ARIZONA BOARD OF REGENTS
ASU NAU ◆ UA

2700 N. Central Avenue, Suite 400
Phoenix, Arizona 85004

azregents.edu · 602 229 2500

September 1, 2026

The Honorable Katie Hobbs
Governor of Arizona
1700 W. Washington Street
Phoenix, Arizona 85007

Re: Arizona Board of Regents Fiscal Year 2028 Budget Submittal

Dear Governor Hobbs:

On behalf of Arizona's three public universities and the Arizona Board of Regents, and pursuant to A.R.S. § 35-113, attached is the Board's Fiscal Year 2028 State Budget Request.

We recognize the difficult fiscal environment the state is navigating this year, and the tradeoffs your office and the Legislature are weighing across every part of the budget. With that in mind, we want to be constructive and realistic: this request identifies where new state investment would do the most good, but it does not carry an expectation that funding will be available this session.

We are hopeful that revenue conditions improve as the session progresses, and we want your office to have these priorities in hand if they do. They reflect the needs each university has identified as most consequential to the students and communities it serves, and we would welcome the chance to discuss any of them further with you and your staff.

Arizona State University — $50 million
ASU's priorities center on two investments: strengthening the state's health care workforce pipeline and building the state's capacity to plan for a more water-constrained future.

- **$40 million would fund ASU Health.** ASU launched its new medical school with start-up investments from donors, and one-time local and state funds. A medical school cannot be sustained with one-time allocations alone: accreditation requires schools to show sustainable resources across faculty, facilities, and clinical training, and ongoing state investment essential to demonstrate that Arizona can sustain the Shufeldt School of Medicine and Medical Engineering through full accreditation and beyond.
- **$10 million would build an AI-enabled decision intelligence platform**, combining ASU's Decision Theater capabilities, machine learning, and visualization capability to let Arizona leaders test scenarios and tradeoffs across health, water, energy, infrastructure, and economic growth before major decisions are made.

Northern Arizona University — $50 million
NAU's priorities restore its base appropriation and sustains the programs most critical to rural Arizona and its students.

- **$7 million would restore NAU's full state appropriation**, cut in FY 2027 and FY 2025. Most of NAU's students are Arizona residents, so investment in the university is investment directly in Arizonans. Base dollars carry no restriction and reach every part of the university. They provide flexibility to sustain and grow student success, workforce development, and impactful research without forcing continued tradeoffs between them. Every other NAU priority is additive to this one, not a substitute for it.
- **$20 million would sustain NAU's health care workforce programs** critical to rural Arizona including nursing, physical therapy, physician assistants, and behavioral health. Targeted recurring investment in faculty,

clinical capacity, and program infrastructure would continue work that began under a prior state budget, funding that ended in FY 2025.

- **$18 million would address NAU's infrastructure needs**. Construction and maintenance costs in northern Arizona run 15 percent or more above the statewide average. Priority capital investments include broad-based enhancements to fire and safety, roofing, and HVAC systems across residential and academic buildings, which all contribute to campus safety, vibrancy, and the student experience.
- **$5 million would fund NAU's 100% Career Ready initiative,** which supports students from enrollment to employment. Investments in career readiness at NAU benefits a student body of predominantly Arizona residents — many of them first generation and rural students — who will live and work in this state after graduation.

University of Arizona — $50 million
UA's priorities hold tuition flat for Arizona students, modernizes aging classroom space, and expands health care training capacity.

- **$7.5 million would maintain the resident undergraduate tuition rate flat for a fifth consecutive year.** Freezing tuition gives students stability, keeping them on track to finish their degrees and build their careers in Arizona.
- **$25 million would fund classroom renovation and modernization**, part of a broader five-year capital plan that identified $740 million in campus capital needs.
- **$17.5 million would expand health care workforce training**, including additional Yuma Onvida Health-like clinical partnerships, nursing and veterinary medicine enrollment, pharmacy program capacity, and funding for clinical rotation preceptors — an emerging bottleneck in training doctors, nurses, and other health professionals — plus one-time capital to support added class capacity in nursing, veterinary medicine, and other health programs.

We appreciate the difficult position you are in and are hopeful the fiscal picture for FY2028 improves enough to fund these priorities.

Sincerely,

Chad Sampson
Executive Director

State of Arizona Budget Request

State Agency

Board of Regents

A.R.S. Citation: **A.R.S. § 15-1621**

Governor Hobbs:

This and the accompanying budget schedules, statements and explanatory information constitute the operating budget request for this agency for Fiscal Year 2028.

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**

9/3/2026

(signature)

Phone: 6022292500

Prepared by: Lisa Kautz

Email Address:

Date Prepared: September 3, 2026

Appropriated Funds	**FY 2027 Expenditure Plan**	**FY 2028 Funding Issue**	**FY 2028 Total Request**
Total Amount Requested:	54,835.6	82.3	54,917.9
General Fund	54,835.6	82.3	54,917.9
Federal Grants Fund	-	-	-
Teacher's Academy Fund	-	-	-
Arizona Veterinary Loan Assistance Fund	-	-	-

Non-Appropriated Funds	**FY 2027 Expenditure Plan**	**FY 2028 Funding Issue**	**FY 2028 Total Request**
Total Amount Planned:	379,443.5	-	379,443.5
Federal Grants Fund	-	-	-
Lottery Fund	6,273.0	-	6,273.0
Arizona Teacher Student Loan Fund (Changed from PE2358)	730.8	-	730.8
Postsecondary Education Fund (Changed from PE2405)	79.8	-	79.8
Technology and Research Initiative Fund	155,900.0	-	155,900.0
IGA and ISA Fund	-	-	-
Coronavirus State and Local Fiscal Recovery Fund	18,000.0	-	18,000.0
University Capital Improvement Lease-to-Own and Bond Fund	97,249.8	-	97,249.8
A & M College Land Earnings Fund	2,256.0	-	2,256.0
Military Institute Land Earnings Fund	65.5	-	65.5
Universities Land Earnings Fund	8,026.5	-	8,026.5
Normal School Land Earnings Fund	511.3	-	511.3
Teacher's Academy Fund	42,923.7	-	42,923.7
Arizona Promise Program Fund	24,674.5	-	24,674.5
Community College Promise Program Fund	779.1	-	779.1
Arizona Veterinary Loan Assistance Fund	1,502.8	-	1,502.8
Spouses of Military Veterans Tuition Scholarship Fund	10,450.0	-	10,450.0
Spouses and Dep of Law Enforcement Officers	816.7	-	816.7
ABOR Local Fund	9,204.0	-	9,204.0

Date Printed: 9/3/2026 6:25:21 PM Transmittal Statement All dollars are presented in thousands.

ARIZONA BOARD OF REGENTS
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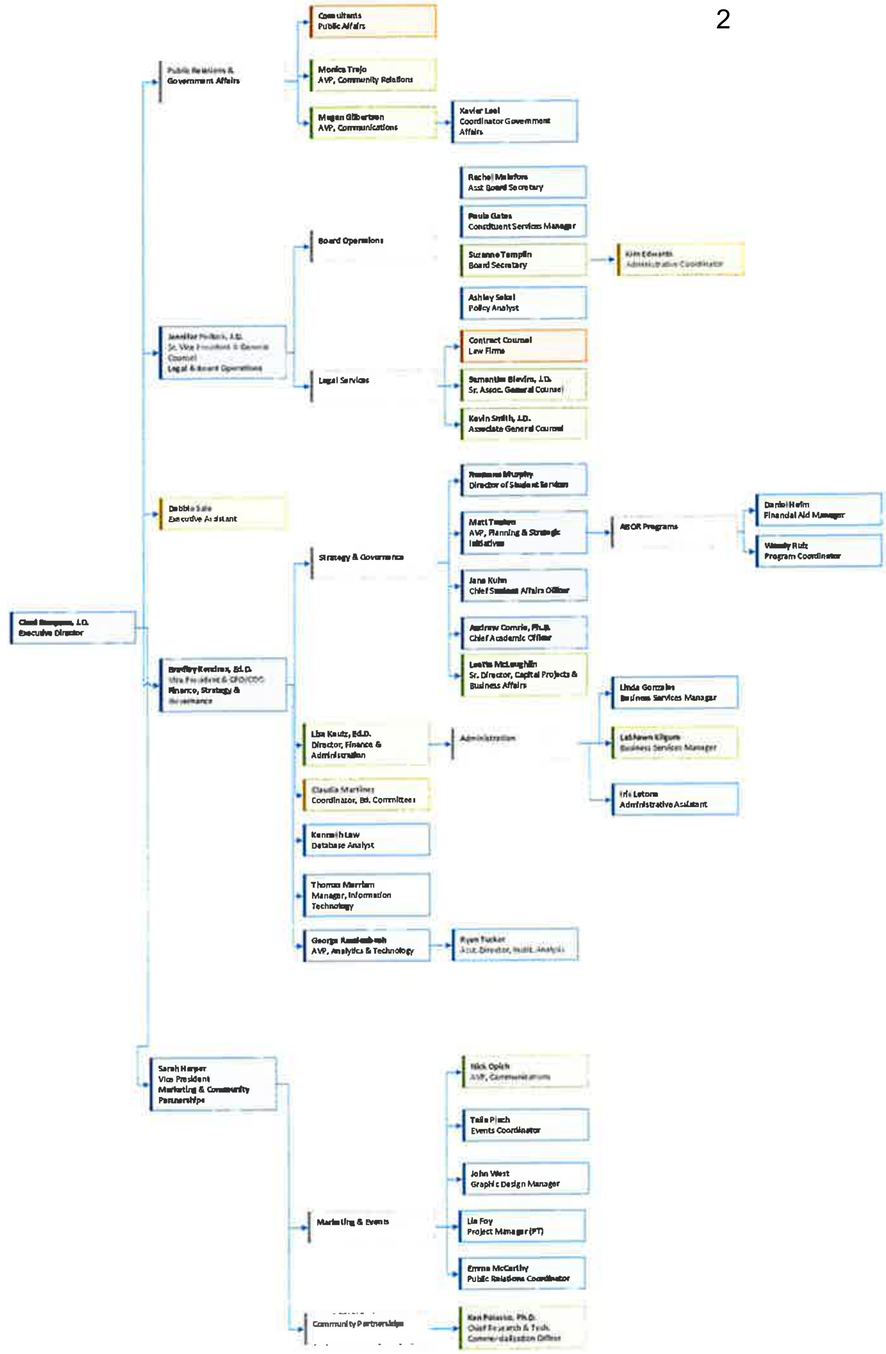

Revenue Schedule

Agency: Board of Regents

Fund: AA1000 General Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4821	Prior Year Reimbursements (Refunds)	678.8	679.0	679.0
	General Fund Total:	**678.8**	**679.0**	**679.0**

Forecast Methodology

General Fund AA 1000
WICHE student repayments are estimated to be the same for FY 2027 and FY 2028 as the actual amounts as FY 2026.

Fund: BR2000 Federal Grants Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4901	Operating Transfers In	329.2	-	-
	Federal Grants Fund Total:	**329.2**	**-**	**-**

Forecast Methodology

Fund: BR2122 Lottery Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4901	Operating Transfers In	6,273.0	6,273.0	6,273.0
	Lottery Fund Total:	**6,273.0**	**6,273.0**	**6,273.0**

Forecast Methodology

Lottery BR2122
Funds received from the Arizona Lottery for the Arizona Area Health Education Center (AHEC) are passed through to the University of Arizona. FY 2027 and FY 2028 estimates are based on the FY 2026 actual.

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Revenue Schedule

Agency: Board of Regents

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

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4631	Treasurer's Interest Income	57.1	57.0	57.0
4635	Loan and Other Interest Income	0.6	0.6	0.6
4821	Prior Year Reimbursements (Refunds)	17.5	17.0	17.0
4901	Operating Transfers In	426.0	426.0	426.0
	Arizona Teacher Student Loan Fund (Changed from PE2358) Total:	**501.3**	**500.6**	**500.6**

Forecast Methodology

Arizona Teacher Loan Fund BR2358
Transfer in of funds are received from the General Fund SLI. FY 2028 revenue is based on FY 2027 appropriation. Interest revenue is based on prior year actuals.

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4631	Treasurer's Interest Income	16.6	16.6	16.6
4821	Prior Year Reimbursements (Refunds)	2.7	3.0	3.0
4901	Operating Transfers In	18.3	18.4	18.4
	Postsecondary Education Fund (Changed from PE2405) Total:	**37.7**	**38.0**	**38.0**

Forecast Methodology

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Revenue Schedule

Agency: Board of Regents

Fund: BR2472 Technology and Research Initiative Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4699	Miscellaneous Receipts	144,816.4	149,000.0	149,000.0
	Technology and Research Initiative Fund Total:	**144,816.4**	**149,000.0**	**149,000.0**

Forecast Methodology

Revenue is received from Sales Tax. Estimates for FY27 and FY28 are based on the budget approved by the Board

Fund: BR2500 IGA and ISA Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4699	Miscellaneous Receipts	29.0	-	-
	IGA and ISA Fund Total:	**29.0**	**-**	**-**

Forecast Methodology

Fund: BR2985 Coronavirus State and Local Fiscal Recovery Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4915	Federal ARPA COVID Stimulus Transfers In	94,387.7	18,000.0	-
	Coronavirus State and Local Fiscal Recovery Fund Total:	**94,387.7**	**18,000.0**	**-**

Forecast Methodology

Revenue is forecasted based on the amount of the ARPA ISA with the Govenor's Office. The amount of funding is anticipated to be received in FY27.

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Revenue Schedule

Agency: Board of Regents

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

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4699	Miscellaneous Receipts	52,640.5	52,640.5	52,640.5
4901	Operating Transfers In	44,609.3	44,609.3	44,609.3
	University Capital Improvement Lease-to-Own and Bond Fund Total:	**97,249.8**	**97,249.8**	**97,249.8**

Forecast Methodology

Revenue for FY2027 and FY2028 is based on the FY2026 actuals. Actuals include monies received from Lottery and from the Universities.

Fund: BR3131 A & M College Land Earnings Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4631	Treasurer’s Interest Income	359.9	360.0	360.0
4632	Rental Income	1,896.0	1,896.0	1,896.0
	A & M College Land Earnings Fund Total:	**2,255.9**	**2,256.0**	**2,256.0**

Forecast Methodology

A&M College Land Fund BR3131
Funds that are received from the Arizona Land Department and the State Treasurer's Office. These funds are pass through to the university. The FY2027 and FY2028 estimates are based on the FY2026 actuals and legislation impacts of Prop 123.

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Revenue Schedule

Agency: Board of Regents

Fund: BR3132 Military Institute Land Earnings Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4631	Treasurer’s Interest Income	20.5	20.5	20.5
4632	Rental Income	183.8	45.0	45.0
	Military Institute Land Earnings Fund Total:	**204.3**	**65.5**	**65.5**

Forecast Methodology

Military Land Fund BR3132
Funds that are received from the Arizona Land Department and the State Treasurer's Office. These funds are pass through to the university. The FY2027 and FY2028 estimates are based on the FY2026 actuals and legislation impacts of Prop 123 showing a decrease in revenue.

Fund: BR3134 Universities Land Earnings Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4631	Treasurer’s Interest Income	4,114.9	4,114.9	4,114.9
4632	Rental Income	1,787.9	1,787.9	1,787.9
4635	Loan and Other Interest Income	2,123.7	2,123.7	2,123.7
	Universities Land Earnings Fund Total:	**8,026.5**	**8,026.5**	**8,026.5**

Forecast Methodology

University Land Fund BR3134
Funds that are received from the Arizona Land Department and the State Treasurer's Office. These funds are pass through to the university. The FY2027 and FY2028 estimates are based on the FY2026 actuals and legislation impacts of Prop 123.

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Revenue Schedule

Agency: Board of Regents

Fund: BR3136 Normal School Land Earnings Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4631	Treasurer's Interest Income	197.3	197.3	197.3
4632	Rental Income	848.9	314.0	314.0
	Normal School Land Earnings Fund Total:	**1,046.2**	**511.3**	**511.3**

Forecast Methodology

Normal School Land Fund BR3136
Funds that are received from the Arizona Land Department and the State Treasurer's Office. These funds are pass through to the university. The FY2027 and FY2028 estimates are based on the FY2026 actuals and legislation impacts of Prop 123 showing a decrease in revenue.

Fund: BR4300 Teacher's Academy Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4821	Prior Year Reimbursements (Refunds)	1,047.4	1,000.0	1,000.0
4901	Operating Transfers In	23,683.5	17,337.2	17,337.2
	Teacher's Academy Fund Total:	**24,731.0**	**18,337.2**	**18,337.2**

Forecast Methodology

Arizona Teacher's Academy Funds BR4300
Transfer in funds are received from the General Fund SLI. FY 2027 revenue is based on the appropriation. We anticipate a consistent revenue amount for next FY and the following. Additionally, per ARS 15-1809 this fund receives revenue from BR5100 (Spouses and Dependents of Law Enforcement Fund) in the amount of:
On or before June 30 of each year, if there are any unexpended and unencumbered monies remaining in the fund after scholarships are awarded pursuant to this section and surplus monies are distributed pursuant to section 15-1808, the Arizona board of regents shall deposit the remaining monies as follows:

1. $500,000 or the amount of remaining monies, whichever is less, in the spouses and dependents of law enforcement officers tuition scholarship fund established by section 15-1809.02.
2. Any monies remaining after the deposit pursuant to paragraph 1 of this subsection as follows:
(a) Thirty percent in the Arizona teachers academy fund established by section 15-1655.
(b) Sixty percent in the Arizona promise program fund established by section 15-1701.
(c) Ten percent in the Arizona community colleges promise program fund established by section 15-1705.

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Revenue Schedule

Agency: Board of Regents

Fund: BR4501 Arizona Promise Program Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4821	Prior Year Reimbursements (Refunds)	-	-	-
4901	Operating Transfers In	53,667.1	24,674.5	24,674.5
	Arizona Promise Program Fund Total:	**53,667.1**	**24,674.5**	**24,674.5**

Forecast Methodology

Arizona Promise Fund BR4501
Transfer in funds are received from the General Fund SLI. FY 2027 revenue is based on the appropriation. We anticipate a consistent revenue amount for next FY and the following. Additionally, per ARS 15-1809 this fund receives revenue from BR5100 (Spouses and Dependents of Law Enforcement Fund) in the amount of:
On or before June 30 of each year, if there are any unexpended and unencumbered monies remaining in the fund after scholarships are awarded pursuant to this section and surplus monies are distributed pursuant to section 15-1808, the Arizona board of regents shall deposit the remaining monies as follows:

1. $500,000 or the amount of remaining monies, whichever is less, in the spouses and dependents of law enforcement officers tuition scholarship fund established by section 15-1809.02.
2. Any monies remaining after the deposit pursuant to paragraph 1 of this subsection as follows:
(a) Thirty percent in the Arizona teachers academy fund established by section 15-1655.
(b) Sixty percent in the Arizona promise program fund established by section 15-1701.
(c) Ten percent in the Arizona community colleges promise program fund established by section 15-1705.

Fund: BR4505 Community College Promise Program Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4901	Operating Transfers In	2,894.5	779.1	779.1
	Community College Promise Program Fund Total:	**2,894.5**	**779.1**	**779.1**

Forecast Methodology

Community College Promise Fund BR4505
We anticipate a similar amount of revenuein FY28 compared to FY27. Per ARS 15-1809 this fund receives revenue from BR5100 (Spouses and Dependents of Law Enforcement Fund) in the amount of:
On or before June 30 of each year, if there are any unexpended and unencumbered monies remaining in the fund after scholarships are awarded pursuant to this section and surplus monies are distributed pursuant to section 15-1808, the Arizona board of regents shall deposit the remaining monies as follows:

1. $500,000 or the amount of remaining monies, whichever is less, in the spouses and dependents of law enforcement officers tuition scholarship fund established by section 15-1809.02.
2. Any monies remaining after the deposit pursuant to paragraph 1 of this subsection as follows:
(a) Thirty percent in the Arizona teachers academy fund established by section 15-1655.
(b) Sixty percent in the Arizona promise program fund established by section 15-1701.
(c) Ten percent in the Arizona community colleges promise program fund established by section 15-1705.

