

## **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 2027.

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

Agency Head: Chad Sampson

Title: Executive Director

**Chad Sampson** 

9/8/2025

(signature)

Phone: 6022292500

Prepared by: Lisa Kautz

Email Address:

Date Prepared: September 8, 2025

Appropriated Funds	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Total Amount Requested:	71,382.6	110,000.0	181,382.6
General Fund	71,382.6	110,000.0	181,382.6
Non-Appropriated Funds	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Total Amount Planned:	347,446.2	-	347,446.2
Federal Grants Fund	2,387.0	-	2,387.0
Lottery Fund	6,128.3	-	6,128.3
Arizona Teacher Student Loan Fund (Changed from PE2358)	426.0	-	426.0
Postsecondary Education Fund (Changed from PE2405)	110.1	-	110.1
Technology and Research Initiative Fund	104,281.1	-	104,281.1
IGA and ISA Fund	-	-	-
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND	1,866.4	-	1,866.4
University Capital Improvement Lease-to-Own and Bond Fund	94,310.5	-	94,310.5
A & M College Land Earnings Fund	2,288.0	-	2,288.0
Military Institute Land Earnings Fund	104.5	-	104.5
Universities Land Earnings Fund	15,148.7	-	15,148.7
Normal School Land Earnings Fund	1,115.4	-	1,115.4
Teacher's Academy Fund	21,576.6	-	21,576.6
Arizona Promise Program Fund	54,511.9	-	54,511.9
Spouses of Military Veterans Tuition Scholarship Fund	30,596.1	-	30,596.1
Spouses and Dep of Law Enforcement Officers	808.0	-	808.0
ABOR Local Fund	11,787.6	-	11,787.6
Board of Regents Total:	418,828.8	110,000.0	528,828.8



# State of Arizona Budget Request

State Agency

**Board of Regents** 

Agency: Board of Regents

Fund: AA1000 General Fund

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

#### **Forecast Methodology**

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

Fund: BR2000 Federal Grants Fund

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

#### **Forecast Methodology**

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

Fund: BR2122 Lottery Fund

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

#### **Forecast Methodology**

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

Agency: Board of Regents

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

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

#### **Forecast Methodology**

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

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

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

#### **Forecast Methodology**

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

Agency:		Board of Regents		
Fund:	BR2472	Technology and Research Initiative Fund		

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

### Forecast Methodology

Revenue is received from Sales Tax.

Estimates for FY 2026 and FY 2027 are based on the budget approved by the Board.

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

**Forecast Methodology** 

Fund:	BR2985	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND
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AFIS Code	Category of Receipt and Description	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
4911	Federal Transfers In	10,157.2		
	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND Total:	10,157.2	-	-

**Forecast Methodology** 

Agency: Board of Regents

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

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

#### **Forecast Methodology**

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

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

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

#### **Forecast Methodology**

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

### Fund: BR3132 Military Institute Land Earnings Fund

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

### **Forecast Methodology**

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

Agency: Board of Regents

Fund: BR3134 Universities Land Earnings Fund

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

#### **Forecast Methodology**

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

Fund: BR3136 Normal School Land Earnings Fund

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

#### **Forecast Methodology**

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

Agency:	Board of Regents
Fund: BR4300	Teacher's Academy Fund

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

#### **Forecast Methodology**

Transfer in funds are received from the General Fund SLI. FY 2026 revenue is based on the FY 2026 appropriation. Miscellaneous Revenue is received from students that are in repayment status. FY 2026 and FY 2027 is based on the FY 2025 actuals.

Per 15-1808(B) 30% of the remaining balance of the Spouses of Military Veterans Tuition Fund is to be deposited into the Teachers Academy Fund.

Fund:	BR4501	Arizona Promise Program Fund

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

#### **Forecast Methodology**

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

### Fund: BR4505 Community College Promise Program Fund

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

#### **Forecast Methodology**

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

Agency: Board of Regents

Fund: BR5000 Arizona Veterinary Loan Assistance Fund

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

#### **Forecast Methodology**

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

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

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

#### **Forecast Methodology**

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

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

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

#### **Forecast Methodology**

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

Agency:		Board of Regents
Fund:	BR8900	ABOR Local Fund

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

#### **Forecast Methodology**

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

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

#### **Forecast Methodology**

Agency: Board of Regents

Fund: BR2000 Federal Grants Fund

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

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

Explanation for Negative Ending Balance(s):

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

ABOR will manage expenditures to the cash flow of the fund.

### **Appropriated Expenditure**

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

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

## Non-Appropriated Expenditure

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

Agency:		Board of Regents			
Fund:	BR2000	Federal Grants Fund			
IT P	roject Transfe	rs	-	-	-
Prop	osed Fund Tr	ransfer	-	-	-
Resi	idual Equity T	ransfer	-	-	-
Tran	sfer Due to F	und Balance Cap	-	-	-
Prio	r Committed o	r Obligated Expenditures (no entry for AY)	-	-	-
Non-Appropriated 27th Pay Roll		27th Pay Roll	-	-	-
Non-App	Non-Appropriated Expenditure Total:		388.2	2,387.0	2,387.0
Non-App	ropriated FTI		1.3	0.9	0.9

Agency: Board of Regents

Fund: BR2122 Lottery Fund

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	6,128.3	6,128.3	6,128.3
Total Available	6,128.3	6,128.3	6,128.3
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	6,128.3	6,128.3	6,128.3
Balance Forward to Next Year	-	-	-
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	
Legislative Fund Transfers	-	-	
IT Project Transfers	-	-	
Proposed Fund Transfer	-	-	

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	1		
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services			
Employee Related Expenditures	_	_	
Professional & Outside Services	_	-	
Travel In-State	_	-	
Travel Out-Of-State	-	-	
Food	-	-	
Aid To Organizations & Individuals	6,128.3	6,128.3	6,128.3
Other Operating Expenditures	-	-	
Equipment	-	-	
Capital Outlay	-	-	
Capital Equipment	-	-	
Non-Capital Equipment	-	-	
Debt Service	-	-	
Cost Allocation & Indirect Costs	-	-	
Transfers-Out	-	-	
Non-Appropriated Expenditure Sub-Total:	6,128.3	6,128.3	6,128.3
Non-Lapsing Authority from Prior Years		-	
Administrative Adjustments	-	-	
Capital Projects (Land, Bldgs, Improv)	-	-	
Appropriated 27th Pay Roll	-	-	
Legislative Fund Transfers	-	-	
IT Project Transfers	-	-	
Proposed Fund Transfer	-	-	
Residual Equity Transfer	-	-	
Transfer Due to Fund Balance Cap	-	-	
Prior Committed or Obligated Expenditures (no entry for AY)	-	-	
Non-Appropriated 27th Pay Roll	-	_	

Agency:	Board of Regents			
Fund: BR2	2122 Lottery Fund			1
Non-Appropriate	ed Expenditure Total:	6,128.3	6,128.3	6,128.3
Non-Appropriate	ed FTE	-	-	-

Agency: Board of Regents

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

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	1,320.7	1,393.9	1,467.0
Revenue (from Revenue Schedule)	499.1	499.1	499.1
Total Available	1,819.9	1,893.0	1,966.1
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	426.0	426.0	426.0
Balance Forward to Next Year	1,393.9	1,467.0	1,540.1
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

gency:		Board of Regents			
und:	BR2358	Arizona Teacher Student Loan Fund (Ch	anged from PE23	58)	
Resi	dual Equity Tı	ransfer	-	-	
Tran	sfer Due to F	und Balance Cap	-	-	
Prior	Committed o	r Obligated Expenditures (no entry for AY)	-	-	
Non-	Appropriated	27th Pay Roll	-	-	
ppropria	ated Expendi	ture Total:	-	-	
ppropria	ated FTE		-	-	
Non	-Appropriat	ed Expenditure			
Expe	nditure Cate	gories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Pers	onal Services				
Emp	loyee Related	l Expenditures	-	-	
Profe	essional & Ou	tside Services	-	-	
Trav	el In-State		-	-	
Trav	el Out-Of-Sta	te	-	-	
Food	l		-	-	
Aid T	o Organizatio	ons & Individuals	426.0	426.0	426.
Othe	r Operating E	xpenditures	-	-	
Equi	pment		-	-	
Capi	tal Outlay		-	-	
Capi	tal Equipment	t	-	-	
Non-	Capital Equip	ment	-	-	
Debt	Service		-	-	
Cost	Allocation &	Indirect Costs	-	-	
Tran	sfers-Out				
		Non-Appropriated Expenditure Sub-Total:	426.0	426.0	426.

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	-	-	-

Non-Appropriated 27th Pay Roll

Prior Committed or Obligated Expenditures (no entry for AY)

Agency:		Board of Regents			
Fund:	BR2358	Arizona Teacher Student Loan Fund (Cha	nged from PE2358)		
Non-Appropriated Expenditure Total: 426.0 426.0 426					426.0
Non-Appi	ropriated FTE		-	-	-

Agency: Board of Regents

Fund: BR2405 Postsecondary Education Fund (Changed from PE2405)

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	395.3	427.9	482.8
Revenue (from Revenue Schedule)	165.0	165.0	165.0
Total Available	560.3	592.9	647.8
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	132.4	110.1	110.1
Balance Forward to Next Year	427.9	482.8	537.7
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	<u> </u>	-	-
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	<u>-</u> _	<u>-</u>	•
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	-	-	

Agency: Board of Regents
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Fund:	BR2405	Postsecondary Education Fund (Changed fr	om PE2405)		
Resi	dual Equity T	ransfer	-	-	-
Tran	sfer Due to F	und Balance Cap	-	-	-
Prior	Committed o	or Obligated Expenditures (no entry for AY)	-	-	-
Non-	-Appropriated	27th Pay Roll	-	-	-
Appropri	ated Expendi	iture Total:	-	-	-
Appropri	ated FTE		-	-	-

## **Non-Appropriated Expenditure**

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

Agency:		Board of Regents			
Fund:	BR2405	Postsecondary Education Fund (Changed fro	om PE2405)		
Non-App	Non-Appropriated Expenditure Total: 132.4 110.1 110.				110.1
Non-App	ropriated FTE	E .	0.3	0.4	0.4

Agency: Board of Regents

Fund: BR2472 Technology and Research Initiative Fund

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	7,106.6	1,251.6	34,670.5
Revenue (from Revenue Schedule)	140,224.1	137,700.0	137,700.0
Total Available	147,330.8	138,951.6	172,370.5
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	146,079.2	104,281.1	104,281.1
Balance Forward to Next Year	1,251.6	34,670.5	68,089.4
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	

Agency:		Board of Regents			
Fund:	BR2472	Technology and Research Initiative Fund	d		
Resid	dual Equity T	ransfer	-	-	-
Trans	sfer Due to F	und Balance Cap	-	-	-
Prior	Committed of	or Obligated Expenditures (no entry for AY)	-	-	-
Non-	Appropriated	27th Pay Roll	-	-	-
Appropria	ted Expend	iture Total:	-	-	-
Appropria	ted FTE		-	-	-
Non-	Appropriat	ted Expenditure			
Expe	nditure Cate	egories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Perso	onal Services	5			-
Empl	oyee Related	d Expenditures	-	-	-
Profe	essional & Ou	itside Services	24.9	-	-
Trave	el In-State		-	-	-
Trave	el Out-Of-Sta	te	-	-	-
Food			-	-	-
Aid T	o Organizatio	ons & Individuals	146,022.5	101,056.1	101,056.1
Other	r Operating E	expenditures	31.7	3,225.0	3,225.0
Equip	oment		-	-	-
Capit	al Outlay		-	-	-
Capit	al Equipmen	t	-	-	-
Non-	Capital Equip	oment	-	-	-
Debt	Service		-	-	-
Cost	Allocation &	Indirect Costs	-	-	-
Trans	sfers-Out				
		Non-Appropriated Expenditure Sub-Total:	146,079.2	104,281.1	104,281.1
Non-l	Lapsing Auth	ority from Prior Years	-	-	
Admi	nistrative Adj	iustments	-	-	
Capit	al Projects (l	and, Bldgs, Improv)	-	-	
Appro	opriated 27th	Pay Roll	-	-	
Legis	lative Fund 1	Fransfers	-	-	
IT Pro	oject Transfe	rs	-	-	
Propo	osed Fund Ti	ransfer	-	-	
Resid	dual Equity T	ransfer	-	-	
Trans	sfer Due to F	und Balance Cap	-	-	

Non-Appropriated 27th Pay Roll

Prior Committed or Obligated Expenditures (no entry for AY)

Agency:		Board of Regents			
Fund:	BR2472	Technology and Research Initiative Fund			
Non-App	ropriated Exp	penditure Total:	146,079.2	104,281.1	104,281.1
Non-App	ropriated FTE		-	-	-

Agency: Board of Regents

Fund: BR2500 IGA and ISA Fund

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	3,163.7	330.5	330.5
Revenue (from Revenue Schedule)	215.9	-	-
Total Available	3,379.5	330.5	330.5
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	3,049.1	-	-
Balance Forward to Next Year	330.5	330.5	330.5
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out		<u> </u>	-
Appropriated Expenditure Sub-Total:		<u> </u>	-
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	-	-	-

Agency:		Board of Regents			
Fund:	BR2500	IGA and ISA Fund			
Resid	lual Equity T	ransfer	-	-	-
Transfer Due to Fund Balance Cap			-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)		r Obligated Expenditures (no entry for AY)	-	-	-
Non-A	Appropriated	27th Pay Roll	-	-	-
Appropria	ted Expendi	ture Total:	-	-	-
Appropria	ted FTE		-	-	-
Non-	Appropriat	ed Expenditure			

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

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

Agency: Board of Regents

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

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	0.0	0.0	0.0
Revenue (from Revenue Schedule)	-	-	-
Total Available	0.0	0.0	0.0
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	0.0	0.0	0.0
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	_
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	_	

Agency:	Board of Regents

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

### **Non-Appropriated Expenditure**

**Appropriated FTE** 

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

Agency:		Board of Regents			
Fund:	BR2980	Coronavirus State and Local Fiscal I	Recovery Governor's Emerge	ncy Education	Relief Fun
Non-App	ropriated Exp	penditure Total:	-	-	-
Non-App	ropriated FTE		<u>-</u>	_	_

Agency: Board of Regents

Fund: BR2985 CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND

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

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

Explanation for Negative Ending Balance(s):

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

### **Appropriated Expenditure**

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

Fund: BR2985	CORONAVIRUS STATE AND LOCAL FISC	AL RECOVERY FUND		
Capital Projects (L	and, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll		-	-	-
Legislative Fund T	ransfers	-	-	-
IT Project Transfer	rs	-	-	-
Proposed Fund Tr	ansfer	-	-	-
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**

FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
-	_	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
8,290.8	1,866.4	1,866.4
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
8,290.8	1,866.4	1,866.4
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
	Actuals  8,290.8	Actuals Estimate

Agency:		Board of Regents			
Fund:	BR2985	CORONAVIRUS STATE AND LOCAL FISCA	AL RECOVERY FUI	ND	
Prop	osed Fund Tr	ansfer	-	-	-
Resi	idual Equity Tı	ransfer	-	-	-
Tran	sfer Due to F	und Balance Cap	-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)		-	-	-	
Non-Appropriated 27th Pay Roll			-	-	-
Non-Appropriated Expenditure Total:		enditure Total:	8,290.8	1,866.4	1,866.4
Non-Appropriated FTE			-	-	-

Agency: Board of Regents

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

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	94,310.5	94,310.5	94,310.5
Total Available	94,310.5	94,310.5	94,310.5
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	94,310.5	94,310.5	94,310.5
Balance Forward to Next Year	-	-	-
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	<u>-</u>	<u> </u>	-
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	-	-	-

Agency:	Board of Regents
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Fund:	BR3042	University Capital Improvement Lease-to-0	Own and Bond Fund		
Resid	ual Equity Tra	ansfer	-	-	-
Transfer Due to Fund Balance Cap			-	-	-
Prior Committed or Obligated Expenditures (no entry for AY)		-	-	-	
Non-Appropriated 27th Pay Roll -			-	-	-
Appropriated Expenditure Total:		-	-	-	

## **Non-Appropriated Expenditure**

**Appropriated FTE** 

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

Agency:		Board of Regents			
Fund:	BR3042	University Capital Improvement Lease-to-Ow	n and Bond Fu	nd	
Non-Appro	opriated Exp	enditure Total:	94,310.5	94,310.5	94,310.5
Non-Appro	opriated FTE		-	-	-

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.

Beginning Balance		Estimate	Request
	391.0	391.0	391.0
Revenue (from Revenue Schedule)	2,288.0	2,288.0	2,288.0
Total Available	2,679.0	2,679.0	2,679.0
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	2,288.0	2,288.0	2,288.0
Balance Forward to Next Year	391.0	391.0	391.0
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-

Agency:	Board of Regents			
Fund:	BR3131 A & M College Land Earnings Fund			
Resid	lual Equity Transfer	-	-	-
Trans	fer Due to Fund Balance Cap	-	-	-
Prior	Committed or Obligated Expenditures (no entry for AY)	-	-	-
Non-A	Appropriated 27th Pay Roll	-	-	-
Appropria	ted Expenditure Total:	<u>-</u>	-	-
Appropria	ted FTE	-	-	-
Non-	Appropriated Expenditure			
Expe	nditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Perso	onal Services	-	-	-
Emplo	oyee Related Expenditures	-	-	-
Profe	ssional & Outside Services	-	-	-
Trave	el In-State	-	-	-
Trave	el Out-Of-State	-	-	-
Food		-	-	-
Aid To	o Organizations & Individuals	2,288.0	2,288.0	2,288.0
Other	Operating Expenditures	-	-	-
Equip	ment	-	-	-
Capita	al Outlay	-	-	-
Capita	al Equipment	-	-	-
Non-0	Capital Equipment	-	-	-
Debt	Service	-	-	-
Cost	Allocation & Indirect Costs	-	-	-
Trans	fers-Out	<u>-</u>		_
	Non-Appropriated Expenditure Sub-Total:	2,288.0	2,288.0	2,288.0
Non-L	_apsing Authority from Prior Years	-	-	
Admir	nistrative Adjustments	-	-	
Capita	al Projects (Land, Bldgs, Improv)	-	-	
Appro	opriated 27th Pay Roll	-	-	
Legis	lative Fund Transfers	-	-	
IT Pro	oject Transfers	-	-	
Propo	osed Fund Transfer	-	-	
Resid	lual Equity Transfer	-	-	
Trans	fer Due to Fund Balance Cap	-	-	
Prior	Committed or Obligated Expenditures (no entry for AY)	-	-	
Non-A	Appropriated 27th Pay Roll	-	-	

Agency:		Board of Regents			
Fund:	BR3131	A & M College Land Earnings Fund			
Non-Appr	Non-Appropriated Expenditure Total:		2,288.0	2,288.0	2,288.0
Non-Appr	opriated FTE		-	_	-

Agency: **Board of Regents** 

Military Institute Land Earnings Fund Fund: BR3132

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	0.3	0.3	0.3
Revenue (from Revenue Schedule)	104.5	104.5	104.5
otal Available	104.8	104.8	104.8
otal Appropriated Disbursements	-	-	-
otal Non-Appropriated Disbursements	104.5	104.5	104.5
Balance Forward to Next Year	0.3	0.3	0.3
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	
Employee Related Expenditures	-	-	
Professional & Outside Services	-	-	
Travel In-State	-	-	
Travel Out-Of-State	-	-	
Food	-	-	
Aid To Organizations & Individuals	-	-	
Other Operating Expenditures	-	-	
Equipment	-	-	
Capital Outlay	-	-	
Capital Equipment	-	-	
Non-Capital Equipment	-	-	
Debt Service	-	-	
Cost Allocation & Indirect Costs	-	-	
Transfers-Out	-	-	
Appropriated Expenditure Sub-Total:	-	-	
Non-Lapsing Authority from Prior Years	-	-	
Administrative Adjustments	-	-	
Capital Projects (Land, Bldgs, Improv)	-	-	
Appropriated 27th Pay Roll	-	-	
Legislative Fund Transfers	-	-	
IT Project Transfers	-	-	
Proposed Fund Transfer	-	<u>-</u>	

Agency:		Board of Regents			
Fund:	BR3132	Military Institute Land Earnings Fund			
Resid	dual Equity T		-	-	-
Trans	sfer Due to F	und Balance Cap	-	-	-
Prior	Committed of	or Obligated Expenditures (no entry for AY)	-	-	-
Non-	Appropriated	27th Pay Roll	-	-	-
Appropria	ppropriated Expenditure Total:		-	-	-
Appropria	ated FTE		-	-	-
Non-	-Appropriat	ted Expenditure			
Expe	nditure Cate	egories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Perso	onal Services	3		-	-
Empl	loyee Related	d Expenditures	-	-	-
Profe	essional & Ou	itside Services	-	-	-
Trave	el In-State		-	-	-
Trave	el Out-Of-Sta	te	-	-	-
Food	[		-	-	-
Aid T	o Organizatio	ons & Individuals	104.5	104.5	104.5
Othe	r Operating E	expenditures	-	-	-
Equip	pment		-	-	-
Capit	tal Outlay		-	-	-
Capit	tal Equipmen	t	-	-	-
Non-	Capital Equip	pment	-	-	-
Debt	Service		-	-	-
Cost	Allocation &	Indirect Costs	-	-	-
Trans	sfers-Out		-	-	-
		Non-Appropriated Expenditure Sub-Total:	104.5	104.5	104.5
Non-	Lapsing Auth	ority from Prior Years	-	-	
Admi	inistrative Adj	ustments	-	-	
Capit	tal Projects (L	and, Bldgs, Improv)	-	-	,
Appr	opriated 27th	Pay Roll	-	-	
Legis	slative Fund 1	Fransfers	-	-	
IT Pr	oject Transfe	rs	-	-	
Prop	osed Fund Tr	ransfer	-	-	
Resid	dual Equity T	ransfer	-	-	
Trans	sfer Due to F	und Balance Cap	-	-	
Prior	Committed of	or Obligated Expenditures (no entry for AY)	-	-	
Non-	Appropriated	27th Pay Roll	-	-	

