfare and Other Common Carrier Charges		11.4	-	-	-
Mileage - Private Vehicle		50.3	-	-	-
Lodging		163.5	-	-	-
Meals with Overnight Stay		10.0	-	-	-
Other Miscellaneous In- State Travel		0.5	-	-	-
Expenditure Category Total:		235.7	245.3	-	245.3
Fund Source					
Non-Appropriated Funds					
BR8900 ABOR Local Fund (Non-Appropriated)		235.7	245.3	-	245.3
Non-Appropriated Funds Total:		235.7	245.3	-	245.3
Fund Source Total:		235.7	245.3	-	245.3
Travel Out-Of-State					
Travel Out of State		-	62.7	-	62.7
Airfare and Other Common Carrier Charges		12.1	-	-	-
Lodging Out-of-State		43.8	-	-	-
Meals with Overnight Stay		3.3	-	-	-
Other Miscellaneous Out-of- State Travel		2.4	-	-	-
Expenditure Category Total:		61.7	62.7	-	62.7
Fund Source					
Non-Appropriated Funds					
BR8900 ABOR Local Fund (Non-Appropriated)		61.7	62.7	-	62.7
Non-Appropriated Funds Total:		61.7	62.7	-	62.7
Fund Source Total:		61.7	62.7	-	62.7
Food					
Food		-	125.0	-	125.0
Food		122.7	-	-	-
Expenditure Category Total:		122.7	125.0	-	125.0
Fund Source					
Non-Appropriated Funds					

Program Expenditure Schedule

Agency: Board of Regents

		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
BR8900	ABOR Local Fund (Non-Appropriated)	122.7	125.0	-	125.0
Non-Appropriated Funds Total:		122.7	125.0	-	125.0
Fund Source Total:		122.7	125.0	-	125.0
Aid To Organizations & Individuals					
	Aid to Organizations and Individuals	-	250,228.4	30,000.0	280,228.4
	Aid to Other Governments	210,521.7	-	-	-
	Aid to Other Organizations	67,152.3	-	-	-
	Aid for Education & Training Services	4.6	-	-	-
	Other Education & Training Aid Paid to Educational Providers	1,613.0	-	-	-
Expenditure Category Total:		279,291.6	250,228.4	30,000.0	280,228.4
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	-	-	30,000.0	30,000.0
Appropriated Funds Total:		-	-	30,000.0	30,000.0

Program Expenditure Schedule

Agency:	Board of Regents
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	-	2,112.0	-	2,112.0
BR2122	Lottery Fund (Non-Appropriated)	6,128.3	6,128.3	-	6,128.3
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	426.0	426.0	-	426.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	10.5	11.0	-	11.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	146,022.5	101,056.1	-	101,056.1
BR2500	IGA and ISA Fund (Non-Appropriated)	2,930.7	-	-	-
BR2985	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non-Appropriated)	8,290.8	1,866.4	-	1,866.4
BR3042	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	42,252.4	42,252.4	-	42,252.4
BR3131	A & M College Land Earnings Fund (Non-Appropriated)	2,288.0	2,288.0	-	2,288.0
BR3132	Military Institute Land Earnings Fund (Non-Appropriated)	104.5	104.5	-	104.5
BR3134	Universities Land Earnings Fund (Non-Appropriated)	15,148.7	15,148.7	-	15,148.7
BR3136	Normal School Land Earnings Fund (Non-Appropriated)	1,115.4	1,115.4	-	1,115.4
BR4300	Teacher's Academy Fund (Non-Appropriated)	30,852.8	21,226.6	-	21,226.6
BR4501	Arizona Promise Program Fund (Non-Appropriated)	21,258.4	54,354.0	-	54,354.0
BR5100	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	1,151.0	1,151.0	-	1,151.0
BR5200	Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	1,191.6	808.0	-	808.0
BR8900	ABOR Local Fund (Non-Appropriated)	120.0	180.0	-	180.0
Non-Appropriated Funds Total:		279,291.6	250,228.4	-	250,228.4
Fund Source Total:		279,291.6	250,228.4	30,000.0	280,228.4

Other Operating Expenditures

Other Operating Expenses	-	5,329.9	-	5,329.9
Risk Management Charges to State Agencies	759.9	-	-	-