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Revenue Schedule

Agency: **Board of Regents**

Fund: **BR5000** **Arizona Veterinary Loan Assistance Fund**

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4631	Treasurer’s Interest Income	244.2	260.0	260.0
	Arizona Veterinary Loan Assistance Fund Total:	**244.2**	**260.0**	**260.0**

Forecast Methodology

Arizona Vet Loan Assistance BR 5000
Revenue is from Treasurer's Investment Income. FY 2027 and FY 2028 amounts are based on FY 2026 actual.

Fund: **BR5100** **Spouses of Military Veterans Tuition Scholarship Fund**

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4631	Treasurer’s Interest Income	451.9	450.0	450.0
4901	Operating Transfers In	10,000.0	10,000.0	10,000.0
	Spouses of Military Veterans Tuition Scholarship Fund Total:	**10,451.9**	**10,450.0**	**10,450.0**

Forecast Methodology

Spouses and Dependent of Military Veterans BR 5100
Transfer in funds are received from the General Fund SLI and the State Treasurer's Office. FY 2027 revenue is based on FY 2026 appropriation and actuals.

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Revenue Schedule

Agency: Board of Regents

Fund: BR5200 Spouses and Dep of Law Enforcement Officers

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4901	Operating Transfers In	500.0	500.0	500.0
	Spouses and Dep of Law Enforcement Officers Total:	**500.0**	**500.0**	**500.0**

Forecast Methodology

BR5200 Spouses and Dependents of Law Enforcement Fund
This fund receives revenue from the following per ARS 15-1809 this fund receives revenue from BR5100 (Spouses and Dependents of Law Enforcement Fund):
On or before June 30 of each year, if there are any unexpended and unencumbered monies remaining in the fund after scholarships are awarded pursuant to this section and surplus monies are distributed pursuant to section 15-1808, the Arizona board of regents shall deposit the remaining monies as follows:

1. $500,000 or the amount of remaining monies, whichever is less, in the spouses and dependents of law enforcement officers tuition scholarship fund established by section 15-1809.02.
2. Any monies remaining after the deposit pursuant to paragraph 1 of this subsection as follows:
(a) Thirty percent in the Arizona teachers academy fund established by section 15-1655.
(b) Sixty percent in the Arizona promise program fund established by section 15-1701.
(c) Ten percent in the Arizona community colleges promise program fund established by section 15-1705.

Fund: BR8900 ABOR Local Fund

AFIS Code	Category of Receipt and Description	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
4699	Miscellaneous Receipts	12,314.0	9,204.0	9,204.0
	ABOR Local Fund Total:	**12,314.0**	**9,204.0**	**9,204.0**

Forecast Methodology

BR8900 ABOR Local Fund
The ABOR Local Fund receives revenue from various sources: AZ Transfer, the University Local Assessment, and the University Retirement Plan. While some of these amounts can vary every year; the University Local Assessment is estimated to be $5M

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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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	2,112.0	0.0	0.0
Revenue (from Revenue Schedule)	329.2	-	-
Total Available	**2,441.2**	**0.0**	**0.0**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	2,441.2	-	-
Balance Forward to Next Year	0.0	0.0	0.0

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency:	Board of Regents

Fund:	BR2000	Federal Grants Fund

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	181.8	-	-
Employee Related Expenditures	26.4	-	-
Professional & Outside Services	222.2	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	2,010.1	-	-
Other Operating Expenditures	0.7	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**2,441.2**	**-**	**-**
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:	2,441.2	-	-

Date Printed: 9/4/2026 11:55:44 AM All dollars are presented in thousands (not FTE)

Sources and Uses

Agency:		**Board of Regents**
Fund:	**BR2000**	**Federal Grants Fund**

Non-Appropriated FTE	2.4	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	6,273.0	6,273.0	6,273.0
Total Available	**6,273.0**	**6,273.0**	**6,273.0**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	6,273.0	6,273.0	6,273.0
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency: Board of Regents

Fund: BR2122 Lottery Fund

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	6,273.0	6,273.0	6,273.0
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**6,273.0**	**6,273.0**	**6,273.0**
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	-	-	-

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Sources and Uses

Agency:	**Board of Regents**			
Fund: BR2122	**Lottery Fund**			
Non-Appropriated Expenditure Total:		6,273.0	6,273.0	6,273.0
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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	1,393.9	1,474.1	1,243.9
Revenue (from Revenue Schedule)	501.3	500.6	500.6
Total Available	**1,895.1**	**1,974.7**	**1,744.5**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	421.0	730.8	730.8
Balance Forward to Next Year	1,474.1	1,243.9	1,013.7

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency: Board of Regents

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

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	21.8	21.8
Employee Related Expenditures	-	9.0	9.0
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	421.0	700.0	700.0
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**421.0**	**730.8**	**730.8**
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	-	-	-

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Sources and Uses

Agency:	Board of Regents			
Fund: BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358)			
Non-Appropriated Expenditure Total:		421.0	730.8	730.8
Non-Appropriated FTE		-	0.2	0.2

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	427.9	418.3	376.5
Revenue (from Revenue Schedule)	37.7	38.0	38.0
Total Available	**465.5**	**456.3**	**414.5**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	47.3	79.8	79.8
Balance Forward to Next Year	418.3	376.5	334.7

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR2405** **Postsecondary Education Fund (Changed from PE2405)**

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	10.6	33.2	33.2
Employee Related Expenditures	4.0	13.6	13.6
Professional & Outside Services	19.7	20.0	20.0
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	12.9	13.0	13.0
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**47.3**	**79.8**	**79.8**
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	-	-	-

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Sources and Uses

Agency:	Board of Regents			
Fund:	**BR2405 Postsecondary Education Fund (Changed from PE2405)**			
Non-Appropriated Expenditure Total:		47.3	79.8	79.8
Non-Appropriated FTE		0.1	0.3	0.3

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	1,251.6	12,070.4	5,170.4
Revenue (from Revenue Schedule)	144,816.4	149,000.0	149,000.0
Total Available	**146,068.0**	**161,070.4**	**154,170.4**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	133,997.6	155,900.0	155,900.0
Balance Forward to Next Year	12,070.4	5,170.4	(1,729.6)

Explanation for Negative Ending Balance(s):

The Board will set FY2028 expenditures at a later date and they will not be the same as the FY2027 expenditures. ABS does not allow for an adjustment to future year expenditure year projections. ABOR will manage the expenditures to the cash in the fund.

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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)	-	-	-

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Sources and Uses

Agency:	**Board of Regents**

Fund:	**BR2472**	**Technology and Research Initiative Fund**

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 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 Request**
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	133,994.8	155,900.0	155,900.0
Other Operating Expenditures	2.8	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**133,997.6**	**155,900.0**	**155,900.0**
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	-	-	-

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Sources and Uses

Agency:		**Board of Regents**			
Fund:	**BR2472**	**Technology and Research Initiative Fund**			
		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:			133,997.6	155,900.0	155,900.0
Non-Appropriated FTE			-	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	330.5	-	-
Revenue (from Revenue Schedule)	29.0	-	-
Total Available	**359.5**	**-**	**-**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	359.5	-	-
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR2500** **IGA and ISA Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	359.5	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**359.5**	**-**	**-**
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**

Fund: **BR2500** **IGA and ISA Fund**

Non-Appropriated Expenditure Total:	359.5	-	-
Non-Appropriated FTE	-	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 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 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency: **Board of Regents**

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

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 2026 Actuals	FY 2027 Estimate	FY 2028 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			
Fund: BR2980	Coronavirus State and Local Fiscal Recovery Governor's Emergency Education Relief Fun			
Non-Appropriated Expenditure Total:		-	-	-
Non-Appropriated FTE		-	-	-

Sources and Uses

Agency: **Board of Regents**

Fund: **BR2985** **Coronavirus State and Local Fiscal Recovery Fund**

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

Cash Flow Summary

	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	94,387.7	18,000.0	-
Total Available	**94,387.7**	**18,000.0**	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	94,387.7	18,000.0	18,000.0
Balance Forward to Next Year	-	-	(18,000.0)

Explanation for Negative Ending Balance(s):

A negative fund balance is shown for FY2028 because the ISA with the Governor's Office for ARPA funding is only anticipated for FY2027. There are no anticipated expenditures in FY2028 in this fund at this time. ABS does not allow for an adjustment to future year expenditure projections. ABOR will manage to the cash balance of this fund.

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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)	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR2985** **Coronavirus State and Local Fiscal Recovery Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	94,387.7	18,000.0	18,000.0
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**94,387.7**	**18,000.0**	**18,000.0**
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	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR2985** **Coronavirus State and Local Fiscal Recovery Fund**

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:	94,387.7	18,000.0	18,000.0
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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	97,249.8	97,249.8	97,249.8
Total Available	**97,249.8**	**97,249.8**	**97,249.8**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	97,249.8	97,249.8	97,249.8
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency: Board of Regents

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

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	44,609.3	44,609.3	44,609.3
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	52,640.5	52,640.5	52,640.5
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**97,249.8**	**97,249.8**	**97,249.8**
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	-	-	-

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Sources and Uses

Agency:		**Board of Regents**
Fund:	**BR3042**	**University Capital Improvement Lease-to-Own and Bond Fund**

Non-Appropriated Expenditure Total:	97,249.8	97,249.8	97,249.8
Non-Appropriated FTE	-	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	391.0	30.0	30.0
Revenue (from Revenue Schedule)	2,255.9	2,256.0	2,256.0
Total Available	**2,646.9**	**2,286.0**	**2,286.0**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	2,616.9	2,256.0	2,256.0
Balance Forward to Next Year	30.0	30.0	30.0

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency:	Board of Regents

Fund: BR3131 **A & M College Land Earnings Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	2,616.9	2,256.0	2,256.0
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**2,616.9**	**2,256.0**	**2,256.0**
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	-	-	-

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Sources and Uses

Agency:	**Board of Regents**			
Fund:	**BR3131 A & M College Land Earnings Fund**			
Non-Appropriated Expenditure Total:		2,616.9	2,256.0	2,256.0
Non-Appropriated FTE		-	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	0.3	1.7	1.7
Revenue (from Revenue Schedule)	204.3	65.5	65.5
Total Available	**204.6**	**67.2**	**67.2**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	202.9	65.5	65.5
Balance Forward to Next Year	1.7	1.7	1.7

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR3132** **Military Institute Land Earnings Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	202.9	65.5	65.5
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**202.9**	**65.5**	**65.5**
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	-	-	-

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Sources and Uses

Agency:	**Board of Regents**			
Fund: BR3132	**Military Institute Land Earnings Fund**			
Non-Appropriated Expenditure Total:		202.9	65.5	65.5
Non-Appropriated FTE		-	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	26.3	342.9	342.9
Revenue (from Revenue Schedule)	8,026.5	8,026.5	8,026.5
Total Available	**8,052.8**	**8,369.4**	**8,369.4**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	7,709.9	8,026.5	8,026.5
Balance Forward to Next Year	342.9	342.9	342.9

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency:	**Board of Regents**
Fund: BR3134	**Universities Land Earnings Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	7,709.9	8,026.5	8,026.5
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**7,709.9**	**8,026.5**	**8,026.5**
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	-	-	-

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Sources and Uses

Agency:	**Board of Regents**			
Fund:	**BR3134 Universities Land Earnings Fund**			
Non-Appropriated Expenditure Total:		7,709.9	8,026.5	8,026.5
Non-Appropriated FTE		-	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	6.1	16.4	16.4
Revenue (from Revenue Schedule)	1,046.2	511.3	511.3
Total Available	**1,052.3**	**527.7**	**527.7**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	1,035.8	511.3	511.3
Balance Forward to Next Year	16.4	16.4	16.4

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency:	Board of Regents

Fund:	BR3136	Normal School Land Earnings Fund

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	1,035.8	511.3	511.3
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**1,035.8**	**511.3**	**511.3**
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	-	-	-

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Sources and Uses

Agency:		**Board of Regents**		
Fund:	**BR3136**	**Normal School Land Earnings Fund**		
Non-Appropriated Expenditure Total:		1,035.8	511.3	511.3
Non-Appropriated FTE		-	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	18,401.5	24,586.5	0.0
Revenue (from Revenue Schedule)	24,731.0	18,337.2	18,337.2
Total Available	**43,132.4**	**42,923.7**	**18,337.2**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	18,545.9	42,923.7	42,923.7
Balance Forward to Next Year	24,586.5	0.0	(24,586.5)

Explanation for Negative Ending Balance(s): The Board will set FY2028 expenditures at a later date and they will not be the same as the FY2027 expenditures. ABS does not allow for an adjustment to future year expenditure year projections. ABOR will manage the expenditures to the cash in the fund.

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR4300** **Teacher's Academy Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	89.7	80.3	80.3
Employee Related Expenditures	36.5	32.8	32.8
Professional & Outside Services	243.1	243.1	243.1
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	18,176.6	42,567.5	42,567.5
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**18,545.9**	**42,923.7**	**42,923.7**
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	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR4300** **Teacher's Academy Fund**

Transfer Due to Fund Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:	18,545.9	42,923.7	42,923.7
Non-Appropriated FTE	1.0	1.0	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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	844.9	-	-
Revenue (from Revenue Schedule)	53,667.1	24,674.5	24,674.5
Total Available	**54,511.9**	**24,674.5**	**24,674.5**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	54,511.9	24,674.5	24,674.5
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR4501** **Arizona Promise Program Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	52.7	46.8	46.8
Employee Related Expenditures	19.8	19.1	19.1
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	54,439.4	24,608.6	24,608.6
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**54,511.9**	**24,674.5**	**24,674.5**
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	-	-	-
Non-Appropriated Expenditure Total:	54,511.9	24,674.5	24,674.5

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Sources and Uses

Agency:		Board of Regents			
Fund:	**BR4501**	**Arizona Promise Program Fund**			
Non-Appropriated FTE			0.5	0.4	0.4

Sources and Uses

Agency:	Board of Regents

Fund: **BR4505** **Community College Promise Program Fund**

Revenues are received after all scholarships have been awarded and are used 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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	2,894.5	779.1	779.1
Total Available	**2,894.5**	**779.1**	**779.1**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	2,894.5	779.1	779.1
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency:	Board of Regents

Fund:	BR4505	Community College Promise Program 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	-	-	-
Appropriated Expenditure Total:	-	-	-
Appropriated FTE	-	-	-

Non-Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	2,894.5	779.1	779.1
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**2,894.5**	**779.1**	**779.1**
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)	-	-	-

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Sources and Uses

Agency:	Board of Regents			
Fund:	**BR4505 Community College Promise Program Fund**			
	Non-Appropriated 27th Pay Roll	-	-	-
Non-Appropriated Expenditure Total:		2,894.5	779.1	779.1
Non-Appropriated FTE		-	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	6,373.7	6,618.0	5,375.2
Revenue (from Revenue Schedule)	244.2	260.0	260.0
Total Available	**6,618.0**	**6,878.0**	**5,635.2**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	1,502.8	1,502.8
Balance Forward to Next Year	6,618.0	5,375.2	4,132.4

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency:	**Board of Regents**
Fund: BR5000	**Arizona Veterinary Loan Assistance Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	2.0	2.0
Employee Related Expenditures	-	0.8	0.8
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	1,500.0	1,500.0
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**-**	**1,502.8**	**1,502.8**
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	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR5000** **Arizona Veterinary Loan Assistance Fund**

Non-Appropriated Expenditure Total:	-	1,502.8	1,502.8
Non-Appropriated FTE	-	0.1	0.1

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	29,344.2	8,831.8	8,831.8
Revenue (from Revenue Schedule)	10,451.9	10,450.0	10,450.0
Total Available	**39,796.1**	**19,281.8**	**19,281.8**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	30,964.3	10,450.0	10,450.0
Balance Forward to Next Year	8,831.8	8,831.8	8,831.8

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR5100** **Spouses of Military Veterans Tuition Scholarship Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	1,519.2	2,159.2	2,159.2
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	29,445.1	8,290.8	8,290.8
Non-Appropriated Expenditure Sub-Total:	**30,964.3**	**10,450.0**	**10,450.0**
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	-	-	-

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Sources and Uses

Agency:	Board of Regents			
Fund:	**BR5100 Spouses of Military Veterans Tuition Scholarship Fund**			
Non-Appropriated Expenditure Total:		30,964.3	10,450.0	10,450.0
Non-Appropriated FTE		-	-	-

Sources and Uses

Agency:	**Board of Regents**

Fund:	**BR5200**	**Spouses and Dep of Law Enforcement Officers**

Revenues are received from legislative appropriations and are used for tuition scholarships for spouses and dependents of law enforcement officers, including payment of tuition and mandatory fees at eligible public and private postsecondary institutions, with up to three percent used by the Arizona Board of Regents for administrative costs.

Cash Flow Summary

	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	808.4	316.7	-
Revenue (from Revenue Schedule)	500.0	500.0	500.0
Total Available	**1,308.4**	**816.7**	**500.0**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	991.7	816.7	816.7
Balance Forward to Next Year	316.7	-	(316.7)

Explanation for Negative Ending Balance(s):

The Spouses and Dependents of Law Enforcement Fund is reflecting a negative ending balance in FY2028. This fund does not receive appropriations, instead per ARS 15-1809 receives funding from the Spouses of Military Veterans Tuition Scholarship Fund. ABOR will manage the expenditures to the cash flow of the fund.

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency:	Board of Regents			
Fund: BR5200	Spouses and Dep of Law Enforcement Officers			
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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	991.7	816.7	816.7
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**991.7**	**816.7**	**816.7**
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR5200** **Spouses and Dep of Law Enforcement Officers**

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:	991.7	816.7	816.7
Non-Appropriated FTE	-	-	-

Sources and Uses

Agency: **Board of Regents**

Fund: **BR8900** **ABOR Local Fund**

Revenues are received from universities and the state and are used for the general operation of the Board.

Cash Flow Summary

	FY 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	12,314.0	9,204.0	9,204.0
Total Available	**12,314.0**	**9,204.0**	**9,204.0**
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	12,314.0	9,204.0	9,204.0
Balance Forward to Next Year	-	-	-

Appropriated Expenditure

Expenditure Categories	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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	-	-	-

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Sources and Uses

Agency: **Board of Regents**

Fund: **BR8900 ABOR Local Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 Request
Personal Services	6,010.7	4,100.0	4,100.0
Employee Related Expenditures	1,367.7	1,500.0	1,500.0
Professional & Outside Services	1,875.7	954.0	954.0
Travel In-State	213.9	220.0	220.0
Travel Out-Of-State	73.1	65.0	65.0
Food	152.7	155.0	155.0
Aid To Organizations & Individuals	390.6	250.0	250.0
Other Operating Expenditures	1,905.6	1,900.0	1,900.0
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	324.0	60.0	60.0
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Non-Appropriated Expenditure Sub-Total:	**12,314.0**	**9,204.0**	**9,204.0**
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:	12,314.0	9,204.0	9,204.0

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Sources and Uses

Agency:		**Board of Regents**
Fund:	**BR8900**	**ABOR Local Fund**

Non-Appropriated FTE	30.0	24.5	24.5

Sources and Uses

Agency: **Board of Regents**

Fund: **BR9000** **Indirect Cost Recovery Fund**

Cash Flow Summary

	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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 2026 Actuals	FY 2027 Estimate	FY 2028 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**

Fund: **BR9000** **Indirect Cost Recovery Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 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 2026 Actuals	FY 2027 Estimate	FY 2028 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 2026 Actuals	FY 2027 Estimate	FY 2028 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**

Fund: **BR9901** **Teacher's Academy Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 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:	**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 2026 Actuals	FY 2027 Estimate	FY 2028 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 2026 Actuals	FY 2027 Estimate	FY 2028 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

Fund: BR9902 **Promise for Dreamers Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 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:	**BR9902**	**Promise for Dreamers Fund**			
Non-Appropriated FTE			-	-	-

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 forgiveable loans to qualifying community college graduates to attend private postsecondary institutions in Arizona.

Cash Flow Summary

	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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 2026 Actuals	FY 2027 Estimate	FY 2028 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

Fund:	PE2128	Postsecondary Education Voucher Fund

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 2026 Actuals	FY 2027 Estimate	FY 2028 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**			
Fund: PE2128	**Postsecondary Education Voucher Fund**			
Non-Appropriated Expenditure Total:		-	-	-
Non-Appropriated FTE		-	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 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 2026 Actuals	FY 2027 Estimate	FY 2028 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

Fund:	PE2358	Arizona Teacher Student Loan Fund

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 2026 Actuals	FY 2027 Estimate	FY 2028 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			
Fund:	**PE2358**	**Arizona Teacher Student Loan Fund**			
Non-Appropriated Expenditure Total:			-	-	-
Non-Appropriated FTE			-	-	-

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 opportunties in Arizona.