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

Agency: Board of Regents

Fund: BR3134 Universities Land Earnings Fund

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	26.3	26.3	26.3
Revenue (from Revenue Schedule)	15,148.7	15,148.7	15,148.7
Total Available	15,175.0	15,175.0	15,175.0
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	15,148.7	15,148.7	15,148.7
Balance Forward to Next Year	26.3	26.3	26.3
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services			-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

Agency:		Board of Regents			
- und:	BR3134	Universities Land Earnings Fund			
Resi	dual Equity T	ransfer	-	-	-
Tran	sfer Due to F	und Balance Cap	-	-	-
Prior	Committed of	r Obligated Expenditures (no entry for AY)	-	-	-
Non-	Appropriated	27th Pay Roll	-	-	-
Appropria	ated Expendi	ture Total:	-	-	-
Appropria	ated FTE		-	-	-
Non	-Appropriat	ed Expenditure			
Expe	enditure Cate	gories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Pers	onal Services		-	-	-
Emp	loyee Related	l Expenditures	-	-	-
Profe	essional & Ou	tside Services	-	-	-
Trave	el In-State		-	-	-
Trave	el Out-Of-Sta	te	-	-	
Food	I		-	-	-
Aid T	o Organizatio	ons & Individuals	15,148.7	15,148.7	15,148.7
Othe	r Operating E	xpenditures	-	-	
Equi	pment		-	-	
Capi	tal Outlay		-	-	
Capi	tal Equipmen	t	-	-	
Non-	Capital Equip	ement	-	-	
Debt	Service		-	-	
Cost	Allocation &	Indirect Costs	-	-	
Trans	sfers-Out		-	-	
		Non-Appropriated Expenditure Sub-Total:	15,148.7	15,148.7	15,148.7
Non-	Lapsing Auth	ority from Prior Years	-	-	
Adm	inistrative Adj	ustments	-	-	
Capi	tal Projects (L	and, Bldgs, Improv)	-	-	
Appr	opriated 27th	Pay Roll	-	-	
Legis	slative Fund 1	ransfers	-	-	
IT Pr	oject Transfe	rs	-	-	
Prop	osed Fund Tr	ransfer	-	-	
Resid	dual Equity T	ransfer	-	-	
Trans	sfer Due to F	und Balance Cap	-	-	
Prior	Committed o	r Obligated Expenditures (no entry for AY)	-	-	
Non-	Appropriated	27th Pay Roll	_	<u>-</u>	

Agency:		Board of Regents			
Fund:	BR3134	Universities Land Earnings Fund			
Non-Appro	opriated Exp	penditure Total:	15,148.7	15,148.7	15,148.7
Non-Appre	opriated FTE		-	_	-

Agency: Board of Regents

Fund: BR3136 Normal School Land Earnings Fund

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	6.1	6.1	6.1
Revenue (from Revenue Schedule)	1,115.4	1,115.4	1,115.4
Total Available	1,121.5	1,121.5	1,121.5
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	1,115.4	1,115.4	1,115.4
Balance Forward to Next Year	6.1	6.1	6.1
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out		<u> </u>	-
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	-	-	

Agency:		Board of Regents			
Fund:	BR3136	Normal School Land Earnings Fund			
Resi	dual Equity T	ransfer	-	-	-
Trans	sfer Due to F	und Balance Cap	-	-	-
Prior	Committed of	or Obligated Expenditures (no entry for AY)	-	-	-
Non-	Appropriated	27th Pay Roll	-	-	-
Appropria	ppropriated Expenditure Total:		-	-	-
Appropria	ated FTE		-	-	-
Non	-Appropriat	red Expenditure			
Expe	enditure Cate	gories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Pers	onal Services	;	-	-	-
Emp	loyee Related	d Expenditures	-	-	-
Profe	essional & Ou	tside Services	-	-	-
Trave	el In-State		-	-	-
Trave	el Out-Of-Sta	te	-	-	-
Food	I		-	-	-
Aid T	o Organizatio	ons & Individuals	1,115.4	1,115.4	1,115.4
Othe	r Operating E	xpenditures	-	-	-
Equi	pment		-	-	-
Capi	tal Outlay		-	-	-
Capi	tal Equipmen	t	-	-	-
Non-	Capital Equip	oment	-	-	-
Debt	Service		-	-	-
Cost	Allocation &	Indirect Costs	-	-	-
Tran	sfers-Out				
		Non-Appropriated Expenditure Sub-Total:	1,115.4	1,115.4	1,115.4
Non-	Lapsing Auth	ority from Prior Years	-	-	
Adm	inistrative Adj	ustments	-	-	
Capi	tal Projects (L	Land, Bldgs, Improv)	-	-	
Appr	opriated 27th	Pay Roll	-	-	
Legis	slative Fund 1	ransfers	-	-	
IT Pr	oject Transfe	rs	-	-	
Prop	osed Fund Tr	ransfer	-	-	
Resi	dual Equity T	ransfer	-	-	
Trans	sfer Due to F	und Balance Cap	-	-	
Prior	Committed o	r Obligated Expenditures (no entry for AY)	-	-	
Non-	Appropriated	27th Pay Roll	-	-	

Agency:		Board of Regents			
Fund:	BR3136	Normal School Land Earnings Fund			
Non-Appr	opriated Exp	penditure Total:	1,115.4	1,115.4	1,115.4
Non-Appr	opriated FTE		-	_	_

Agency: Board of Regents

Fund: BR4300 Teacher's Academy Fund

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	32,651.4	18,401.5	21,434.9
Revenue (from Revenue Schedule)	16,926.5	24,610.0	18,431.2
Total Available	49,577.9	43,011.5	39,866.1
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	31,176.4	21,576.6	21,576.6
Balance Forward to Next Year	18,401.5	21,434.9	18,289.5
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	<u> </u>	<u> </u>	-
Appropriated Expenditure Sub-Total:	<u> </u>	<u> </u>	-
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	-	-	-

Agency:		Board of Regents			
Fund:	BR4300	Teacher's Academy Fund			
Tran	sfer Due to F	und Balance Cap	-	-	-
Prior	Committed o	r Obligated Expenditures (no entry for AY)	-	-	-
Non-	-Appropriated	27th Pay Roll	-	-	-
Appropri	ated Expendi	iture Total:	-	-	-
Appropri	ated FTE		-	-	-

### **Non-Appropriated Expenditure**

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

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

Agency: Board of Regents

Fund: BR4501 Arizona Promise Program Fund

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

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

Explanation for Negative Ending Balance(s):

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

### **Appropriated Expenditure**

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	<u> </u>	_	
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	-	-	-

Agency:	Board of Regents

Fund:	BR4501	Arizona Promise Program Fund			
Prop	osed Fund Ti	ransfer	-	-	-
Resi	idual Equity T	ransfer	-	-	-
Tran	sfer Due to F	und Balance Cap	-	-	-
Prio	r Committed c	or Obligated Expenditures (no entry for AY)	-	-	-
Non	-Appropriated	27th Pay Roll	-	-	-
Appropri	ated Expend	iture Total:	-	-	-
Appropri	ated FTE		-	-	_

### **Non-Appropriated Expenditure**

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

Agency:		Board of Regents			
Fund:	BR4501	Arizona Promise Program Fund			
Non-	-Appropriated	27th Pay Roll	-	-	-
Non-Appi	ropriated Exp	penditure Total:	21,327.7	54,511.9	54,511.9
Non-Appi	ropriated FTE		0.5	8.0	8.0

Agency: Board of Regents

Fund: BR4505 Community College Promise Program Fund

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	2,894.5
Revenue (from Revenue Schedule)	-	2,894.5	2,894.5
Total Available	-	2,894.5	5,789.0
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	2,894.5	5,789.0
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	_
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	-	-	-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-
IT Project Transfers	-	-	-
Proposed Fund Transfer	-	-	-

gency:		Board of Regents			
und:	BR4505	Community College Promise Program Fu	und		
Residu	ıal Equity Tı	ransfer	-	-	
Transf	er Due to F	und Balance Cap	-	-	
Prior C	committed o	r Obligated Expenditures (no entry for AY)	-	-	
Non-A	ppropriated	27th Pay Roll	-	-	
Appropriate	ed Expendi	ture Total:	-	-	
Appropriate	ed FTE		-	-	
Non-A	ppropriat	ed Expenditure			
Expen	diture Cate	gories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Persor	nal Services		-	-	
Emplo	yee Related	Expenditures	-	-	
Profes	sional & Ou	tside Services	-	-	
Travel	In-State		-	-	
Travel	Out-Of-Stat	te	-	-	
Food			-	-	
Aid To	Organizatio	ons & Individuals	-	-	
Other	Operating E	xpenditures	-	-	
Equipn	nent		-	-	
Capita	l Outlay		-	-	
Capita	I Equipment	t	-	-	
Non-C	apital Equip	ement	-	-	
Debt S	ervice		-	-	
Cost A	llocation &	Indirect Costs	-	-	
Transf	ers-Out				
		Non-Appropriated Expenditure Sub-Total:			
		ority from Prior Years	-	-	
	istrative Adj		-	-	
		and, Bldgs, Improv)	-	-	
	oriated 27th	•	-	-	
-	ative Fund T		-	-	
	ect Transfe		-	-	
-	sed Fund Tr		-	-	
	ıal Equity Tı		-	-	
		und Balance Cap	-	-	
Prior C	committed o	r Obligated Expenditures (no entry for AY)	-	-	

Non-Appropriated 27th Pay Roll

Agency:		Board of Regents			
Fund:	BR4505	Community College Promise Program Fund			
Non-Appro	opriated Exp	penditure Total:	-	-	-
Non-Appr	opriated FTE		<u>-</u>	<u>-</u>	_

Agency: Board of Regents

Fund: BR5000 Arizona Veterinary Loan Assistance Fund

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	6,132.1	6,372.6	6,613.1
Revenue (from Revenue Schedule)	240.5	240.5	240.5
Total Available	6,372.6	6,613.1	6,853.6
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	6,372.6	6,613.1	6,853.6
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services		<u> </u>	-
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	-	-	-

Agency:		Board of Regents			
und:	BR5000	Arizona Veterinary Loan Assistance Fun	d		
Resi	dual Equity T	ransfer	-	-	
Tran	sfer Due to F	und Balance Cap	-	-	
Prior	Committed of	r Obligated Expenditures (no entry for AY)	-	-	
Non-	Appropriated	27th Pay Roll	-	-	
Appropria	ited Expend	iture Total:	-	-	
Appropria	ited FTE		-	-	
Non	-Appropriat	red Expenditure			
Expe	nditure Cate	gories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Pers	onal Services	<b>.</b>	-	_	
Emp	oyee Related	d Expenditures	-	-	
Profe	essional & Ou	tside Services	-	-	
Trave	el In-State		-	-	
Trave	el Out-Of-Sta	te	-	-	
Food			-	-	
Aid T	o Organizatio	ons & Individuals	-	-	
Othe	r Operating E	xpenditures	-	-	
Equi	oment		-	-	
Capi	tal Outlay		-	-	
Capi	tal Equipmen	t	-	-	
Non-	Capital Equip	oment	-	-	
Debt	Service		-	-	
Cost	Allocation &	Indirect Costs	-	-	
Trans	sfers-Out		-	-	
		Non-Appropriated Expenditure Sub-Total:	-	-	
Non-	Lapsing Auth	ority from Prior Years	-	-	
Adm	nistrative Adj	ustments	-	-	
Capi	tal Projects (l	and, Bldgs, Improv)	-	-	
Appr	opriated 27th	Pay Roll	-	-	
Legis	slative Fund 1	ransfers	-	-	
IT Pr	oject Transfe	rs	-	-	
Prop	osed Fund Ti	ransfer	-	-	
Resid	dual Equity T	ransfer	-	-	
Trans	sfer Due to F	und Balance Cap	-	-	
Prior	Committed of	or Obligated Expenditures (no entry for AY)	-	-	

Non-Appropriated 27th Pay Roll

Agency:		Board of Regents			
Fund:	BR5000	Arizona Veterinary Loan Assistance Fund			
Non-Appr	opriated Exp	penditure Total:	-	-	-
Non-Appr	opriated FTF	=	_	_	_

Agency: Board of Regents

Fund: BR5100 Spouses of Military Veterans Tuition Scholarship Fund

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

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

Explanation for Negative Ending Balance(s):

The Spouses of Military Veterans Tuition Scholarship Fund reflects a negative balance in FY27 due to A.R.S. § 15-1808(B) which requires ABOR to distribute surplus scholarship monies to the universities for costs associated with tuition waivers for children and spouses of veterans. peace officers, and firefighters in Arizona who suffered a post-traumatic stress injury and died by suicide. After surplus monies are used pursuant section 15-1808(B), the FY 2026 Higher Education BRB requires that any monies remaining in the fund on June 30 of each year be distributed as follows: 500,000 or the amount of remaining monies, whichever is less, in the Spouses and Dependents of Law Enforcement Officers Tuition Scholarship Fund. Following this deposit.

Any remaining monies are deposited to the following funds: 60% in the Arizona Promise Program Fund, 30% in the Teacher's Academy Fund and 10% in the Community College Promise Program Fund.

Because there is a large balance to be transferred in FY26 a negative balance is projected for FY27 in the Sources and Uses. ABOR will manage the transfers to the cash flow of the fund.

#### **Appropriated Expenditure**

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

Agency: Board of Regents

Fund: E	BR5100	Spouses of Military Veterans Tuition Scholars	ship Fund		
Other O	perating E	expenditures	-	-	-
Equipme	ent		-	-	-
Capital (	Outlay		-	-	-
Capital E	Equipmen	t	-	-	-
Non-Cap	pital Equip	oment	-	-	-
Debt Se	rvice		-	-	-
Cost Allo	ocation &	Indirect Costs	-	-	-
Transfer	rs-Out		-	-	-
		Appropriated Expenditure Sub-Total:	-	-	-
Non-Lap	sing Auth	ority from Prior Years	-	-	-
Administ	trative Adj	ustments	-	-	-
Capital F	Projects (L	and, Bldgs, Improv)	-	-	-
Appropri	iated 27th	Pay Roll	-	-	-
Legislati	ive Fund T	ransfers	-	-	-
IT Projec	ct Transfe	rs	-	-	-
Propose	ed Fund Tr	ransfer	-	-	-
Residua	l Equity T	ransfer	-	-	-
Transfer	Due to F	und Balance Cap	-	-	-
Prior Co	mmitted o	r Obligated Expenditures (no entry for AY)	-	-	-
Non-App	oropriated	27th Pay Roll	-	-	-
Appropriated	d Expendi	iture Total:	-	-	-
Appropriated	FTE		-	-	-

Agency: Board of Regents

Fund: BR5100 Spouses of Military Veterans Tuition Scholarship Fund

**Non-Appropriated Expenditure** 

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

Agency: Board of Regents

Fund: BR5200 Spouses and Dep of Law Enforcement Officers

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	2,000.0	808.4	500.4
Revenue (from Revenue Schedule)	-	500.0	500.0
Total Available	2,000.0	1,308.4	1,000.4
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	1,191.6	808.0	808.0
Balance Forward to Next Year	808.4	500.4	192.4
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out		<u> </u>	-
Appropriated Expenditure Sub-Total:		<u> </u>	-
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	-	-	-

gency:	Board of Regents			
und:	BR5200 Spouses and Dep of Law Enforcement	nt Officers		
	sfer Due to Fund Balance Cap	-	-	_
	Committed or Obligated Expenditures (no entry for AY)	-	-	_
	Appropriated 27th Pay Roll	-	-	_
	ted Expenditure Total:	-	-	_
ppropriat		-	-	-
Non-	Appropriated Expenditure	1		
Exper	nditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Perso	onal Services		-	-
Emplo	oyee Related Expenditures	-	-	-
Profes	ssional & Outside Services	-	-	-
Trave	el In-State	-	-	-
Trave	el Out-Of-State	-	-	
Food		-	-	
Aid To	o Organizations & Individuals	1,191.6	808.0	808.0
Other	Operating Expenditures	-	-	
Equip	oment	-	-	
Capita	al Outlay	-	-	
Capita	al Equipment	-	-	
Non-C	Capital Equipment	-	-	
Debt 9	Service	-	-	
Cost /	Allocation & Indirect Costs	-	-	
Trans	sfers-Out	<u> </u>	<u>-</u>	
	Non-Appropriated Expenditure Sub-Total	: 1,191.6	808.0	808.0
Non-L	Lapsing Authority from Prior Years	-	-	
Admir	nistrative Adjustments	-	-	
Capita	al Projects (Land, Bldgs, Improv)	-	-	
Appro	opriated 27th Pay Roll	-	-	
Legisl	lative Fund Transfers	-	-	
IT Pro	oject Transfers	-	-	
Propo	osed Fund Transfer	-	-	
Resid	dual Equity Transfer	-	-	
Trans	sfer Due to Fund Balance Cap	-	-	
Prior (	Committed or Obligated Expenditures (no entry for AY)	-	-	
Non-A	Appropriated 27th Pay Roll	-	-	
on-Appro	opriated Expenditure Total:	1,191.6	808.0	808.

Agency:	Board of Regents	
Fund: BR5	200 Spouses and Dep of Law Enforcement Officers	

Non-Appropriated FTE

Agency: Board of Regents

Fund: BR8900 ABOR Local Fund

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

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	0.0	0.0
Revenue (from Revenue Schedule)	13,786.0	11,787.6	11,787.6
Total Available	13,786.0	11,787.6	11,787.6
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	13,786.0	11,787.6	11,787.6
Balance Forward to Next Year	0.0	0.0	0.0
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	_
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out		<u>-</u>	_
Appropriated Expenditure Sub-Total:	-	<u> </u>	-
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	-	-	-

Agency:		Board of Regents			
Fund:	BR8900	ABOR Local Fund			
Tran	sfer Due to F	und Balance Cap	-	-	-
Prior	Committed o	r Obligated Expenditures (no entry for AY)	-	-	-
Non-	Appropriated	27th Pay Roll	-	-	-
Appropriated Expenditure Total:			-	-	-
Appropria	ated FTE		-	-	-

### **Non-Appropriated Expenditure**

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

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

Agency: Board of Regents

Fund: BR9000 Indirect Cost Recovery Fund

Beginning Balance Revenue (from Revenue Schedule)  Total Available  Total Appropriated Disbursements  Total Non-Appropriated Disbursements	- - - - -	- - - - -	- - -
Total Appropriated Disbursements	- - - -	- - - -	-
Total Appropriated Disbursements	- - -	- - -	- -
	- - -	- - -	-
Total Non-Appropriated Disbursements	-	-	
····	-	_	-
Balance Forward to Next Year			-
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	<u>-</u>		-
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	-	-	-

Agency:		Board of Regents			
Fund:	BR9000	Indirect Cost Recovery Fund			
Tran	sfer Due to F	und Balance Cap	-	-	
Prio	r Committed o	r Obligated Expenditures (no entry for AY)	-	-	
Non-	-Appropriated	27th Pay Roll	-	-	
Appropri	ated Expendi	ture Total:	-	-	
Appropri	ated FTE		-	-	
Non	-Appropriat	ed Expenditure			
Expe	enditure Cate	gories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Pers	onal Services		-		
Emp	oloyee Related	l Expenditures	-	-	
Prof	essional & Ou	tside Services	-	-	
Trav	el In-State		-	-	
Trav	el Out-Of-Sta	te	-	-	
Food	d		-	-	
Aid <sup>-</sup>	To Organizatio	ons & Individuals	-	-	
Othe	er Operating E	xpenditures	-	-	
Equi	ipment		-	-	
Capi	ital Outlay		-	-	
Capi	ital Equipmen	t	-	-	
Non-	-Capital Equip	ment	-	-	
Deb	t Service		-	-	
Cost	t Allocation &	Indirect Costs	-	-	
Tran	sfers-Out				
		Non-Appropriated Expenditure Sub-Total:	-		
Non-	-Lapsing Auth	ority from Prior Years	-	-	
Adm	ninistrative Adj	ustments	-	-	
Cap	ital Projects (L	and, Bldgs, Improv)	-	-	
Аррі	ropriated 27th	Pay Roll	-	-	
Legi	slative Fund T	ransfers	-	-	
IT P	roject Transfe	rs	-	-	
Prop	oosed Fund Tr	ansfer	-	-	
Resi	idual Equity Ti	ransfer	-	-	
Tran	sfer Due to F	und Balance Cap	-	-	
Prio	r Committed o	r Obligated Expenditures (no entry for AY)	-	-	
Non	-Appropriated	27th Pay Roll	-	-	
Non-App	ropriated Exp	penditure Total:	-	-	