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	1.1	-	-	-
Other External Computer Processing, Hosting, Maintenance and Support Costs	0.3	-	-	-
Charges Imposed Related to AFIS.	1.5	-	-	-
External Telecommunications Charges	16.1	-	-	-
Building Rent Charges to State Agencies	88.5	-	-	-
Rental of Land & Buildings	425.0	-	-	-
Rental of Other Machinery & Equipment	17.2	-	-	-
Miscellaneous Rent	24.6	-	-	-
Repair & Maintenance - Buildings	7.4	-	-	-
Software Support, Maintenance Short-term Licensing	41.9	-	-	-
Office Supplies	23.6	-	-	-
Computer Supplies	20.4	-	-	-
Housekeeping Supplies	0.2	-	-	-
Other Operating Supplies	9.1	-	-	-
Conference Registration / Attendance Fees	25.8	-	-	-
Advertising	50.1	-	-	-
Internal Printing	4.3	-	-	-
External Printing	78.1	-	-	-
Photography	7.4	-	-	-
Postage & Delivery	47.0	-	-	-
Awards	9.9	-	-	-
Entertainment & Promotional Items	20.1	-	-	-
Dues	166.1	-	-	-
Books, Subscriptions & Publications	80.9	-	-	-
Security Services	0.1	-	-	-
Other Miscellaneous Operating	122.7	-	-	-
Expenditure Category Total:	2,049.1	5,329.9	-	5,329.9

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,187.2	1,342.4	-	1,342.4
	Appropriated Funds Total:	1,187.2	1,342.4	-	1,342.4

Program Expenditure Schedule

Agency:	Board of Regents
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	22.7	25.0	-	25.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	13.4	14.0	-	14.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	31.7	3,225.0	-	3,225.0
BR2500	IGA and ISA Fund (Non-Appropriated)	12.3	-	-	-
BR8900	ABOR Local Fund (Non-Appropriated)	781.8	723.5	-	723.5
	Non-Appropriated Funds Total:	861.8	3,987.5	-	3,987.5
	Fund Source Total:	2,049.1	5,329.9	-	5,329.9

Non-Capital Equipment

Non-Capital Resources	-	55.5	-	55.5
Furniture - Non-Capital Purchase	14.6	-	-	-
Computer Equipment – Non- Capitalized Purchases	72.5	-	-	-
Telecommunications Equipment - Non-Capital Purchase	0.9	-	-	-
Expenditure Category Total:	88.0	55.5	-	55.5

Fund Source

Non-Appropriated Funds					
BR8900	ABOR Local Fund (Non-Appropriated)	88.0	55.5	-	55.5
	Non-Appropriated Funds Total:	88.0	55.5	-	55.5
	Fund Source Total:	88.0	55.5	-	55.5

Debt Service

Debt Service	-	52,058.1	-	52,058.1
Principal	52,058.1	-	-	-
Expenditure Category Total:	52,058.1	52,058.1	-	52,058.1

Fund Source

Non-Appropriated Funds					
BR3042	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	52,058.1	52,058.1	-	52,058.1
	Non-Appropriated Funds Total:	52,058.1	52,058.1	-	52,058.1
	Fund Source Total:	52,058.1	52,058.1	-	52,058.1

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Transfers-Out				
Transfers	-	29,445.1	-	29,445.1
Expenditure Category Total:	-	29,445.1	-	29,445.1
Fund Source				
Non-Appropriated Funds				
BR5100 Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	-	29,445.1	-	29,445.1
Non-Appropriated Funds Total:	-	29,445.1	-	29,445.1
Fund Source Total:	-	29,445.1	-	29,445.1

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	29.0	1,670.4	AA1000-A
Arizona State Retirement System	0.9	85.0	BR2000-N
Arizona State Retirement System	0.4	43.1	BR2405-N
Arizona State Retirement System	1.0	129.8	BR4300-N
Arizona State Retirement System	0.8	117.1	BR4501-N
Arizona State Retirement System	39.0	4,972.2	BR8900-N

Sub Program: BRA-1-1 Governance
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Program Expenditure Schedule