Cash Flow Summary

	FY 2026 Actuals	FY 2027 Estimate	FY 2028 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 2026 Actuals	FY 2027 Estimate	FY 2028 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**

Fund: **PE2402** **Private Donations Fund**

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 2026 Actuals	FY 2027 Estimate	FY 2028 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**			
Fund: PE2402	**Private Donations Fund**			
Non-Appropriated Expenditure Total:		-	-	-
Non-Appropriated FTE		-	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 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 2026 Actuals	FY 2027 Estimate	FY 2028 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**

Fund:	**PE2405**	**Postsecondary Education Fund**

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 2026 Actuals**	**FY 2027 Estimate**	**FY 2028 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			
Fund:	**PE2405 Postsecondary Education Fund**			
Non-Appropriated Expenditure Total:		-	-	-
Non-Appropriated FTE		-	-	-

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 2026 Actuals	FY 2027 Estimate	FY 2028 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 2026 Actuals	FY 2027 Estimate	FY 2028 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
Fund: PE3121	Family College Savings Program Trust Fund

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 2026 Actuals	FY 2027 Estimate	FY 2028 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**
Fund:	**PE3121**	**Family College Savings Program Trust Fund**

Non-Appropriated Expenditure Total:	-	-	-
Non-Appropriated FTE	-	-	-

Funding Issue List

Agency: **Board of Regents**

FY 2028

Priority	Funding Issue Title	Total FTE	Total Amount	General Fund	Other Appropriated Funds	Non-Appropriated Funds
1	Restore One-Time General Fund Lump Sum Operating	-	82.3	82.3	-	-
	Total:	**-**	**82.3**	**82.3**	**-**	**-**

Funding Issue Detail

Agency: Board of Regents

Issue: 1 Restore One-Time General Fund Lump Sum Operating

Calculated ERE:

Uniform Allowance:

Program: Governance

Fund: AA1000 General Fund (Appropriated)

	Expenditure Categories	FY 2028
7000	Other Operating Expenditures	82.3
	Program/Fund Total:	**82.3**

Funding Issue Narrative

Agency:	**Board of Regents**

Issue:	**1**	**Restore One-Time General Fund Lump Sum Operating**

Description of Issue:	Laws 2026, 57th Legislature, 2nd Regular Session, Chapter 126 (SB1847), Section 116 contained 2.5% one-time General Fund Operating Lump Sum Reductions for many agencies in FY2027. This funding issue is to restore the Arizona Board of Regents one-time General Fund Operating Lump Sum Reduction of $82,300 in FY2027 back to the base in FY2028
Proposal:	Restore the Arizona Board of Regents one-time General Fund Operating Lump Sum Reduction of $82,300 in FY2027 back to base in FY2028.
Alternatives Considered:	Not Applicable
Impact of Not Funding This Year:	Not Applicable
Statutory Reference:	Not Applicable
Equipment to be Purchased (if applicable):	Not Applicable
Classification of New Positions:	Not Applicable
Annualization(s):	Not Applicable
Alignment with Agency's Strategic Plan or Statutory Responsibilities:	Not Applicable
Impact on Historically Underserved, Marginalized, or Adversely Affected Groups:	Not Applicable
How has feedback been incorporated from groups directly impacted by proposal?:	Not Applicable
Description of how this furthers the Governor's priorities:	Not Applicable

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Summary of Expenditure and Budget Request for All Funds

Agency: **Board of Regents**

Appropriated Funds

Program:		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-0	Governance	3,293.8	3,194.1	82.3	3,276.4
BRA-2-0	Student Assistance	66,870.7	50,420.7	-	50,420.7
BRA-3-0	Commission For Postsecondary Education	1,220.8	1,220.8	-	1,220.8
	Appropriated Funds Total:	**71,385.3**	**54,835.6**	**82.3**	**54,917.9**
	Expenditure Categories				
	FTE	8.0	10.0	-	10.0
	Personal Services	1,361.0	1,460.2	-	1,460.2
	Employee Related Expenditures	761.1	747.6	-	747.6
	Subtotal Personal Services and ERE	**2,122.1**	**2,207.8**	**-**	**2,207.8**
	Professional & Outside Services	-	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	5,984.0	5,830.4	-	5,830.4
	Other Operating Expenditures	1,534.9	1,353.0	82.3	1,435.3
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	61,744.3	45,444.4	-	45,444.4
	Expenditure Categories Total:	**71,385.3**	**54,835.6**	**82.3**	**54,917.9**

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Summary of Expenditure and Budget Request for All Funds

Agency: **Board of Regents**

Non-Appropriated

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	466,964.9	379,443.5	-	379,443.5
	Non-Appropriated Total:	**466,964.9**	**379,443.5**	**-**	**379,443.5**
	Expenditure Categories				
	FTE	34.0	26.5	-	26.5
	Personal Services	6,345.6	4,284.1	-	4,284.1
	Employee Related Expenditures	1,454.4	1,575.3	-	1,575.3
	Subtotal Personal Services and ERE	**7,800.1**	**5,859.4**	**-**	**5,859.4**
	Professional & Outside Services	2,360.7	1,217.1	-	1,217.1
	Travel In-State	213.9	220.0	-	220.0
	Travel Out-Of-State	73.1	65.0	-	65.0
	Food	152.7	155.0	-	155.0
	Aid To Organizations & Individuals	372,032.8	309,022.7	-	309,022.7
	Other Operating Expenditures	1,922.0	1,913.0	-	1,913.0
	Non-Capital Equipment	324.0	60.0	-	60.0
	Debt Service	52,640.5	52,640.5	-	52,640.5
	Transfers-Out	29,445.1	8,290.8	-	8,290.8
	Expenditure Categories Total:	**466,964.9**	**379,443.5**	**-**	**379,443.5**
	Board of Regents Total for All Funds:	**538,350.2**	**434,279.1**	**82.3**	**434,361.4**

Appropriated and Non-Appropriated

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2027 Funding Issue	FY 2028 Total Request
BRA-1-0	Governance	470,258.7	382,637.6	82.3	382,719.9
BRA-2-0	Student Assistance	66,870.7	50,420.7	-	50,420.7
BRA-3-0	Commission For Postsecondary Education	1,220.8	1,220.8	-	1,220.8
	Board of Regents Total for All Funds:	**538,350.2**	**434,279.1**	**82.3**	**434,361.4**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

Fund: AA1000 General Fund (Appropriated)

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	3,293.8	3,194.1	82.3	3,276.4
BRA-2-0	Student Assistance	66,870.7	50,420.7	-	50,420.7
BRA-3-0	Commission For Postsecondary Education	1,220.8	1,220.8	-	1,220.8
	General Fund (Appropriated) Summary Total:	**71,385.3**	**54,835.6**	**82.3**	**54,917.9**
	Expenditure Categories				
	FTE	8.0	10.0	-	10.0
	Personal Services	1,361.0	1,460.2	-	1,460.2
	Employee Related Expenditures	761.1	747.6	-	747.6
	Subtotal Personal Services and ERE	**2,122.1**	**2,207.8**	**-**	**2,207.8**
	Professional & Outside Services	-	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	5,984.0	5,830.4	-	5,830.4
	Other Operating Expenditures	1,534.9	1,353.0	82.3	1,435.3
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	61,744.3	45,444.4	-	45,444.4
	Expenditure Categories Total:	**71,385.3**	**54,835.6**	**82.3**	**54,917.9**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

Fund: BR2000 Federal Grants Fund (Appropriated)

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	-	-	-	-
	Federal Grants Fund (Appropriated) Summary Total:	-	-	-	-
	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	-	-	-	-
	Expenditure Categories Total:	-	-	-	-

Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR2000** **Federal Grants Fund (Non-Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	2,441.2	-	-	-
	Federal Grants Fund (Non-Appropriated) Summary Total:	**2,441.2**	**-**	**-**	**-**
	Expenditure Categories				
	FTE	2.4	-	-	-
	Personal Services	181.8	-	-	-
	Employee Related Expenditures	26.4	-	-	-
	Subtotal Personal Services and ERE	**208.2**	**-**	**-**	**-**
	Professional & Outside Services	222.2	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	2,010.1	-	-	-
	Other Operating Expenditures	0.7	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**2,441.2**	**-**	**-**	**-**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR2122** **Lottery Fund (Non-Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	6,273.0	6,273.0	-	6,273.0
	Lottery Fund (Non-Appropriated) Summary Total:	**6,273.0**	**6,273.0**	**-**	**6,273.0**
	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	6,273.0	6,273.0	-	6,273.0
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**6,273.0**	**6,273.0**	**-**	**6,273.0**

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	421.0	730.8	-	730.8
	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated) Summary Total:	**421.0**	**730.8**	**-**	**730.8**
	Expenditure Categories				
	FTE	-	0.2	-	0.2
	Personal Services	-	21.8	-	21.8
	Employee Related Expenditures	-	9.0	-	9.0
	Subtotal Personal Services and ERE	**-**	**30.8**	**-**	**30.8**
	Professional & Outside Services	-	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	421.0	700.0	-	700.0
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**421.0**	**730.8**	**-**	**730.8**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

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

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	47.3	79.8	-	79.8
	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated) Summary Total:	**47.3**	**79.8**	**-**	**79.8**
	Expenditure Categories				
	FTE	0.1	0.3	-	0.3
	Personal Services	10.6	33.2	-	33.2
	Employee Related Expenditures	4.0	13.6	-	13.6
	Subtotal Personal Services and ERE	**14.7**	**46.8**	**-**	**46.8**
	Professional & Outside Services	19.7	20.0	-	20.0
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	-	-	-	-
	Other Operating Expenditures	12.9	13.0	-	13.0
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**47.3**	**79.8**	**-**	**79.8**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

Fund: BR2472 Technology and Research Initiative Fund (Non-Appropriated)

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	133,997.6	155,900.0	-	155,900.0
	Technology and Research Initiative Fund (Non-Appropriated) Summary Total:	**133,997.6**	**155,900.0**	**-**	**155,900.0**
	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	133,994.8	155,900.0	-	155,900.0
	Other Operating Expenditures	2.8	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**133,997.6**	**155,900.0**	**-**	**155,900.0**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

Fund: BR2500 IGA and ISA Fund (Non-Appropriated)

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	359.5	-	-	-
	IGA and ISA Fund (Non-Appropriated) Summary Total:	**359.5**	**-**	**-**	**-**
	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	359.5	-	-	-
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**359.5**	**-**	**-**	**-**

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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	94,387.7	18,000.0	-	18,000.0
	Coronavirus State and Local Fiscal Recovery Fund (Non-Appropriated) Summary Total:	**94,387.7**	**18,000.0**	**-**	**18,000.0**
	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	94,387.7	18,000.0	-	18,000.0
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**94,387.7**	**18,000.0**	**-**	**18,000.0**

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	97,249.8	97,249.8	-	97,249.8
	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated) Summary Total:	**97,249.8**	**97,249.8**	**-**	**97,249.8**
	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	44,609.3	44,609.3	-	44,609.3
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	52,640.5	52,640.5	-	52,640.5
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**97,249.8**	**97,249.8**	**-**	**97,249.8**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR3131** **A & M College Land Earnings Fund (Non-Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	2,616.9	2,256.0	-	2,256.0
	A & M College Land Earnings Fund (Non-Appropriated) Summary Total:	**2,616.9**	**2,256.0**	**-**	**2,256.0**
	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	2,616.9	2,256.0	-	2,256.0
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**2,616.9**	**2,256.0**	**-**	**2,256.0**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR3132** **Military Institute Land Earnings Fund (Non-Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	202.9	65.5	-	65.5
	Military Institute Land Earnings Fund (Non-Appropriated) Summary Total:	**202.9**	**65.5**	**-**	**65.5**
	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	202.9	65.5	-	65.5
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**202.9**	**65.5**	**-**	**65.5**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR3134** **Universities Land Earnings Fund (Non-Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	7,709.9	8,026.5	-	8,026.5
	Universities Land Earnings Fund (Non-Appropriated) Summary Total:	**7,709.9**	**8,026.5**	**-**	**8,026.5**
	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	7,709.9	8,026.5	-	8,026.5
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**7,709.9**	**8,026.5**	**-**	**8,026.5**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR3136** **Normal School Land Earnings Fund (Non-Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	1,035.8	511.3	-	511.3
	Normal School Land Earnings Fund (Non-Appropriated) Summary Total:	**1,035.8**	**511.3**	**-**	**511.3**
	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	1,035.8	511.3	-	511.3
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**1,035.8**	**511.3**	**-**	**511.3**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR4300** **Teacher's Academy Fund (Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	-	-	-	-
	Teacher's Academy Fund (Appropriated) Summary Total:	-	-	-	-
	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	-	-	-	-
	Expenditure Categories Total:	-	-	-	-

Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR4300** **Teacher's Academy Fund (Non-Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	18,545.9	42,923.7	-	42,923.7
	Teacher's Academy Fund (Non-Appropriated) Summary Total:	**18,545.9**	**42,923.7**	**-**	**42,923.7**
	Expenditure Categories				
	FTE	1.0	1.0	-	1.0
	Personal Services	89.7	80.3	-	80.3
	Employee Related Expenditures	36.5	32.8	-	32.8
	Subtotal Personal Services and ERE	**126.2**	**113.1**	**-**	**113.1**
	Professional & Outside Services	243.1	243.1	-	243.1
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	18,176.6	42,567.5	-	42,567.5
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**18,545.9**	**42,923.7**	**-**	**42,923.7**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR4501** **Arizona Promise Program Fund (Non-Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	54,511.9	24,674.5	-	24,674.5
	Arizona Promise Program Fund (Non-Appropriated) Summary Total:	**54,511.9**	**24,674.5**	**-**	**24,674.5**
	Expenditure Categories				
	FTE	0.5	0.4	-	0.4
	Personal Services	52.7	46.8	-	46.8
	Employee Related Expenditures	19.8	19.1	-	19.1
	Subtotal Personal Services and ERE	**72.5**	**65.9**	**-**	**65.9**
	Professional & Outside Services	-	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	54,439.4	24,608.6	-	24,608.6
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**54,511.9**	**24,674.5**	**-**	**24,674.5**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR4505** **Community College Promise Program Fund (Non-Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	2,894.5	779.1	-	779.1
	Community College Promise Program Fund (Non-Appropriated) Summary Total:	**2,894.5**	**779.1**	**-**	**779.1**
	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	2,894.5	779.1	-	779.1
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**2,894.5**	**779.1**	**-**	**779.1**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

Fund: BR5000 Arizona Veterinary Loan Assistance Fund (Appropriated)

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	-	-	-	-
	Arizona Veterinary Loan Assistance Fund (Appropriated) Summary Total:	-	-	-	-
	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	-	-	-	-
	Expenditure Categories Total:	-	-	-	-

Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR5000** **Arizona Veterinary Loan Assistance Fund (Non-Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	-	1,502.8	-	1,502.8
	Arizona Veterinary Loan Assistance Fund (Non-Appropriated) Summary Total:	**-**	**1,502.8**	**-**	**1,502.8**
	Expenditure Categories				
	FTE	-	0.1	-	0.1
	Personal Services	-	2.0	-	2.0
	Employee Related Expenditures	-	0.8	-	0.8
	Subtotal Personal Services and ERE	**-**	**2.8**	**-**	**2.8**
	Professional & Outside Services	-	-	-	-
	Travel In-State	-	-	-	-
	Travel Out-Of-State	-	-	-	-
	Food	-	-	-	-
	Aid To Organizations & Individuals	-	1,500.0	-	1,500.0
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**-**	**1,502.8**	**-**	**1,502.8**

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	30,964.3	10,450.0	-	10,450.0
	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated) Summary Total:	**30,964.3**	**10,450.0**	**-**	**10,450.0**
	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	1,519.2	2,159.2	-	2,159.2
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	29,445.1	8,290.8	-	8,290.8
	Expenditure Categories Total:	**30,964.3**	**10,450.0**	**-**	**10,450.0**

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	991.7	816.7	-	816.7
	Spouses and Dep of Law Enforcement Officers (Non-Appropriated) Summary Total:	**991.7**	**816.7**	**-**	**816.7**
	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	991.7	816.7	-	816.7
	Other Operating Expenditures	-	-	-	-
	Non-Capital Equipment	-	-	-	-
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**991.7**	**816.7**	**-**	**816.7**

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Summary of Expenditure and Budget Request for Selected Funds

Agency: **Board of Regents**

Fund: **BR8900** **ABOR Local Fund (Non-Appropriated)**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:					
BRA-1-0	Governance	12,314.0	9,204.0	-	9,204.0
	ABOR Local Fund (Non-Appropriated) Summary Total:	**12,314.0**	**9,204.0**	**-**	**9,204.0**
	Expenditure Categories				
	FTE	30.0	24.5	-	24.5
	Personal Services	6,010.7	4,100.0	-	4,100.0
	Employee Related Expenditures	1,367.7	1,500.0	-	1,500.0
	Subtotal Personal Services and ERE	**7,378.4**	**5,600.0**	**-**	**5,600.0**
	Professional & Outside Services	1,875.7	954.0	-	954.0
	Travel In-State	213.9	220.0	-	220.0
	Travel Out-Of-State	73.1	65.0	-	65.0
	Food	152.7	155.0	-	155.0
	Aid To Organizations & Individuals	390.6	250.0	-	250.0
	Other Operating Expenditures	1,905.6	1,900.0	-	1,900.0
	Non-Capital Equipment	324.0	60.0	-	60.0
	Debt Service	-	-	-	-
	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**12,314.0**	**9,204.0**	**-**	**9,204.0**

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

Agency: Board of Regents

Program: BRA-1-0 Governance

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Expenditure Categories				
FTE	40.0	34.5	-	34.5
Personal Services	7,546.4	5,584.1	-	5,584.1
Employee Related Expenditures	2,162.0	2,269.4	-	2,269.4
Subtotal Personal Services and ERE	**9,708.5**	**7,853.5**	**-**	**7,853.5**
Professional & Outside Services	2,360.7	1,217.1	-	1,217.1
Travel In-State	213.9	220.0	-	220.0
Travel Out-Of-State	73.1	65.0	-	65.0
Food	152.7	155.0	-	155.0
Aid To Organizations & Individuals	372,057.8	309,022.7	-	309,022.7
Other Operating Expenditures	3,282.4	3,113.0	82.3	3,195.3
Non-Capital Equipment	324.0	60.0	-	60.0
Debt Service	52,640.5	52,640.5	-	52,640.5
Transfers-Out	29,445.1	8,290.8	-	8,290.8
Expenditure Categories Total:	**470,258.7**	**382,637.6**	**82.3**	**382,719.9**
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	3,293.8	3,194.1	82.3	3,276.4
Federal Grants Fund (Appropriated)	-	-	-	-
Teacher's Academy Fund (Appropriated)	-	-	-	-
Arizona Veterinary Loan Assistance Fund (Appropriated)	-	-	-	-
Appropriated Funds Total:	**3,293.8**	**3,194.1**	**82.3**	**3,276.4**

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

Agency: Board of Regents

Program: BRA-1-0 Governance

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Non-Appropriated Funds				
Federal Grants Fund (Non-Appropriated)	2,441.2	-	-	-
Lottery Fund (Non-Appropriated)	6,273.0	6,273.0	-	6,273.0
Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	421.0	730.8	-	730.8
Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	47.3	79.8	-	79.8
Technology and Research Initiative Fund (Non-Appropriated)	133,997.6	155,900.0	-	155,900.0
IGA and ISA Fund (Non-Appropriated)	359.5	-	-	-
Coronavirus State and Local Fiscal Recovery Fund (Non-Appropriated)	94,387.7	18,000.0	-	18,000.0
University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	97,249.8	97,249.8	-	97,249.8
A & M College Land Earnings Fund (Non-Appropriated)	2,616.9	2,256.0	-	2,256.0
Military Institute Land Earnings Fund (Non-Appropriated)	202.9	65.5	-	65.5
Universities Land Earnings Fund (Non-Appropriated)	7,709.9	8,026.5	-	8,026.5
Normal School Land Earnings Fund (Non-Appropriated)	1,035.8	511.3	-	511.3
Teacher's Academy Fund (Non-Appropriated)	18,545.9	42,923.7	-	42,923.7
Arizona Promise Program Fund (Non-Appropriated)	54,511.9	24,674.5	-	24,674.5
Community College Promise Program Fund (Non-Appropriated)	2,894.5	779.1	-	779.1
Arizona Veterinary Loan Assistance Fund (Non-Appropriated)	-	1,502.8	-	1,502.8
Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	30,964.3	10,450.0	-	10,450.0
Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	991.7	816.7	-	816.7
ABOR Local Fund (Non-Appropriated)	12,314.0	9,204.0	-	9,204.0
Non-Appropriated Funds Total:	**466,964.9**	**379,443.5**	**-**	**379,443.5**
Governance Total:	**470,258.7**	**382,637.6**	**82.3**	**382,719.9**