Agency:		Board of Regents
Fund: B	3R9000	Indirect Cost Recovery Fund

Agency: Board of Regents

Fund: BR9901 Teacher's Academy Fund

Cash Flow Summary	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	-	-	-
Appropriated Expenditure Sub-Total:	<u>-</u>		-
Non-Lapsing Authority from Prior Years	-	-	-
Administrative Adjustments	-	-	-
Capital Projects (Land, Bldgs, Improv)	-	-	-
Appropriated 27th Pay Roll	-	-	-
Legislative Fund Transfers	-	-	-

Proposed Fund Transfer Residual Equity Transfer

IT Project Transfers

gency:	Board of Regents			
und: BR99	01 Teacher's Academy Fund			
Transfer Due	to Fund Balance Cap	-	-	
Prior Committ	ed or Obligated Expenditures (no entry for AY)	-	-	
Non-Appropria	ated 27th Pay Roll	-	-	
ppropriated Expe	enditure Total:	-	-	
ppropriated FTE		-	-	
Non-Approp	riated Expenditure			
Expenditure (	Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Serv	rices	-	-	
Employee Rel	ated Expenditures	-	-	
Professional 8	& Outside Services	-	-	
Travel In-State	9	-	-	
Travel Out-Of-	-State	-	-	
Food		-	-	
Aid To Organi	zations & Individuals	-	-	
Other Operati	ng Expenditures	-	-	
Equipment		-	-	
Capital Outlay	,	-	-	
Capital Equipr	ment	-	-	
Non-Capital E	quipment	-	-	
Debt Service		-	-	
Cost Allocatio	n & Indirect Costs	-	-	
Transfers-Out		-	-	
	Non-Appropriated Expenditure Sub-Total:	-	-	
Non-Lapsing /	Authority from Prior Years	-		
Administrative	Adjustments	-	-	
Capital Projec	ts (Land, Bldgs, Improv)	-	-	
Appropriated 2	27th Pay Roll	-	-	
Legislative Fu	nd Transfers	-	-	
IT Project Tra	nsfers	-	-	
Proposed Fun	d Transfer	-	-	
Residual Equi		_	-	
-	to Fund Balance Cap	_	-	
	ed or Obligated Expenditures (no entry for AY)	_	-	
	ated 27th Pay Roll	-	-	
	Expenditure Total:	_	-	

Date Printed:

Agency:		Board of Regents
Fund:	BR9901	Teacher's Academy Fund

Agency: Board of Regents

Fund: BR9902 Promise for Dreamers Fund

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

Agency:		Board of Regents			
- und:	BR9902	Promise for Dreamers Fund			
Trans	fer Due to Fu	ınd Balance Cap	-	-	
Prior	Committed o	Obligated Expenditures (no entry for AY)	-	-	
Non-A	Appropriated	27th Pay Roll	-	-	
Appropria	ted Expendi	ture Total:	-	-	
Appropria	ted FTE		-	-	
Non-	Appropriat	ed Expenditure			
Exper	nditure Cate	gories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Perso	nal Services		-	_	
Emplo	oyee Related	Expenditures	-	-	
Profe	ssional & Ou	tside Services	-	-	
Trave	l In-State		-	-	
Trave	l Out-Of-Stat	е	-	-	
Food			-	-	
Aid To	o Organizatio	ns & Individuals	-	-	
Other	Operating E	xpenditures	-	-	
Equip	ment		-	-	
Capita	al Outlay		-	-	
Capita	al Equipment		-	-	
Non-0	Capital Equip	ment	-	-	
Debt	Service		-	-	
Cost	Allocation & I	ndirect Costs	-	-	
Trans	fers-Out		-	-	
		Non-Appropriated Expenditure Sub-Total:	-		
Non-L	_apsing Auth	ority from Prior Years	-	-	
Admir	nistrative Adj	ustments	-	-	
Capita	al Projects (L	and, Bldgs, Improv)	-	-	
Appro	priated 27th	Pay Roll	-	-	
Legis	lative Fund T	ransfers	-	-	
IT Pro	oject Transfer	s	-	-	
Propo	sed Fund Tr	ansfer	-	-	
Resid	lual Equity Tr	ansfer	-	-	
Trans	fer Due to Fu	ınd Balance Cap	-	-	
		Obligated Expenditures (no entry for AY)	-	-	
		27th Pay Roll	-	-	
		enditure Total:	_	-	

Agency:		Board of Regents
Fund:	BR9902	Promise for Dreamers Fund

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 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Beginning Balance	-	-	-
Revenue (from Revenue Schedule)	-	-	-
Total Available	-	-	-
Total Appropriated Disbursements	-	-	-
Total Non-Appropriated Disbursements	-	-	-
Balance Forward to Next Year	-	-	-
Appropriated Expenditure			
Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out		<u> </u>	-
Appropriated Expenditure Sub-Total:		<u> </u>	-
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	-	-	-

Agency:		Board of Regents			
Fund:	PE2128	Postsecondary Education Voucher Fund			
Residua	al Equity Tra	nsfer	-	-	
Transfe	er Due to Fu	nd Balance Cap	-	-	
Prior Co	ommitted or	Obligated Expenditures (no entry for AY)	-	-	
Non-Ap	opropriated 2	27th Pay Roll	-	-	
Appropriate	d Expendit	ure Total:	-	-	
Appropriate	d FTE		-	-	
Non-A	ppropriate	d Expenditure			
Expend	diture Categ	ories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Person	al Services				
Employ	ee Related	Expenditures	-	_	
		side Services	-	_	
Travel I	In-State		-	_	
Travel (	Out-Of-State	<b>;</b>	-	-	
Food			-	-	
Aid To	Organization	ns & Individuals	-	-	
Other C	Operating Ex	penditures	-	-	
Equipm	nent		-	-	
Capital	Outlay		-	-	
Capital	Equipment		-	-	
Non-Ca	apital Equipn	nent	-	-	
Debt Se	ervice		-	-	
Cost Al	llocation & Ir	ndirect Costs	-	-	
Transfe	ers-Out		-	-	
		Non-Appropriated Expenditure Sub-Total:	-	-	
Non-La	psing Autho	rity from Prior Years	-		
Adminis	strative Adju	stments	-	-	
Capital	Projects (La	and, Bldgs, Improv)	-	-	
Approp	riated 27th F	Pay Roll	-	-	
Legislaf	tive Fund Tr	ansfers	-	-	
IT Proje	ect Transfers	3	-	-	
Propose	ed Fund Tra	nsfer	-	-	
Residua	al Equity Tra	nsfer	-	-	
Transfe	er Due to Fu	nd Balance Cap	-	-	
Prior Co	ommitted or	Obligated Expenditures (no entry for AY)	-	-	
		27th Pay Roll	_	-	

Agency:		Board of Regents			
Fund:	PE2128	Postsecondary Education Voucher Fund			
Non-Appr	opriated Exp	penditure Total:	-	-	-
Non-Appr	opriated FTI		_	-	_

Agency: Board of Regents

Fund: PE2358 Arizona Teacher Student Loan Fund

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

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

### **Appropriated Expenditure**

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

Agency:	Board of Regents			
Fund:	PE2358 Arizona Teacher Student Loan Fund			
Residu	ual Equity Transfer	-	-	
Transfe	er Due to Fund Balance Cap	-	-	
Prior C	Committed or Obligated Expenditures (no entry for AY)	-	-	
Non-A	ppropriated 27th Pay Roll	-	-	
Appropriate	ed Expenditure Total:	-	-	
Appropriate	ed FTE	-	-	
Non-A	Appropriated Expenditure			
Expen	diture Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Person	nal Services	-		
Employ	yee Related Expenditures	-	-	
Profess	sional & Outside Services	-	-	
Travel	In-State	-	-	
Travel	Out-Of-State	-	-	
Food		-	-	
Aid To	Organizations & Individuals	-	-	
Other (	Operating Expenditures	-	-	
Equipn	ment	-	-	
Capital	l Outlay	-	-	
Capital	l Equipment	-	-	
Non-Ca	apital Equipment	-	-	
Debt S	Service	-	-	
Cost A	Illocation & Indirect Costs	-	-	
Transfe	ers-Out			
	Non-Appropriated Expenditure Sub-Tota	l: <u>-</u>		
Non-La	apsing Authority from Prior Years	-	-	
Admini	istrative Adjustments	-	-	
Capital	l Projects (Land, Bldgs, Improv)	-	-	
Approp	priated 27th Pay Roll	-	-	
Legisla	ative Fund Transfers	-	-	
IT Proj	ect Transfers	-	-	
Propos	sed Fund Transfer	-	-	
Residu	ual Equity Transfer	-	-	
Transfe	er Due to Fund Balance Cap	-	-	
Prior C	Committed or Obligated Expenditures (no entry for AY)	-	-	
Non-A	ppropriated 27th Pay Roll	-	-	

Agency:		Board of Regents			
Fund:	PE2358	Arizona Teacher Student Loan Fund			
Non-Appr	opriated Exp	penditure Total:	-	-	-
Non-Appr	opriated FTI		-	_	_

Agency: Board of Regents

Fund: PE2402 Private Donations Fund

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

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

### **Appropriated Expenditure**

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

Agency: Board of Rege	nts			
Fund: PE2402 Private Donation	ons Fund			
Residual Equity Transfer		-	-	
Transfer Due to Fund Balance Cap		-	-	
Prior Committed or Obligated Expend	litures (no entry for AY)	-	-	
Non-Appropriated 27th Pay Roll		-	-	
Appropriated Expenditure Total:		-	-	
Appropriated FTE		-	-	
Non-Appropriated Expenditure				
Expenditure Categories		FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services		-	-	
Employee Related Expenditures		-	-	
Professional & Outside Services		-	-	
Travel In-State		-	-	
Travel Out-Of-State		-	-	
Food		-	-	
Aid To Organizations & Individuals		-	-	
Other Operating Expenditures		-	-	
Equipment		-	-	
Capital Outlay		-	-	
Capital Equipment		-	-	
Non-Capital Equipment		-	-	
Debt Service		-	-	
Cost Allocation & Indirect Costs		-	-	
Transfers-Out		-		
Non-Appropriate	d Expenditure Sub-Total:	-		
Non-Lapsing Authority from Prior Yea	rs	-	-	
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 Expend	litures (no entry for AY)	-	-	
Non-Appropriated 27th Pay Roll		-	-	

Agency:		Board of Regents			
Fund:	PE2402	Private Donations Fund			
Non-Appr	ropriated Ex	penditure Total:	-	-	
Non-Appr	ropriated FTI		-	-	

Agency: Board of Regents

Fund: PE2405 Postsecondary Education Fund

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

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

### **Appropriated Expenditure**

Expenditure Categories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Personal Services	-	-	-
Employee Related Expenditures	-	-	-
Professional & Outside Services	-	-	-
Travel In-State	-	-	-
Travel Out-Of-State	-	-	-
Food	-	-	-
Aid To Organizations & Individuals	-	-	-
Other Operating Expenditures	-	-	-
Equipment	-	-	-
Capital Outlay	-	-	-
Capital Equipment	-	-	-
Non-Capital Equipment	-	-	-
Debt Service	-	-	-
Cost Allocation & Indirect Costs	-	-	-
Transfers-Out	<u>-</u>		
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	-	-	-

Agency:		Board of Regents			
Fund:	PE2405	Postsecondary Education Fund			
Residu	ıal Equity Tr	ansfer	-	-	
Transfe	er Due to Fu	ınd Balance Cap	-	-	
Prior C	Committed or	Obligated Expenditures (no entry for AY)	-	-	
Non-A	ppropriated	27th Pay Roll	-	-	
Appropriate	ed Expendi	ture Total:	-	-	
Appropriate	ed FTE		-	-	
Non-A	Appropriat	ed Expenditure			
Expen	diture Cate	gories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Persor	nal Services				
Employ	yee Related	Expenditures	-	-	
		side Services	-	-	
Travel	In-State		-	-	
Travel	Out-Of-Stat	е	-	-	
Food			-	-	
Aid To	Organizatio	ns & Individuals	-	-	
Other (	Operating E	xpenditures	-	-	
Equipn	nent		-	-	
Capita	l Outlay		-	-	
Capita	l Equipment		-	-	
Non-C	apital Equip	ment	-	-	
Debt S	Service		-	-	
Cost A	Ilocation & I	ndirect Costs	-	-	
Transf	ers-Out		-	-	
		Non-Appropriated Expenditure Sub-Total:	-	-	
Non-La	apsing Autho	ority from Prior Years	-	-	
Admini	istrative Adjı	ustments	-	-	
Capita	l Projects (L	and, Bldgs, Improv)	-	-	
Approp	oriated 27th	Pay Roll	-	-	
Legisla	ative Fund T	ransfers	-	-	
IT Proj	ect Transfer	s	-	-	
Propos	sed Fund Tra	ansfer	-	-	
Residu	ıal Equity Tr	ansfer	-	-	
Transf	er Due to Fu	ınd Balance Cap	-	-	
Prior C	Committed or	Obligated Expenditures (no entry for AY)	-	-	
Non-A	ppropriated	27th Pay Roll	-	-	

Agency:		Board of Regents			
Fund:	PE2405	Postsecondary Education Fund			
Non-Appro	opriated Exp	penditure Total:	-	-	-
Non-Appr	opriated FTI	=	<u>-</u>	_	_

Agency: Board of Regents

Fund: PE3121 Family College Savings Program Trust Fund

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

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

### **Appropriated Expenditure**

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

Agency:		Board of Regents			
Fund:	PE3121	Family College Savings Program Trust F	und		
Resid	dual Equity T	ransfer	-	-	
Trans	sfer Due to F	und Balance Cap	-	-	
Prior	Committed of	or Obligated Expenditures (no entry for AY)	-	-	
Non-	Appropriated	27th Pay Roll	-	-	
Appropria	ated Expend	iture Total:	-	-	
Appropria	ated FTE		-	-	
Non-	-Appropria	ted Expenditure			
Expe	nditure Cate	egories	FY 2025 Actuals	FY 2026 Estimate	FY 2027 Request
Pers	onal Services	S	-	-	
Empl	loyee Relate	d Expenditures	-	-	
Profe	essional & Ou	utside Services	-	-	
Trave	el In-State		-	-	
Trave	el Out-Of-Sta	ite	-	-	
Food	I		-	-	
Aid T	o Organizati	ons & Individuals	-	-	
Othe	r Operating E	Expenditures	-	-	
Equip	pment		-	-	
Capit	tal Outlay		-	-	
Capit	tal Equipmen	ıt	-	-	
Non-	Capital Equip	oment	-	-	
Debt	Service		-	-	
Cost	Allocation &	Indirect Costs	-	-	
Trans	sfers-Out		-		
		Non-Appropriated Expenditure Sub-Total:	-		
Non-	Lapsing Auth	nority from Prior Years	-	-	
Admi	inistrative Ad	justments	-	-	
Capit	tal Projects (l	Land, Bldgs, Improv)	-	-	
Appr	opriated 27th	n Pay Roll	-	-	
Legis	slative Fund <sup>-</sup>	Transfers	-	-	
IT Pr	oject Transfe	ers	-	-	
Prop	osed Fund T	ransfer	-	-	
Resid	dual Equity T	ransfer	-	-	
Trans	sfer Due to F	und Balance Cap	-	-	

Non-Appropriated 27th Pay Roll

Prior Committed or Obligated Expenditures (no entry for AY)

Agency:		Board of Regents			
Fund:	PE3121	Family College Savings Program Trust Fund			
Non-Appr	opriated Exp	oenditure Total:	-	-	-
Non-Appr	opriated FTI	=	<u>-</u>	<u>-</u>	_

# **Funding Issue List**

Agency: Board of Regents

FY 2027

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

# **Funding Issue Detail**

Agency:		Board of Regents		
Issue:		Arizona Medical Professionals Loan Assistance (AMPLA)	Program	Calculated ERE: Uniform Allowance
Drogram		Governance		1
Progran Fund:	AA1000			
ı unu.	AATOO	General Fund (Appropriated)		
E	xpenditure (	Categories	FY 2027	
6800 Ai	id To Organia	zations & Individuals	30,000.0	
		Program/Fund Total:	30,000.0	
		Programm und Total.	30,000.0	
Issue:	2	Arizona Promise Program		Calculated ERE:
				Uniform Allowance
Progran	n:	SLI Arizona Promise Program		1
Fund:	AA1000	General Fund (Appropriated)		
E	xpenditure (	Categories	FY 2027	
	ransfers-Out	- -	50,000.0	
	anoioro out		33,333.3	
		Program/Fund Total:	50,000.0	
				7
Issue:	3	Arizona Excellence Scholarship		Calculated ERE: Uniform Allowance
Progran		SLI Arizona Promise Program		
Fund:	AA1000	General Fund (Appropriated)		
E	xpenditure (	Categories	FY 2027	
		Program/Fund Total:	-	
		_		
Progran		Governance		
Fund:	AA1000	General Fund (Appropriated)		
E	xpenditure (	Categories	FY 2027	
9100 Tr	ransfers-Out	-	20,000.0	
		Program/Fund Total:	20,000.0	
Issue:	4	Arizona Future Engineers & Scientists Fund (AF	FESF)	Calculated ERE:
				Uniform Allowance

### **Funding Issue Detail**

Agency: Board of Regents

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

Program: Governance

Fund: AA1000 General Fund (Appropriated)

Expenditure Categories FY 2027

6800 Aid To Organizations & Individuals 10,000.0

Program/Fund Total: 10,000.0

Agency: Board of Regents

Issue:

1 Arizona Medical Professionals Loan Assistance Program
(AMPLA)

**Description of Issue:** Arizona is experiencing shortages of medical professionals in primary care, allied health, and nursing. These

shortages are especially severe in rural and underserved communities, limiting access to essential healthcare

services and placing additional strain on the state's healthcare system.

Proposal: The Arizona Medical Professionals Loan Assistance Program (AMPLA) provides loan assistance for medical professionals, after graduation, who work in Arizona for at least four years. Medical professionals must be accepted into a licensed health professional program—including physicians (MD, DO), nursing professionals

(RN, BSN, NP), advanced practice providers (PA, NP), rehabilitation specialists (PT, OT), dental hygienists, and behavioral health practitioners and enter into an agreement with the Arizona Board of Regents before

assistance occurs. Funding is awarded on a first-come, first-served basis.

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

Impact of Not If the program is not approved, medical professional candidates will continue to be turned away once current Funding This Year: funding options are exhausted. These options have been further reduced by recent federal legislation that

caps borrowing for medical students and eliminates the Graduate PLUS loan. Without this support, Arizona's ability to attract and retain new medical professionals will be weakened, further limiting the pipeline needed to

address workforce shortages.

**Statutory Reference:** 

Equipment to be Purchased (if applicable):

Classification of New Positions:

Annualization(s):

Alignment with Agency's Strategic Plan or Statutory Responsibilities:

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

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

Description of how this furthers the Governor's priorities:

Date Printed:

Arizona has a critical need for medical professionals, especially in rural and underserved communities where shortages already limit access to essential care. Without approval of this program, these communities will face even greater barriers to healthcare, deepening disparities and straining already limited local resources.

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

#### Issue: 2 Arizona Promise Program

Description of Issue: Need-based financial aid is the backbone of supporting access to postsecondary education in Arizona. The

demand for this aid continues to outpace state funding, requiring universities to dedicate significant portions of tuition revenue to ensure that students with financial need can access higher education. In some cases, this support is still not enough, leaving underserved students with significant unmet financial need. This gap often limits their ability to enroll, persist, and complete their degrees, ultimately undermining Arizona's broader goals

of increasing access and attainment.

Proposal: An additional \$50 million investment in the Arizona Promise Program would fully fund need-based aid for the

current eligible student population across all three state universities. This commitment would secure the longterm viability of the program, advancing its mission of access and ensuring that the vision of opportunity for all

Arizona students is fully realized.

#### Agency: Board of Regents

#### Issue: 2 Arizona Promise Program

# Alternatives Considered:

The universities already pursue significant philanthropic and entrepreneurial efforts to generate funding for student aid, and these activities would continue. However, with an expanded state investment, universities could reduce their reliance on tuition revenue for this purpose, freeing those resources to support other critical operational needs that help students persist, graduate, and continue to meet the workforce needs of Arizona.

# Impact of Not Funding This Year:

Maintaining the current level of state funding would further delay the opportunity to increase student attainment and improve affordability of a university education. Student enrollment, persistence, and completion in the universities will continue to be supressed, as the students and universities grapple with unmet financial need.

#### Statutory Reference:

Equipment to be Purchased (if applicable):

Classification of New Positions:

Annualization(s):

Alignment with Agency's Strategic Plan or Statutory Responsibilities:

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

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

Description of how this furthers the Governor's priorities:

uninet imanolal need.