Agency:		Board of Regents			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:		BRA-1-0 Governance			
Sub Program:		BRA-1-1 Governance			
FTE					
	FTE	67.0	71.0	-	71.0
	Expenditure Category Total:	-	-	-	-
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	24.9	29.0	-	29.0
	Appropriated Funds Total:	24.9	29.0	-	29.0
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	1.3	0.9	-	0.9
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	0.3	0.4	-	0.4
BR2500	IGA and ISA Fund (Non-Appropriated)	0.3	-	-	-
BR4300	Teacher's Academy Fund (Non-Appropriated)	0.9	1.0	-	1.0
BR4501	Arizona Promise Program Fund (Non-Appropriated)	0.5	0.8	-	0.8
BR8900	ABOR Local Fund (Non-Appropriated)	39.0	39.0	-	39.0
	Non-Appropriated Funds Total:	42.2	42.0	-	42.0
	Fund Source Total:	67.0	71.0	-	71.0

Program Expenditure Schedule

Agency:		Board of Regents			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
Sub Program: BRA-1-1 Governance					
Personal Services					
Personal Services		6,856.0	7,017.6	-	7,017.6
Expenditure Category Total:		6,856.0	7,017.6	-	7,017.6
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	1,544.2	1,670.4	-	1,670.4
Appropriated Funds Total:		1,544.2	1,670.4	-	1,670.4
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	192.1	85.0	-	85.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	37.5	43.1	-	43.1
BR2500	IGA and ISA Fund (Non-Appropriated)	25.0	-	-	-
BR4300	Teacher's Academy Fund (Non-Appropriated)	88.7	129.8	-	129.8
BR4501	Arizona Promise Program Fund (Non-Appropriated)	50.1	117.1	-	117.1
BR8900	ABOR Local Fund (Non-Appropriated)	4,918.4	4,972.2	-	4,972.2
Non-Appropriated Funds Total:		5,311.8	5,347.2	-	5,347.2
Fund Source Total:		6,856.0	7,017.6	-	7,017.6

Program Expenditure Schedule

Agency:		Board of Regents			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
Sub Program: BRA-1-1 Governance					
Employee Related Expenditures					
Employee Related Expenses		2,208.2	2,905.5	-	2,905.5
FICA Taxes		239.7	-	-	-
Medical Insurance		209.8	-	-	-
Basic Life		2.7	-	-	-
Long-Term Disability (Non- ASRS)		0.5	-	-	-
Long-Term Disability (ASRS)		2.0	-	-	-
Unemployment Compensation & Other State' Taxes		0.7	-	-	-
Dental Insurance		4.3	-	-	-
Workers' Compensation		4.6	-	-	-
Arizona State Retirement System		168.9	-	-	-
AZ Board of Regents Optional Retirement Plan		11.8	-	-	-
Accumulated Sick Leave Fund Charge		6.3	-	-	-
Expenditure Category Total:		2,859.4	2,905.5	-	2,905.5
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	523.3	492.0	-	492.0
	Appropriated Funds Total:	523.3	492.0	-	492.0
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	51.4	30.4	-	30.4
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	14.3	15.0	-	15.0
BR2500	IGA and ISA Fund (Non-Appropriated)	9.3	-	-	-
BR4300	Teacher's Academy Fund (Non- Appropriated)	33.8	45.2	-	45.2
BR4501	Arizona Promise Program Fund (Non- Appropriated)	19.1	40.8	-	40.8
BR8900	ABOR Local Fund (Non-Appropriated)	2,208.2	2,282.1	-	2,282.1
	Non-Appropriated Funds Total:	2,336.1	2,413.5	-	2,413.5
	Fund Source Total:	2,859.4	2,905.5	-	2,905.5

Program Expenditure Schedule

Agency:		Board of Regents			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
Sub Program: BRA-1-1 Governance					
Professional & Outside Services					
	Professional and Outside Services	-	3,477.9	-	3,477.9
	Other External Financial Services	365.1	-	-	-
	External Legal Services	(14.5)	-	-	-
	Other Professional & Outside Services	5,419.3	-	-	-
	Expenditure Category Total:	5,769.8	3,477.9	-	3,477.9
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	43.6	-	-	-
	Appropriated Funds Total:	43.6	-	-	-
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	122.0	134.6	-	134.6
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	56.7	27.0	-	27.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	24.9	-	-	-
BR2500	IGA and ISA Fund (Non-Appropriated)	71.8	-	-	-
BR4300	Teacher's Academy Fund (Non-Appropriated)	201.2	175.0	-	175.0
BR8900	ABOR Local Fund (Non-Appropriated)	5,249.6	3,141.3	-	3,141.3
	Non-Appropriated Funds Total:	5,726.2	3,477.9	-	3,477.9
	Fund Source Total:	5,769.8	3,477.9	-	3,477.9