Sub Program: BRA-1-1 Governance

Expenditure Categories

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
FTE	40.0	34.5	-	34.5
Personal Services	7,546.4	5,584.1	-	5,584.1
Employee Related Expenditures	2,162.0	2,269.4	-	2,269.4
Subtotal Personal Services and ERE	**9,708.5**	**7,853.5**	**-**	**7,853.5**
Professional & Outside Services	2,360.7	1,217.1	-	1,217.1
Travel In-State	213.9	220.0	-	220.0
Travel Out-Of-State	73.1	65.0	-	65.0
Food	152.7	155.0	-	155.0
Aid To Organizations & Individuals	372,057.8	309,022.7	-	309,022.7
Other Operating Expenditures	3,282.4	3,113.0	82.3	3,195.3
Non-Capital Equipment	324.0	60.0	-	60.0
Debt Service	52,640.5	52,640.5	-	52,640.5
Transfers-Out	29,445.1	8,290.8	-	8,290.8
Expenditure Categories Total:	**470,258.7**	**382,637.6**	**82.3**	**382,719.9**

Fund Source

Appropriated Funds

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
General Fund (Appropriated)	3,293.8	3,194.1	82.3	3,276.4
Federal Grants Fund (Appropriated)	-	-	-	-
Teacher's Academy Fund (Appropriated)	-	-	-	-
Arizona Veterinary Loan Assistance Fund (Appropriated)	-	-	-	-
Appropriated Funds Total:	**3,293.8**	**3,194.1**	**82.3**	**3,276.4**

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Non-Appropriated Funds				
Federal Grants Fund (Non-Appropriated)	2,441.2	-	-	-
Lottery Fund (Non-Appropriated)	6,273.0	6,273.0	-	6,273.0
Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	421.0	730.8	-	730.8
Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	47.3	79.8	-	79.8
Technology and Research Initiative Fund (Non-Appropriated)	133,997.6	155,900.0	-	155,900.0
IGA and ISA Fund (Non-Appropriated)	359.5	-	-	-
Coronavirus State and Local Fiscal Recovery Fund (Non-Appropriated)	94,387.7	18,000.0	-	18,000.0
University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	97,249.8	97,249.8	-	97,249.8
A & M College Land Earnings Fund (Non-Appropriated)	2,616.9	2,256.0	-	2,256.0
Military Institute Land Earnings Fund (Non-Appropriated)	202.9	65.5	-	65.5
Universities Land Earnings Fund (Non-Appropriated)	7,709.9	8,026.5	-	8,026.5
Normal School Land Earnings Fund (Non-Appropriated)	1,035.8	511.3	-	511.3
Teacher's Academy Fund (Non-Appropriated)	18,545.9	42,923.7	-	42,923.7
Arizona Promise Program Fund (Non-Appropriated)	54,511.9	24,674.5	-	24,674.5
Community College Promise Program Fund (Non-Appropriated)	2,894.5	779.1	-	779.1
Arizona Veterinary Loan Assistance Fund (Non-Appropriated)	-	1,502.8	-	1,502.8
Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	30,964.3	10,450.0	-	10,450.0
Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	991.7	816.7	-	816.7
ABOR Local Fund (Non-Appropriated)	12,314.0	9,204.0	-	9,204.0
Non-Appropriated Funds Total:	**466,964.9**	**379,443.5**	**-**	**379,443.5**
Governance Total:	**470,258.7**	**382,637.6**	**82.3**	**382,719.9**

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

Agency: Board of Regents

Program: BRA-2-0 Student Assistance

Expenditure Categories	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
FTE	2.0	2.0	-	2.0
Personal Services	160.2	160.2	-	160.2
Employee Related Expenditures	53.5	53.5	-	53.5
Subtotal Personal Services and ERE	**213.7**	**213.7**	**-**	**213.7**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	4,756.5	4,628.0	-	4,628.0
Other Operating Expenditures	174.5	153.0	-	153.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	61,726.0	45,426.0	-	45,426.0
Expenditure Categories Total:	**66,870.7**	**50,420.7**	**-**	**50,420.7**

Fund Source	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Appropriated Funds				
General Fund (Appropriated)	66,870.7	50,420.7	-	50,420.7
Appropriated Funds Total:	**66,870.7**	**50,420.7**	**-**	**50,420.7**
Student Assistance Total:	**66,870.7**	**50,420.7**	**-**	**50,420.7**

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

Expenditure Categories	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	**-**	**-**	**-**	**-**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-2 SLI Western Interstate Commission Office				
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	174.5	153.0	-	153.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**174.5**	**153.0**	**-**	**153.0**
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	174.5	153.0	-	153.0
Appropriated Funds Total:	**174.5**	**153.0**	**-**	**153.0**
Student Assistance Total:	**174.5**	**153.0**	**-**	**153.0**
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	4,056.5	4,078.0	-	4,078.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**4,056.5**	**4,078.0**	**-**	**4,078.0**

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request

Program: BRA-2-0 Student Assistance

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

Fund Source

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Appropriated Funds				
General Fund (Appropriated)	4,056.5	4,078.0	-	4,078.0
Appropriated Funds Total:	**4,056.5**	**4,078.0**	**-**	**4,078.0**
Student Assistance Total:	**4,056.5**	**4,078.0**	**-**	**4,078.0**

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

Expenditure Categories

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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-2-6 SLI Arizona Transfer Articulation Support System

Expenditure Categories

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-6 SLI Arizona Transfer Articulation Support System				
FTE	2.0	2.0	-	2.0
Personal Services	160.2	160.2	-	160.2
Employee Related Expenditures	53.5	53.5	-	53.5
Subtotal Personal Services and ERE	**213.7**	**213.7**	**-**	**213.7**
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:	**213.7**	**213.7**	**-**	**213.7**

Fund Source

Appropriated Funds

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
General Fund (Appropriated)	213.7	213.7	-	213.7
Appropriated Funds Total:	**213.7**	**213.7**	**-**	**213.7**
Student Assistance Total:	**213.7**	**213.7**	**-**	**213.7**

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

Expenditure Categories

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	**-**	**-**	**-**	**-**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-7 SLI Arizona Teachers Academy				
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	15,000.0	15,000.0	-	15,000.0
Expenditure Categories Total:	**15,000.0**	**15,000.0**	**-**	**15,000.0**
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	15,000.0	15,000.0	-	15,000.0
Appropriated Funds Total:	**15,000.0**	**15,000.0**	**-**	**15,000.0**
Student Assistance Total:	**15,000.0**	**15,000.0**	**-**	**15,000.0**
Sub Program: BRA-2-10 SLI Arizona Promise Program				
Expenditure Categories				
FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
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	36,300.0	20,000.0	-	20,000.0
Expenditure Categories Total:	**36,300.0**	**20,000.0**	**-**	**20,000.0**

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

Agency: Board of Regents

Program: BRA-2-0 Student Assistance

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

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	36,300.0	20,000.0	-	20,000.0
Appropriated Funds Total:	**36,300.0**	**20,000.0**	**-**	**20,000.0**
Student Assistance Total:	**36,300.0**	**20,000.0**	**-**	**20,000.0**

Sub Program: BRA-2-11 SLI Adaptive Athletics

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	-	-	-	-
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

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

Agency: Board of Regents

Program: BRA-2-0 Student Assistance

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

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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**

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

Expenditure Categories

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	**-**	**-**	**-**	**-**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-

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

Agency: Board of Regents

Program: BRA-2-0 Student Assistance

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

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	450.0	300.0	-	300.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**450.0**	**300.0**	**-**	**300.0**

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

Agency: Board of Regents

Program: BRA-2-0 Student Assistance

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

Fund Source	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Appropriated Funds				
General Fund (Appropriated)	450.0	300.0	-	300.0
Appropriated Funds Total:	**450.0**	**300.0**	**-**	**300.0**
Student Assistance Total:	**450.0**	**300.0**	**-**	**300.0**

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

Agency: Board of Regents

Program: BRA-3-0 Commission For Postsecondary Education

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	1,202.5	1,202.4	-	1,202.4
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	18.3	18.4	-	18.4
Expenditure Categories Total:	**1,220.8**	**1,220.8**	**-**	**1,220.8**
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**

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

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Expenditure Categories				
FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	**-**	**-**	**-**	**-**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-3-0 Commission For Postsecondary Education				
Sub Program: BRA-3-8 SLI Leveraging Educational Assistance Partnership (LEAP)				
Food	-	-	-	-
Aid To Organizations & Individuals	1,202.5	1,202.4	-	1,202.4
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	18.3	18.4	-	18.4
Expenditure Categories Total:	**1,220.8**	**1,220.8**	**-**	**1,220.8**

Fund Source

Appropriated Funds

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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**

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Personal Services	1,200.8	1,300.0	-	1,300.0
Employee Related Expenditures	707.6	694.1	-	694.1
Subtotal Personal Services and ERE	**1,908.4**	**1,994.1**	**-**	**1,994.1**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	25.0	-	-	-
Other Operating Expenditures	1,360.4	1,200.0	82.3	1,282.3
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**3,293.8**	**3,194.1**	**82.3**	**3,276.4**
General Fund Total:	**3,293.8**	**3,194.1**	**82.3**	**3,276.4**

Fund: BR2000 Federal Grants Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Fund: BR2000 Federal Grants Fund				
Expenditure Categories Total:	-	-	-	-
Non-Appropriated				
Personal Services	181.8	-	-	-
Employee Related Expenditures	26.4	-	-	-
Subtotal Personal Services and ERE	**208.2**	**-**	**-**	**-**
Professional & Outside Services	222.2	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	2,010.1	-	-	-
Other Operating Expenditures	0.7	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**2,441.2**	**-**	**-**	**-**
Federal Grants Fund Total:	**2,441.2**	**-**	**-**	**-**
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	6,273.0	6,273.0	-	6,273.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Fund: BR2122 Lottery Fund

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**6,273.0**	**6,273.0**	**-**	**6,273.0**
Lottery Fund Total:	**6,273.0**	**6,273.0**	**-**	**6,273.0**

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

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Personal Services	-	21.8	-	21.8
Employee Related Expenditures	-	9.0	-	9.0
Subtotal Personal Services and ERE	**-**	**30.8**	**-**	**30.8**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	421.0	700.0	-	700.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**421.0**	**730.8**	**-**	**730.8**
Arizona Teacher Student Loan Fund (Changed from PE2358) Total:	**421.0**	**730.8**	**-**	**730.8**

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Personal Services	10.6	33.2	-	33.2
Employee Related Expenditures	4.0	13.6	-	13.6
Subtotal Personal Services and ERE	**14.7**	**46.8**	**-**	**46.8**
Professional & Outside Services	19.7	20.0	-	20.0
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	12.9	13.0	-	13.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**47.3**	**79.8**	**-**	**79.8**
Postsecondary Education Fund (Changed from PE2405) Total:	**47.3**	**79.8**	**-**	**79.8**

Fund: BR2472 Technology and Research Initiative Fund

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	133,994.8	155,900.0	-	155,900.0
Other Operating Expenditures	2.8	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**133,997.6**	**155,900.0**	**-**	**155,900.0**
Technology and Research Initiative Fund Total:	**133,997.6**	**155,900.0**	**-**	**155,900.0**

Fund: BR2500 IGA and ISA Fund

Non-Appropriated

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Fund: BR2500 IGA and ISA Fund

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	359.5	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**359.5**	**-**	**-**	**-**
IGA and ISA Fund Total:	**359.5**	**-**	**-**	**-**

Fund: BR2985 Coronavirus State and Local Fiscal Recovery Fund

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	94,387.7	18,000.0	-	18,000.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**94,387.7**	**18,000.0**	**-**	**18,000.0**

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Fund: BR2985 Coronavirus State and Local Fiscal Recovery Fund				
Coronavirus State and Local Fiscal Recovery Fund Total:	**94,387.7**	**18,000.0**	**-**	**18,000.0**
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	44,609.3	44,609.3	-	44,609.3
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	52,640.5	52,640.5	-	52,640.5
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**97,249.8**	**97,249.8**	**-**	**97,249.8**
University Capital Improvement Lease-to-Own and Bond Fund Total:	**97,249.8**	**97,249.8**	**-**	**97,249.8**
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	2,616.9	2,256.0	-	2,256.0

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Fund: BR3131 A & M College Land Earnings Fund				
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**2,616.9**	**2,256.0**	**-**	**2,256.0**
A & M College Land Earnings Fund Total:	**2,616.9**	**2,256.0**	**-**	**2,256.0**
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	202.9	65.5	-	65.5
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**202.9**	**65.5**	**-**	**65.5**
Military Institute Land Earnings Fund Total:	**202.9**	**65.5**	**-**	**65.5**
Fund: BR3134 Universities Land Earnings Fund				
Non-Appropriated				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	**-**	**-**	**-**	**-**

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Fund: BR3134 Universities Land Earnings Fund

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	7,709.9	8,026.5	-	8,026.5
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**7,709.9**	**8,026.5**	**-**	**8,026.5**
Universities Land Earnings Fund Total:	**7,709.9**	**8,026.5**	**-**	**8,026.5**

Fund: BR3136 Normal School Land Earnings Fund

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	1,035.8	511.3	-	511.3
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**1,035.8**	**511.3**	**-**	**511.3**
Normal School Land Earnings Fund Total:	**1,035.8**	**511.3**	**-**	**511.3**

Fund: BR4300 Teacher's Academy Fund

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Fund: BR4300 Teacher's Academy Fund

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	-	-	-	-
Expenditure Categories Total:	**-**	**-**	**-**	**-**
Non-Appropriated				
Personal Services	89.7	80.3	-	80.3
Employee Related Expenditures	36.5	32.8	-	32.8
Subtotal Personal Services and ERE	**126.2**	**113.1**	**-**	**113.1**
Professional & Outside Services	243.1	243.1	-	243.1
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	18,176.6	42,567.5	-	42,567.5
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**18,545.9**	**42,923.7**	**-**	**42,923.7**
Teacher's Academy Fund Total:	**18,545.9**	**42,923.7**	**-**	**42,923.7**

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Fund: BR4501 Arizona Promise Program Fund

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Personal Services	52.7	46.8	-	46.8
Employee Related Expenditures	19.8	19.1	-	19.1
Subtotal Personal Services and ERE	**72.5**	**65.9**	**-**	**65.9**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	54,439.4	24,608.6	-	24,608.6
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**54,511.9**	**24,674.5**	**-**	**24,674.5**
Arizona Promise Program Fund Total:	**54,511.9**	**24,674.5**	**-**	**24,674.5**

Fund: BR4505 Community College Promise Program Fund

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	2,894.5	779.1	-	779.1
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Fund: BR4505 Community College Promise Program Fund				
Expenditure Categories Total:	2,894.5	779.1	-	779.1
Community College Promise Program Fund Total:	2,894.5	779.1	-	779.1

Fund: BR5000 Arizona Veterinary Loan Assistance Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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:	-	-	-	-

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Personal Services	-	2.0	-	2.0
Employee Related Expenditures	-	0.8	-	0.8
Subtotal Personal Services and ERE	-	2.8	-	2.8
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	1,500.0	-	1,500.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Fund: BR5000 Arizona Veterinary Loan Assistance Fund

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**-**	**1,502.8**	**-**	**1,502.8**
Arizona Veterinary Loan Assistance Fund Total:	**-**	**1,502.8**	**-**	**1,502.8**

Fund: BR5100 Spouses of Military Veterans Tuition Scholarship Fund

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	1,519.2	2,159.2	-	2,159.2
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	29,445.1	8,290.8	-	8,290.8
Expenditure Categories Total:	**30,964.3**	**10,450.0**	**-**	**10,450.0**
Spouses of Military Veterans Tuition Scholarship Fund Total:	**30,964.3**	**10,450.0**	**-**	**10,450.0**

Fund: BR5200 Spouses and Dep of Law Enforcement Officers

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	**-**	**-**	**-**	**-**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Fund: BR5200 Spouses and Dep of Law Enforcement Officers				
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	991.7	816.7	-	816.7
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**991.7**	**816.7**	**-**	**816.7**
Spouses and Dep of Law Enforcement Officers Total:	**991.7**	**816.7**	**-**	**816.7**
Fund: BR8900 ABOR Local Fund				
Non-Appropriated				
Personal Services	6,010.7	4,100.0	-	4,100.0
Employee Related Expenditures	1,367.7	1,500.0	-	1,500.0
Subtotal Personal Services and ERE	**7,378.4**	**5,600.0**	**-**	**5,600.0**
Professional & Outside Services	1,875.7	954.0	-	954.0
Travel In-State	213.9	220.0	-	220.0
Travel Out-Of-State	73.1	65.0	-	65.0
Food	152.7	155.0	-	155.0
Aid To Organizations & Individuals	390.6	250.0	-	250.0
Other Operating Expenditures	1,905.6	1,900.0	-	1,900.0
Non-Capital Equipment	324.0	60.0	-	60.0
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**12,314.0**	**9,204.0**	**-**	**9,204.0**
ABOR Local Fund Total:	**12,314.0**	**9,204.0**	**-**	**9,204.0**
Program Total for Select Funds:	**470,258.7**	**382,637.6**	**82.3**	**382,719.9**

Sub Program: BRA-1-1 Governance

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Personal Services	1,200.8	1,300.0	-	1,300.0
Employee Related Expenditures	707.6	694.1	-	694.1
Subtotal Personal Services and ERE	**1,908.4**	**1,994.1**	**-**	**1,994.1**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	25.0	-	-	-
Other Operating Expenditures	1,360.4	1,200.0	82.3	1,282.3
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**3,293.8**	**3,194.1**	**82.3**	**3,276.4**
General Fund Total:	**3,293.8**	**3,194.1**	**82.3**	**3,276.4**

Fund: BR2000 Federal Grants Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR2000 Federal Grants Fund				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	-	-	-	-
Non-Appropriated				
Personal Services	181.8	-	-	-
Employee Related Expenditures	26.4	-	-	-
Subtotal Personal Services and ERE	**208.2**	**-**	**-**	**-**
Professional & Outside Services	222.2	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	2,010.1	-	-	-
Other Operating Expenditures	0.7	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**2,441.2**	**-**	**-**	**-**
Federal Grants Fund Total:	**2,441.2**	**-**	**-**	**-**
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	6,273.0	6,273.0	-	6,273.0

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR2122 Lottery Fund				
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**6,273.0**	**6,273.0**	**-**	**6,273.0**
Lottery Fund Total:	**6,273.0**	**6,273.0**	**-**	**6,273.0**
Fund: BR2358 Arizona Teacher Student Loan Fund (Changed from PE2358)				
Non-Appropriated				
Personal Services	-	21.8	-	21.8
Employee Related Expenditures	-	9.0	-	9.0
Subtotal Personal Services and ERE	**-**	**30.8**	**-**	**30.8**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	421.0	700.0	-	700.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**421.0**	**730.8**	**-**	**730.8**
Arizona Teacher Student Loan Fund (Changed from PE2358) Total:	**421.0**	**730.8**	**-**	**730.8**
Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)				
Non-Appropriated				
Personal Services	10.6	33.2	-	33.2

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Employee Related Expenditures	4.0	13.6	-	13.6
Subtotal Personal Services and ERE	**14.7**	**46.8**	**-**	**46.8**
Professional & Outside Services	19.7	20.0	-	20.0
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	12.9	13.0	-	13.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**47.3**	**79.8**	**-**	**79.8**
Postsecondary Education Fund (Changed from PE2405) Total:	**47.3**	**79.8**	**-**	**79.8**