The Arizona Promise Program is specifically focused on increasing access to higher education for students from lower socioeconomic backgrounds. Given that underserved communities often face limited financial resources and little prior exposure to higher education, a transparent and fully funded aid program is especially critical to making college achievable. While the program has already expanded access, it still lacks the full funding needed to scale its reach and deliver the economic and workforce impacts essential to moving Arizona forward

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

#### Issue: 3 Arizona Excellence Scholarship

#### Description of Issue:

The Arizona Excellence Scholarship provides merit-based scholarships to recruit and retain high-achieving Arizona resident students at Arizona's public universities. Without this investment, Arizona risks losing top scholars to out-of-state institutions, weakening its talent pipeline and workforce competitiveness.

#### Proposal:

As a compliment to the Arizona Promise Program, the Arizona Excellence Scholarship is a merit-based scholarship designed to recruit and retain high-achieving Arizona resident students (top 3% of HS graduates) at the state's universities. By providing real financial support, the program not only recognizes students' academic accomplishments but also enhances the universities' ability to compete for top scholars. It complements existing institutional scholarship and discount models, ensuring that Arizona remains an attractive option for academically talented students.

# Alternatives Considered:

If the Arizona Excellence Scholarship is not funded, the universities will continue to support high-achieving students through existing institutional resources. Currently, this is primarily done by awarding discounted tuition waivers to merit-based students. While this ensures some level of recruitment and retention of high-achieving Arizona residents, it limits the universities' ability to strategically allocate real scholarship dollars and creates long-term budget pressures as tuition discounting grows.

#### Agency: **Board of Regents**

#### Issue: 3 Arizona Excellence Scholarship

#### Impact of Not **Funding This Year:**

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

#### **Statutory Reference:**

Equipment to be Purchased (if applicable):

**Classification of New** Positions:

Annualization(s):

Alignment with Agency's Strategic Plan or Statutory Responsibilities:

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

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

**Description of how** this furthers the Governor's priorities: returning to work in Arizona is greatly reduced.

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

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

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

#### **Description of Issue:**

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

#### Proposal:

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

#### **Alternatives** Considered:

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

#### Impact of Not **Funding This Year:**

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

#### **Statutory Reference:**

9/8/2025 11:49:44 AM

Agency: Board of Regents

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

Equipment to be Purchased (if applicable):

Classification of New

Positions:

Annualization(s):

Alignment with Agency's Strategic Plan or Statutory Responsibilities:

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

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

Description of how this furthers the Governor's priorities:

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

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

Agency: Board of Regents

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

Non-Appropriated	Agency	Board of Regents		FY 2026	FY 2027	FY 2027
Program:   SPA-1-0   Governance			FY 2025			Total
### SPAN-1-0   Governance   346,093.8   347,446.2   - 347,446. ### SPAN-2-0   Student Assistance			Actuals	Plan	Issue	Request
Student Assistance	Program	n:				
Commission For Postsecondary   -   -   -	BRA-1-0	Governance	346,093.8	347,446.2	-	347,446.2
Education   Non-Appropriated Total:   346,093.8   347,446.2   .   347,446.	BRA-2-0	Student Assistance	-	-	-	-
Personal Services   5,311.8   5,347.2   - 5,347.	BRA-3-0					-
FTE         42.2         42.0         -         42.           Personal Services         5,311.8         5,347.2         -         5,347.           Employee Related Expenditures         2,336.1         2,413.5         -         2,413.           Subtotal Personal Services and ERE         7,648.0         7,760.7         -         7,760.           Professional & Outside Services         5,726.2         3,477.9         -         3,477.           Travel In-State         235.7         245.3         -         245.           Travel Out-Of-State         61.7         62.7         -         62.           Food         122.7         125.0         -         125.           Aid To Organizations & Individuals         279,291.6         250,228.4         -         250,228.           Other Operating Expenditures         861.8         3,987.5         -         3,987.           Non-Capital Equipment         88.0         55.5         -         55.           Debt Service         52,058.1         52,058.1         -         29,445.1         -         29,445.           Expenditure Categories Total:         346,093.8         347,446.2         -         347,446.           Bra-10		Non-Appropriated Total:	346,093.8	347,446.2	<u> </u>	347,446.2
Personal Services   5,311.8   5,347.2   - 5,347.		Expenditure Categories				
Employee Related Expenditures 2,336.1 2,413.5 - 2,413.  Subtotal Personal Services and ERE 7,648.0 7,760.7 - 7,760.  Professional & Outside Services 5,726.2 3,477.9 - 3,477.  Travel In-State 235.7 245.3 - 245.  Travel Out-Of-State 61.7 62.7 - 62.  Food 122.7 125.0 - 125.  Aid To Organizations & Individuals 279,291.6 250,228.4 - 250,228.  Other Operating Expenditures 861.8 3,987.5 - 3,987.  Non-Capital Equipment 88.0 55.5 - 55.  Debt Service 52,058.1 52,058.1 - 52,058.  Transfers-Out - 29,445.1 - 29,445.  Expenditure Categories Total: 346,093.8 347,446.2 - 347,446.  Board of Regents Total for All Funds: 401,819.9 418,828.8 110,000.0 528,828.  Appropriated and Non-Appropriated FY 2025 Actuals Plan Issue Reque Reque SRA-1-0 Governance 349,392.1 350,951.0 30,000.0 380,951.  Commission For Postsecondary 1,220.8 1,220.8 30,000.0 31,220.		FTE	42.2	42.0	-	42.0
Subtotal Personal Services and ERE		Personal Services	5,311.8	5,347.2	-	5,347.2
Professional & Outside Services   5,726.2   3,477.9   - 3,477.     Travel In-State   235.7   245.3   - 245.     Travel Out-Of-State   61.7   62.7   - 62.     Food   122.7   125.0   - 125.     Aid To Organizations & Individuals   279,291.6   250,228.4   - 250,228.     Other Operating Expenditures   861.8   3,987.5   - 3,987.     Non-Capital Equipment   88.0   55.5   - 55.     Debt Service   52,058.1   52,058.1   - 52,058.     Transfers-Out   - 29,445.1   - 29,445.     Expenditure Categories Total:   346,093.8   347,446.2   - 347,446.     Board of Regents Total for All Funds:   401,819.9   418,828.8   110,000.0   528,828.     Appropriated and Non-Appropriated   FY 2025   Expenditure Funding Issue   Reque     BRA-1-0   Governance   349,392.1   350,951.0   30,000.0   380,951.     Grace   349,392.1   350,951.0   30,000.0   31,220.     Grace   349,392.1   349,392.1   349,392.1		Employee Related Expenditures	2,336.1	2,413.5	-	2,413.5
Travel In-State 235.7 245.3 - 245. Travel Out-Of-State 61.7 62.7 - 62. Food 122.7 125.0 - 125. Aid To Organizations & Individuals 279,291.6 250,228.4 - 250,228. Other Operating Expenditures 861.8 3,987.5 - 3,987. Non-Capital Equipment 88.0 55.5 - 55. Debt Service 52,058.1 52,058.1 - 52,058. Transfers-Out - 29,445.1 - 29,445.  Expenditure Categories Total: 346,093.8 347,446.2 - 347,446.  Board of Regents Total for All Funds: 401,819.9 418,828.8 110,000.0 528,828.  Appropriated and Non-Appropriated FY 2025 Actuals Plan Issue Reque 828.4-1-0 Governance 349,392.1 350,951.0 30,000.0 380,951.  BRA-1-0 Governance 51,207.0 66,657.0 50,000.0 116,657. Commission For Postsecondary 1,220.8 1,220.8 30,000.0 31,220.		Subtotal Personal Services and ERE	7,648.0	7,760.7	-	7,760.7
Travel Out-Of-State 61.7 62.7 - 62. Food 122.7 125.0 - 125. Aid To Organizations & Individuals 279,291.6 250,228.4 - 250,228. Other Operating Expenditures 861.8 3,987.5 - 3,987. Non-Capital Equipment 88.0 55.5 - 55. Debt Service 52,058.1 52,058.1 - 52,058. Transfers-Out - 29,445.1 - 29,445.  Expenditure Categories Total: 346,093.8 347,446.2 - 347,446.  Board of Regents Total for All Funds: 401,819.9 418,828.8 110,000.0 528,828.  Appropriated and Non-Appropriated FY 2025 Expenditure Plan Issue Reque 878.4-1-0 Governance 349,392.1 350,951.0 30,000.0 380,951.  BRA-2-0 Student Assistance 51,207.0 66,657.0 50,000.0 116,657. Commission For Postsecondary 1,220.8 1,220.8 30,000.0 31,220.		Professional & Outside Services	5,726.2	3,477.9	-	3,477.9
Food 122.7 125.0 - 125. Aid To Organizations & Individuals 279,291.6 250,228.4 - 250,228. Other Operating Expenditures 861.8 3,987.5 - 3,987. Non-Capital Equipment 88.0 55.5 - 55. Debt Service 52,058.1 52,058.1 - 52,058. Transfers-Out - 29,445.1 - 29,445.  Expenditure Categories Total: 346,093.8 347,446.2 - 347,446.  Board of Regents Total for All Funds: 401,819.9 418,828.8 110,000.0 528,828.  Appropriated and Non-Appropriated FY 2025 Expenditure Funding Issue Requeses Actuals Plan Sexue		Travel In-State	235.7	245.3	-	245.3
Aid To Organizations & Individuals 279,291.6 250,228.4 - 250,228.4		Travel Out-Of-State	61.7	62.7	-	62.7
Other Operating Expenditures         861.8         3,987.5         -         3,987.           Non-Capital Equipment         88.0         55.5         -         55.           Debt Service         52,058.1         52,058.1         -         52,058.           Transfers-Out         -         29,445.1         -         29,445.           Expenditure Categories Total:         346,093.8         347,446.2         -         347,446.           Board of Regents Total for All Funds:         401,819.9         418,828.8         110,000.0         528,828.           Appropriated and Non-Appropriated           FY 2025 Actuals         FY 2026 Expenditure Plan Issue         FY 2026 Funding Issue         FY 2026 Reque           3RA-1-0 Governance         349,392.1         350,951.0         30,000.0         380,951.           3RA-2-0 Student Assistance         51,207.0         66,657.0         50,000.0         116,657.           Commission For Postsecondary         1,220.8         1,220.8         30,000.0         31,220.		Food	122.7	125.0	-	125.0
Non-Capital Equipment   88.0   55.5   -   55.     Debt Service   52,058.1   52,058.1   -   52,058.     Transfers-Out   -   29,445.1   -   29,445.     Expenditure Categories Total:   346,093.8   347,446.2   -   347,446.     Board of Regents Total for All Funds:   401,819.9   418,828.8   110,000.0   528,828.     Appropriated and Non-Appropriated   FY 2025   Expenditure Plan   Issue Requestance   SRA-1-0   Governance   349,392.1   350,951.0   30,000.0   380,951.     BRA-2-0   Student Assistance   51,207.0   66,657.0   50,000.0   116,657.     Commission For Postsecondary   1,220.8   1,220.8   30,000.0   31,220.     BRA-3-0   Education   Education   Education   1,220.8		Aid To Organizations & Individuals	279,291.6	250,228.4	-	250,228.4
Debt Service   52,058.1   52,058.1   - 52,058.		Other Operating Expenditures	861.8	3,987.5	-	3,987.5
Transfers-Out   - 29,445.1   - 29,445.1   - 29,445.1     - 29,44		Non-Capital Equipment	88.0	55.5	-	55.5
Expenditure Categories Total: 346,093.8   347,446.2   - 347,446.2     Board of Regents Total for All Funds: 401,819.9   418,828.8   110,000.0   528,828.		Debt Service	52,058.1	52,058.1	-	52,058.1
Appropriated and Non-Appropriated   FY 2025   Actuals   FY 2026   Expenditure Plan   Issue   Requestable   RAA-1-0   Governance   349,392.1   350,951.0   30,000.0   380,951.   Governance   51,207.0   66,657.0   50,000.0   116,657.   Governance   1,220.8   1,220.8   30,000.0   31,220.   Governance   Governance   1,220.8   1		Transfers-Out	-	29,445.1	-	29,445.1
FY 2025   FY 2026   Expenditure   Funding   Issue   Requests		Expenditure Categories Total:	346,093.8	347,446.2		347,446.2
BRA-1-0         Governance         349,392.1         350,951.0         30,000.0         380,951.           BRA-2-0         Student Assistance         51,207.0         66,657.0         50,000.0         116,657.           Commission For Postsecondary         1,220.8         1,220.8         30,000.0         31,220.           BRA-3-0         Education		Board of Regents Total for All Funds:	401,819.9	418,828.8	110,000.0	528,828.8
BRA-2-0 Student Assistance 51,207.0 66,657.0 50,000.0 116,657.  Commission For Postsecondary 1,220.8 1,220.8 30,000.0 31,220.  BRA-3-0 Education 31,220.8	Appro	priated and Non-Appropriated		Expenditure	Funding	FY 202 Tota Reques
Commission For Postsecondary 1,220.8 1,220.8 30,000.0 31,220.8 BRA-3-0 Education	BRA-1-0	Governance	349,392.1	350,951.0	30,000.0	380,951.0
BRA-3-0 Education	BRA-2-0	Student Assistance	51,207.0	66,657.0	50,000.0	116,657.0
Board of Regents Total for All Funds: 401,819.9 418,828.8 110,000.0 528,828.	BRA-3-0		1,220.8	1,220.8	30,000.0	31,220.8
		Board of Regents Total for All Funds:	401,819.9	418,828.8	110,000.0	528,828.8

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

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

Agency:		Board of Regents			
Fund:	BR2000	Federal Grants Fund (Non-Appropriated)			
			FY 2026	FY 2027	FY 2027

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Agency:		Board of Regents			
Fund:	BR4501	Arizona Promise Program Fund (Non-Appropr	riated)		
			FY 2026	FY 2027	FY 2027

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

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

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

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

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

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

13,786.0

**Expenditure Categories Total:** 

11,787.6

11,787.6

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

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Reques
Program: BRA-1-0 Governance				
Non-Appropriated Funds				
Federal Grants Fund (Non-Appropriated)	388.2	2,387.0	-	2,387.0
Lottery Fund (Non-Appropriated)	6,128.3	6,128.3	-	6,128.3
Arizona Teacher Student Loan Fund (Changed from PE2358) (Non-Appropriated)	426.0	426.0	-	426.0
Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	132.4	110.1	-	110.1
Technology and Research Initiative Fund (Non-Appropriated)	146,079.2	104,281.1	-	104,281.1
IGA and ISA Fund (Non-Appropriated)	3,049.1	-	-	
CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non-Appropriated)	8,290.8	1,866.4	-	1,866.4
University Capital Improvement Lease-to- Own and Bond Fund (Non-Appropriated)	94,310.5	94,310.5	-	94,310.5
A & M College Land Earnings Fund (Non-Appropriated)	2,288.0	2,288.0	-	2,288.0
Military Institute Land Earnings Fund (Non- Appropriated)	104.5	104.5	-	104.5
Universities Land Earnings Fund (Non- Appropriated)	15,148.7	15,148.7	-	15,148.7
Normal School Land Earnings Fund (Non- Appropriated)	1,115.4	1,115.4	-	1,115.4
Teacher's Academy Fund (Non- Appropriated)	31,176.4	21,576.6	-	21,576.6
Arizona Promise Program Fund (Non- Appropriated)	21,327.7	54,511.9	-	54,511.9
Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	1,151.0	30,596.1	-	30,596.1
Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	1,191.6	808.0	-	808.0
ABOR Local Fund (Non-Appropriated)	13,786.0	11,787.6	-	11,787.6
Non-Appropriated Funds Total:	346,093.8	347,446.2	<u> </u>	347,446.2
Governance Total:	349,392.1	350,951.0	30,000.0	380,951.0
Sub Program: BRA-1-1 Governance				
Expenditure Categories				
FTE	67.0	71.0	-	71.0
Personal Services	6,856.0	7,017.6	-	7,017.6
Date Printed: 9/8/2025 11:49:44 AM	PBU Summary	All	dollars are presented in	thousands (not FTE

Agency: Board of Regents

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

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

Agency: Board of Regents

FY 2026
FY 2025 Expenditure FY 2027 FY 2027

FY 2025 Expenditure FY 2027 FY 2027 Actuals Plan Funding Issue Total Request

Program: BRA-1-0 Governance

Sub Program: BRA-1-1 Governance

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Expenditure Categories				
TE.	-	-	-	-
Personal Services	-	_	-	
Employee Related Expenditures	_	-	-	
Subtotal Personal Services and ERE		-	_	
Professional & Outside Services	-	-	-	
Travel In-State	-	-	-	
Travel Out-Of-State	-	-	-	
Food	-	-	-	
Aid To Organizations & Individuals	4,612.0	4,756.5	-	4,756.5
Other Operating Expenditures	169.0	174.5	-	174.5
Non-Capital Equipment	-	-	-	
Debt Service	-	-	-	
Transfers-Out	46,426.0	61,726.0	50,000.0	111,726.0
Expenditure Categories Total:	51,207.0	66,657.0	50,000.0	116,657.0
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	51,207.0	66,657.0	50,000.0	116,657.0
Appropriated Funds Total:	51,207.0	66,657.0	50,000.0	116,657.0
Non-Appropriated Funds				
Teacher's Academy Fund (Non- Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	
Student Assistance Total:	51,207.0	66,657.0	50,000.0	116,657.0
Sub Program: BRA-2-2 SLI Western Intersta	te Commission O	ffice		
Expenditure Categories				
TE	-	-	-	-
Personal Services	<u>-</u>	_	_	
Employee Related Expenditures	- -	- -	-	
p.o, oo i tolatoa Expoliataloo				

Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-2-0	Student Assistance				
Sub Program:	BRA-2-2	SLI Western Interstate	Commission Of	ffice		
Professional & O	utside Servi	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-St	ate		-	-	-	-
Food			-	-	-	-
Aid To Organizat	tions & Indivi	duals	-	-	-	-
Other Operating	Expenditure	s	169.0	174.5	-	174.5
Non-Capital Equ	ipment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditu	ıre Categories Total:	169.0	174.5		174.5
			10010			
Fund Source						
Appropriated Fu	unds					
General Fund (	(Appropriate	d)	169.0	174.5	-	174.5
	Appro	priated Funds Total:	169.0	174.5	-	174.5
	Stude	ent Assistance Total:	169.0	174.5	-	174.5
Sub Program:	BRA-2-3	SLI WICHE Student Su	bsidies			
Expenditure	Categories	s				
FTE			-	-	-	-
Personal Service	es		-	-	-	-
Employee Relate	ed Expenditu	res	-	-	-	-
Subtotal Persor	nal Services	and ERE	-	-	-	-
Professional & O	utside Servi	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-St	ate		-	-	-	-
Food			-	-	-	-
	tions & Indivi	duals	4,062.0	4,056.5	-	4,056.5
Aid To Organizat					_	-
	Expenditure	s	-	-		
Other Operating		S	-	- -	-	-
Aid To Organizat Other Operating Non-Capital Equ Debt Service		s	- -	- -	- -	-

Agency: Boar	rd of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Stud	lent Assistance				
Sub Program: BRA-2-3 SLI	WICHE Student Su	bsidies			
Expenditure Cat	egories Total:	4,062.0	4,056.5		4,056.5
Fund Source		<u> </u>	· · · · · · · · · · · · · · · · · · ·	_	
Appropriated Funds					
General Fund (Appropriated)		4,062.0	4,056.5	<u> </u>	4,056.5
	d Funds Total:	4,062.0	4,056.5	<u>-</u> _	4,056.5
Student Ass	sistance Total:	4,062.0	4,056.5	<u> </u>	4,056.5
Sub Program: BRA-2-5 SLI	Arizona Teachers I	ncentive Progra	m		
Form and the control of					
Expenditure Categories					
FTE		-	-	-	-
Personal Services		_	_	_	_
Employee Related Expenditures		<del>-</del>	-	<u>-</u>	_
Subtotal Personal Services and E	RE				
Professional & Outside Services		-	-		-
Travel In-State		-	-	-	-
Travel Out-Of-State					-
		-	-	_	
		-	- -	-	-
Food		- 90.0	- 90.0	- -	90.0
Food Aid To Organizations & Individuals		- 90.0 -	90.0 -	- - -	90.0 -
Food Aid To Organizations & Individuals Other Operating Expenditures		90.0 - -	90.0 -	- - - -	- 90.0 - -
Food Aid To Organizations & Individuals Other Operating Expenditures Non-Capital Equipment		90.0 - -	90.0 - -	- - - -	- 90.0 - -
Food Aid To Organizations & Individuals Other Operating Expenditures Non-Capital Equipment Debt Service Transfers-Out		90.0 - - - -	90.0	- - - - -	- 90.0 - - -
Food Aid To Organizations & Individuals Other Operating Expenditures Non-Capital Equipment Debt Service	egories Total:	90.0	90.0	- - - - - -	90.0
Food Aid To Organizations & Individuals Other Operating Expenditures Non-Capital Equipment Debt Service Transfers-Out	egories Total:	- - - -	- - -	- - - - - -	- - -
Food Aid To Organizations & Individuals Other Operating Expenditures Non-Capital Equipment Debt Service Transfers-Out  Expenditure Cat	egories Total:	- - - -	- - -	- - - - - -	- - -
Food Aid To Organizations & Individuals Other Operating Expenditures Non-Capital Equipment Debt Service Transfers-Out  Expenditure Cat	egories Total:	- - - -	- - -	- - - - - -	- - -
Food Aid To Organizations & Individuals Other Operating Expenditures Non-Capital Equipment Debt Service Transfers-Out  Expenditure Cat  Fund Source  Appropriated Funds General Fund (Appropriated)	regories Total:	90.0	90.0	- - - - - - -	90.0