Program Expenditure Schedule

Agency:		Board of Regents			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
Sub Program: BRA-1-1 Governance					
Travel In-State					
Travel In-State	-	245.3	-	245.3	
Airfare and Other Common Carrier Charges	11.4	-	-	-	
Mileage - Private Vehicle	50.3	-	-	-	
Lodging	163.5	-	-	-	
Meals with Overnight Stay	10.0	-	-	-	
Other Miscellaneous In- State Travel	0.5	-	-	-	
Expenditure Category Total:	235.7	245.3	-	245.3	
Fund Source					
Non-Appropriated Funds					
BR8900 ABOR Local Fund (Non-Appropriated)	235.7	245.3	-	245.3	
Non-Appropriated Funds Total:	235.7	245.3	-	245.3	
Fund Source Total:	235.7	245.3	-	245.3	
Travel Out-Of-State					
Travel Out of State	-	62.7	-	62.7	
Airfare and Other Common Carrier Charges	12.1	-	-	-	
Lodging Out-of-State	43.8	-	-	-	
Meals with Overnight Stay	3.3	-	-	-	
Other Miscellaneous Out-of- State Travel	2.4	-	-	-	
Expenditure Category Total:	61.7	62.7	-	62.7	
Fund Source					
Non-Appropriated Funds					
BR8900 ABOR Local Fund (Non-Appropriated)	61.7	62.7	-	62.7	
Non-Appropriated Funds Total:	61.7	62.7	-	62.7	
Fund Source Total:	61.7	62.7	-	62.7	

Program Expenditure Schedule

Agency:		Board of Regents			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
Sub Program: BRA-1-1 Governance					
Food					
Food		-	125.0	-	125.0
Food		122.7	-	-	-
Expenditure Category Total:		122.7	125.0	-	125.0
Fund Source					
Non-Appropriated Funds					
BR8900	ABOR Local Fund (Non-Appropriated)	122.7	125.0	-	125.0
Non-Appropriated Funds Total:		122.7	125.0	-	125.0
Fund Source Total:		122.7	125.0	-	125.0
Aid To Organizations & Individuals					
Aid to Organizations and Individuals		-	250,228.4	30,000.0	280,228.4
Aid to Other Governments		210,521.7	-	-	-
Aid to Other Organizations		67,152.3	-	-	-
Aid for Education & Training Services		4.6	-	-	-
Other Education & Training Aid Paid to Educational Providers		1,613.0	-	-	-
Expenditure Category Total:		279,291.6	250,228.4	30,000.0	280,228.4
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	-	-	30,000.0	30,000.0
Appropriated Funds Total:		-	-	30,000.0	30,000.0

Program Expenditure Schedule

Agency:	Board of Regents
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance					
Sub Program: BRA-1-1 Governance					
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	-	2,112.0	-	2,112.0
BR2122	Lottery Fund (Non-Appropriated)	6,128.3	6,128.3	-	6,128.3
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	426.0	426.0	-	426.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	10.5	11.0	-	11.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	146,022.5	101,056.1	-	101,056.1
BR2500	IGA and ISA Fund (Non-Appropriated)	2,930.7	-	-	-
BR2985	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non-Appropriated)	8,290.8	1,866.4	-	1,866.4
BR3042	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	42,252.4	42,252.4	-	42,252.4
BR3131	A & M College Land Earnings Fund (Non-Appropriated)	2,288.0	2,288.0	-	2,288.0
BR3132	Military Institute Land Earnings Fund (Non-Appropriated)	104.5	104.5	-	104.5
BR3134	Universities Land Earnings Fund (Non-Appropriated)	15,148.7	15,148.7	-	15,148.7
BR3136	Normal School Land Earnings Fund (Non-Appropriated)	1,115.4	1,115.4	-	1,115.4
BR4300	Teacher's Academy Fund (Non-Appropriated)	30,852.8	21,226.6	-	21,226.6
BR4501	Arizona Promise Program Fund (Non-Appropriated)	21,258.4	54,354.0	-	54,354.0
BR5100	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	1,151.0	1,151.0	-	1,151.0
BR5200	Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	1,191.6	808.0	-	808.0
BR8900	ABOR Local Fund (Non-Appropriated)	120.0	180.0	-	180.0
Non-Appropriated Funds Total:		279,291.6	250,228.4	-	250,228.4
Fund Source Total:		279,291.6	250,228.4	30,000.0	280,228.4