Fund: BR2472 Technology and Research Initiative Fund

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	133,994.8	155,900.0	-	155,900.0
Other Operating Expenditures	2.8	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**133,997.6**	**155,900.0**	**-**	**155,900.0**

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR2472 Technology and Research Initiative Fund				
Technology and Research Initiative Fund Total:	133,997.6	155,900.0	-	155,900.0
Fund: BR2500 IGA and ISA 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	359.5	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	359.5	-	-	-
IGA and ISA Fund Total:	359.5	-	-	-
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	-	-	-	-

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Fund: BR2985 Coronavirus State and Local Fiscal Recovery Fund

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Aid To Organizations & Individuals	94,387.7	18,000.0	-	18,000.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**94,387.7**	**18,000.0**	**-**	**18,000.0**
Coronavirus State and Local Fiscal Recovery Fund Total:	**94,387.7**	**18,000.0**	**-**	**18,000.0**

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

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	44,609.3	44,609.3	-	44,609.3
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	52,640.5	52,640.5	-	52,640.5
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**97,249.8**	**97,249.8**	**-**	**97,249.8**
University Capital Improvement Lease-to-Own and Bond Fund Total:	**97,249.8**	**97,249.8**	**-**	**97,249.8**

Fund: BR3131 A & M College Land Earnings Fund

Non-Appropriated

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Fund: BR3131 A & M College Land Earnings Fund

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	2,616.9	2,256.0	-	2,256.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**2,616.9**	**2,256.0**	**-**	**2,256.0**
A & M College Land Earnings Fund Total:	**2,616.9**	**2,256.0**	**-**	**2,256.0**

Fund: BR3132 Military Institute Land Earnings Fund

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	202.9	65.5	-	65.5
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR3132 Military Institute Land Earnings Fund				
Expenditure Categories Total:	202.9	65.5	-	65.5
Military Institute Land Earnings Fund Total:	202.9	65.5	-	65.5
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	7,709.9	8,026.5	-	8,026.5
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	7,709.9	8,026.5	-	8,026.5
Universities Land Earnings Fund Total:	7,709.9	8,026.5	-	8,026.5
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	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR3136 Normal School Land Earnings Fund				
Aid To Organizations & Individuals	1,035.8	511.3	-	511.3
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**1,035.8**	**511.3**	**-**	**511.3**
Normal School Land Earnings Fund Total:	**1,035.8**	**511.3**	**-**	**511.3**
Fund: BR4300 Teacher's Academy 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	-	-	-	-
Expenditure Categories Total:	**-**	**-**	**-**	**-**
Non-Appropriated				
Personal Services	89.7	80.3	-	80.3
Employee Related Expenditures	36.5	32.8	-	32.8
Subtotal Personal Services and ERE	**126.2**	**113.1**	**-**	**113.1**
Professional & Outside Services	243.1	243.1	-	243.1

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR4300 Teacher's Academy Fund				
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	18,176.6	42,567.5	-	42,567.5
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**18,545.9**	**42,923.7**	**-**	**42,923.7**
Teacher's Academy Fund Total:	**18,545.9**	**42,923.7**	**-**	**42,923.7**
Fund: BR4501 Arizona Promise Program Fund				
Non-Appropriated				
Personal Services	52.7	46.8	-	46.8
Employee Related Expenditures	19.8	19.1	-	19.1
Subtotal Personal Services and ERE	**72.5**	**65.9**	**-**	**65.9**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	54,439.4	24,608.6	-	24,608.6
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**54,511.9**	**24,674.5**	**-**	**24,674.5**
Arizona Promise Program Fund Total:	**54,511.9**	**24,674.5**	**-**	**24,674.5**

Fund: BR4505 Community College Promise Program Fund

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Fund: BR4505 Community College Promise Program Fund

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	2,894.5	779.1	-	779.1
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**2,894.5**	**779.1**	**-**	**779.1**
Community College Promise Program Fund Total:	**2,894.5**	**779.1**	**-**	**779.1**

Fund: BR5000 Arizona Veterinary Loan Assistance Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR5000 Arizona Veterinary Loan Assistance Fund				
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**-**	**-**	**-**	**-**
Non-Appropriated				
Personal Services	-	2.0	-	2.0
Employee Related Expenditures	-	0.8	-	0.8
Subtotal Personal Services and ERE	**-**	**2.8**	**-**	**2.8**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	1,500.0	-	1,500.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**-**	**1,502.8**	**-**	**1,502.8**
Arizona Veterinary Loan Assistance Fund Total:	**-**	**1,502.8**	**-**	**1,502.8**
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	1,519.2	2,159.2	-	2,159.2

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Fund: BR5100 Spouses of Military Veterans Tuition Scholarship Fund

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	29,445.1	8,290.8	-	8,290.8
Expenditure Categories Total:	**30,964.3**	**10,450.0**	**-**	**10,450.0**
Spouses of Military Veterans Tuition Scholarship Fund Total:	**30,964.3**	**10,450.0**	**-**	**10,450.0**

Fund: BR5200 Spouses and Dep of Law Enforcement Officers

Non-Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	991.7	816.7	-	816.7
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**991.7**	**816.7**	**-**	**816.7**
Spouses and Dep of Law Enforcement Officers Total:	**991.7**	**816.7**	**-**	**816.7**

Fund: BR8900 ABOR Local Fund

Non-Appropriated

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

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Fund: BR8900 ABOR Local Fund

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Personal Services	6,010.7	4,100.0	-	4,100.0
Employee Related Expenditures	1,367.7	1,500.0	-	1,500.0
Subtotal Personal Services and ERE	**7,378.4**	**5,600.0**	**-**	**5,600.0**
Professional & Outside Services	1,875.7	954.0	-	954.0
Travel In-State	213.9	220.0	-	220.0
Travel Out-Of-State	73.1	65.0	-	65.0
Food	152.7	155.0	-	155.0
Aid To Organizations & Individuals	390.6	250.0	-	250.0
Other Operating Expenditures	1,905.6	1,900.0	-	1,900.0
Non-Capital Equipment	324.0	60.0	-	60.0
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**12,314.0**	**9,204.0**	**-**	**9,204.0**
ABOR Local Fund Total:	**12,314.0**	**9,204.0**	**-**	**9,204.0**
Sub Program Total for Select Funds:	**470,258.7**	**382,637.6**	**82.3**	**382,719.9**

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

Agency: Board of Regents

Program: BRA-2-0 Student Assistance

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Personal Services	160.2	160.2	-	160.2
Employee Related Expenditures	53.5	53.5	-	53.5
Subtotal Personal Services and ERE	**213.7**	**213.7**	**-**	**213.7**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	4,756.5	4,628.0	-	4,628.0
Other Operating Expenditures	174.5	153.0	-	153.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	61,726.0	45,426.0	-	45,426.0
Expenditure Categories Total:	**66,870.7**	**50,420.7**	**-**	**50,420.7**
General Fund Total:	**66,870.7**	**50,420.7**	**-**	**50,420.7**
Program Total for Select Funds:	**66,870.7**	**50,420.7**	**-**	**50,420.7**

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

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	174.5	153.0	-	153.0

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-2 SLI Western Interstate Commission Office				
Fund: AA1000 General Fund				
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**174.5**	**153.0**	**-**	**153.0**
General Fund Total:	**174.5**	**153.0**	**-**	**153.0**
Sub Program Total for Select Funds:	**174.5**	**153.0**	**-**	**153.0**
Sub Program: BRA-2-3 SLI WICHE Student Subsidies				
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	4,056.5	4,078.0	-	4,078.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**4,056.5**	**4,078.0**	**-**	**4,078.0**
General Fund Total:	**4,056.5**	**4,078.0**	**-**	**4,078.0**
Sub Program Total for Select Funds:	**4,056.5**	**4,078.0**	**-**	**4,078.0**

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

Agency: Board of Regents

Program: BRA-2-0 Student Assistance

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

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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**
General Fund Total:	**90.0**	**90.0**	**-**	**90.0**
Sub Program Total for Select Funds:	**90.0**	**90.0**	**-**	**90.0**

Sub Program: BRA-2-6 SLI Arizona Transfer Articulation Support System

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Personal Services	160.2	160.2	-	160.2
Employee Related Expenditures	53.5	53.5	-	53.5
Subtotal Personal Services and ERE	**213.7**	**213.7**	**-**	**213.7**
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request

Program: BRA-2-0 Student Assistance

Sub Program: BRA-2-6 SLI Arizona Transfer Articulation Support System

Fund: AA1000 General Fund

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**213.7**	**213.7**	**-**	**213.7**
General Fund Total:	**213.7**	**213.7**	**-**	**213.7**
Sub Program Total for Select Funds:	**213.7**	**213.7**	**-**	**213.7**

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

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	15,000.0	15,000.0	-	15,000.0
Expenditure Categories Total:	**15,000.0**	**15,000.0**	**-**	**15,000.0**
General Fund Total:	**15,000.0**	**15,000.0**	**-**	**15,000.0**

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

Agency: Board of Regents

Program: BRA-2-0 Student Assistance

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

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Sub Program Total for Select Funds:	**15,000.0**	**15,000.0**	**-**	**15,000.0**

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

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	36,300.0	20,000.0	-	20,000.0
Expenditure Categories Total:	**36,300.0**	**20,000.0**	**-**	**20,000.0**
General Fund Total:	**36,300.0**	**20,000.0**	**-**	**20,000.0**
Sub Program Total for Select Funds:	**36,300.0**	**20,000.0**	**-**	**20,000.0**

Sub Program: BRA-2-11 SLI Adaptive Athletics

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	**-**	**-**	**-**	**-**
Professional & Outside Services	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-11 SLI Adaptive Athletics				
Fund: AA1000 General Fund				
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**

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

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-15 SLI Spouses of Military Veterans Tuition Scholarships				
Fund: AA1000 General Fund				
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

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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
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

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-18 SLI Washington D.C. Internships				
Fund: AA1000 General 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	450.0	300.0	-	300.0
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	**450.0**	**300.0**	**-**	**300.0**
General Fund Total:	**450.0**	**300.0**	**-**	**300.0**
Sub Program Total for Select Funds:	**450.0**	**300.0**	**-**	**300.0**

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

Agency: Board of Regents

Program: BRA-3-0 Commission For Postsecondary Education

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	1,202.5	1,202.4	-	1,202.4
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	18.3	18.4	-	18.4
Expenditure Categories Total:	**1,220.8**	**1,220.8**	**-**	**1,220.8**
General Fund Total:	**1,220.8**	**1,220.8**	**-**	**1,220.8**
Program Total for Select Funds:	**1,220.8**	**1,220.8**	**-**	**1,220.8**

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

Fund: AA1000 General Fund

Appropriated

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	1,202.5	1,202.4	-	1,202.4
Other Operating Expenditures	-	-	-	-

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

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 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	18.3	18.4	-	18.4
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**

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Program Summary of Expenditure and Budget Request

Agency: Board of Regents

Program: Governance

Program Summary		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	470,258.7	382,637.6	82.3	382,719.9
	Governance Summary Total:	**470,258.7**	**382,637.6**	**82.3**	**382,719.9**
Expenditure Categories					
FTE	FTE	40.0	34.5	-	34.5
6000	Personal Services	7,546.4	5,584.1	-	5,584.1
6100	Employee Related Expenditures	2,162.0	2,269.4	-	2,269.4
	Subtotal Personal Services and ERE	**9,708.5**	**7,853.5**	**-**	**7,853.5**
6200	Professional & Outside Services	2,360.7	1,217.1	-	1,217.1
6500	Travel In-State	213.9	220.0	-	220.0
6600	Travel Out-Of-State	73.1	65.0	-	65.0
6700	Food	152.7	155.0	-	155.0
6800	Aid To Organizations & Individuals	372,057.8	309,022.7	-	309,022.7
7000	Other Operating Expenditures	3,282.4	3,113.0	82.3	3,195.3
8500	Non-Capital Equipment	324.0	60.0	-	60.0
8600	Debt Service	52,640.5	52,640.5	-	52,640.5
9100	Transfers-Out	29,445.1	8,290.8	-	8,290.8
	Expenditure Categories Total:	**470,258.7**	**382,637.6**	**82.3**	**382,719.9**
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	3,293.8	3,194.1	82.3	3,276.4
BR2000	Federal Grants Fund (Appropriated)	-	-	-	-
BR4300	Teacher's Academy Fund (Appropriated)	-	-	-	-
BR5000	Arizona Veterinary Loan Assistance Fund (Appropriated)	-	-	-	-
	Appropriated Funds Total:	**3,293.8**	**3,194.1**	**82.3**	**3,276.4**
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	2,441.2	-	-	-
BR2122	Lottery Fund (Non-Appropriated)	6,273.0	6,273.0	-	6,273.0
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	421.0	730.8	-	730.8
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	47.3	79.8	-	79.8

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Program Summary of Expenditure and Budget Request

Agency: Board of Regents

Program: Governance

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Non-Appropriated Funds					
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	133,997.6	155,900.0	-	155,900.0
BR2500	IGA and ISA Fund (Non-Appropriated)	359.5	-	-	-
BR2985	Coronavirus State and Local Fiscal Recovery Fund (Non-Appropriated)	94,387.7	18,000.0	-	18,000.0
BR3042	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	97,249.8	97,249.8	-	97,249.8
BR3131	A & M College Land Earnings Fund (Non-Appropriated)	2,616.9	2,256.0	-	2,256.0
BR3132	Military Institute Land Earnings Fund (Non-Appropriated)	202.9	65.5	-	65.5
BR3134	Universities Land Earnings Fund (Non-Appropriated)	7,709.9	8,026.5	-	8,026.5
BR3136	Normal School Land Earnings Fund (Non-Appropriated)	1,035.8	511.3	-	511.3
BR4300	Teacher's Academy Fund (Non-Appropriated)	18,545.9	42,923.7	-	42,923.7
BR4501	Arizona Promise Program Fund (Non-Appropriated)	54,511.9	24,674.5	-	24,674.5
BR4505	Community College Promise Program Fund (Non-Appropriated)	2,894.5	779.1	-	779.1
BR5000	Arizona Veterinary Loan Assistance Fund (Non-Appropriated)	-	1,502.8	-	1,502.8
BR5100	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	30,964.3	10,450.0	-	10,450.0
BR5200	Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	991.7	816.7	-	816.7
BR8900	ABOR Local Fund (Non-Appropriated)	12,314.0	9,204.0	-	9,204.0
	Non-Appropriated Funds Total:	**466,964.9**	**379,443.5**	**-**	**379,443.5**
	Governance Summary Total:	**470,258.7**	**382,637.6**	**82.3**	**382,719.9**

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Program Summary of Expenditure and Budget Request

Agency: Board of Regents

Program: Student Assistance

Program Summary

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-2-10	SLI Arizona Promise Program	36,300.0	20,000.0	-	20,000.0
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	450.0	300.0	-	300.0
BRA-2-2	SLI Western Interstate Commission Office	174.5	153.0	-	153.0
BRA-2-3	SLI WICHE Student Subsidies	4,056.5	4,078.0	-	4,078.0
BRA-2-5	SLI Arizona Teachers Incentive Program	90.0	90.0	-	90.0
BRA-2-6	SLI Arizona Transfer Articulation Support System	213.7	213.7	-	213.7
BRA-2-7	SLI Arizona Teachers Academy	15,000.0	15,000.0	-	15,000.0
	Student Assistance Summary Total:	**66,870.7**	**50,420.7**	**-**	**50,420.7**

Expenditure Categories

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
FTE	FTE	2.0	2.0	-	2.0
6000	Personal Services	160.2	160.2	-	160.2
6100	Employee Related Expenditures	53.5	53.5	-	53.5
	Subtotal Personal Services and ERE	**213.7**	**213.7**	**-**	**213.7**
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	4,756.5	4,628.0	-	4,628.0
7000	Other Operating Expenditures	174.5	153.0	-	153.0
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	61,726.0	45,426.0	-	45,426.0
	Expenditure Categories Total:	**66,870.7**	**50,420.7**	**-**	**50,420.7**

Fund Source

Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000	General Fund (Appropriated)	66,870.7	50,420.7	-	50,420.7
	Appropriated Funds Total:	**66,870.7**	**50,420.7**	**-**	**50,420.7**

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Program Summary of Expenditure and Budget Request

Agency:	**Board of Regents**
Program:	**Student Assistance**

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Student Assistance Summary Total:	**66,870.7**	**50,420.7**	**-**	**50,420.7**

Program Summary of Expenditure and Budget Request

Agency: Board of Regents

Program: Commission For Postsecondary Education

Program Summary

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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**	**-**	**1,220.8**

Expenditure Categories

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 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	1,202.5	1,202.4	-	1,202.4
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	18.3	18.4	-	18.4
	Expenditure Categories Total:	**1,220.8**	**1,220.8**	**-**	**1,220.8**

Fund Source

Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000	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 Summary Total:	**1,220.8**	**1,220.8**	**-**	**1,220.8**

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Program Summary of Expenditure and Budget Request for Selected Funds

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

Program Expenditures		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	3,293.8	3,194.1	82.3	3,276.4
	General Fund (Appropriated) Summary Total:	**3,293.8**	**3,194.1**	**82.3**	**3,276.4**

Appropriated Funding		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
6000	Personal Services	1,200.8	1,300.0	-	1,300.0
6100	Employee Related Expenditures	707.6	694.1	-	694.1
	Subtotal Personal Services and ERE	**1,908.4**	**1,994.1**	**-**	**1,994.1**
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	25.0	-	-	-
7000	Other Operating Expenditures	1,360.4	1,200.0	82.3	1,282.3
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**3,293.8**	**3,194.1**	**82.3**	**3,276.4**
	Fund AA1000 - A Total:	3,293.8	3,194.1	82.3	3,276.4

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Program Summary of Expenditure and Budget Request for Selected Funds

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

Program Expenditures

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	-	-	-	-
	Federal Grants Fund (Appropriated) Summary Total:	-	-	-	-

Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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 BR2000 - A Total:	-	-	-	-

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	2,441.2	-	-	-
	Federal Grants Fund (Non-Appropriated) Summary Total:	**2,441.2**	-	-	-

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
6000	Personal Services	181.8	-	-	-
6100	Employee Related Expenditures	26.4	-	-	-
	Subtotal Personal Services and ERE	**208.2**	-	-	-
6200	Professional & Outside Services	222.2	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	2,010.1	-	-	-
7000	Other Operating Expenditures	0.7	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**2,441.2**	-	-	-
	Fund BR2000 - N Total:	2,441.2	-	-	-

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	6,273.0	6,273.0	-	6,273.0
	Lottery Fund (Non-Appropriated) Summary Total:	**6,273.0**	**6,273.0**	**-**	**6,273.0**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	6,273.0	6,273.0	-	6,273.0
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**6,273.0**	**6,273.0**	**-**	**6,273.0**
	Fund BR2122 - N Total:	6,273.0	6,273.0	-	6,273.0

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	421.0	730.8	-	730.8
	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated) Summary Total:	**421.0**	**730.8**	**-**	**730.8**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
6000	Personal Services	-	21.8	-	21.8
6100	Employee Related Expenditures	-	9.0	-	9.0
	Subtotal Personal Services and ERE	**-**	**30.8**	**-**	**30.8**
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	421.0	700.0	-	700.0
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**421.0**	**730.8**	**-**	**730.8**
	Fund BR2358 - N Total:	421.0	730.8	-	730.8

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	47.3	79.8	-	79.8
	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated) Summary Total:	**47.3**	**79.8**	**-**	**79.8**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
6000	Personal Services	10.6	33.2	-	33.2
6100	Employee Related Expenditures	4.0	13.6	-	13.6
	Subtotal Personal Services and ERE	**14.7**	**46.8**	**-**	**46.8**
6200	Professional & Outside Services	19.7	20.0	-	20.0
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	-	-	-	-
7000	Other Operating Expenditures	12.9	13.0	-	13.0
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**47.3**	**79.8**	**-**	**79.8**
	Fund BR2405 - N Total:	47.3	79.8	-	79.8

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	133,997.6	155,900.0	-	155,900.0
	Technology and Research Initiative Fund (Non-Appropriated) Summary Total:	**133,997.6**	**155,900.0**	**-**	**155,900.0**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	133,994.8	155,900.0	-	155,900.0
7000	Other Operating Expenditures	2.8	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**133,997.6**	**155,900.0**	**-**	**155,900.0**
	Fund BR2472 - N Total:	133,997.6	155,900.0	-	155,900.0