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-7 SLI Arizona Teachers	S Academy			
Expenditure Categories				
FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	<u> </u>	<u>-</u>		
Subtotal Personal Services and ERE	<u> </u>	<u> </u>		
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment  Debt Service	-	-	-	-
Transfers-Out	16,000.0	- 15,000.0	-	15,000.0
Transiers-Out	10,000.0	13,000.0	-	13,000.0
Expenditure Categories Total:	16,000.0	15,000.0	-	15,000.0
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	16,000.0	15,000.0	_	15,000.0
Appropriated Funds Total:	16,000.0	15,000.0		15,000.0
Non-Appropriated Funds	<u> </u>	·		·
Teacher's Academy Fund (Non- Appropriated)	-	-	-	-
Non-Appropriated Funds Total:				
Student Assistance Total:	16,000.0	15,000.0	-	15,000.0
Sub Program: BRA-2-10 SLI Arizona Promise	Program			
Expenditure Categories				
FTE	-	-	-	-
Personal Services	_	_	_	_
Employee Related Expenditures	-	<del>-</del>	-	-

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Agency:	Board of Regent	s			
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: B	RA-2-0 Student Assistar	псе			
Sub Program: B	RA-2-10 SLI Arizona Pron	nise Program			
Subtotal Personal	Services and ERE	-	-	-	-
Professional & Outs	ide Services	-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organization	s & Individuals	-	-	-	-
Other Operating Exp	penditures	-	-	-	-
Non-Capital Equipm	ent	-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		20,000.0	36,300.0	50,000.0	86,300.0
E	xpenditure Categories Total	20,000.0	36,300.0	50,000.0	86,300.0
Fund Source					
Appropriated Fund	s				
General Fund (App	propriated)	20,000.0	36,300.0	50,000.0	86,300.0
	Appropriated Funds Total:	20,000.0	36,300.0	50,000.0	86,300.0
	Student Assistance Total:	20,000.0	36,300.0	50,000.0	86,300.0
Sub Program: B	RA-2-11 SLI Adaptive Ath	letics			
Expenditure Ca	tegories				
FTE		-	-	-	-
Personal Services		-	-	-	-
Employee Related E	xpenditures	-	-	-	-
Subtotal Personal		-	-	-	
Professional & Outs	ide Services	-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organization	s & Individuals	160.0	160.0	-	160.0
Other Operating Exp	penditures	-	-	-	-
Non-Capital Equipm		-	-	-	-
Debt Service					

Agency:	Board of Regents		FY 2026		
		FY 2025 Actuals	Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BF	RA-2-0 Student Assistance				
Sub Program: BF	RA-2-11 SLI Adaptive Athletics	<b>3</b>			
Transfers-Out		-	-	-	-
E	penditure Categories Total:	160.0	160.0		160.0
Fund Source					
Appropriated Funds	5				
General Fund (App	ropriated)	160.0	160.0	_	160.0
, 11	Appropriated Funds Total:	160.0	160.0		160.0
	Student Assistance Total:	160.0	160.0	-	160.0
Sub Program: BF	RA-2-15 SLI Spouses of Militar	y Veterans Tuition	on Scholarships		
Expenditure Cat	agories				
FTE	egones	_	-	<del>-</del>	-
Personal Services		-	-	-	-
Employee Related E	xpenditures	<u>-</u>			-
Subtotal Personal S	ervices and ERE	<u> </u>			
Professional & Outsid	de Services	-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations	& Individuals	-	-	-	-
Other Operating Exp	enditures	-	-	-	-
Non-Capital Equipme	ent	-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		10,000.0	10,000.0	-	10,000.0
E	penditure Categories Total:	10,000.0	10,000.0		10,000.0
Fund Source					
Appropriated Funds	<b>3</b>				
General Fund (App	ropriated)	10,000.0	10,000.0	-	10,000.0
	Appropriated Funds Total:	10,000.0	10,000.0	-	10,000.0

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance		_		
Sub Program: BRA-2-16 SLI Arizona Teacher	Student Loan Pro	gram		
Expenditure Categories				
TE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures			-	
Subtotal Personal Services and ERE			-	
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Fravel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Fransfers-Out	426.0	426.0	-	426.0
Expenditure Categories Total:	426.0	426.0	-	426.0
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	426.0	426.0	-	426.0
Appropriated Funds Total:	426.0	426.0		426.0
Student Assistance Total:	426.0	426.0	-	426.0
Sub Program: BRA-2-18 SLI Washington D.C.	. Internships			
	<u>.                                      </u>			
Expenditure Categories				
TE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures				
Subtotal Personal Services and ERE	-		<u> </u>	
Professional & Outside Services	-	-	-	-
Гravel In-State	-	-	-	-
Fravel Out-Of-State	-	-	_	-

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Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-2-0	Student Assistance				
Sub Program:	BRA-2-18	SLI Washington D.C. Ir	iternships			
Food			-	-	-	-
Aid To Organization	ons & Individ	duals	300.0	450.0	-	450.0
Other Operating E	xpenditures	3	-	-	-	-
Non-Capital Equip	ment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditu	re Categories Total:	300.0	450.0	-	450.0
Fund Source						
Appropriated Fu	nds					
General Fund (A	ppropriated	1)	300.0	450.0	-	450.0
	Approp	oriated Funds Total:	300.0	450.0	-	450.0
	Stude	nt Assistance Total:	300.0	450.0	-	450.0

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Posts	secondary Educ	ation		
Expenditure Categories				
FTE	-	-	-	-
Personal Services	_	-	-	-
Employee Related Expenditures	-	_	_	-
Subtotal Personal Services and ERE	-	-	-	
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	1,098.7	1,098.7	10,000.0	11,098.7
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	122.1	122.1	20,000.0	20,122.1
Expenditure Categories Total:	1,220.8	1,220.8	30,000.0	31,220.8
Fund Source				
Appropriated Funds				
General Fund (Appropriated)	1,220.8	1,220.8	30,000.0	31,220.8
Appropriated Funds Total:	1,220.8	1,220.8	30,000.0	31,220.8
··· ·	.,	.,220.0		
Non-Appropriated Funds				
Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:			_	
Commission For Postsecondary Education Total:	1,220.8	1,220.8	30,000.0	31,220.8
Sub Program: BRA-3-1 Governance				
Expenditure Categories				
FTE	-	-	-	-
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	_	-

**PBU Summary** 

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**Board of Regents** 

Agency:

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			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-3-0	Commission For Posts	secondary Educ	ation		
Sub Program:	BRA-3-1	Governance				
Subtotal Persona	l Services	and ERE	-	-	-	-
Professional & Ou	tside Servic	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-State	e		-	-	-	-
Food			-	-	-	-
Aid To Organization	ns & Indivi	duals	-	-	10,000.0	10,000.0
Other Operating E	xpenditures	s	-	-	-	-
Non-Capital Equip	ment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	20,000.0	20,000.0
	Expenditu	re Categories Total:	-	-	30,000.0	30,000.0
Fund Source						
Appropriated Fu	nds					
General Fund (A	ppropriated	d)	-	-	30,000.0	30,000.0
	Appro	priated Funds Total:	-	-	30,000.0	30,000.0
C	ommission	For Postsecondary Education Total:	-	-	30,000.0	30,000.0
Sub Program:	BRA-3-2	Postsecondary Comm	ission			
Expenditure C	ategories	5				
FTE			-	-	-	-
Personal Services			-	-	-	
Employee Related	Expenditu	res	-	-	<del>-</del>	-
Subtotal Persona	l Services	and ERE	-	-	-	
Professional & Ou	tside Servic	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-Sta	e		-	-	-	-
Food			-	-	-	-
Aid To Organization	ns & Indivi	duals	-	-	-	-
Other Operating E			-	-	-	-
•						
Non-Capital Equip	ment		_	-	-	-

PBU Summary

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Agency: Board	of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Comm	ission For Posts	secondary Educ	ation		
Sub Program: BRA-3-2 Postse	econdary Comm	ission			
Transfers-Out		-	-	-	-
Expenditure Categ	ories Total:				
Fund Source					
Non-Appropriated Funds					
Postsecondary Education Fund (Chafrom PE2405) (Non-Appropriated)	anged	-	-	-	-
Non-Appropriated F	unds Total:	-	-	-	-
Commission For Pos	stsecondary cation Total:	-	-	-	-
Expenditure Categories FTE		-	-	-	-
Personal Services		_	_	_	-
Employee Related Expenditures		-	-	<u>-</u>	-
Subtotal Personal Services and ERE	<u> </u>	-	-	-	-
Professional & Outside Services		-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations & Individuals		1,098.7	1,098.7	-	1,098.7
0" 0 " 5 "		_	-	-	-
Other Operating Expenditures					
Non-Capital Equipment		-	-	-	-
Non-Capital Equipment Debt Service		-	-	-	-
Non-Capital Equipment		- - 122.1	- - 122.1	- - -	- 122.1

	Agency:	Board of Regents	
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FY 2026
FY 2025 Expenditure FY 2027 FY 2027
Actuals Plan Funding Issue Total Request

Program: BRA-3-0 Commission For Postsecondary Education

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

**Fund Source** 

#### **Appropriated Funds**

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

Agency: Board of Regents				
_	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Fund: AA1000 General Fund				
Appropriated				
Personal Services	1,544.2	1,670.4	-	1,670.4
Employee Related Expenditures	523.3	492.0	-	492.0
Subtotal Personal Services and ERE	2,067.5	2,162.4	-	2,162.4
Professional & Outside Services	43.6	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	-	30,000.0	30,000.0
Other Operating Expenditures	1,187.2	1,342.4	-	1,342.4
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	3,298.3	3,504.8	30,000.0	33,504.8
General Fund Total:	3,298.3	3,504.8	30,000.0	33,504.8
Fund: BR2000 Federal Grants Fund	d			
Non-Appropriated				
Personal Services	192.1	85.0	-	85.0
Employee Related Expenditures	51.4	30.4	-	30.4
Subtotal Personal Services and ERE	243.6	115.4	-	115.4
Professional & Outside Services	122.0	134.6	-	134.6
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	-	2,112.0	-	2,112.0
Other Operating Expenditures	22.7	25.0	-	25.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-

PBU Individual

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Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-1-0	Governance				
Fund:	BR2000	Federal Grants Fund				
	Expenditu	re Categories Total:	388.2	2,387.0		2,387.0
	Federa	Il Grants Fund Total:	388.2	2,387.0		2,387.0
Fund:	BR2122	Lottery Fund				
Non-Appro	priated					
Personal Servi	ices		-	-	-	-
Employee Rela	ated Expenditu	res	-	-	-	-
Subtotal Pers	onal Services	and ERE	-	-	-	-
Professional &	Outside Servi	ces	-	-	-	-
Travel In-State	•		-	-	-	-
Travel Out-Of-	State		-	-	-	-
Food			-	-	-	-
Aid To Organiz	zations & Indivi	duals	6,128.3	6,128.3	-	6,128.3
Other Operatin	ng Expenditure	s	-	-	-	-
Non-Capital Ed	quipment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditu	ıre Categories Total:	6,128.3	6,128.3		6,128.3
		Lottery Fund Total:	6,128.3	6,128.3		6,128.3
Fund:	BR2358	Arizona Teacher Stude	ent Loan Fund (0	Changed from PE	2358)	
Non-Appro	priated					
Personal Servi			<u>-</u>	_	-	_
Employee Rela	ated Expenditu	res	-	-	-	-
Subtotal Pers			-		_	-
Professional &	Outside Servi	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-			-	-	-	-
Food			_	_	_	_

			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-1-0	Governance				
Fund:	BR2358	Arizona Teacher Stude	ent Loan Fund (C	Changed from PE	2358)	
Aid To Organiza	tions & Individ	duals	426.0	426.0	-	426.0
Other Operating	Expenditures	3	-	-	-	-
Non-Capital Equ	ıipment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditu	re Categories Total:	426.0	426.0	-	426.0
Ariz		Student Loan Fund from PE2358) Total:	426.0	426.0		426.0
Fund:	BR2405	Postsecondary Educa	tion Fund (Chan	ged from PE2405	5)	
Non-Approp	riated					
Personal Service	es		37.5	40.4		
Employee Bolet			37.3	43.1	-	43.1
Employee Relati	ed Expenditur	res	14.3	43.1 15.0	- -	43.1 15.0
Subtotal Person	-	<del></del>			-	
	nal Services	and ERE	14.3	15.0	- - -	15.0
Subtotal Person	nal Services	and ERE	14.3 <b>51.8</b>	15.0 <b>58.1</b>	- - - -	15.0 <b>58.1</b>
Subtotal Person Professional & C	nal Services Outside Servic	and ERE	14.3 <b>51.8</b>	15.0 <b>58.1</b>	- - - - -	15.0 <b>58.1</b>
Subtotal Person Professional & C Travel In-State Travel Out-Of-St Food	nal Services  Outside Service  tate	and ERE	14.3 <b>51.8</b>	15.0 <b>58.1</b>	- - - - - -	15.0 <b>58.1</b>
Subtotal Person Professional & C Travel In-State Travel Out-Of-St	nal Services  Outside Service  tate	and ERE	14.3 <b>51.8</b>	15.0 <b>58.1</b>	- - - - - - -	15.0 <b>58.1</b>
Subtotal Person Professional & C Travel In-State Travel Out-Of-St Food	nal Services Outside Servic tate tions & Individ	and ERE ces	14.3 51.8 56.7 -	15.0 58.1 27.0 - -	- - - - - - - -	15.0 <b>58.1</b> 27.0 -
Subtotal Person Professional & C Travel In-State Travel Out-Of-St Food Aid To Organiza	nal Services Dutside Service tate tions & Individ	and ERE ces	14.3 51.8 56.7 - - 10.5	15.0 58.1 27.0 - - 11.0	- - - - - - - - -	15.0 58.1 27.0 - - 11.0
Subtotal Person Professional & C Travel In-State Travel Out-Of-St Food Aid To Organiza Other Operating	nal Services Dutside Service tate tions & Individ	and ERE ces	14.3 51.8 56.7 - - 10.5	15.0 58.1 27.0 - - 11.0	- - - - - - - - -	15.0 58.1 27.0 - - 11.0
Subtotal Person Professional & C Travel In-State Travel Out-Of-St Food Aid To Organiza Other Operating Non-Capital Equ	nal Services Dutside Service tate tions & Individ	and ERE ces	14.3 51.8 56.7 - - 10.5	15.0 58.1 27.0 - - 11.0	- - - - - - - - - -	15.0 58.1 27.0 - - 11.0
Subtotal Person Professional & C Travel In-State Travel Out-Of-St Food Aid To Organiza Other Operating Non-Capital Equ Debt Service	nal Services Dutside Service tate tions & Individe Expenditures	and ERE ces	14.3 51.8 56.7 - - 10.5	15.0 58.1 27.0 - - 11.0	- - - - - - - - - -	15.0 58.1 27.0 - - 11.0

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Non-Appropriated

Personal Services

Agency: Board of Regents	5			
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Reques
Program: BRA-1-0 Governance				
Fund: BR2472 Technology and	Research Initiative Fu	ınd		
Employee Related Expenditures	-			
Subtotal Personal Services and ERE	<u> </u>			
Professional & Outside Services	24.9	-	-	-
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	146,022.5	101,056.1	-	101,056.1
Other Operating Expenditures	31.7	3,225.0	-	3,225.0
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	146,079.2	104,281.1		104,281.1
Technology and Research Initiative Fund Total:		104,281.1		104,281.
Fund: BR2500 IGA and ISA Fund	d			
Non-Appropriated				
Personal Services	25.0	-	_	-
Employee Related Expenditures	9.3	-	_	-
Subtotal Personal Services and ERE	34.3	-	-	
Professional & Outside Services	71.8	-	-	-
Travel In-State	-	-	-	
Travel Out-Of-State	-	-	-	
Food	-	-	-	
Aid To Organizations & Individuals	2,930.7	-	-	
Other Operating Expenditures	12.3	-	-	
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	
Expenditure Categories Total:	3,049.1	-		
IGA and ISA Fund Total:				
		-		-

**PBU** Individual

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				FY 2026		
			FY 2025	Expenditure	FY 2027	FY 2027
			Actuals	Plan	Funding Issue	Total Request
Program:	BRA-1-0	Governance				
Fund:	BR2500	IGA and ISA Fund				
Fund:	BR2985	CORONAVIRUS STAT	E AND LOCAL F	ISCAL RECOVER	RY FUND	
Non-Appro	priated					
Personal Servi	ices		-	-	-	-
Employee Rela	ated Expenditu	res	-	-	-	-
Subtotal Pers	onal Services	and ERE	-	-	-	-
Professional &	Outside Servi	ces	-	-	-	-
Travel In-State	;		-	-	-	-
Travel Out-Of-	State		-	-	-	-
Food			-	-	-	-
Aid To Organiz	zations & Indivi	duals	8,290.8	1,866.4	-	1,866.4
Other Operatin	ng Expenditure	S	-	-	-	-
Non-Capital Ed	quipment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditu	re Categories Total:	8,290.8	1,866.4	-	1,866.4
co		STATE AND LOCAL OVERY FUND Total:	8,290.8	1,866.4	-	1,866.4
Fund:	BR3042	University Capital Imp	rovement Lease	-to-Own and Bon	d Fund	
Non-Appro	priated					
Personal Servi	-		-	_	_	_
Employee Rela		res	-	-	-	_
Subtotal Pers				_		
Professional &	Outside Servi	ces	-	-		-
Travel In-State	;		-	-	-	-
Travel Out-Of-	State		<del>-</del>	-	-	-
Food			-	<del>-</del>	-	-
Aid To Organiz	zations & Indivi	duals	42,252.4	42,252.4	-	42,252.4
Other Operatin			-	-	-	-
Non-Capital Ed			-	_	-	-

PBU Individual

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Agency:		Board of Regents				
		_	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: B	RA-1-0	Governance				
Fund: B	R3042	University Capital Im	provement Lease	-to-Own and Bon	d Fund	
Transfers-Out			-	-	-	-
E	Expenditu	re Categories Total:	94,310.5	94,310.5		94,310.5
University C		provement Lease-to- nd Bond Fund Total:	94,310.5	94,310.5	_	94,310.5
Fund: B	R3131	A & M College Land	Earnings Fund			
Non-Appropria	ted					
Personal Services			-	-	-	-
Employee Related I	Expenditu	res	-	-	-	-
Subtotal Personal	Services	and ERE	-	-	-	-
Professional & Outs	side Servic	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-State	:		-	-	-	-
Food			-	-	-	-
Aid To Organization	ns & Indivi	duals	2,288.0	2,288.0	-	2,288.0
Other Operating Ex	penditures	S	-	-	-	_
Non-Capital Equipm	nent		-	-	-	_
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
E	Expenditu	re Categories Total:	2,288.0	2,288.0	-	2,288.0
A & M Colle	ge Land E	arnings Fund Total:	2,288.0	2,288.0		2,288.0
Fund: B	BR3132	Military Institute Lan	d Farnings Fund			
Non-Appropria		tary montate Lan	a Lammys i unu			
Personal Services	.cou					
	Evposdit	roo	-	-	-	-
Employee Related I Subtotal Personal	-	<del>-</del>	<del>-</del> -	<u>-</u>	<u>-</u>	<del>-</del>
Professional & Outs				<u>-</u>	<u>-</u>	<u>-</u>
Professional & Outs	oiue SelVIC	ರ್ರಾ	-	-	-	-
			-	-	-	-
Travel Out-Of-State	<b>:</b>		<u> </u>	<u>-</u>	<u> </u>	-

Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: E	BRA-1-0	Governance				
Fund: E	BR3132	Military Institute Land	Earnings Fund			
Food			-	-	-	-
Aid To Organizatio	ons & Individ	duals	104.5	104.5	-	104.5
Other Operating Ex	xpenditures	3	-	-	-	-
Non-Capital Equipr	ment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditu	re Categories Total:	104.5	104.5	-	104.5
Military Institu	ute Land E	arnings Fund Total:	104.5	104.5		104.5
Fund: E	BR3134	Universities Land Ear	nings Fund			
Fund: E		Universities Land Ear	nings Fund			
Non-Appropria	ated	Universities Land Ear	nings Fund _			
	ated		nings Fund - -			-
Non-Appropria Personal Services Employee Related	<b>ated</b> I Expenditur	res	nings Fund - - -	- - -	- - -	- - -
Non-Appropria Personal Services Employee Related Subtotal Persona	ated  Expenditur  Services	res and ERE	- -	- - -	- - - -	- - - -
Non-Appropria Personal Services Employee Related Subtotal Personal Professional & Out	ated  Expenditur  Services	res and ERE	- -	- - - - -	- - - -	- - - -
Non-Appropria Personal Services Employee Related Subtotal Persona Professional & Out Travel In-State	ated  Expenditur  Services  tside Servic	res and ERE	- -	- - - -	- - - - -	- - - -
Non-Appropria Personal Services	ated  Expenditur  Services  tside Servic	res and ERE	- -	- - - - - -	- - - - - -	- - - - -
Non-Appropria Personal Services Employee Related Subtotal Personal Professional & Out Travel In-State Travel Out-Of-State Food	ated  Expenditur  Services  tside Service	res and ERE ces	- -	- - - - - - 15,148.7	- - - - - - -	- - - - - 15,148.7
Non-Appropria Personal Services Employee Related Subtotal Persona Professional & Out Travel In-State Travel Out-Of-State Food Aid To Organizatio	ated  Expenditur  Services  tside Service  te	res and ERE ces	- - - - - -	- - - -	- - - - - - -	- - - - - - 15,148.7
Non-Appropria Personal Services Employee Related Subtotal Persona Professional & Out Travel In-State Travel Out-Of-State	ated  Expenditur  I Services  tside Service  te  ons & Individ	res and ERE ces	- - - - - -	- - - -	- - - - - - - -	- - - - - 15,148.7
Non-Appropria Personal Services Employee Related Subtotal Personal Professional & Out Travel In-State Travel Out-Of-State Food Aid To Organizatio Other Operating Ex	ated  Expenditur  I Services  tside Service  te  ons & Individ	res and ERE ces	- - - - - -	- - - -	- - - - - - - - -	- - - - - 15,148.7 - -
Non-Appropria Personal Services Employee Related Subtotal Persona Professional & Out Travel In-State Travel Out-Of-State Food Aid To Organizatio Other Operating Ex Non-Capital Equipri	ated  Expenditur  I Services  tside Service  te  ons & Individ	res and ERE ces	- - - - - -	- - - -	- - - - - - - - - -	- - - - - 15,148.7 - -
Non-Appropria Personal Services Employee Related Subtotal Personal Professional & Out Travel In-State Travel Out-Of-State Food Aid To Organizatio Other Operating Ex Non-Capital Equipr Debt Service Transfers-Out	ated  I Expenditur  I Services  Itside Service  Itside Service	res and ERE ces	- - - - - -	- - - -	- - - - - - - - - -	15,148.7

Non-Appropriated

Personal Services - - - - -

Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BF	RA-1-0	Governance				
Fund: BF	R3136	Normal School Land E	arnings Fund			
Employee Related E	xpenditure	es	-	-	-	-
Subtotal Personal S	Services a	and ERE	-	-	-	-
Professional & Outsi	de Service	es	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-State			-	-	-	-
Food			-	-	-	-
Aid To Organizations	& Individ	uals	1,115.4	1,115.4	-	1,115.4
Other Operating Exp	enditures		-	-	-	-
Non-Capital Equipme	ent		-	-	-	-
Debt Service			-	-	-	_
Transfers-Out			-	-	-	-
Ex	cpenditur	e Categories Total:	1,115.4	1,115.4		1,115.4
Normal Schoo	l Land Ea	arnings Fund Total:	1,115.4	1,115.4		1,115.4
		Teacher's Academy F	<u> </u>			
Non-Appropriate	eu	_				
Personal Services						
Employee Related E			88.7	129.8	-	129.8
Subtotal Personal S		<del></del>	33.8	45.2	<u> </u>	45.2
	Services a	and ERE	33.8 122.5	45.2 175.0	- - -	45.2 <b>175.0</b>
	Services a	and ERE	33.8	45.2	- - -	45.2
Travel In-State	Services a	and ERE	33.8 122.5	45.2 175.0	- - - - -	45.2 <b>175.0</b>
Travel In-State Travel Out-Of-State	Services a	and ERE	33.8 122.5	45.2 175.0	- - - - -	45.2 <b>175.0</b>
Travel In-State Travel Out-Of-State Food	Services a	es	33.8 122.5 201.2 -	45.2 175.0 175.0 - -	- - - - - -	45.2 175.0 175.0
Travel In-State Travel Out-Of-State Food Aid To Organizations	Services a de Service s & Individ	es	33.8 122.5	45.2 175.0	- - - - - - -	45.2 <b>175.0</b>
Travel In-State Travel Out-Of-State Food Aid To Organizations Other Operating Exp	Services and de Services  S & Individenditures	es	33.8 122.5 201.2 -	45.2 175.0 175.0 - -	- - - - - - - -	45.2 175.0 175.0
Travel In-State Travel Out-Of-State Food Aid To Organizations Other Operating Exp Non-Capital Equipme	Services and de Services  S & Individenditures	es	33.8 122.5 201.2 -	45.2 175.0 175.0 - -	- - - - - - - -	45.2 175.0 175.0
Travel In-State Travel Out-Of-State Food Aid To Organizations Other Operating Exp Non-Capital Equipme	Services and de Services  S & Individenditures	es	33.8 122.5 201.2 -	45.2 175.0 175.0 - -	- - - - - - - - -	45.2 175.0 175.0
Travel In-State Travel Out-Of-State Food Aid To Organizations Other Operating Exp Non-Capital Equipme	Services and de Services  S & Individenditures	es	33.8 122.5 201.2 -	45.2 175.0 175.0 - -	- - - - - - - - - -	45.2 175.0 175.0
Professional & Outsin Travel In-State Travel Out-Of-State Food Aid To Organizations Other Operating Exp Non-Capital Equipment Debt Service Transfers-Out	Services and Services  Services  Services  Services  Services	es	33.8 122.5 201.2 -	45.2 175.0 175.0 - -	- - - - - - - - - -	45.2 175.0 175.0

Agency:		Board of Regents				
		_	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-1-0	Governance				
Fund:	BR4300	Teacher's Academy	Fund			
Fund:	BR4501	Arizona Promise Pro	gram Fund			
Non-Appro	priated					
Personal Servi	ces		50.1	117.1	-	117.1
Employee Rela	ated Expenditu	res	19.1	40.8	-	40.8
Subtotal Perso	-	<del>-</del>	69.2	157.9		157.9
Professional &	Outside Service	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-S	State		-	-	-	-
Food			-	-	-	-
Aid To Organiz	ations & Indivi	duals	21,258.4	54,354.0	-	54,354.0
Other Operatin	g Expenditure:	S	-	-	-	-
Non-Capital Eq	quipment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditu	re Categories Total:	21,327.7	54,511.9	-	54,511.9
Arizo	ona Promise I	Program Fund Total:	21,327.7	54,511.9	-	54,511.9
Fund:	BR5100	Spouses of Military	Veterans Tuition S	cholarship Fund		
Non-Appro	priated					
Personal Servi	ces		-	-	-	-
Employee Rela		res	-	_	-	-
Subtotal Perso	•			_		
Professional &	Outside Servi	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-S	State		-	-	-	-
maron out on t			-	-	_	-
						4.454.0
Food	ations & Indivi	duals	1,151.0	1,151.0	-	1,151.0
Food Aid To Organiz			1,151.0 -	1,151.0 -	-	1,151.0
Food Aid To Organiz Other Operatin	g Expenditure:		1,151.0 - -	1,151.0 - -	- -	1,151.0 - -
Food Aid To Organiz Other Operatin Non-Capital Eq Debt Service	g Expenditure:		1,151.0 - - -	1,151.0 - - -	- - -	1,151.0 - -

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Agency:	Board of F	Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-1-0 Governan	ce				
Fund:	BR5100 Spouses	of Military Vete	rans Tuition S	Scholarship Fund		
	Expenditure Categorie	e Total:	1,151.0	30,596.1		30,596.1
	Experialture Categorie	5 Total.	1,131.0	30,330.1		30,330.1
Sp	ouses of Military Veterans Scholarship Fun		1,151.0	30,596.1		30,596.1
Fund:	BR5200 Spouses a	and Dep of Lav	/ Enforcement	t Officers		
Non-Appro	priated					
Personal Servi	ces		-	-	_	-
Employee Rela	ated Expenditures		-	-	-	-
Subtotal Pers	onal Services and ERE		-	-	-	-
Professional &	Outside Services		-	-	-	-
Travel In-State	•		-	-	-	-
Travel Out-Of-	State		-	-	-	-
Food			-	-	-	-
Aid To Organiz	zations & Individuals		1,191.6	808.0	-	808.0
Other Operatin	ig Expenditures		-	-	-	-
Non-Capital Ed	quipment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditure Categorie	s Total:	1,191.6	808.0	-	808.0
Spot	uses and Dep of Law Enfor Officer	cement s Total:	1,191.6	808.0		808.0
Fund:	BR8900 ABOR Loc	al Fund				
Non-Appro	priated					
Personal Servi			4,918.4	4,972.2	-	4,972.2
Employee Rela	ated Expenditures		2,208.2	2,282.1	-	2,282.1
Subtotal Pers	onal Services and ERE		7,126.5	7,254.3		7,254.3
Professional &	Outside Services		5,249.6	3,141.3	-	3,141.3
Travel In-State			235.7	245.3	-	245.3
Travel Out-Of-	State		61.7	62.7	-	62.7
D ( D) ( )	0/0/0005 44 40 44 404					

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Agency:						
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Reques
Program:	BRA-1-0	Governance				
Fund:	BR8900	ABOR Local Fund				
Food			122.7	125.0	-	125.0
Aid To Organiza	ations & Indivi	duals	120.0	180.0	-	180.0
Other Operating	g Expenditure:	s	781.8	723.5	-	723.5
Non-Capital Eq	uipment		88.0	55.5	-	55.5
Debt Service			-	-	-	
Transfers-Out			-	-	-	
	Expenditu	ure Categories Total:	13,786.0	11,787.6		11,787.6
	ABC	OR Local Fund Total:	13,786.0	11,787.6		11,787.
	Program To	tal for Select Funds:	349,392.1	350,951.0	30,000.0	380,951.
	Frogram To					
Sub Program						
Sub Program	n: BRA-1-1	Governance				
Sub Program						
	AA1000	Governance				
Fund:	AA1000	Governance	1,544.2	1,670.4		1,670.4
Fund: Appropriate	AA1000 ed	Governance  General Fund	1,544.2 523.3	1,670.4 492.0		1,670.4 492.0
Fund:  Appropriate Personal Service Employee Relate	AA1000  ed  ces  ted Expenditu	Governance  General Fund  res	•		- - -	
Fund:  Appropriate Personal Service Employee Relate Subtotal Personal	AA1000  ed  ces ted Expenditu  onal Services	General Fund  res and ERE	523.3	492.0	- - - -	492.0
Fund: Appropriate Personal Service	AA1000  ed  ces ted Expenditu  onal Services	General Fund  res and ERE	523.3 <b>2,067.5</b>	492.0	- - - -	492.0
Fund:  Appropriate Personal Service Employee Relate Subtotal Personal & Company Compan	AA1000  ed  ces ted Expenditu  onal Services Outside Service	General Fund  res and ERE	523.3 <b>2,067.5</b>	492.0	- - - - - -	492.0
Fund:  Appropriate Personal Service Employee Relate Subtotal Personal & Control of the Control o	AA1000  ed  ces ted Expenditu  onal Services Outside Service	General Fund  res and ERE	523.3 <b>2,067.5</b>	492.0	- - - - -	492.0
Fund:  Appropriate Personal Service Employee Relate Subtotal Personal & General Action of the control of the co	AA1000  AA1000  ed  ces ted Expenditu  onal Services Outside Services	General Fund  res and ERE ces	523.3 <b>2,067.5</b>	492.0	- - - - - - 30,000.0	492.0 2,162.4
Fund:  Appropriate Personal Service Employee Relate Subtotal Personal & G Professional & G Travel In-State Travel Out-Of-S Food	AA1000  AA1000	General Fund  res and ERE ces	523.3 <b>2,067.5</b>	492.0	- - - - - - 30,000.0	492.0 2,162.4 30,000.0
Fund:  Appropriate Personal Service Employee Relate Subtotal Personal & Office Travel In-State Travel Out-Of-Service Food Aid To Organizate Other Operating	AA1000  AA1000	General Fund  res and ERE ces	523.3 2,067.5 43.6 - -	492.0 2,162.4 - - -	- - - - - 30,000.0	492.0 2,162.4 30,000.0
Fund:  Appropriate Personal Service Employee Relate Subtotal Personal & G Professional & G Travel In-State Travel Out-Of-S Food Aid To Organiza Other Operating Non-Capital Equ	AA1000  AA1000	General Fund  res and ERE ces	523.3 2,067.5 43.6 - -	492.0 2,162.4 - - -	- - - - - 30,000.0	492.0 2,162.4 30,000.0
Fund:  Appropriate Personal Service Employee Relate Subtotal Personal & Comments Professional & Comments Travel In-State Travel Out-Of-Service Food Aid To Organiza	AA1000  AA1000	General Fund  res and ERE ces	523.3 2,067.5 43.6 - -	492.0 2,162.4 - - -	- - - - - 30,000.0	492.0
Fund:  Appropriate Personal Service Employee Relate Subtotal Personal & General In-State Travel In-State Travel Out-Of-Service Other Operating Non-Capital Equals	AA1000  AA1000	General Fund  res and ERE ces	523.3 2,067.5 43.6 - -	492.0 2,162.4 - - -	30,000.0	492.0 2,162.4 30,000.0

Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-1-0	Governance				
Sub Program:	BRA-1-1	Governance				
Fund:	BR2000	Federal Grants Fund				
Non-Appropri	ated					
Personal Services	i		192.1	85.0	-	85.0
Employee Related	l Expenditu	res	51.4	30.4	-	30.4
Subtotal Persona	al Services	and ERE	243.6	115.4	-	115.4
Professional & Ou	tside Servi	ces	122.0	134.6	-	134.6
Travel In-State			-	-	-	-
Travel Out-Of-Stat	te		-	-	-	-
Food			-	-	-	-
Aid To Organization	ons & Indivi	duals	-	2,112.0	-	2,112.0
Other Operating E	xpenditures	s	22.7	25.0	-	25.0
Non-Capital Equip	ment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditu	ıre Categories Total:	388.2	2,387.0	-	2,387.0
	Federa	I Grants Fund Total:	388.2	2,387.0		2,387.0
Fund:	BR2122	Lottery Fund				
Non-Appropri	ated					
Personal Services	i		_	-	-	-
Employee Related	l Expenditu	res	-	-	-	-
Subtotal Persona	al Services	and ERE	-	-	-	-
Professional & Ou	tside Servi	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-Stat	te		-	-	-	-
Food			-	-	-	-
Aid To Organization	ons & Indivi	duals	6,128.3	6,128.3	-	6,128.3
Other Operating E	xpenditures	s	-	-	-	-
Non-Capital Equip	ment		_	-	-	-
Non-Oapital Equip						

			ioi ooiootoa i			
Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Reques
Program:	BRA-1-0	Governance				
Sub Program:	BRA-1-1	Governance				
Fund:	BR2122	Lottery Fund				
Transfers-Out			-	-	-	-
	Expenditu	ure Categories Total:	6,128.3	6,128.3		6,128.3
		Lottery Fund Total:	6,128.3	6,128.3		6,128.3
			<u> </u>	,		·
Fund:	BR2358	Arizona Teacher Stud	ent Loan Fund (0	Changed from PE	2358)	
Non-Approp	riated					
Personal Service	es		-	-	-	-
Employee Relate	ed Expenditu	ıres	-	-	-	-
Subtotal Persor	nal Services	and ERE	-	-	-	
Professional & O	utside Servi	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-Sta	ate		-	-	-	-
Food			-	-	-	-
Aid To Organizat	ions & Indivi	iduals	426.0	426.0	-	426.0
Other Operating	Expenditure	s	-	-	-	-
Non-Capital Equi	ipment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditu	ure Categories Total:	426.0	426.0	-	426.0
Arizo		r Student Loan Fund from PE2358) Total:	426.0	426.0		426.0
Fund:	BR2405	Postsecondary Educa	ition Fund (Chan	ged from PE2405	)	
Non-Approp	riated					
Personal Service			37.5	43.1	-	43.1
Employee Relate		ıres	14.3	15.0	<u>-</u>	15.0
- Jos i tolate				<del></del>	<del></del>	
Subtotal Persor	nal Services	and ERE	51.8	58.1	-	58.1

Agency:					
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BR	A-1-0 Governance				
Sub Program: BR	A-1-1 Governance				
Fund: BR	2405 Postsecondary	Education Fund (Chan	ged from PE2405	5)	
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations	& Individuals	10.5	11.0	-	11.0
Other Operating Expe	nditures	13.4	14.0	-	14.0
Non-Capital Equipmer	nt	-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		-	-	-	-
Exi	penditure Categories Total	l: 132.4	110.1		110.1
	301100				
Postsecondary	Education Fund (Change from PE2405) Total	d l: 132.4	110.1	-	110.
Postsecondary	Education Fund (Change from PE2405) Total 2472 Technology and	d 432.4	110.1	-	110.
Postsecondary Fund: BR	Education Fund (Change from PE2405) Total 2472 Technology and	d l: 132.4	110.1	-	110.
Postsecondary  Fund: BR  Non-Appropriate  Personal Services	Education Fund (Change from PE2405) Total 2472 Technology and	d l: 132.4	110.1	- -	110.
Postsecondary  Fund: BR	Education Fund (Change from PE2405) Total 2472 Technology and d	d l: 132.4	110.1	- -	110.
Postsecondary  Fund: BR  Non-Appropriate  Personal Services  Employee Related Ex	Education Fund (Change from PE2405) Total  2472 Technology and d  penditures ervices and ERE	d l: 132.4	110.1	- - - - -	110.
Postsecondary  Fund: BR  Non-Appropriate  Personal Services  Employee Related Ex  Subtotal Personal Services	Education Fund (Change from PE2405) Total  2472 Technology and d  penditures ervices and ERE	d 132.4  Research Initiative Fu	110.1	- - - - - -	110.
Postsecondary  Fund: BR:  Non-Appropriate  Personal Services  Employee Related Ex  Subtotal Personal Services  Professional & Outsident Course  Travel In-State	Education Fund (Change from PE2405) Total  2472 Technology and d  penditures ervices and ERE	d 132.4  Research Initiative Fu	110.1	- - - - - - - - -	110.
Postsecondary  Fund: BR:  Non-Appropriate  Personal Services  Employee Related Ex  Subtotal Personal Services  Professional & Outside  Travel In-State  Travel Out-Of-State	Education Fund (Change from PE2405) Total  2472 Technology and d  penditures ervices and ERE	d 132.4  Research Initiative Fu	110.1	- - - - - - -	110.
Postsecondary  Fund: BR:  Non-Appropriate  Personal Services  Employee Related Ex  Subtotal Personal Services  Professional & Outside  Travel In-State  Travel Out-Of-State  Food	r Education Fund (Change from PE2405) Total  2472 Technology and  d  penditures ervices and ERE e Services	d 132.4  Research Initiative Fu	110.1	- - - - - - - - - -	
Postsecondary  Fund: BR:  Non-Appropriate  Personal Services  Employee Related Ex  Subtotal Personal Services  Professional & Outside  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations	r Education Fund (Change from PE2405) Total  2472 Technology and d  penditures ervices and ERE e Services	Research Initiative Fu		- - - - - - - - -	101,056.1
Postsecondary  Fund: BR:  Non-Appropriate  Personal Services  Employee Related Ex  Subtotal Personal Services  Professional & Outside  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations of the Operating Expe	r Education Fund (Change from PE2405) Total  2472 Technology and  d  penditures ervices and ERE e Services  & Individuals inditures	Table   Tabl	110.1 und 101,056.1	- - - - - - - - - - - -	101,056.1
Postsecondary  Fund: BR:  Non-Appropriate  Personal Services  Employee Related Ex  Subtotal Personal Services  Professional & Outside  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations of the Operating Expenses  Non-Capital Equipment	r Education Fund (Change from PE2405) Total  2472 Technology and  d  penditures ervices and ERE e Services  & Individuals inditures	Table   Tabl	110.1 und 101,056.1	- - - - - - - - - - - - -	101,056.1
Postsecondary  Fund: BR:  Non-Appropriate  Personal Services  Employee Related Ex  Subtotal Personal Se  Professional & Outside  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations of the Operating Expe  Non-Capital Equipment  Debt Service	r Education Fund (Change from PE2405) Total  2472 Technology and  d  penditures ervices and ERE e Services  & Individuals inditures	Table   Tabl	110.1 und 101,056.1	- - - - - - - - - - - - - -	110. 110. 101,056.1 3,225.0
Postsecondary  Fund: BR:  Non-Appropriate  Personal Services  Employee Related Ex  Subtotal Personal Se  Professional & Outside  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations  Other Operating Expe  Non-Capital Equipment  Debt Service  Transfers-Out	r Education Fund (Change from PE2405) Total  2472 Technology and  d  penditures ervices and ERE e Services  & Individuals inditures	132.4  Research Initiative Fu	110.1 und 101,056.1	- - - - - - - - - - - -	101,056.1

Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: B	RA-1-0	Governance				
Sub Program: B	RA-1-1	Governance				
Fund: B	R2472	Technology and Res	earch Initiative Fu	ınd		
Fund: B	R2500	IGA and ISA Fund				
Non-Appropriat	ted					
Personal Services			25.0	_	-	-
Employee Related E	Expenditu	res	9.3	-	_	-
Subtotal Personal		<del></del>	34.3			_
Professional & Outs	ide Servic	ces	71.8	-		_
Travel In-State			-	-	_	_
Travel Out-Of-State			-	-	-	-
Food			_	_	-	_
Aid To Organization	s & Indivi	duals	2,930.7	_	-	_
Other Operating Exp			12.3	_	-	_
Non-Capital Equipm			<u>-</u>	_	-	-
Debt Service			_	_	-	-
Transfers-Out			-	-	-	-
E	xpenditu	re Categories Total:	3,049.1			
		and ISA Fund Total:	3,049.1			
Fund: B	R2985	CORONAVIRUS STA	TE AND LOCAL F	ISCAL RECOVER	RY FUND	
Non-Appropriat	ted					
Personal Services			-	-	-	-
Employee Related E	Expenditu	res				_
Subtotal Personal	Services	and ERE				-
Professional & Outs	ide Servic	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-State			-	-	-	-
Food			-	-	-	-
Aid To Organization	s & Indivi	duals	8,290.8	1,866.4	-	1,866.4
Other Operating Exp	penditures	S	-	-	-	-
Non-Capital Equipm	ent		-	-	-	-

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Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Reques
Program:	BRA-1-0	Governance				
Sub Program:	BRA-1-1	Governance				
Fund:	BR2985	CORONAVIRUS STA	TE AND LOCAL F	ISCAL RECOVER	RY FUND	
Debt Service Transfers-Out			-	-	-	-
	Expenditu	re Categories Total:	8,290.8	1,866.4	-	1,866.4
		STATE AND LOCAL OVERY FUND Total:	8,290.8	1,866.4		1,866.4
Fund:	BR3042	University Capital Im	provement Lease	-to-Own and Bon	d Fund	
Non-Appropi	riated					
Personal Service	s		-	-	_	-
Employee Relate	d Expenditu	res	-	-	-	-
Subtotal Person	al Services	and ERE	-	-	-	
Professional & O	utside Servi	ces	-	-	_	-
Travel In-State			-	-	-	-
Travel Out-Of-Sta	ate		-	-	-	-
Food			-	-	-	-
Aid To Organizat	ions & Indivi	duals	42,252.4	42,252.4	-	42,252.4
Other Operating	Expenditures	5	-	-	-	-
Non-Capital Equi	pment		-	-	-	-
Debt Service			52,058.1	52,058.1	-	52,058.1
Transfers-Out			-	-	-	-
	Expenditu	re Categories Total:	94,310.5	94,310.5	-	94,310.5
University	Capital Imp Own ai	provement Lease-to- nd Bond Fund Total:	94,310.5	94,310.5	-	94,310.
Fund:	BR3131	A & M College Land	Earnings Fund			
Non-Appropi	riated					
Personal Service			-	_	-	-
Employee Relate		res	_	_	-	-
Subtotal Person	-					
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	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0	Governance				
Sub Program: BRA-1-1	Governance				
Fund: BR3131	A & M College Land E	arnings Fund			
Professional & Outside Serv	rices	-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations & Indiv	viduals	2,288.0	2,288.0	-	2,288.0
Other Operating Expenditure	es	-	-	-	-
Non-Capital Equipment		-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		-	-	-	-
Expendit	ture Categories Total:	2,288.0	2,288.0	-	2,288.0
				<del></del>	
A & M College Land	Earnings Fund Total:	2,288.0	2,288.0		2,288.0
Fund: BR3132	Earnings Fund Total:  Military Institute Land	<u> </u>	2,288.0		2,288.0
Fund: BR3132  Non-Appropriated		<u> </u>	2,288.0		2,288.0
Fund: BR3132  Non-Appropriated  Personal Services	Military Institute Land	<u> </u>	2,288.0		2,288.0
Fund: BR3132  Non-Appropriated  Personal Services  Employee Related Expendit	Military Institute Land	<u> </u>	- - -	- - - -	
Fund: BR3132  Non-Appropriated  Personal Services  Employee Related Expendit  Subtotal Personal Services	Military Institute Land  ures s and ERE	<u> </u>	- - - -	- - - - -	
Fund: BR3132  Non-Appropriated  Personal Services  Employee Related Expendite  Subtotal Personal Services  Professional & Outside Services	Military Institute Land  ures s and ERE	<u> </u>		- - - - -	
Fund: BR3132  Non-Appropriated  Personal Services  Employee Related Expendite  Subtotal Personal Services  Professional & Outside Services  Travel In-State	Military Institute Land  ures s and ERE	<u> </u>		- - - - - - -	- - - -
Fund: BR3132  Non-Appropriated  Personal Services  Employee Related Expendite  Subtotal Personal Services  Professional & Outside Services  Travel In-State  Travel Out-Of-State	Military Institute Land  ures s and ERE	<u> </u>		- - - - - - -	
Fund: BR3132  Non-Appropriated  Personal Services  Employee Related Expendit  Subtotal Personal Services  Professional & Outside Serv  Travel In-State  Travel Out-Of-State  Food	Military Institute Land  ures s and ERE	<u> </u>		- - - - - - - -	- - - -
Fund: BR3132  Non-Appropriated  Personal Services  Employee Related Expendite  Subtotal Personal Services  Professional & Outside Services  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations & Indiv	Military Institute Land  ures s and ERE rices	Earnings Fund	- - - - - - -	- - - - - - - - - -	- - - - - 104.5
Fund: BR3132  Non-Appropriated  Personal Services  Employee Related Expendite  Subtotal Personal Services  Professional & Outside Serv  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations & Individed the Operating Expenditure	Military Institute Land  ures s and ERE rices	Earnings Fund	- - - - - - -	- - - - - - - - - -	- - - -
Fund: BR3132  Non-Appropriated  Personal Services  Employee Related Expendite  Subtotal Personal Services  Professional & Outside Services  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations & Indiv	Military Institute Land  ures s and ERE rices	Earnings Fund	- - - - - - -	- - - - - - - - - - - - -	- - - -
Fund: BR3132  Non-Appropriated  Personal Services  Employee Related Expendite Subtotal Personal Services  Professional & Outside Serv  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations & Indiv Other Operating Expenditure  Non-Capital Equipment	Military Institute Land  ures s and ERE rices	Earnings Fund	- - - - - - -	- - - - - - - - - - - - - -	- - - -
Non-Appropriated  Personal Services  Employee Related Expendite Subtotal Personal Services  Professional & Outside Services  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations & Individed To Operating Expenditure Non-Capital Equipment  Debt Service  Transfers-Out	Military Institute Land  ures s and ERE rices	Earnings Fund	- - - - - - -	- - - - - - - - - - - - - - -	2,288.0  104.5 - 104.5

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governance				
Sub Program: BRA-1-1 Governance				
Fund: BR3134 Universities Land Ea	rnings Fund			
Non-Appropriated				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	-	-
Subtotal Personal Services and ERE	-	-	-	-
Professional & Outside Services	-	-	-	-
Travel In-State	-	-	-	_
Travel Out-Of-State	-	-	-	-
Food	-	-	-	_
Aid To Organizations & Individuals	15,148.7	15,148.7	-	15,148.7
Other Operating Expenditures	-	-	-	_
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	-	-	-	-
Expenditure Categories Total:	15,148.7	15,148.7	-	15,148.7
Universities Land Earnings Fund Total:	15,148.7	15,148.7		15,148.7
Fund: BR3136 Normal School Land	Earnings Fund			
Non-Appropriated				
Personal Services	_	_	_	_
Employee Related Expenditures	_	_	_	_
Subtotal Personal Services and ERE				
Professional & Outside Services	<del>-</del>			
Travel In-State	<u>-</u>	<u>-</u>	<del>-</del>	_
Travel Out-Of-State	-	_	_	_
Food	-	_	-	_
Aid To Organizations & Individuals	1,115.4	1,115.4	_	1,115.4
Other Operating Expenditures	-	-	_	-
Non-Capital Equipment	-	-	-	-

Agency:	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: B	RA-1-0 Governance	_			
Sub Program: B	RA-1-1 Governance				
Fund: B	R3136 Normal School Land	d Earnings Fund			
Transfers-Out		-	-	-	-
E	expenditure Categories Total:	1,115.4	1,115.4		1,115.4
Normal Scho	ol Land Earnings Fund Total:	1,115.4	1,115.4		1,115.4
Fund: B	R4300 Teacher's Academy	Fund			
Non-Appropria	ted				
Personal Services		88.7	129.8	-	129.8
Employee Related B	Expenditures	33.8	45.2	-	45.2
Subtotal Personal	Services and ERE	122.5	175.0	-	175.0
Professional & Outs	ide Services	201.2	175.0	-	175.0
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organization	s & Individuals	30,852.8	21,226.6	-	21,226.6
Other Operating Exp	penditures	-	-	-	-
Non-Capital Equipm	nent	-	-	-	_
Debt Service		-	-	-	-
Transfers-Out		-	-	-	-
E	expenditure Categories Total:	31,176.4	21,576.6	-	21,576.6
Tea	acher's Academy Fund Total:	31,176.4	21,576.6		21,576.6
Fund: B	R4501 Arizona Promise Pro	ogram Fund			
		ogram rana			
Non-Appropria	ted				
Personal Services		50.1	117.1	-	117.1
Employee Related E		19.1	40.8		40.8
Subtotal Personal	_	69.2	157.9	-	157.9
Professional & Outs	ide Services	-	-	-	-
Travel In-State		-	-	-	-

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			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Reques
Program:	BRA-1-0 (	Governance				
Sub Program:	BRA-1-1 (	Governance				
Fund:	BR4501	Arizona Promise Prog	ram Fund			
Travel Out-Of-St	ate		-	-	-	
Food			-	-	-	
Aid To Organiza	tions & Individu	uals	21,258.4	54,354.0	-	54,354.0
Other Operating	Expenditures		-	-	-	
Non-Capital Equ	ipment		-	-	-	
Debt Service			-	-	-	
Transfers-Out			-	-	-	
	Expenditure	e Categories Total:	21,327.7	54,511.9	-	54,511.9
		ogram Fund Total: Spouses of Military Ve	21,327.7 eterans Tuition S	54,511.9 cholarship Fund		54,511.
Fund: Non-Approp	BR5100 S			<u> </u>		54,511.
Fund: Non-Approp Personal Service	BR5100 S	Spouses of Military Vo		<u> </u>		54,511.
Fund: Non-Approp Personal Service Employee Relate	BR5100 \$ riated es ed Expenditure	Spouses of Military Vo		<u> </u>		54,511.
Fund:  Non-Approp  Personal Service  Employee Relate  Subtotal Person	BR5100 S riated es ed Expenditure nal Services a	Spouses of Military Vo		<u> </u>	- - - -	54,511.
Fund: Non-Approp Personal Service Employee Relate Subtotal Person Professional & C	BR5100 S riated es ed Expenditure nal Services a	Spouses of Military Vo		<u> </u>	- - - - -	54,511.
Fund:  Non-Approp Personal Service Employee Relate Subtotal Person Professional & C Travel In-State	riated es ed Expenditure nal Services and outside Services	Spouses of Military Vo		<u> </u>	- - - - -	54,511.
Fund:  Non-Approp  Personal Service  Employee Relate  Subtotal Person  Professional & C  Travel In-State  Travel Out-Of-St	riated es ed Expenditure nal Services and outside Services	Spouses of Military Vo		<u> </u>	- - - - - -	54,511.
Fund:  Non-Approp  Personal Service  Employee Relate  Subtotal Person  Professional & C  Travel In-State  Travel Out-Of-St	BR5100 S riated es ed Expenditure nal Services and outside Services ate	Spouses of Military Vo	eterans Tuition S	cholarship Fund	- - - - - - -	54,511.
Fund:  Non-Approp  Personal Service  Employee Relate  Subtotal Person  Professional & C  Travel In-State  Travel Out-Of-St  Food  Aid To Organiza	BR5100 \$  riated  es ed Expenditures nal Services and Services ate  tions & Individu	Spouses of Military Vo		<u> </u>	- - - - - - -	
Fund:  Non-Approp  Personal Service  Employee Relate  Subtotal Person  Professional & C  Travel In-State  Travel Out-Of-St  Food  Aid To Organiza  Other Operating	BR5100 \$  riated  es  ed Expenditure  nal Services and  outside Services  ate  tions & Individu  Expenditures	Spouses of Military Vo	eterans Tuition S	cholarship Fund	- - - - - - - - - -	1,151.0
Fund:  Non-Approp Personal Service Employee Relate Subtotal Person Professional & C Travel In-State Travel Out-Of-St Food Aid To Organiza Other Operating Non-Capital Equ	BR5100 \$  riated  es  ed Expenditure  nal Services and  outside Services  ate  tions & Individu  Expenditures	Spouses of Military Vo	eterans Tuition S	cholarship Fund	- - - - - - - - -	
Fund:  Non-Approp  Personal Service  Employee Relate  Subtotal Person  Professional & C  Travel In-State  Travel Out-Of-St  Food  Aid To Organiza  Other Operating	BR5100 \$  riated  es  ed Expenditure  nal Services and  outside Services  ate  tions & Individu  Expenditures	Spouses of Military Vo	eterans Tuition S	cholarship Fund	- - - - - - - - - - - - -	
Fund:  Non-Approp Personal Service Employee Relate Subtotal Person Professional & C Travel In-State Travel Out-Of-St Food Aid To Organiza Other Operating Non-Capital Equ Debt Service	BR5100 S riated es ed Expenditures nal Services ate tions & Individu Expenditures ipment	Spouses of Military Vo	eterans Tuition S	cholarship Fund  1,151.0	- - - - - - - - - - - -	1,151.0

Agency:	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-	1-0 Governance				
Sub Program: BRA-	1-1 Governance				
Fund: BR52	00 Spouses and Dep of L	aw Enforcement	Officers		
Non-Appropriated					
Personal Services		-	-	-	-
Employee Related Exper	nditures	-	-	-	-
Subtotal Personal Serv	ices and ERE	-	-	-	-
Professional & Outside S	Services	-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations & I	ndividuals	1,191.6	808.0	-	808.0
Other Operating Expendi	itures	-	-	-	-
Non-Capital Equipment		-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		-	-	-	-
Exper	nditure Categories Total:	1,191.6	808.0		808.0
Spouses and I	Dep of Law Enforcement Officers Total:	1,191.6	808.0	-	808.0
Fund: BR89	00 ABOR Local Fund				
Non-Appropriated					
Personal Services		4,918.4	4,972.2	<del>-</del>	4,972.2
Employee Related Exper	nditures	2,208.2	2,282.1	-	2,282.1
Subtotal Personal Serv	<del></del>	7,126.5	7,254.3		7,254.3
Professional & Outside S	Services	5,249.6	3,141.3	_	3,141.3
Travel In-State		235.7	245.3	-	245.3
Travel Out-Of-State		61.7	62.7	-	62.7
Food		122.7	125.0	-	125.0
Aid To Organizations & I	ndividuals	120.0	180.0	-	180.0
Other Operating Expendi		781.8	723.5	-	723.5
Non-Capital Equipment		88.0	55.5	-	55.5
Debt Service		-	_	-	_

PBU Individual

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Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-1-0	Governance				
Sub Program:	BRA-1-1	Governance				
Fund:	BR8900	ABOR Local Fund				
Transfers-Out			-	-	-	-
	Expenditu	ure Categories Total:	13,786.0	11,787.6	<u> </u>	11,787.6
	ABC	OR Local Fund Total:	13,786.0	11,787.6	-	11,787.6

Agency: Board of Reger	nts			
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assista	ance			
Fund: AA1000 General Fund				
Appropriated				
Personal Services	-	-	-	-
Employee Related Expenditures	-	-	_	-
Subtotal Personal Services and ERE				
Professional & Outside Services			_	
Travel In-State	-	-	-	-
Travel Out-Of-State	-	-	-	-
Food	-	-	-	-
Aid To Organizations & Individuals	4,612.0	4,756.5	-	4,756.5
Other Operating Expenditures	169.0	174.5	-	174.5
Non-Capital Equipment	-	-	-	_
Debt Service	-	-	-	-
Transfers-Out	46,426.0	61,726.0	50,000.0	111,726.0
Expenditure Categories Tota	al: 51,207.0	66,657.0	50,000.0	116,657.0
General Fund Tota	al: 51,207.0	66,657.0	50,000.0	116,657.0
Fund: BR4300 Teacher's Acad	lemy Fund			
Personal Services	-	-	-	-
Employee Related Expenditures		_	_	
Subtotal Personal Services and ERE			<u> </u>	
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	- -	-	-	-

Actuals	Agency:		Board of Regents				
Expenditure Categories Total:					Expenditure		FY 2027 Total Reques
Expenditure Categories Total:	Program: BRA	A-2-0	Student Assistance				
Teacher's Academy Fund Total:	Fund: BR	4300	Teacher's Academy F	und			
Program Total for Select Funds:   51,207.0   66,657.0   50,000.0   116,657	Exp	penditu	re Categories Total:	-		<u>-</u>	
Sub Program: BRA-2-2   SLI Western Interstate Commission Office	Teac	her's A	cademy Fund Total:		-		
AA1000   General Fund	Progi	ram Tot	al for Select Funds:	51,207.0	66,657.0	50,000.0	116,657.0
Appropriated	Sub Program: BR	A-2-2	SLI Western Interstate	e Commission O	ffice		
Personal Services	Fund: AA	1000	General Fund				
Employee Related Expenditures	Appropriated						
Sub Program: BRA-2-3   SLI WICHE Student Subsidies	Personal Services			-	-	-	
Professional & Outside Services	Employee Related Exp	penditur	es	-	-	-	-
Travel In-State         -         -         -           Travel Out-Of-State         -         -         -           Food         -         -         -           Aid To Organizations & Individuals         -         -         -           Other Operating Expenditures         169.0         174.5         -         174.           Non-Capital Equipment         -         <	Subtotal Personal Se	ervices	and ERE	-	-	-	
Travel Out-Of-State	Professional & Outside	e Servic	es	-	-	-	-
Food	Travel In-State			-	-	-	
Aid To Organizations & Individuals  Other Operating Expenditures  169.0  174.5  -  174.  Non-Capital Equipment  -  Debt Service  -  Transfers-Out  Expenditure Categories Total:  General Fund Total:  169.0  174.5  -  174.  General Fund Total:  169.0  174.5  -  174.  Sub Program Total for Select Funds:  169.0  174.5  -  174.  Sub Program: BRA-2-3  SLI WICHE Student Subsidies  Fund:  AA1000 General Fund	Travel Out-Of-State			-	-	-	
Other Operating Expenditures       169.0       174.5       -       174.         Non-Capital Equipment       -       -       -       -         Debt Service       -       -       -       -         Transfers-Out       -       -       -       -         Expenditure Categories Total:       169.0       174.5       -       174.         General Fund Total:       169.0       174.5       -       174         Sub Program Total for Select Funds:       169.0       174.5       -       174         Sub Program:       BRA-2-3       SLI WICHE Student Subsidies	Food			-	-	-	-
Non-Capital Equipment	Aid To Organizations	& Individ	duals	-	-	-	-
Debt Service	Other Operating Expe	nditures	•	169.0	174.5	-	174.5
Expenditure Categories Total:   169.0   174.5   -   174.5     17	Non-Capital Equipmer	nt		-	-	-	-
Expenditure Categories Total:   169.0   174.5   -   174.     General Fund Total:   169.0   174.5   -   174.     Sub Program Total for Select Funds:   169.0   174.5   -   174.     Sub Program: BRA-2-3   SLI WICHE Student Subsidies     Fund:   AA1000   General Fund	Debt Service			-	-	-	-
General Fund Total: 169.0 174.5 - 174  Sub Program Total for Select Funds: 169.0 174.5 - 174  Sub Program: BRA-2-3 SLI WICHE Student Subsidies  Fund: AA1000 General Fund	Transfers-Out			-	-	-	-
Sub Program: BRA-2-3 SLI WICHE Student Subsidies  Fund: AA1000 General Fund	Exp	penditu	re Categories Total:	169.0	174.5	-	174.5
Sub Program: BRA-2-3 SLI WICHE Student Subsidies  Fund: AA1000 General Fund		(	General Fund Total:	169.0	174.5		174.
Fund: AA1000 General Fund	Sub Progr	ram Tot	al for Select Funds:	169.0	174.5		174.
	Sub Program: BR	A-2-3	SLI WICHE Student Su	ubsidies			
	Fund: AA	1000	General Fund				
	Appropriated						