Other Operating Expenditures

Other Operating Expenses	-	5,329.9	-	5,329.9
Risk Management Charges to State Agencies	759.9	-	-	-

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	1.1	-	-	-
Other External Computer Processing, Hosting, Maintenance and Support Costs	0.3	-	-	-
Charges Imposed Related to AFIS.	1.5	-	-	-
External Telecommunications Charges	16.1	-	-	-
Building Rent Charges to State Agencies	88.5	-	-	-
Rental of Land & Buildings	425.0	-	-	-
Rental of Other Machinery & Equipment	17.2	-	-	-
Miscellaneous Rent	24.6	-	-	-
Repair & Maintenance - Buildings	7.4	-	-	-
Software Support, Maintenance Short-term Licensing	41.9	-	-	-
Office Supplies	23.6	-	-	-
Computer Supplies	20.4	-	-	-
Housekeeping Supplies	0.2	-	-	-
Other Operating Supplies	9.1	-	-	-
Conference Registration / Attendance Fees	25.8	-	-	-
Advertising	50.1	-	-	-
Internal Printing	4.3	-	-	-
External Printing	78.1	-	-	-
Photography	7.4	-	-	-
Postage & Delivery	47.0	-	-	-
Awards	9.9	-	-	-
Entertainment & Promotional Items	20.1	-	-	-
Dues	166.1	-	-	-
Books, Subscriptions & Publications	80.9	-	-	-
Security Services	0.1	-	-	-
Other Miscellaneous Operating	122.7	-	-	-
Expenditure Category Total:	2,049.1	5,329.9	-	5,329.9

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,187.2	1,342.4	-	1,342.4
	Appropriated Funds Total:	1,187.2	1,342.4	-	1,342.4

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Non-Appropriated Funds				
BR2000 Federal Grants Fund (Non-Appropriated)	22.7	25.0	-	25.0
BR2405 Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	13.4	14.0	-	14.0
BR2472 Technology and Research Initiative Fund (Non-Appropriated)	31.7	3,225.0	-	3,225.0
BR2500 IGA and ISA Fund (Non-Appropriated)	12.3	-	-	-
BR8900 ABOR Local Fund (Non-Appropriated)	781.8	723.5	-	723.5
Non-Appropriated Funds Total:	861.8	3,987.5	-	3,987.5
Fund Source Total:	2,049.1	5,329.9	-	5,329.9

Non-Capital Equipment

Non-Capital Resources	-	55.5	-	55.5
Furniture - Non-Capital Purchase	14.6	-	-	-
Computer Equipment – Non- Capitalized Purchases	72.5	-	-	-
Telecommunications Equipment - Non-Capital Purchase	0.9	-	-	-
Expenditure Category Total:	88.0	55.5	-	55.5

Fund Source

Non-Appropriated Funds				
BR8900 ABOR Local Fund (Non-Appropriated)	88.0	55.5	-	55.5
Non-Appropriated Funds Total:	88.0	55.5	-	55.5
Fund Source Total:	88.0	55.5	-	55.5

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Debt Service				
Debt Service	-	52,058.1	-	52,058.1
Principal	52,058.1	-	-	-
Expenditure Category Total:	52,058.1	52,058.1	-	52,058.1

Fund Source				
Non-Appropriated Funds				
BR3042 University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	52,058.1	52,058.1	-	52,058.1
Non-Appropriated Funds Total:	52,058.1	52,058.1	-	52,058.1
Fund Source Total:	52,058.1	52,058.1	-	52,058.1

Transfers-Out				
Transfers	-	29,445.1	-	29,445.1
Expenditure Category Total:	-	29,445.1	-	29,445.1

Fund Source				
Non-Appropriated Funds				
BR5100 Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	-	29,445.1	-	29,445.1
Non-Appropriated Funds Total:	-	29,445.1	-	29,445.1
Fund Source Total:	-	29,445.1	-	29,445.1