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	359.5	-	-	-
	IGA and ISA Fund (Non-Appropriated) Summary Total:	**359.5**	-	-	-

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	359.5	-	-	-
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**359.5**	-	-	-
	Fund BR2500 - N Total:	359.5	-	-	-

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	94,387.7	18,000.0	-	18,000.0
	Coronavirus State and Local Fiscal Recovery Fund (Non-Appropriated) Summary Total:	**94,387.7**	**18,000.0**	**-**	**18,000.0**

Non-Appropriated Funding		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	94,387.7	18,000.0	-	18,000.0
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**94,387.7**	**18,000.0**	**-**	**18,000.0**
	Fund BR2985 - N Total:	94,387.7	18,000.0	-	18,000.0

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	97,249.8	97,249.8	-	97,249.8
	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated) Summary Total:	**97,249.8**	**97,249.8**	**-**	**97,249.8**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	44,609.3	44,609.3	-	44,609.3
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	52,640.5	52,640.5	-	52,640.5
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**97,249.8**	**97,249.8**	**-**	**97,249.8**
	Fund BR3042 - N Total:	97,249.8	97,249.8	-	97,249.8

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	2,616.9	2,256.0	-	2,256.0
	A & M College Land Earnings Fund (Non-Appropriated) Summary Total:	**2,616.9**	**2,256.0**	**-**	**2,256.0**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	2,616.9	2,256.0	-	2,256.0
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**2,616.9**	**2,256.0**	**-**	**2,256.0**
	Fund BR3131 - N Total:	2,616.9	2,256.0	-	2,256.0

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	202.9	65.5	-	65.5
	Military Institute Land Earnings Fund (Non-Appropriated) Summary Total:	**202.9**	**65.5**	**-**	**65.5**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	202.9	65.5	-	65.5
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**202.9**	**65.5**	**-**	**65.5**
	Fund BR3132 - N Total:	202.9	65.5	-	65.5

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	7,709.9	8,026.5	-	8,026.5
	Universities Land Earnings Fund (Non-Appropriated) Summary Total:	**7,709.9**	**8,026.5**	**-**	**8,026.5**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	7,709.9	8,026.5	-	8,026.5
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**7,709.9**	**8,026.5**	**-**	**8,026.5**
	Fund BR3134 - N Total:	7,709.9	8,026.5	-	8,026.5

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	1,035.8	511.3	-	511.3
	Normal School Land Earnings Fund (Non-Appropriated) Summary Total:	**1,035.8**	**511.3**	**-**	**511.3**

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	1,035.8	511.3	-	511.3
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**1,035.8**	**511.3**	**-**	**511.3**
	Fund BR3136 - N Total:	1,035.8	511.3	-	511.3

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Program Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

Program: Governance

Fund: BR4300 Teacher's Academy Fund (Appropriated)

Program Expenditures

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	-	-	-	-
	Teacher's Academy Fund (Appropriated) Summary Total:	-	-	-	-

Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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 - A Total:	-	-	-	-

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	18,545.9	42,923.7	-	42,923.7
	Teacher's Academy Fund (Non-Appropriated) Summary Total:	**18,545.9**	**42,923.7**	**-**	**42,923.7**

Non-Appropriated Funding		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
6000	Personal Services	89.7	80.3	-	80.3
6100	Employee Related Expenditures	36.5	32.8	-	32.8
	Subtotal Personal Services and ERE	**126.2**	**113.1**	**-**	**113.1**
6200	Professional & Outside Services	243.1	243.1	-	243.1
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	18,176.6	42,567.5	-	42,567.5
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**18,545.9**	**42,923.7**	**-**	**42,923.7**
	Fund BR4300 - N Total:	18,545.9	42,923.7	-	42,923.7

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	54,511.9	24,674.5	-	24,674.5
	Arizona Promise Program Fund (Non-Appropriated) Summary Total:	**54,511.9**	**24,674.5**	**-**	**24,674.5**
Non-Appropriated Funding					
6000	Personal Services	52.7	46.8	-	46.8
6100	Employee Related Expenditures	19.8	19.1	-	19.1
	Subtotal Personal Services and ERE	**72.5**	**65.9**	**-**	**65.9**
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	54,439.4	24,608.6	-	24,608.6
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**54,511.9**	**24,674.5**	**-**	**24,674.5**
	Fund BR4501 - N Total:	54,511.9	24,674.5	-	24,674.5

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Program Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

Program: Governance

Fund: BR4505 Community College Promise Program Fund (Non-Appropriated)

Program Expenditures

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	2,894.5	779.1	-	779.1
	Community College Promise Program Fund (Non-Appropriated) Summary Total:	**2,894.5**	**779.1**	**-**	**779.1**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	2,894.5	779.1	-	779.1
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**2,894.5**	**779.1**	**-**	**779.1**
	Fund BR4505 - N Total:	2,894.5	779.1	-	779.1

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Program Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

Program: Governance

Fund: BR5000 Arizona Veterinary Loan Assistance Fund (Appropriated)

Program Expenditures		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	-	-	-	-
	Arizona Veterinary Loan Assistance Fund (Appropriated) Summary Total:	-	-	-	-

Appropriated Funding		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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 BR5000 - A Total:	-	-	-	-

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Program Summary of Expenditure and Budget Request for Selected Funds

Agency: Board of Regents

Program: Governance

Fund: BR5000 Arizona Veterinary Loan Assistance Fund (Non-Appropriated)

Program Expenditures

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	-	1,502.8	-	1,502.8
	Arizona Veterinary Loan Assistance Fund (Non-Appropriated) Summary Total:	**-**	**1,502.8**	**-**	**1,502.8**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
6000	Personal Services	-	2.0	-	2.0
6100	Employee Related Expenditures	-	0.8	-	0.8
	Subtotal Personal Services and ERE	**-**	**2.8**	**-**	**2.8**
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	-	1,500.0	-	1,500.0
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**-**	**1,502.8**	**-**	**1,502.8**
	Fund BR5000 - N Total:	-	1,502.8	-	1,502.8

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	30,964.3	10,450.0	-	10,450.0
	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated) Summary Total:	**30,964.3**	**10,450.0**	**-**	**10,450.0**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	1,519.2	2,159.2	-	2,159.2
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	29,445.1	8,290.8	-	8,290.8
	Expenditure Categories Total:	**30,964.3**	**10,450.0**	**-**	**10,450.0**
	Fund BR5100 - N Total:	30,964.3	10,450.0	-	10,450.0

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	991.7	816.7	-	816.7
	Spouses and Dep of Law Enforcement Officers (Non-Appropriated) Summary Total:	**991.7**	**816.7**	**-**	**816.7**

Non-Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	991.7	816.7	-	816.7
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**991.7**	**816.7**	**-**	**816.7**
	Fund BR5200 - N Total:	991.7	816.7	-	816.7

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-1-1	Governance	12,314.0	9,204.0	-	9,204.0
	ABOR Local Fund (Non-Appropriated) Summary Total:	**12,314.0**	**9,204.0**	**-**	**9,204.0**
Non-Appropriated Funding					
6000	Personal Services	6,010.7	4,100.0	-	4,100.0
6100	Employee Related Expenditures	1,367.7	1,500.0	-	1,500.0
	Subtotal Personal Services and ERE	**7,378.4**	**5,600.0**	**-**	**5,600.0**
6200	Professional & Outside Services	1,875.7	954.0	-	954.0
6500	Travel In-State	213.9	220.0	-	220.0
6600	Travel Out-Of-State	73.1	65.0	-	65.0
6700	Food	152.7	155.0	-	155.0
6800	Aid To Organizations & Individuals	390.6	250.0	-	250.0
7000	Other Operating Expenditures	1,905.6	1,900.0	-	1,900.0
8500	Non-Capital Equipment	324.0	60.0	-	60.0
8600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	**12,314.0**	**9,204.0**	**-**	**9,204.0**
	Fund BR8900 - N Total:	12,314.0	9,204.0	-	9,204.0
	Governance Total:	470,258.7	382,637.6	82.3	382,719.9

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BRA-2-10	SLI Arizona Promise Program	36,300.0	20,000.0	-	20,000.0
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	450.0	300.0	-	300.0
BRA-2-2	SLI Western Interstate Commission Office	174.5	153.0	-	153.0
BRA-2-3	SLI WICHE Student Subsidies	4,056.5	4,078.0	-	4,078.0
BRA-2-5	SLI Arizona Teachers Incentive Program	90.0	90.0	-	90.0
BRA-2-6	SLI Arizona Transfer Articulation Support System	213.7	213.7	-	213.7
BRA-2-7	SLI Arizona Teachers Academy	15,000.0	15,000.0	-	15,000.0
	General Fund (Appropriated) Summary Total:	**66,870.7**	**50,420.7**	**-**	**50,420.7**

Appropriated Funding		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
6000	Personal Services	160.2	160.2	-	160.2
6100	Employee Related Expenditures	53.5	53.5	-	53.5
	Subtotal Personal Services and ERE	**213.7**	**213.7**	**-**	**213.7**
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	4,756.5	4,628.0	-	4,628.0
7000	Other Operating Expenditures	174.5	153.0	-	153.0
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	61,726.0	45,426.0	-	45,426.0
	Expenditure Categories Total:	**66,870.7**	**50,420.7**	**-**	**50,420.7**
	Fund AA1000 - A Total:	66,870.7	50,420.7	-	50,420.7
	Student Assistance Total:	66,870.7	50,420.7	-	50,420.7

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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 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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**	**-**	**1,220.8**

Appropriated Funding

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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	1,202.5	1,202.4	-	1,202.4
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	18.3	18.4	-	18.4
	Expenditure Categories Total:	**1,220.8**	**1,220.8**	**-**	**1,220.8**
	Fund AA1000 - A Total:	1,220.8	1,220.8	-	1,220.8
	Commission For Postsecondary Education Total:	1,220.8	1,220.8	-	1,220.8

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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-1-0 Governance

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
FTE					
	FTE	40.0	34.5	-	34.5
	Expenditure Category Total:	-	-	-	-
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	6.0	8.0	-	8.0
BR2000	Federal Grants Fund (Appropriated)	-	-	-	-
BR5000	Arizona Veterinary Loan Assistance Fund (Appropriated)	-	-	-	-
	Appropriated Funds Total:	**6.0**	**8.0**	**-**	**8.0**
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	2.4	-	-	-
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	-	0.2	-	0.2
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	0.1	0.3	-	0.3
BR4300	Teacher's Academy Fund (Non-Appropriated)	1.0	1.0	-	1.0
BR4501	Arizona Promise Program Fund (Non-Appropriated)	0.5	0.4	-	0.4
BR5000	Arizona Veterinary Loan Assistance Fund (Non-Appropriated)	-	0.1	-	0.1
BR8900	ABOR Local Fund (Non-Appropriated)	30.0	24.5	-	24.5
	Non-Appropriated Funds Total:	**34.0**	**26.5**	**-**	**26.5**
	Fund Source Total:	**40.0**	**34.5**	**-**	**34.5**
Personal Services					
	Personal Services	7,546.4	5,584.1	-	5,584.1
	Expenditure Category Total:	**7,546.4**	**5,584.1**	**-**	**5,584.1**
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	1,200.8	1,300.0	-	1,300.0
BR2000	Federal Grants Fund (Appropriated)	-	-	-	-
BR4300	Teacher's Academy Fund (Appropriated)	-	-	-	-

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Program Expenditure Schedule

Agency: Board of Regents

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:	**BRA-1-0 Governance**				
BR5000	Arizona Veterinary Loan Assistance Fund (Appropriated)	-	-	-	-
	Appropriated Funds Total:	**1,200.8**	**1,300.0**	**-**	**1,300.0**
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	181.8	-	-	-
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	-	21.8	-	21.8
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	10.6	33.2	-	33.2
BR4300	Teacher's Academy Fund (Non-Appropriated)	89.7	80.3	-	80.3
BR4501	Arizona Promise Program Fund (Non-Appropriated)	52.7	46.8	-	46.8
BR5000	Arizona Veterinary Loan Assistance Fund (Non-Appropriated)	-	2.0	-	2.0
BR8900	ABOR Local Fund (Non-Appropriated)	6,010.7	4,100.0	-	4,100.0
	Non-Appropriated Funds Total:	**6,345.6**	**4,284.1**	**-**	**4,284.1**
	Fund Source Total:	**7,546.4**	**5,584.1**	**-**	**5,584.1**

Employee Related Expenditures

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Employee Related Expenses	794.3	2,269.4	-	2,269.4
	FICA Taxes	246.2	-	-	-
	Medical Insurance	627.8	-	-	-
	Basic Life	5.1	-	-	-
	Long-Term Disability (ASRS)	6.4	-	-	-
	Unemployment Compensation & Other State’ Taxes	1.6	-	-	-
	Dental Insurance	4.3	-	-	-
	Workers’ Compensation	8.0	-	-	-
	Employer Annuity Retirement Plan	57.6	-	-	-
	Arizona State Retirement System	410.6	-	-	-
	Expenditure Category Total:	**2,162.0**	**2,269.4**	**-**	**2,269.4**

Fund Source

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	707.6	694.1	-	694.1
	Appropriated Funds Total:	**707.6**	**694.1**	**-**	**694.1**

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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-1-0 Governance

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	26.4	-	-	-
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	-	9.0	-	9.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	4.0	13.6	-	13.6
BR4300	Teacher's Academy Fund (Non-Appropriated)	36.5	32.8	-	32.8
BR4501	Arizona Promise Program Fund (Non-Appropriated)	19.8	19.1	-	19.1
BR5000	Arizona Veterinary Loan Assistance Fund (Non-Appropriated)	-	0.8	-	0.8
BR8900	ABOR Local Fund (Non-Appropriated)	1,367.7	1,500.0	-	1,500.0
	Non-Appropriated Funds Total:	**1,454.4**	**1,575.3**	**-**	**1,575.3**
	Fund Source Total:	**2,162.0**	**2,269.4**	**-**	**2,269.4**

Professional & Outside Services

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Professional and Outside Services	-	1,217.1	-	1,217.1
	External Legal Services	49.2	-	-	-
	Outside Actuarial Costs	12.0	-	-	-
	Other Professional & Outside Services	2,299.5	-	-	-
	Expenditure Category Total:	**2,360.7**	**1,217.1**	**-**	**1,217.1**

Fund Source

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	-	-	-	-
	Appropriated Funds Total:	**-**	**-**	**-**	**-**
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	222.2	-	-	-
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	19.7	20.0	-	20.0
BR4300	Teacher's Academy Fund (Non-Appropriated)	243.1	243.1	-	243.1
BR8900	ABOR Local Fund (Non-Appropriated)	1,875.7	954.0	-	954.0
	Non-Appropriated Funds Total:	**2,360.7**	**1,217.1**	**-**	**1,217.1**
	Fund Source Total:	**2,360.7**	**1,217.1**	**-**	**1,217.1**

Travel In-State

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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-1-0 Governance

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Travel In-State	-	220.0	-	220.0
	Airfare and Other Common Carrier Charges	1.6	-	-	-
	Mileage - Private Vehicle	37.6	-	-	-
	Lodging	174.7	-	-	-
	Expenditure Category Total:	**213.9**	**220.0**	**-**	**220.0**

Fund Source

Non-Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BR8900	ABOR Local Fund (Non-Appropriated)	213.9	220.0	-	220.0
	Non-Appropriated Funds Total:	**213.9**	**220.0**	**-**	**220.0**
	Fund Source Total:	**213.9**	**220.0**	**-**	**220.0**

Travel Out-Of-State

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Travel Out of State	-	65.0	-	65.0
	Airfare and Other Common Carrier Charges	27.0	-	-	-
	Car Rental Out-of-State	0.5	-	-	-
	Lodging Out-of-State	23.7	-	-	-
	Meals with Overnight Stay	16.8	-	-	-
	Other Miscellaneous Out-of- State Travel	5.1	-	-	-
	Expenditure Category Total:	**73.1**	**65.0**	**-**	**65.0**

Fund Source

Non-Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BR8900	ABOR Local Fund (Non-Appropriated)	73.1	65.0	-	65.0
	Non-Appropriated Funds Total:	**73.1**	**65.0**	**-**	**65.0**
	Fund Source Total:	**73.1**	**65.0**	**-**	**65.0**

Food

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Food	-	155.0	-	155.0
	Food	152.7	-	-	-
	Expenditure Category Total:	**152.7**	**155.0**	**-**	**155.0**

Fund Source

Non-Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BR8900	ABOR Local Fund (Non-Appropriated)	152.7	155.0	-	155.0

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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-1-0 Governance

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Non-Appropriated Funds Total:	**152.7**	**155.0**	**-**	**155.0**
Fund Source Total:	**152.7**	**155.0**	**-**	**155.0**

Aid To Organizations & Individuals

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Aid to Organizations and Individuals	-	309,022.7	-	309,022.7
Aid to Other Governments	304,673.6	-	-	-
Aid to Community Colleges.	3,162.8	-	-	-
Aid to Other Organizations	62,835.4	-	-	-
Other Education & Training Aid Paid to Educational Providers	1,386.0	-	-	-
Expenditure Category Total:	**372,057.8**	**309,022.7**	**-**	**309,022.7**

Fund Source

Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000	General Fund (Appropriated)	25.0	-	-	-
	Appropriated Funds Total:	**25.0**	**-**	**-**	**-**

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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-1-0 Governance

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	2,010.1	-	-	-
BR2122	Lottery Fund (Non-Appropriated)	6,273.0	6,273.0	-	6,273.0
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	421.0	700.0	-	700.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	133,994.8	155,900.0	-	155,900.0
BR2500	IGA and ISA Fund (Non-Appropriated)	359.5	-	-	-
BR2985	Coronavirus State and Local Fiscal Recovery Fund (Non-Appropriated)	94,387.7	18,000.0	-	18,000.0
BR3042	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	44,609.3	44,609.3	-	44,609.3
BR3131	A & M College Land Earnings Fund (Non-Appropriated)	2,616.9	2,256.0	-	2,256.0
BR3132	Military Institute Land Earnings Fund (Non-Appropriated)	202.9	65.5	-	65.5
BR3134	Universities Land Earnings Fund (Non-Appropriated)	7,709.9	8,026.5	-	8,026.5
BR3136	Normal School Land Earnings Fund (Non-Appropriated)	1,035.8	511.3	-	511.3
BR4300	Teacher's Academy Fund (Non-Appropriated)	18,176.6	42,567.5	-	42,567.5
BR4501	Arizona Promise Program Fund (Non-Appropriated)	54,439.4	24,608.6	-	24,608.6
BR4505	Community College Promise Program Fund (Non-Appropriated)	2,894.5	779.1	-	779.1
BR5000	Arizona Veterinary Loan Assistance Fund (Non-Appropriated)	-	1,500.0	-	1,500.0
BR5100	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	1,519.2	2,159.2	-	2,159.2
BR5200	Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	991.7	816.7	-	816.7
BR8900	ABOR Local Fund (Non-Appropriated)	390.6	250.0	-	250.0
	Non-Appropriated Funds Total:	**372,032.8**	**309,022.7**	**-**	**309,022.7**
	Fund Source Total:	**372,057.8**	**309,022.7**	**-**	**309,022.7**

Other Operating Expenditures

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Other Operating Expenses	-	3,113.0	82.3	3,195.3
Risk Management Charges to State Agencies	966.3	-	-	-

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Program Expenditure Schedule

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	113.4	-	-	-
Charges Imposed Related to AFIS.	1.2	-	-	-
External Telecommunications Charges	5.0	-	-	-
Building Rent Charges to State Agencies	11.8	-	-	-
Rental of Land & Buildings	427.5	-	-	-
Rental of Other Machinery & Equipment	19.2	-	-	-
Miscellaneous Rent	109.5	-	-	-
Other Internal Services	453.8	-	-	-
Repair & Maintenance - Buildings	7.7	-	-	-
Software Support, Maintenance Short-term Licensing	41.7	-	-	-
Office Supplies	11.2	-	-	-
Computer Supplies	2.0	-	-	-
Other Operating Supplies	21.1	-	-	-
Conference Registration / Attendance Fees	28.4	-	-	-
Advertising	645.5	-	-	-
Internal Printing	7.6	-	-	-
External Printing	74.9	-	-	-
Postage & Delivery	6.6	-	-	-
Document Shredding and Destruction Services	0.2	-	-	-
Translation and sign language services	1.7	-	-	-
Entertainment & Promotional Items	7.5	-	-	-
Dues	116.1	-	-	-
Books, Subscriptions & Publications	78.4	-	-	-
Costs for Digital Imaging or Producing Microfilm & Microfiche	0.8	-	-	-
Fingerprinting, Background Checks, Etc.	0.2	-	-	-
Other Miscellaneous Operating	123.1	-	-	-
Expenditure Category Total:	**3,282.4**	**3,113.0**	**82.3**	**3,195.3**

Fund Source

Appropriated Funds

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000 General Fund (Appropriated)	1,360.4	1,200.0	82.3	1,282.3
Appropriated Funds Total:	**1,360.4**	**1,200.0**	**82.3**	**1,282.3**

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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-1-0 Governance

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	0.7	-	-	-
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	12.9	13.0	-	13.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	2.8	-	-	-
BR8900	ABOR Local Fund (Non-Appropriated)	1,905.6	1,900.0	-	1,900.0
	Non-Appropriated Funds Total:	**1,922.0**	**1,913.0**	**-**	**1,913.0**
	Fund Source Total:	**3,282.4**	**3,113.0**	**82.3**	**3,195.3**

Non-Capital Equipment

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Non-Capital Resources	-	60.0	-	60.0
	Furniture - Non-Capital Purchase	252.0	-	-	-
	Computer Equipment – Non- Capitalized Purchases	52.8	-	-	-
	Other Equipment - Non- Capital Purchase	19.3	-	-	-
	Expenditure Category Total:	**324.0**	**60.0**	**-**	**60.0**

Fund Source

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Non-Appropriated Funds					
BR8900	ABOR Local Fund (Non-Appropriated)	324.0	60.0	-	60.0
	Non-Appropriated Funds Total:	**324.0**	**60.0**	**-**	**60.0**
	Fund Source Total:	**324.0**	**60.0**	**-**	**60.0**

Debt Service

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Debt Service	-	52,640.5	-	52,640.5
	Principal	52,640.5	-	-	-
	Expenditure Category Total:	**52,640.5**	**52,640.5**	**-**	**52,640.5**

Fund Source

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Non-Appropriated Funds					
BR3042	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	52,640.5	52,640.5	-	52,640.5
	Non-Appropriated Funds Total:	**52,640.5**	**52,640.5**	**-**	**52,640.5**
	Fund Source Total:	**52,640.5**	**52,640.5**	**-**	**52,640.5**

Transfers-Out

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Program Expenditure Schedule

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Transfers	29,445.1	8,290.8	-	8,290.8
Expenditure Category Total:	**29,445.1**	**8,290.8**	**-**	**8,290.8**

Fund Source

Non-Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BR5100	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	29,445.1	8,290.8	-	8,290.8
	Non-Appropriated Funds Total:	**29,445.1**	**8,290.8**	**-**	**8,290.8**
	Fund Source Total:	**29,445.1**	**8,290.8**	**-**	**8,290.8**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	8.0	1,300.0	AA1000-A
Arizona State Retirement System	0.2	21.8	BR2358-N
Arizona State Retirement System	0.3	33.2	BR2405-N
Arizona State Retirement System	1.0	80.3	BR4300-N
Arizona State Retirement System	0.4	46.8	BR4501-N
Arizona State Retirement System	-	-	BR5000-A
Arizona State Retirement System	0.1	2.0	BR5000-N
Arizona State Retirement System	24.5	4,100.0	BR8900-N

Sub Program: BRA-1-1 **Governance**

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Program Expenditure Schedule

Agency: **Board of Regents**

Program: **BRA-1-0** **Governance**

Sub Program: BRA-1-1 **Governance**

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
FTE					
	FTE	40.0	34.5	-	34.5
	Expenditure Category Total:	-	-	-	-
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	6.0	8.0	-	8.0
BR2000	Federal Grants Fund (Appropriated)	-	-	-	-
BR5000	Arizona Veterinary Loan Assistance Fund (Appropriated)	-	-	-	-
	Appropriated Funds Total:	**6.0**	**8.0**	**-**	**8.0**
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	2.4	-	-	-
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	-	0.2	-	0.2
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	0.1	0.3	-	0.3
BR4300	Teacher's Academy Fund (Non-Appropriated)	1.0	1.0	-	1.0
BR4501	Arizona Promise Program Fund (Non-Appropriated)	0.5	0.4	-	0.4
BR5000	Arizona Veterinary Loan Assistance Fund (Non-Appropriated)	-	0.1	-	0.1
BR8900	ABOR Local Fund (Non-Appropriated)	30.0	24.5	-	24.5
	Non-Appropriated Funds Total:	**34.0**	**26.5**	**-**	**26.5**
	Fund Source Total:	**40.0**	**34.5**	**-**	**34.5**

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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Personal Services

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Personal Services	7,546.4	5,584.1	-	5,584.1
	Expenditure Category Total:	**7,546.4**	**5,584.1**	**-**	**5,584.1**

Fund Source

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	1,200.8	1,300.0	-	1,300.0
BR2000	Federal Grants Fund (Appropriated)	-	-	-	-
BR4300	Teacher's Academy Fund (Appropriated)	-	-	-	-
BR5000	Arizona Veterinary Loan Assistance Fund (Appropriated)	-	-	-	-
	Appropriated Funds Total:	**1,200.8**	**1,300.0**	**-**	**1,300.0**
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	181.8	-	-	-
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	-	21.8	-	21.8
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	10.6	33.2	-	33.2
BR4300	Teacher's Academy Fund (Non-Appropriated)	89.7	80.3	-	80.3
BR4501	Arizona Promise Program Fund (Non-Appropriated)	52.7	46.8	-	46.8
BR5000	Arizona Veterinary Loan Assistance Fund (Non-Appropriated)	-	2.0	-	2.0
BR8900	ABOR Local Fund (Non-Appropriated)	6,010.7	4,100.0	-	4,100.0
	Non-Appropriated Funds Total:	**6,345.6**	**4,284.1**	**-**	**4,284.1**
	Fund Source Total:	**7,546.4**	**5,584.1**	**-**	**5,584.1**

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Program Expenditure Schedule

Agency: Board of Regents

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:	**BRA-1-0 Governance**				
Sub Program:	BRA-1-1 **Governance**				
Employee Related Expenditures					
	Employee Related Expenses	794.3	2,269.4	-	2,269.4
	FICA Taxes	246.2	-	-	-
	Medical Insurance	627.8	-	-	-
	Basic Life	5.1	-	-	-
	Long-Term Disability (ASRS)	6.4	-	-	-
	Unemployment Compensation & Other State' Taxes	1.6	-	-	-
	Dental Insurance	4.3	-	-	-
	Workers' Compensation	8.0	-	-	-
	Employer Annuity Retirement Plan	57.6	-	-	-
	Arizona State Retirement System	410.6	-	-	-
	Expenditure Category Total:	**2,162.0**	**2,269.4**	**-**	**2,269.4**
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	707.6	694.1	-	694.1
	Appropriated Funds Total:	**707.6**	**694.1**	**-**	**694.1**
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	26.4	-	-	-
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	-	9.0	-	9.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	4.0	13.6	-	13.6
BR4300	Teacher's Academy Fund (Non-Appropriated)	36.5	32.8	-	32.8
BR4501	Arizona Promise Program Fund (Non-Appropriated)	19.8	19.1	-	19.1
BR5000	Arizona Veterinary Loan Assistance Fund (Non-Appropriated)	-	0.8	-	0.8
BR8900	ABOR Local Fund (Non-Appropriated)	1,367.7	1,500.0	-	1,500.0
	Non-Appropriated Funds Total:	**1,454.4**	**1,575.3**	**-**	**1,575.3**
	Fund Source Total:	**2,162.0**	**2,269.4**	**-**	**2,269.4**

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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Professional & Outside Services

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Professional and Outside Services	-	1,217.1	-	1,217.1
	External Legal Services	49.2	-	-	-
	Outside Actuarial Costs	12.0	-	-	-
	Other Professional & Outside Services	2,299.5	-	-	-
	Expenditure Category Total:	**2,360.7**	**1,217.1**	**-**	**1,217.1**

Fund Source

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	-	-	-	-
	Appropriated Funds Total:	**-**	**-**	**-**	**-**
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	222.2	-	-	-
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	19.7	20.0	-	20.0
BR4300	Teacher's Academy Fund (Non-Appropriated)	243.1	243.1	-	243.1
BR8900	ABOR Local Fund (Non-Appropriated)	1,875.7	954.0	-	954.0
	Non-Appropriated Funds Total:	**2,360.7**	**1,217.1**	**-**	**1,217.1**
	Fund Source Total:	**2,360.7**	**1,217.1**	**-**	**1,217.1**

Travel In-State

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Travel In-State	-	220.0	-	220.0
	Airfare and Other Common Carrier Charges	1.6	-	-	-
	Mileage - Private Vehicle	37.6	-	-	-
	Lodging	174.7	-	-	-
	Expenditure Category Total:	**213.9**	**220.0**	**-**	**220.0**

Fund Source

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Non-Appropriated Funds					
BR8900	ABOR Local Fund (Non-Appropriated)	213.9	220.0	-	220.0
	Non-Appropriated Funds Total:	**213.9**	**220.0**	**-**	**220.0**
	Fund Source Total:	**213.9**	**220.0**	**-**	**220.0**

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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Travel Out-Of-State				
Travel Out of State	-	65.0	-	65.0
Airfare and Other Common Carrier Charges	27.0	-	-	-
Car Rental Out-of-State	0.5	-	-	-
Lodging Out-of-State	23.7	-	-	-
Meals with Overnight Stay	16.8	-	-	-
Other Miscellaneous Out-of- State Travel	5.1	-	-	-
Expenditure Category Total:	**73.1**	**65.0**	**-**	**65.0**
Fund Source				
Non-Appropriated Funds				
BR8900 ABOR Local Fund (Non-Appropriated)	73.1	65.0	-	65.0
Non-Appropriated Funds Total:	**73.1**	**65.0**	**-**	**65.0**
Fund Source Total:	**73.1**	**65.0**	**-**	**65.0**
Food				
Food	-	155.0	-	155.0
Food	152.7	-	-	-
Expenditure Category Total:	**152.7**	**155.0**	**-**	**155.0**
Fund Source				
Non-Appropriated Funds				
BR8900 ABOR Local Fund (Non-Appropriated)	152.7	155.0	-	155.0
Non-Appropriated Funds Total:	**152.7**	**155.0**	**-**	**155.0**
Fund Source Total:	**152.7**	**155.0**	**-**	**155.0**
Aid To Organizations & Individuals				
Aid to Organizations and Individuals	-	309,022.7	-	309,022.7
Aid to Other Governments	304,673.6	-	-	-
Aid to Community Colleges.	3,162.8	-	-	-
Aid to Other Organizations	62,835.4	-	-	-
Other Education & Training Aid Paid to Educational Providers	1,386.0	-	-	-
Expenditure Category Total:	**372,057.8**	**309,022.7**	**-**	**309,022.7**

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Program Expenditure Schedule

Agency: Board of Regents

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Fund Source

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Appropriated Funds					
AA1000	General Fund (Appropriated)	25.0	-	-	-
	Appropriated Funds Total:	**25.0**	**-**	**-**	**-**
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	2,010.1	-	-	-
BR2122	Lottery Fund (Non-Appropriated)	6,273.0	6,273.0	-	6,273.0
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	421.0	700.0	-	700.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	133,994.8	155,900.0	-	155,900.0
BR2500	IGA and ISA Fund (Non-Appropriated)	359.5	-	-	-
BR2985	Coronavirus State and Local Fiscal Recovery Fund (Non-Appropriated)	94,387.7	18,000.0	-	18,000.0
BR3042	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	44,609.3	44,609.3	-	44,609.3
BR3131	A & M College Land Earnings Fund (Non-Appropriated)	2,616.9	2,256.0	-	2,256.0
BR3132	Military Institute Land Earnings Fund (Non-Appropriated)	202.9	65.5	-	65.5
BR3134	Universities Land Earnings Fund (Non-Appropriated)	7,709.9	8,026.5	-	8,026.5
BR3136	Normal School Land Earnings Fund (Non-Appropriated)	1,035.8	511.3	-	511.3
BR4300	Teacher's Academy Fund (Non-Appropriated)	18,176.6	42,567.5	-	42,567.5
BR4501	Arizona Promise Program Fund (Non-Appropriated)	54,439.4	24,608.6	-	24,608.6
BR4505	Community College Promise Program Fund (Non-Appropriated)	2,894.5	779.1	-	779.1
BR5000	Arizona Veterinary Loan Assistance Fund (Non-Appropriated)	-	1,500.0	-	1,500.0
BR5100	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	1,519.2	2,159.2	-	2,159.2
BR5200	Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	991.7	816.7	-	816.7
BR8900	ABOR Local Fund (Non-Appropriated)	390.6	250.0	-	250.0
	Non-Appropriated Funds Total:	**372,032.8**	**309,022.7**	**-**	**309,022.7**

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Program Expenditure Schedule

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund Source Total:	372,057.8	309,022.7	-	309,022.7
Other Operating Expenditures				
Other Operating Expenses	-	3,113.0	82.3	3,195.3
Risk Management Charges to State Agencies	966.3	-	-	-
Internal Service Computer Processing, Hosting, Maintenance and Support Costs	113.4	-	-	-
Charges Imposed Related to AFIS.	1.2	-	-	-
External Telecommunications Charges	5.0	-	-	-
Building Rent Charges to State Agencies	11.8	-	-	-
Rental of Land & Buildings	427.5	-	-	-
Rental of Other Machinery & Equipment	19.2	-	-	-
Miscellaneous Rent	109.5	-	-	-
Other Internal Services	453.8	-	-	-
Repair & Maintenance - Buildings	7.7	-	-	-
Software Support, Maintenance Short-term Licensing	41.7	-	-	-
Office Supplies	11.2	-	-	-
Computer Supplies	2.0	-	-	-
Other Operating Supplies	21.1	-	-	-
Conference Registration / Attendance Fees	28.4	-	-	-
Advertising	645.5	-	-	-
Internal Printing	7.6	-	-	-
External Printing	74.9	-	-	-
Postage & Delivery	6.6	-	-	-
Document Shredding and Destruction Services	0.2	-	-	-
Translation and sign language services	1.7	-	-	-
Entertainment & Promotional Items	7.5	-	-	-
Dues	116.1	-	-	-
Books, Subscriptions & Publications	78.4	-	-	-
Costs for Digital Imaging or Producing Microfilm & Microfiche	0.8	-	-	-
Fingerprinting, Background Checks, Etc.	0.2	-	-	-
Other Miscellaneous Operating	123.1	-	-	-

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Program Expenditure Schedule

Agency: Board of Regents

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-1-0	**Governance**				
Sub Program: BRA-1-1	**Governance**				
	Expenditure Category Total:	**3,282.4**	**3,113.0**	**82.3**	**3,195.3**
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	1,360.4	1,200.0	82.3	1,282.3
	Appropriated Funds Total:	**1,360.4**	**1,200.0**	**82.3**	**1,282.3**
Non-Appropriated Funds					
BR2000	Federal Grants Fund (Non-Appropriated)	0.7	-	-	-
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	12.9	13.0	-	13.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	2.8	-	-	-
BR8900	ABOR Local Fund (Non-Appropriated)	1,905.6	1,900.0	-	1,900.0
	Non-Appropriated Funds Total:	**1,922.0**	**1,913.0**	**-**	**1,913.0**
	Fund Source Total:	**3,282.4**	**3,113.0**	**82.3**	**3,195.3**
Non-Capital Equipment					
	Non-Capital Resources	-	60.0	-	60.0
	Furniture - Non-Capital Purchase	252.0	-	-	-
	Computer Equipment – Non- Capitalized Purchases	52.8	-	-	-
	Other Equipment - Non- Capital Purchase	19.3	-	-	-
	Expenditure Category Total:	**324.0**	**60.0**	**-**	**60.0**
Fund Source					
Non-Appropriated Funds					
BR8900	ABOR Local Fund (Non-Appropriated)	324.0	60.0	-	60.0
	Non-Appropriated Funds Total:	**324.0**	**60.0**	**-**	**60.0**
	Fund Source Total:	**324.0**	**60.0**	**-**	**60.0**

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Program Expenditure Schedule

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Debt Service

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Debt Service	-	52,640.5	-	52,640.5
Principal	52,640.5	-	-	-
Expenditure Category Total:	**52,640.5**	**52,640.5**	**-**	**52,640.5**

Fund Source

Non-Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BR3042	University Capital Improvement Lease-to-Own and Bond Fund (Non-Appropriated)	52,640.5	52,640.5	-	52,640.5
	Non-Appropriated Funds Total:	**52,640.5**	**52,640.5**	**-**	**52,640.5**
	Fund Source Total:	**52,640.5**	**52,640.5**	**-**	**52,640.5**

Transfers-Out

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Transfers	29,445.1	8,290.8	-	8,290.8
Expenditure Category Total:	**29,445.1**	**8,290.8**	**-**	**8,290.8**

Fund Source

Non-Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
BR5100	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	29,445.1	8,290.8	-	8,290.8
	Non-Appropriated Funds Total:	**29,445.1**	**8,290.8**	**-**	**8,290.8**
	Fund Source Total:	**29,445.1**	**8,290.8**	**-**	**8,290.8**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	8.0	1,300.0	AA1000-A
Arizona State Retirement System	0.2	21.8	BR2358-N
Arizona State Retirement System	0.3	33.2	BR2405-N
Arizona State Retirement System	1.0	80.3	BR4300-N
Arizona State Retirement System	0.4	46.8	BR4501-N
Arizona State Retirement System	-	-	BR5000-A
Arizona State Retirement System	0.1	2.0	BR5000-N
Arizona State Retirement System	24.5	4,100.0	BR8900-N

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Program Expenditure Schedule

Agency:	Board of Regents				
		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program:	BRA-1-0 Governance				

Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-2-0 Student Assistance

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
FTE				
FTE	2.0	2.0	-	2.0
Expenditure Category Total:	-	-	-	-
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	2.0	2.0	-	2.0
Appropriated Funds Total:	**2.0**	**2.0**	**-**	**2.0**
Fund Source Total:	**2.0**	**2.0**	**-**	**2.0**
Personal Services				
Personal Services	160.2	160.2	-	160.2
Expenditure Category Total:	**160.2**	**160.2**	**-**	**160.2**
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	160.2	160.2	-	160.2
Appropriated Funds Total:	**160.2**	**160.2**	**-**	**160.2**
Fund Source Total:	**160.2**	**160.2**	**-**	**160.2**
Employee Related Expenditures				
Employee Related Expenses	53.5	53.5	-	53.5
Expenditure Category Total:	**53.5**	**53.5**	**-**	**53.5**
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	53.5	53.5	-	53.5
Appropriated Funds Total:	**53.5**	**53.5**	**-**	**53.5**
Fund Source Total:	**53.5**	**53.5**	**-**	**53.5**
Aid To Organizations & Individuals				
Aid to Organizations and Individuals	-	4,628.0	-	4,628.0
Aid to Other Governments	450.0	-	-	-
Other Education & Training Aid Paid to Educational Providers	4,306.5	-	-	-
Expenditure Category Total:	**4,756.5**	**4,628.0**	**-**	**4,628.0**

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Program Expenditure Schedule

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request

Program: BRA-2-0 Student Assistance

Fund Source

Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000	General Fund (Appropriated)	4,756.5	4,628.0	-	4,628.0
	Appropriated Funds Total:	**4,756.5**	**4,628.0**	**-**	**4,628.0**
	Fund Source Total:	**4,756.5**	**4,628.0**	**-**	**4,628.0**

Other Operating Expenditures

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Other Operating Expenses	-	153.0	-	153.0
Dues	174.5	-	-	-
Expenditure Category Total:	**174.5**	**153.0**	**-**	**153.0**

Fund Source

Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000	General Fund (Appropriated)	174.5	153.0	-	153.0
	Appropriated Funds Total:	**174.5**	**153.0**	**-**	**153.0**
	Fund Source Total:	**174.5**	**153.0**	**-**	**153.0**