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	29.0	1,670.4	AA1000-A
Arizona State Retirement System	0.9	85.0	BR2000-N
Arizona State Retirement System	0.4	43.1	BR2405-N
Arizona State Retirement System	1.0	129.8	BR4300-N
Arizona State Retirement System	0.8	117.1	BR4501-N
Arizona State Retirement System	39.0	4,972.2	BR8900-N

Program Expenditure Schedule

Agency:		Board of Regents			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:		BRA-2-0 Student Assistance			
FTE					
	FTE	-	-	-	-
	Expenditure Category Total:	-	-	-	-
Fund Source					
Non-Appropriated Funds					
BR4300	Teacher's Academy Fund (Non-Appropriated)	-	-	-	-
	Non-Appropriated Funds Total:	-	-	-	-
	Fund Source Total:	-	-	-	-
Personal Services					
	Personal Services	-	-	-	-
	Expenditure Category Total:	-	-	-	-
Fund Source					
Non-Appropriated Funds					
BR4300	Teacher's Academy Fund (Non-Appropriated)	-	-	-	-
	Non-Appropriated Funds Total:	-	-	-	-
	Fund Source Total:	-	-	-	-
Aid To Organizations & Individuals					
	Aid to Organizations and Individuals	-	4,756.5	-	4,756.5
	Aid to Other Governments	300.0	-	-	-
	Other Education & Training Aid Paid to Educational Providers	4,312.0	-	-	-
	Expenditure Category Total:	4,612.0	4,756.5	-	4,756.5
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	4,612.0	4,756.5	-	4,756.5
	Appropriated Funds Total:	4,612.0	4,756.5	-	4,756.5
	Fund Source Total:	4,612.0	4,756.5	-	4,756.5
Other Operating Expenditures					
	Other Operating Expenses	-	174.5	-	174.5

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Dues	169.0	-	-	-
Expenditure Category Total:	169.0	174.5	-	174.5

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	169.0	174.5	-	174.5
Appropriated Funds Total:	169.0	174.5	-	174.5
Fund Source Total:	169.0	174.5	-	174.5

Transfers-Out

Transfers	-	61,726.0	50,000.0	111,726.0
Transfers Out – Not Subject to Cost Allocation	46,426.0	-	-	-
Expenditure Category Total:	46,426.0	61,726.0	50,000.0	111,726.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	46,426.0	61,726.0	50,000.0	111,726.0
Appropriated Funds Total:	46,426.0	61,726.0	50,000.0	111,726.0
Fund Source Total:	46,426.0	61,726.0	50,000.0	111,726.0

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-2 SLI Western Interstate Commission Office				

Other Operating Expenditures

Other Operating Expenses	-	174.5	-	174.5
Dues	169.0	-	-	-
Expenditure Category Total:	169.0	174.5	-	174.5

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	169.0	174.5	-	174.5
	Appropriated Funds Total:	169.0	174.5	-	174.5
	Fund Source Total:	169.0	174.5	-	174.5

Transfers-Out

Transfers	-	-	-	-
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	-	-	-	-
	Appropriated Funds Total:	-	-	-	-
	Fund Source Total:	-	-	-	-

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
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Program:	BRA-2-0 Student Assistance
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Sub Program:	BRA-2-3 SLI WICHE Student Subsidies
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Aid To Organizations & Individuals

Aid to Organizations and Individuals	-	4,056.5	-	4,056.5
Other Education & Training Aid Paid to Educational Providers	4,062.0	-	-	-
Expenditure Category Total:	4,062.0	4,056.5	-	4,056.5

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	4,062.0	4,056.5	-	4,056.5
Appropriated Funds Total:	4,062.0	4,056.5	-	4,056.5
Fund Source Total:	4,062.0	4,056.5	-	4,056.5

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
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Sub Program:	BRA-2-5 SLI Arizona Teachers Incentive Program
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Aid To Organizations & Individuals

Aid to Organizations and Individuals	-	90.0	-	90.0
Other Education & Training Aid Paid to Educational Providers	90.0	-	-	-
Expenditure Category Total:	90.0	90.0	-	90.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	90.0	90.0	-	90.0
Appropriated Funds Total:	90.0	90.0	-	90.0
Fund Source Total:	90.0	90.0	-	90.0

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
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Program Expenditure Schedule