Transfers-Out

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Transfers	-	45,426.0	-	45,426.0
Transfers Out – Not Subject to Cost Allocation	61,726.0	-	-	-
Expenditure Category Total:	**61,726.0**	**45,426.0**	**-**	**45,426.0**

Fund Source

Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000	General Fund (Appropriated)	61,726.0	45,426.0	-	45,426.0
	Appropriated Funds Total:	**61,726.0**	**45,426.0**	**-**	**45,426.0**
	Fund Source Total:	**61,726.0**	**45,426.0**	**-**	**45,426.0**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	2.0	160.2	AA1000-A

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Program Expenditure Schedule

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request

Program: BRA-2-0 **Student Assistance**

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

Other Operating Expenditures

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Other Operating Expenses	-	153.0	-	153.0
Dues	174.5	-	-	-
Expenditure Category Total:	**174.5**	**153.0**	**-**	**153.0**

Fund Source

Appropriated Funds

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000 General Fund (Appropriated)	174.5	153.0	-	153.0
Appropriated Funds Total:	**174.5**	**153.0**	**-**	**153.0**
Fund Source Total:	**174.5**	**153.0**	**-**	**153.0**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

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

Aid To Organizations & Individuals

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Aid to Organizations and Individuals	-	4,078.0	-	4,078.0
Other Education & Training Aid Paid to Educational Providers	4,056.5	-	-	-
Expenditure Category Total:	**4,056.5**	**4,078.0**	**-**	**4,078.0**

Fund Source

Appropriated Funds

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000 General Fund (Appropriated)	4,056.5	4,078.0	-	4,078.0
Appropriated Funds Total:	**4,056.5**	**4,078.0**	**-**	**4,078.0**
Fund Source Total:	**4,056.5**	**4,078.0**	**-**	**4,078.0**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

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Program Expenditure Schedule

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-5 SLI Arizona Teachers Incentive Program				
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

Program: BRA-2-0 Student Assistance

Sub Program: BRA-2-6 SLI Arizona Transfer Articulation Support System

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
FTE					
	FTE	2.0	2.0	-	2.0
	Expenditure Category Total:	-	-	-	-
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	2.0	2.0	-	2.0
	Appropriated Funds Total:	**2.0**	**2.0**	**-**	**2.0**
	Fund Source Total:	**2.0**	**2.0**	**-**	**2.0**
Personal Services					
	Personal Services	160.2	160.2	-	160.2
	Expenditure Category Total:	**160.2**	**160.2**	**-**	**160.2**
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	160.2	160.2	-	160.2
	Appropriated Funds Total:	**160.2**	**160.2**	**-**	**160.2**
	Fund Source Total:	**160.2**	**160.2**	**-**	**160.2**
Employee Related Expenditures					
	Employee Related Expenses	53.5	53.5	-	53.5
	Expenditure Category Total:	**53.5**	**53.5**	**-**	**53.5**
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	53.5	53.5	-	53.5
	Appropriated Funds Total:	**53.5**	**53.5**	**-**	**53.5**
	Fund Source Total:	**53.5**	**53.5**	**-**	**53.5**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
Arizona State Retirement System	2.0	160.2	AA1000-A

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Program Expenditure Schedule

Agency: Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request

Program: BRA-2-0 **Student Assistance**

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

Transfers-Out

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Transfers	-	15,000.0	-	15,000.0
Transfers Out – Not Subject to Cost Allocation	15,000.0	-	-	-
Expenditure Category Total:	**15,000.0**	**15,000.0**	**-**	**15,000.0**

Fund Source

Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000	General Fund (Appropriated)	15,000.0	15,000.0	-	15,000.0
	Appropriated Funds Total:	**15,000.0**	**15,000.0**	**-**	**15,000.0**
	Fund Source Total:	**15,000.0**	**15,000.0**	**-**	**15,000.0**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

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

Transfers-Out

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Transfers	-	20,000.0	-	20,000.0
Transfers Out – Not Subject to Cost Allocation	36,300.0	-	-	-
Expenditure Category Total:	**36,300.0**	**20,000.0**	**-**	**20,000.0**

Fund Source

Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000	General Fund (Appropriated)	36,300.0	20,000.0	-	20,000.0
	Appropriated Funds Total:	**36,300.0**	**20,000.0**	**-**	**20,000.0**
	Fund Source Total:	**36,300.0**	**20,000.0**	**-**	**20,000.0**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-2-0 Student Assistance

Sub Program: BRA-2-11 SLI Adaptive Athletics

Aid To Organizations & Individuals

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

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

Transfers-Out

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-2-0 Student Assistance

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

Transfers-Out

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
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#
	-	-	

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

Aid To Organizations & Individuals

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Aid to Organizations and Individuals	-	300.0	-	300.0
Aid to Other Governments	450.0	-	-	-
Expenditure Category Total:	**450.0**	**300.0**	**-**	**300.0**

Fund Source

Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000	General Fund (Appropriated)	450.0	300.0	-	300.0
	Appropriated Funds Total:	**450.0**	**300.0**	**-**	**300.0**
	Fund Source Total:	**450.0**	**300.0**	**-**	**300.0**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

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Program Expenditure Schedule

Agency:	Board of Regents

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request

Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-3-0 Commission For Postsecondary Education

Aid To Organizations & Individuals

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Aid to Organizations and Individuals	-	1,202.4	-	1,202.4
	Aid to Community Colleges.	277.4	-	-	-
	Other Education & Training Aid Paid to Educational Providers	925.1	-	-	-
	Expenditure Category Total:	**1,202.5**	**1,202.4**	**-**	**1,202.4**
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	1,202.5	1,202.4	-	1,202.4
	Appropriated Funds Total:	**1,202.5**	**1,202.4**	**-**	**1,202.4**
	Fund Source Total:	**1,202.5**	**1,202.4**	**-**	**1,202.4**

Transfers-Out

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
	Transfers	-	18.4	-	18.4
	Transfers Out – Not Subject to Cost Allocation	18.3	-	-	-
	Expenditure Category Total:	**18.3**	**18.4**	**-**	**18.4**
Fund Source					
Appropriated Funds					
AA1000	General Fund (Appropriated)	18.3	18.4	-	18.4
	Appropriated Funds Total:	**18.3**	**18.4**	**-**	**18.4**
	Fund Source Total:	**18.3**	**18.4**	**-**	**18.4**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

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Program Expenditure Schedule

Agency: Board of Regents

Program: BRA-3-0 Commission For Postsecondary Education

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

Aid To Organizations & Individuals

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Aid to Organizations and Individuals	-	1,202.4	-	1,202.4
Aid to Community Colleges.	277.4	-	-	-
Other Education & Training Aid Paid to Educational Providers	925.1	-	-	-
Expenditure Category Total:	**1,202.5**	**1,202.4**	**-**	**1,202.4**

Fund Source

Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000	General Fund (Appropriated)	1,202.5	1,202.4	-	1,202.4
	Appropriated Funds Total:	**1,202.5**	**1,202.4**	**-**	**1,202.4**
	Fund Source Total:	**1,202.5**	**1,202.4**	**-**	**1,202.4**

Transfers-Out

	FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
Transfers	-	18.4	-	18.4
Transfers Out – Not Subject to Cost Allocation	18.3	-	-	-
Expenditure Category Total:	**18.3**	**18.4**	**-**	**18.4**

Fund Source

Appropriated Funds

		FY 2026 Actuals	FY 2027 Expenditure Plan	FY 2028 Funding Issue	FY 2028 Total Request
AA1000	General Fund (Appropriated)	18.3	18.4	-	18.4
	Appropriated Funds Total:	**18.3**	**18.4**	**-**	**18.4**
	Fund Source Total:	**18.3**	**18.4**	**-**	**18.4**

Employee Retirement Coverage

Retirement System	FTE	Personal Services	Fund#
	-	-	

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Program Expenditure Schedule

Agency: **Board of Regents**

Administrative Costs Summary	FY 2028
Personal Services	5,377.7
ERE	1,561.7
Administrative Costs Total:	**6,939.4**

Administrative Costs / Total Expenditure Ratio	Request	Admin %
FY 2028	434,361.4	1.6%

Agency Summary

Board of Regents

Chad Sampson, Executive Director

Phone: 6022292500

A.R.S. § 15-1621

Mission:

To provide opportunities for learning, discovery, research, public service, and economic development for Arizona residents and the global community.

Description:

The Arizona Board of Regents provides strategic direction for the university system and is committed to ensuring Arizonans have access to a quality public university education, building a bright future for students, families, and the State. ABOR is focused on increasing postsecondary access and attainment for Arizona students; seeking solutions to societal challenges; and doing both while increasing quality, affordability and efficiency.

Agency Summary: ($ Thousands)

Program	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate
► Governance	470,258.7	382,637.6	382,719.9
► Student Assistance	66,870.7	50,420.7	50,420.7
► Commission For Postsecondary Education	1,220.8	1,220.8	1,220.8
Agency Total:	**538,350.2**	**434,279.1**	**434,361.4**

Funding:

	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate
General Fund	71,385.3	54,835.6	54,917.9
Other Appropriated Funds	-	-	-
Other Non-Appropriated Funds	466,964.9	379,443.5	379,443.5
Total Funding	**538,350.2**	**434,279.1**	**434,361.4**
FTE Positions	**42.0**	**36.5**	**36.5**

5 Year Plan

Description:

Resource Assumptions

	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Full-Time Equivalent Positions	36.5	36.5	36.5
General Fund	54,835.6	54,835.6	54,835.6
Other Appropriated Funds	-	-	-
Non-Appropriated Funds	379,443.5	379,443.5	379,443.5
Federal Funds	-	-	-

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Program Summary

Governance (BRA-1-0)

Bradley Kendrex, VP Finance and Administration

Phone: 6022292500

A.R.S. § 15-1621

Mission:

To employ an entrepreneurial approach with an innovative leadership and organization design that recognizes each university's unique mission; holds the enterprise to the highest standards of quality and accountability; and works collaboratively to achieve statewide goals.

Description:

The Arizona Board of Regents have outlined goals for the universities as part of the strategic plan through 2025. Goals for student success, educational attainment, research, and impact on local, state and global communities, provide a framework for the Board's strategic fiduciary oversight and planning.

Funding:

	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate
General Fund	3,293.8	3,194.1	3,276.4
Other Appropriated Funds	-	-	-
Other Non-Appropriated Funds	466,964.9	379,443.5	379,443.5
Total Funding	**470,258.7**	**382,637.6**	**382,719.9**
FTE Positions	**40.0**	**34.5**	**34.5**

◆ **Goal 1** To drive student educational success and learning

Performance Measures	FY 2025 Actual	FY 2026 Estimate	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate
Total number of Western Interstate Commission for Higher Education awards	143	145	139	135	135
Number of first year Western Interstate Commission for Higher Education awards	30	30	37	30	30
Number of first year WICHE applications meeting eligibility requirements	122	122	120	120	120
Number of first year WICHE applications processed	146	135	144	140	140
Percent of recipients returning to practice in Arizona	0	78	80	80	80
Number of Students Enrolled in the Arizona Teachers Academy	2,890	3,200	2,411	2,750	2,750
Number of LEAP student awardees	2,863	3,000	2,844	3,000	3,000
Average AzLEAP award amount (in dollars)	811	700	853	800	800
Number of MSSE awardees	71	70	63	103	103
Average MSSE award amount (in dollars)	5,930	5,500	6,762	6,800	6,800
Total number of loans in repayment	71	60	99	100	100

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♦ **Goal 2** To advance educational achievement within Arizona.

Performance Measures	FY 2025 Actual	FY 2026 Estimate	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate
Bachelor's degrees produced annually in the system.	0	40,088	0	43,375	46,139
Number of Arizona College & Career Guide (ACCG) on-line visits	0	0	0	0	0

♦ **Goal 3** To discover new knowledge and impact Arizona

Performance Measures	FY 2025 Actual	FY 2026 Estimate	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate
Public service activity (in thousands of dollars)	0	0	0	0	0
Total Research Activity (in thousands of dollars)	0	2,085,000	0	2,142,400	2,142,400

Agency 5 Year Plan

BRA Board of Regents

Description:

Resource Assumptions

	FY 2029 Estimate	FY 2030 Estimate	FY 2031 Estimate
Full-Time Equivalent Positions	36.5	36.5	36.5
General Fund	54,835.6	54,835.6	54,835.6
Other Appropriated Funds	-	-	-
Non-Appropriated Funds	379,443.5	379,443.5	379,443.5
Federal Funds	-	-	-

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AGENCY SUMMARY

Program: BRA Board of Regents

Director: Chad Sampson, Executive Director

Phone: 6022292500

Statute: A.R.S. § 15-1621

Plan Contact: Lisa Kautz, Director of Finance and Administration

6022292500

Mission:

To provide opportunities for learning, discovery, research, public service, and economic development for Arizona residents and the global community.

Description:

The Arizona Board of Regents provides strategic direction for the university system and is committed to ensuring Arizonans have access to a quality public university education, building a bright future for students, families, and the State. ABOR is focused on increasing postsecondary access and attainment for Arizona students; seeking solutions to societal challenges; and doing both while increasing quality, affordability and efficiency.

AGENCY SUMMARY

Program: BRA Board of Regents

Director: Chad Sampson, Executive Director

Phone: 6022292500

Statute: A.R.S. § 15-1621

Plan Contact: Lisa Kautz, Director of Finance and Administration

6022292500

PROGRAM SUMMARY

Program: Governance (BRA-1-0)

Contact: Bradley Kendrex, VP Finance and Administration

Phone: Phone: 6022292500

Statute: A.R.S. § 15-1621

Mission:

To employ an entrepreneurial approach with an innovative leadership and organization design that recognizes each university's unique mission; holds the enterprise to the highest standards of quality and accountability; and works collaboratively to achieve statewide goals.

Description:

The Arizona Board of Regents have outlined goals for the universities as part of the strategic plan through 2025. Goals for student success, educational attainment, research, and impact on local, state and global communities, provide a framework for the Board's strategic fiduciary oversight and planning.

◆ **Goal 1** **To drive student educational success and learning**

Performance Measures:

ML	Budget	Type		FY 2025 Actual	FY 2026 Estimate	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate
		IP	Undergraduate enrollment of resident adults	13,655	15,494	14,217	13,846	14,300
		OC	Average debt per degree for Arizona residents at Arizona State University	$0	$19,442	$0	$19,469	$19,858
		OC	Average debt per degree for Arizona residents at Northern Arizona University	$0	$19,127	$0	$19,217	$19,217
		OC	Average debt per degree for Arizona residents at the University of Arizona	$0	$22,440	$0	$21,000	$21,000
		OC	Retention rate of first-time, full-time on-campus students at Arizona State University	86.8%	87.6%	87.3%	88.6%	0%
		OC	Retention rate of first-time, full-time on-campus students at Northern Arizona University	75.6%	73.5%	77.0%	73.5%	0%
		OC	Retention rate of first-time, full-time on-campus students at the University of Arizona	83.0%	84.5%	83.5%	85.0%	0%
		OC	Retention rate of first-time, part-time on-campus students at Arizona State University	52.3%	58.6%	42.6%	74.4%	0%

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AGENCY SUMMARY

Program: BRA Board of Regents

Director: Chad Sampson, Executive Director

Phone: 6022292500

Statute: A.R.S. § 15-1621

Plan Contact: Lisa Kautz, Director of Finance and Administration

6022292500

♦ Goal 1 **To drive student educational success and learning**

Performance Measures:

ML	Budget	Type		FY 2025 Actual	FY 2026 Estimate	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate
		OC	Retention rate of first-time, part-time on-campus students at Northern Arizona University	22.2%	20.0%	21.0%	20.0%	0%
		OC	Retention rate of first-time, part-time on-campus students at the University of Arizona	58.6%	47.0%	64.9%	50.0%	0%
		OC	Six-year graduation rate at Arizona State University	70.1%	73.3%	0%	73.7%	71.0%
		OC	Six-year graduation rate at Northern Arizona University	61.3%	57.5%	0%	57.5%	57.5%
		OC	Six-year graduation rate at the University of Arizona	67.5%	62.5%	0%	74.0%	76.0%
		OC	Total Enrollment	0	0	0	0	0
X	X	IP	Total number of Western Interstate Commission for Higher Education awards	143	145	139	135	135
X	X	IP	Number of first year Western Interstate Commission for Higher Education awards	30	30	37	30	30
X		IP	Number of first year WICHE applications meeting eligibility requirements	122	122	120	120	120
X		OP	Number of first year WICHE applications processed	146	135	144	140	140
X		OC	Percent of recipients returning to practice in Arizona	0	78	80	80	80
X	X	OP	Number of Students Enrolled in the Arizona Teachers Academy	2,890	3,200	2,411	2,750	2,750
X	X	OP	Number of LEAP student awardees	2,863	3,000	2,844	3,000	3,000
X		OP	Average AzLEAP award amount (in dollars)	811	700	853	800	800
X		OP	Number of MSSE awardees	71	70	63	103	103
X		OP	Average MSSE award amount (in dollars)	5,930	5,500	6,762	6,800	6,800
X		OP	Total number of loans in repayment	71	60	99	100	100

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AGENCY SUMMARY

Program: BRA Board of Regents

Director: Chad Sampson, Executive Director

Phone: 6022292500

Statute: A.R.S. § 15-1621

Plan Contact: Lisa Kautz, Director of Finance and Administration

6022292500

♦ Goal 2 **To advance educational achievement within Arizona.**

Performance Measures:

ML	Budget	Type		FY 2025 Actual	FY 2026 Estimate	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate
		OC	Net price of tuition at Arizona State University	$0	$4,486	$0	$4,646	$4,739
		OC	Net price of tuition at Northern Arizona University	$0	$2,900	$0	$3,001	$3,001
		OC	Net price of tuition at the University of Arizona	$0	$4,460	$0	$4,000	$4,000
		OC	Percent of resident students graduating with no student debt at Arizona State University	0%	57.0%	0%	59.0%	59.0%
		OC	Percent of resident students graduating with no student debt at Northern Arizona University	0%	50.0%	0%	50.0%	50.0%
		OC	Percent of resident students graduating with no student debt at the University of Arizona	0%	60.0%	0%	63.0%	63.0%
		OP	Number of high schools participating in College and Career Goal Arizona	149	300	0	200	0
	X	OP	Attendees at College Goal Sunday	32,300	35,000	0	35,000	0
		OC	Bachelor's degrees awarded to resident students	21,205	22,533	0	22,761	23,934
X		OC	Bachelor's degrees produced annually in the system.	0	40,088	0	43,375	46,139
X		OC	Number of Arizona College & Career Guide (ACCG) on-line visits	0	0	0	0	0

♦ Goal 3 **To discover new knowledge and impact Arizona**

Performance Measures:

ML	Budget	Type		FY 2025 Actual	FY 2026 Estimate	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate
		OC	Invention Disclosures	0	0	0	0	0
X		OC	Public service activity (in thousands of dollars)	0	0	0	0	0
X		OC	Total Research Activity (in thousands of dollars)	0	2,085,000	0	2,142,400	2,142,400

Budget Related Performance Measures

BRA Board of Regents

PROGRAM SUMMARY

Program: Governance (BRA-1-0)

Contact: Bradley Kendrex, VP Finance and Administration 6022292500

2nd Contact:

Statute: A.R.S. § 15-1621

ML	Budget	Type	Performance Measures	FY 2025 Actual	FY 2026 Estimate	FY 2026 Actual	FY 2027 Estimate	FY 2028 Estimate
X	X	IP	Total number of Western Interstate Commission for Higher Education awards	143	145	139	135	135
X	X	IP	Number of first year Western Interstate Commission for Higher Education awards	30	30	37	30	30
X	X	OP	Number of Students Enrolled in the Arizona Teachers Academy	2,890	3,200	2,411	2,750	2,750
X	X	OP	Number of LEAP student awardees	2,863	3,000	2,844	3,000	3,000
	X	OP	Attendees at College Goal Sunday	32,300	35,000	0	35,000	0

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Report Year	Enrollment
2012	136,849
2013	139,592
2014	143,943
2015	153,201
2016	163,015
2017	172,132
2018	178,797
2019	186,841
2020	195,672
2021	204,460
2022	212,714
2023	220,105
2024	226,842
2025	237,644
2026	241,430