Agency:	Board of Regents
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		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-2-0 Student Assistance				
Sub Program:	BRA-2-7 SLI Arizona Teachers Academy				
FTE					
FTE		-	-	-	-
Expenditure Category Total:		-	-	-	-
Fund Source					
Non-Appropriated Funds					
BR4300	Teacher's Academy Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:		-	-	-	-
Fund Source Total:		-	-	-	-
Personal Services					
Personal Services		-	-	-	-
Expenditure Category Total:		-	-	-	-
Fund Source					
Non-Appropriated Funds					
BR4300	Teacher's Academy Fund (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:		-	-	-	-
Fund Source Total:		-	-	-	-
Transfers-Out					
Transfers		-	15,000.0	-	15,000.0
Transfers Out – Not Subject to Cost Allocation		16,000.0	-	-	-
Expenditure Category Total:		16,000.0	15,000.0	-	15,000.0
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	16,000.0	15,000.0	-	15,000.0
Appropriated Funds Total:		16,000.0	15,000.0	-	15,000.0
Fund Source Total:		16,000.0	15,000.0	-	15,000.0
Employee Retirement Coverage					

Program Expenditure Schedule

Agency: Board of Regents

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
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Program: BRA-2-0 Student Assistance

	FTE	Personal Services	Fund#	
Retirement System	-	-		

Sub Program: BRA-2-10 SLI Arizona Promise Program

Aid To Organizations & Individuals

Aid to Organizations and Individuals	-	-	-	-
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	-	-	-	-
Appropriated Funds Total:	-	-	-	-
Fund Source Total:	-	-	-	-

Transfers-Out

Transfers	-	36,300.0	50,000.0	86,300.0
Transfers Out – Not Subject to Cost Allocation	20,000.0	-	-	-
Expenditure Category Total:	20,000.0	36,300.0	50,000.0	86,300.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	20,000.0	36,300.0	50,000.0	86,300.0
Appropriated Funds Total:	20,000.0	36,300.0	50,000.0	86,300.0
Fund Source Total:	20,000.0	36,300.0	50,000.0	86,300.0

Employee Retirement Coverage

	FTE	Personal Services	Fund#	
Retirement System	-	-		

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-11 SLI Adaptive Athletics				

Aid To Organizations & Individuals

Aid to Organizations and Individuals	-	160.0	-	160.0
Other Education & Training Aid Paid to Educational Providers	160.0	-	-	-
Expenditure Category Total:	160.0	160.0	-	160.0

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	160.0	160.0	-	160.0
	Appropriated Funds Total:	160.0	160.0	-	160.0
	Fund Source Total:	160.0	160.0	-	160.0

Transfers-Out

Transfers	-	-	-	-
Expenditure Category Total:	-	-	-	-

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	-	-	-	-
	Appropriated Funds Total:	-	-	-	-
	Fund Source Total:	-	-	-	-

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
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Program: BRA-2-0 Student Assistance

Sub Program: BRA-2-15 SLI Spouses of Military Veterans Tuition Scholarships

Transfers-Out

Transfers	-	10,000.0	-	10,000.0
Transfers Out – Not Subject to Cost Allocation	10,000.0	-	-	-
Expenditure Category Total:	10,000.0	10,000.0	-	10,000.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	10,000.0	10,000.0	-	10,000.0
Appropriated Funds Total:	10,000.0	10,000.0	-	10,000.0
Fund Source Total:	10,000.0	10,000.0	-	10,000.0

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
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Sub Program: BRA-2-16 SLI Arizona Teacher Student Loan Program

Transfers-Out

Transfers	-	426.0	-	426.0
Transfers Out – Not Subject to Cost Allocation	426.0	-	-	-
Expenditure Category Total:	426.0	426.0	-	426.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	426.0	426.0	-	426.0
Appropriated Funds Total:	426.0	426.0	-	426.0
Fund Source Total:	426.0	426.0	-	426.0

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
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Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-18 SLI Washington D.C. Internships				

Aid To Organizations & Individuals

Aid to Organizations and Individuals	-	450.0	-	450.0
Aid to Other Governments	300.0	-	-	-
Expenditure Category Total:	300.0	450.0	-	450.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	300.0	450.0	-	450.0
Appropriated Funds Total:	300.0	450.0	-	450.0
Fund Source Total:	300.0	450.0	-	450.0

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

Program Expenditure Schedule

Agency:		Board of Regents			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:		BRA-3-0 Commission For Postsecondary Education			
FTE					
FTE		-	-	-	-
Expenditure Category Total:		-	-	-	-
Fund Source					
Non-Appropriated Funds					
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:		-	-	-	-
Fund Source Total:		-	-	-	-
Personal Services					
Personal Services		-	-	-	-
Expenditure Category Total:		-	-	-	-
Fund Source					
Non-Appropriated Funds					
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:		-	-	-	-
Fund Source Total:		-	-	-	-
Aid To Organizations & Individuals					
Aid to Organizations and Individuals		-	1,098.7	10,000.0	11,098.7
Other Education & Training Aid Paid to Educational Providers		1,098.7	-	-	-
Expenditure Category Total:		1,098.7	1,098.7	10,000.0	11,098.7
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	1,098.7	1,098.7	10,000.0	11,098.7
Appropriated Funds Total:		1,098.7	1,098.7	10,000.0	11,098.7
Fund Source Total:		1,098.7	1,098.7	10,000.0	11,098.7
Transfers-Out					
Transfers		-	122.1	20,000.0	20,122.1

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				
Transfers Out – Not Subject to Cost Allocation	122.1	-	-	-
Expenditure Category Total:	122.1	122.1	20,000.0	20,122.1
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	122.1	122.1	20,000.0	20,122.1
Appropriated Funds Total:	122.1	122.1	20,000.0	20,122.1
Fund Source Total:	122.1	122.1	20,000.0	20,122.1

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				
Sub Program: BRA-3-1 Governance				

Aid To Organizations & Individuals

Aid to Organizations and Individuals	-	-	10,000.0	10,000.0
Expenditure Category Total:	-	-	10,000.0	10,000.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	-	-	10,000.0	10,000.0
Appropriated Funds Total:	-	-	10,000.0	10,000.0
Fund Source Total:	-	-	10,000.0	10,000.0

Transfers-Out

Transfers	-	-	20,000.0	20,000.0
Expenditure Category Total:	-	-	20,000.0	20,000.0

Fund Source

Appropriated Funds

AA1000 General Fund (Appropriated)	-	-	20,000.0	20,000.0
Appropriated Funds Total:	-	-	20,000.0	20,000.0
Fund Source Total:	-	-	20,000.0	20,000.0

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				
Sub Program: BRA-3-2 Postsecondary Commission				

FTE				
FTE	-	-	-	-
Expenditure Category Total:	-	-	-	-

Fund Source				
Non-Appropriated Funds				
BR2405 Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Fund Source Total:	-	-	-	-

Personal Services				
Personal Services	-	-	-	-
Expenditure Category Total:	-	-	-	-

Fund Source				
Non-Appropriated Funds				
BR2405 Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Fund Source Total:	-	-	-	-

Employee Retirement Coverage				
Retirement System	FTE	Personal Services	Fund#	
	-	-		

Program Expenditure Schedule

Agency:	Board of Regents
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	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				
Sub Program: BRA-3-8 SLI Leveraging Educational Assistance Partnership (LEAP)				

Aid To Organizations & Individuals

Aid to Organizations and Individuals	-	1,098.7	-	1,098.7
Other Education & Training Aid Paid to Educational Providers	1,098.7	-	-	-
Expenditure Category Total:	1,098.7	1,098.7	-	1,098.7

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	1,098.7	1,098.7	-	1,098.7
	Appropriated Funds Total:	1,098.7	1,098.7	-	1,098.7
	Fund Source Total:	1,098.7	1,098.7	-	1,098.7

Transfers-Out

Transfers	-	122.1	-	122.1
Transfers Out – Not Subject to Cost Allocation	122.1	-	-	-
Expenditure Category Total:	122.1	122.1	-	122.1

Fund Source

Appropriated Funds

AA1000	General Fund (Appropriated)	122.1	122.1	-	122.1
	Appropriated Funds Total:	122.1	122.1	-	122.1
	Fund Source Total:	122.1	122.1	-	122.1

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
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Program Expenditure Schedule

Agency: **Board of Regents**

Administrative Costs Summary

FY 2027

Personal Services

6,803.4

ERE

2,370.8

Administrative Costs Total:

9,174.2

Administrative Costs / Total Expenditure Ratio

Request

Admin %

FY 2027

528,828.8

1.7%