Personal Services

**Board of Regents** 

			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-2-0	Student Assistance				
Sub Program:	BRA-2-3	SLI WICHE Student Su	bsidies			
Fund:	AA1000	General Fund				
Employee Relate	ed Expenditu	res	<u>-</u>			-
Subtotal Persor	nal Services	and ERE	<u> </u>	-	-	
Professional & O	utside Servi	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-St	ate		-	-	-	-
Food			-	-	-	-
Aid To Organizat	tions & Indivi	duals	4,062.0	4,056.5	-	4,056.5
Other Operating	Expenditure	S	-	-	-	-
Non-Capital Equ	ipment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditu	ure Categories Total:	4,062.0	4,056.5	-	4,056.5
		General Fund Total:	4,062.0	4,056.5	-	4,056.5
Sub	Program To	tal for Select Funds:	4,062.0	4,056.5		4,056.5
	AA1000	SLI Arizona Teachers I General Fund	ncentive Progra	m		
Fund: Appropriated	AA1000		ncentive Progra	m _		-
Fund:	<b>AA1000</b> d	General Fund	ncentive Progra	m - -	- -	-
Fund:  Appropriated Personal Service Employee Relate	AA1000 d es ed Expenditu	General Fund	ncentive Progra	- - -	- - -	- -
Fund:  Appropriated Personal Service Employee Relate Subtotal Persor	AA1000  d es ed Expenditu nal Services	General Fund	ncentive Progra	- - - -	- - - -	- - -
Fund:  Appropriated Personal Service Employee Relate Subtotal Person Professional & C	AA1000  d es ed Expenditu nal Services	General Fund	ncentive Progra	- - - -	- - - -	- - -
Fund:  Appropriated Personal Service Employee Relate Subtotal Person Professional & C	AA1000  d es ed Expenditu nal Services Outside Service	General Fund	ncentive Progra	- - - - -	- - - - -	- - - -
Fund:  Appropriated Personal Service Employee Relate Subtotal Person Professional & O Travel In-State Travel Out-Of-St	AA1000  d es ed Expenditu nal Services Outside Service	General Fund			- - - - - - -	- - - - -
Fund:  Appropriated Personal Service Employee Relate Subtotal Person Professional & O Travel In-State Travel Out-Of-St	AA1000  d es ed Expenditu nal Services Outside Services	General Fund  Tres  and ERE  Ces	90.0	- - - - - - - 90.0	- - - - - - -	- - - - - - 90.0
Fund: Appropriated Personal Service	AA1000  d es ed Expenditu nal Services Outside Service ate tions & Indivi	General Fund  Tres and ERE ces	- - - - - - -	- - - - - -	- - - - - - - - -	- - - - - 90.0

Agency:

			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-2-0	Student Assistance				
Sub Program:	BRA-2-5	SLI Arizona Teachers	Incentive Progra	m		
Fund:	AA1000	General Fund				
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expendit	ure Categories Total:	90.0	90.0		90.0
		General Fund Total:	90.0	90.0		90.0
Sub	Program To	otal for Select Funds:	90.0	90.0		90.0
		SLI Arizona Teachers				
Fund:	AA1000	General Fund				
Fund: Appropriated		General Fund				
	d	General Fund	-	-	-	
Appropriated Personal Service	d es		- - -		- -	- -
Appropriated Personal Service Employee Relate	d es ed Expenditu	ıres	- - - -	- -	- - -	- - -
Appropriated Personal Service Employee Relate Subtotal Person	d es ed Expenditu nal Services	ires	- - - - -	- - -	- - - -	- - -
Appropriated Personal Service Employee Relate Subtotal Person Professional & C	d es ed Expenditu nal Services	ires	- - - -	- - - -	- - - -	- - - -
Appropriated Personal Service Employee Relate Subtotal Person Professional & C Travel In-State	d es ed Expenditu nal Services Outside Servi	ires	- - - - -	- - - -	- - - - -	- - - - -
Appropriated Personal Service Employee Relate Subtotal Person Professional & O Travel In-State Travel Out-Of-St	d es ed Expenditu nal Services Outside Servi	ires	- - - - - - -	- - - - - - -	- - - - - -	- - - - - -
Appropriated	d es ed Expenditu nal Services Outside Servi	ures s and ERE ces	- - - - - - -	- - - - - -	- - - - - -	- - - - - -
Appropriated Personal Service Employee Relate Subtotal Persor Professional & O Travel In-State Travel Out-Of-St	d es ed Expenditu nal Services Outside Servi	ires and ERE ces	- - - - - - - - - -	- - - - - - - -	- - - - - - - -	- - - - - - -
Appropriated Personal Service Employee Relate Subtotal Person Professional & O Travel In-State Travel Out-Of-St Food Aid To Organizat	d es ed Expenditu nal Services Outside Servi tate tions & Indiv Expenditure	ires and ERE ces	- - - - - - - - - -	- - - - - - - -	- - - - - - - - -	- - - - - - -
Appropriated Personal Service Employee Relate Subtotal Person Professional & O Travel In-State Travel Out-Of-St Food Aid To Organizat Other Operating Non-Capital Equ	d es ed Expenditu nal Services Outside Servi tate tions & Indiv Expenditure	ires and ERE ces	- - - - - - - - - -	- - - - - - - - -	- - - - - - - - -	- - - - - - - -
Appropriated Personal Service Employee Relate Subtotal Person Professional & O Travel In-State Travel Out-Of-St Food Aid To Organizat Other Operating	d es ed Expenditu nal Services Outside Servi tate tions & Indiv Expenditure	ires and ERE ces	- - - - - - - - - - 16,000.0	- - - - - - - - 15,000.0	- - - - - - - - - -	- - - - - - - 15,000.0
Appropriated Personal Service Employee Relate Subtotal Person Professional & O Travel In-State Travel Out-Of-St Food Aid To Organizat Other Operating Non-Capital Equ Debt Service	d es ed Expenditu nal Services Outside Servi tate tions & Indiv Expenditure	ires and ERE ces	- - - - - - - - 16,000.0	- - - - - - - 15,000.0	- - - - - - - - - - -	- - - - - - 15,000.0

Non-Appropriated

Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: I	BRA-2-0	Student Assistance				
Sub Program: I	BRA-2-7	SLI Arizona Teachers	Academy			
Fund: I	BR4300	Teacher's Academy Fu	und			
Personal Services			-	-	-	
Employee Related	Expenditu	res	-	-	-	
Subtotal Persona	l Services	and ERE	-	-	-	
Professional & Out	tside Servic	ces	_	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-Stat	e		-	-	-	
Food			-	-	-	
Aid To Organizatio	ns & Indivi	duals	-	-	-	
Other Operating E	xpenditures	3	-	-	-	
Non-Capital Equip	ment		-	-	-	
Debt Service			-	-	-	
Transfers-Out			-	-	-	-
	Expenditu	re Categories Total:		-	-	
To	eacher's A	cademy Fund Total:				
Sub Pr	rogram To	tal for Select Funds:	16,000.0	15,000.0		15,000.0
Sub Program: I	BRA-2-10	SLI Arizona Promise P	Program			
Fund:	AA1000	General Fund				
Appropriated						
Personal Services						
		ros	-	-	-	•
Employee Related Subtotal Persona						
Professional & Out			<u>-</u>			
Travel In-State	CIGO OCI VIC		_	-	-	
Travel III-State Travel Out-Of-Stat	e		<u>-</u>	-	-	
Food			-	-	-	
	ne & Indivi	duale	-	-	-	
Aid To Organizatio			-	-	-	
Other Operating E	xpenaitures	5	-	-	-	

	ard of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Stu	udent Assistance				
Sub Program: BRA-2-10 SL	l Arizona Promise F	Program			
Fund: AA1000 Ge	eneral Fund				
Non-Capital Equipment		-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		20,000.0	36,300.0	50,000.0	86,300.0
Expenditure C	ategories Total:	20,000.0	36,300.0	50,000.0	86,300.0
Gen	eral Fund Total:	20,000.0	36,300.0	50,000.0	86,300.0
Sub Program Total fo	or Select Funds:	20,000.0	36,300.0	50,000.0	86,300.0
Appropriated	]				
Personal Services					
Employee Related Expenditures		-	-	-	-
, -, : : : : : : : = : : : : : : : : : :		- -	- -	- -	-
Subtotal Personal Services and	ERE	- - -	- - -	- - -	- -
Subtotal Personal Services and Professional & Outside Services	ERE		- - - -	- - - -	- - -
Subtotal Personal Services and Professional & Outside Services Travel In-State	ERE	- - - -	- - - -	- - - -	- - - -
Subtotal Personal Services and Professional & Outside Services Travel In-State Travel Out-Of-State	ERE	- - - - - -	- - - - -	- - - - -	- - - - -
Subtotal Personal Services and Professional & Outside Services Travel In-State Travel Out-Of-State Food		- - - - -	- - - - -	- - - - - -	- - - - -
Subtotal Personal Services and Professional & Outside Services Travel In-State Travel Out-Of-State Food Aid To Organizations & Individuals		- - - - - - 160.0	- - - - - 160.0	- - - - - - -	- - - - - 160.0
Subtotal Personal Services and Professional & Outside Services Travel In-State Travel Out-Of-State Food Aid To Organizations & Individuals Other Operating Expenditures		- - - - - - 160.0	- - - - - 160.0	- - - - - - - -	- - - - - 160.0
Subtotal Personal Services and Professional & Outside Services Travel In-State Travel Out-Of-State Food Aid To Organizations & Individuals Other Operating Expenditures Non-Capital Equipment		- - - - - 160.0	- - - - - 160.0	- - - - - - - - -	- - - - - 160.0
Subtotal Personal Services and Professional & Outside Services Travel In-State Travel Out-Of-State Food Aid To Organizations & Individuals Other Operating Expenditures		- - - - - 160.0	- - - - - 160.0	- - - - - - - - - -	- - - - - 160.0
Subtotal Personal Services and 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		160.0	160.0	- - - - - - - - - -	- - - - 160.0
Subtotal Personal Services and 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 C	S	- - - -	- - -	- - - - - - - - - - -	- - - -

Agency:	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BF	RA-2-0 Student Assistance				
Sub Program: BF	RA-2-15 SLI Spouses of Milita	ry Veterans Tuitio	on Scholarships		
Fund: AA	A1000 General Fund				
Appropriated					
Personal Services		_	_	-	-
Employee Related Ex	xpenditures	-	_	<u>-</u>	-
Subtotal Personal S	· —	-	_	_	-
Professional & Outsid	de Services				_
Travel In-State		-	-	_	-
Travel Out-Of-State		-	-	_	-
Food		_	_	-	_
Aid To Organizations	& Individuals	-	-	_	-
Other Operating Exp		-	-	_	-
Non-Capital Equipme	ent	-	-	_	-
Debt Service		-	-	-	-
Transfers-Out		10,000.0	10,000.0	-	10,000.0
E	cpenditure Categories Total:	10,000.0	10,000.0		10,000.0
	General Fund Total:	10,000.0	10,000.0		10,000.0
Sub Prog	gram Total for Select Funds:	10,000.0	10,000.0		10,000.0
Sub Program: BF	RA-2-16 SLI Arizona Teacher S	Student Loan Pro	gram		
Fund: AA	A1000 General Fund				
Appropriated					
Personal Services		-	-	-	-
Employee Related Ex	xpenditures	-	-	-	-
Subtotal Personal S	Services and ERE	-	-	-	-
Professional & Outsid	de Services	-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistanc	ee			
Sub Program: BRA-2-16 SLI Arizona Teach	er Student Loan Pro	gram		
Fund: AA1000 General Fund				
Aid To Organizations & Individuals	-	-	-	-
Other Operating Expenditures	-	-	-	-
Non-Capital Equipment	-	-	-	-
Debt Service	-	-	-	-
Transfers-Out	426.0	426.0	-	426.0
Expenditure Categories Total:	426.0	426.0	-	426.0
General Fund Total:	426.0	426.0		426.0
Cub Dragger Total for Calcat Funda	426.0	426.0		426.0
Sub Program Total for Select Funds:  Sub Program: BRA-2-18 SLI Washington D				
Sub Program Total for Select Funds:  Sub Program: BRA-2-18 SLI Washington D.  Fund: AA1000 General Fund				
Sub Program: BRA-2-18 SLI Washington D				
Sub Program: BRA-2-18 SLI Washington D. Fund: AA1000 General Fund		-		
Sub Program: BRA-2-18 SLI Washington D.  Fund: AA1000 General Fund  Appropriated		-	- -	-
Sub Program: BRA-2-18 SLI Washington D.  Fund: AA1000 General Fund  Appropriated  Personal Services		- -	- -	- -
Sub Program: BRA-2-18 SLI Washington D  Fund: AA1000 General Fund  Appropriated  Personal Services  Employee Related Expenditures		- - - -	- - - -	- - -
Sub Program: BRA-2-18 SLI Washington D.  Fund: AA1000 General Fund  Appropriated  Personal Services  Employee Related Expenditures  Subtotal Personal Services and ERE		- - - -	- - - -	- - -
Sub Program: BRA-2-18 SLI Washington D.  Fund: AA1000 General Fund  Appropriated  Personal Services  Employee Related Expenditures  Subtotal Personal Services and ERE  Professional & Outside Services		- - - - -	- - - - -	- - - -
Sub Program: BRA-2-18 SLI Washington D.  Fund: AA1000 General Fund  Appropriated  Personal Services  Employee Related Expenditures  Subtotal Personal Services and ERE  Professional & Outside Services  Travel In-State		- - - - - -	- - - - - - -	- - - - -
Sub Program: BRA-2-18 SLI Washington D.  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		- - - - - - 450.0	- - - - - - -	- - - - - - 450.0
Sub Program: BRA-2-18 SLI Washington D.  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	.C. Internships	- - - - - - -	- - - - - - - - -	- - - - - 450.0
Sub Program: BRA-2-18 SLI Washington D.  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	.C. Internships	- - - - - - -	- - - - - - - - -	- - - - - 450.0
Sub Program: BRA-2-18 SLI Washington D.  Fund: AA1000 General Fund  Appropriated  Personal Services  Employee Related Expenditures  Subtotal Personal Services and ERE  Professional & Outside Services  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations & Individuals  Other Operating Expenditures	.C. Internships	- - - - - - -	- - - - - - - - - - -	- - - - 450.0
Sub Program: BRA-2-18 SLI Washington D.  Fund: AA1000 General Fund  Appropriated  Personal Services  Employee Related Expenditures  Subtotal Personal Services and ERE  Professional & Outside Services  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations & Individuals  Other Operating Expenditures  Non-Capital Equipment	.C. Internships	- - - - - - -	- - - - - - - - - - - -	- - - - - 450.0
Sub Program: BRA-2-18 SLI Washington D.  Fund: AA1000 General Fund  Appropriated  Personal Services  Employee Related Expenditures  Subtotal Personal Services and ERE  Professional & Outside Services  Travel In-State  Travel Out-Of-State  Food  Aid To Organizations & Individuals  Other Operating Expenditures  Non-Capital Equipment  Debt Service	.C. Internships	- - - - - - -	- - - - - - - - - - - -	- - - - 450.0 - - -

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

Agency: B	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 C	Commission For Post	secondary Educ	ation		
Fund: AA1000 G	Seneral Fund				
Appropriated					
Personal Services		-	-	-	-
Employee Related Expenditures	3	-	-	-	-
Subtotal Personal Services an	nd ERE	-	-	-	-
Professional & Outside Services		-		-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
Aid To Organizations & Individua	als	1,098.7	1,098.7	10,000.0	11,098.7
Other Operating Expenditures		-	-	-	-
Non-Capital Equipment		-	-	-	-
Debt Service		-	-	-	-
Transfers-Out		122.1	122.1	20,000.0	20,122.1
Expenditure	Categories Total:	1,220.8	1,220.8	30,000.0	31,220.8
Ge	eneral Fund Total:	1,220.8	1,220.8	30,000.0	31,220.8
Fund: BR2405 P	Postsecondary Educa	tion Fund (Chan	ged from PE2405	)	
Personal Services		-	-	-	-
Employee Related Expenditures	·			<u>-</u>	
Subtotal Personal Services an	nd ERE	<u> </u>		<u>-</u>	
Professional & Outside Services	3	-	-	-	-
Travel In-State		-	-	-	-
Travel Out-Of-State		-	-	-	-
Food		-	-	-	-
1 000					_
Aid To Organizations & Individua	als	-	-	-	
	als	-	-	-	-
Aid To Organizations & Individua	als	- - -	- -	- -	-
Aid To Organizations & Individual Other Operating Expenditures	als	- - -	- - -	- - -	- - -

			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-3-0	Commission For Posts	secondary Educ	ation		
Fund:	BR2405	Postsecondary Educat	ion Fund (Chan	ged from PE2405	)	
	Expenditu	re Categories Total:	<u> </u>	-	-	
Postseco		tion Fund (Changed from PE2405) Total:	-	-	-	,
	Program To	tal for Select Funds:	1,220.8	1,220.8	30,000.0	31,220.8
Sub Program	: BRA-3-1	Governance				
Fund:	AA1000	General Fund				
Appropriate	ed					
Personal Servic	ces		-	-	-	-
Employee Rela	ted Expenditu	res	-	-	-	-
Subtotal Perso	nal Services	and ERE	-	-	-	-
Professional &	Outside Servi	ces	-		-	-
Travel In-State			-	-	-	-
Travel Out-Of-S	State		-	-	-	-
Food			-	-	-	-
Aid To Organiza	ations & Indivi	duals	-	-	10,000.0	10,000.0
Other Operating	g Expenditures	3	-	-	-	-
Non-Capital Eq	uipment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	20,000.0	20,000.0
	Expenditu	re Categories Total:	<u> </u>	<u> </u>	30,000.0	30,000.0
		General Fund Total:	-	-	30,000.0	30,000.0
Sub	Program To	tal for Select Funds:	-	-	30,000.0	30,000.0
Sub Program	: BRA-3-2	Postsecondary Commi	ission			

		-				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Reques
Program:	BRA-3-0	Commission For Pos	stsecondary Educ	ation		
Sub Program:	BRA-3-2	Postsecondary Com	mission			
Fund:	BR2405	Postsecondary Educ	ation Fund (Chan	ged from PE2405	5)	
Personal Services	3		-	-	-	-
Employee Related	d Expenditu	res	-	-	-	-
Subtotal Person	al Services	and ERE	-	-	-	-
Professional & Ou	utside Servic	ces	-	-	-	-
Travel In-State			-	-	-	-
Travel Out-Of-Sta	te		-	-	-	-
Food			-	-	-	-
Aid To Organizati	ons & Indivi	duals	-	-	-	-
Other Operating E	Expenditures	s	-	-	-	-
Non-Capital Equip	oment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			-	-	-	-
	Expenditu	re Categories Total:	-	-	-	-
Postsocon	dami Educa	 ation Fund (Changed				
FUSISECULI		from PE2405) Total:	<u> </u>	-		
Sub P	rogram To	tal for Select Funds:	<u> </u>	-		
Sub Program:	BRA-3-8	SLI Leveraging Educ	ational Assistanc	e Partnership (LE	EAP)	
Fund:	AA1000	General Fund				
Appropriated						
Personal Services	6		-	-	-	-
Employee Related	d Expenditu	res	-	-	-	-
Subtotal Person	al Services	and ERE	-	-	-	-
Professional & Ou	ıtside Servid	ces	-	-	-	-
Travel In-State			-	-	-	-
	te		-	-	-	-
Travel Out-Of-Sta						
Travel Out-Of-Sta Food			-	-	-	-
	ons & Indivi	duals	- 1,098.7	- 1,098.7	-	- 1,098.7

Date Printed: 9/8/2025 11:49:44 AM PBU Individual All dollars are presented in thousands (not FTE)

Agency:		Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-3-0	Commission For Posts	secondary Educ	ation		
Sub Program:	BRA-3-8	SLI Leveraging Educa	tional Assistanc	e Partnership (LE	AP)	
Fund:	AA1000	General Fund				
Non-Capital Equi	ipment		-	-	-	-
Debt Service			-	-	-	-
Transfers-Out			122.1	122.1	-	122.1
	Expenditu	re Categories Total:	1,220.8	1,220.8		1,220.8
		General Fund Total:	1,220.8	1,220.8	-	1,220.8
Sub I	Program To	tal for Select Funds:	1,220.8	1,220.8		1,220.8

Agency: Board of Regents

Program: Governance

Progra	am Summary	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	349,392.1	350,951.0	30,000.0	380,951.0
	Governance Summary Total:	349,392.1	350,951.0	30,000.0	380,951.0
Expen	diture Categories				
FTE	FTE	67.0	71.0	-	71.0
6000	Personal Services	6,856.0	7,017.6	-	7,017.6
6100	Employee Related Expenditures	2,859.4	2,905.5	_	2,905.5
	Subtotal Personal Services and ERE	9,715.5	9,923.1	-	9,923.1
6200	Professional & Outside Services	5,769.8	3,477.9		3,477.9
6500	Travel In-State	235.7	245.3	-	245.3
6600	Travel Out-Of-State	61.7	62.7	-	62.7
6700	Food	122.7	125.0	-	125.0
6800	Aid To Organizations & Individuals	279,291.6	250,228.4	30,000.0	280,228.4
7000	Other Operating Expenditures	2,049.1	5,329.9	-	5,329.9
8500	Non-Capital Equipment	88.0	55.5	-	55.5
8600	Debt Service	52,058.1	52,058.1	-	52,058.1
9100	Transfers-Out	-	29,445.1	-	29,445.1
	Expenditure Categories Total:	349,392.1	350,951.0	30,000.0	380,951.0
	Source iated Funds				
AA1000	General Fund (Appropriated)	3,298.3	3,504.8	30,000.0	33,504.8
Non-App	Appropriated Funds Total: propriated Funds	3,298.3	3,504.8	30,000.0	33,504.8
BR2000	Federal Grants Fund (Non-Appropriated)	388.2	2,387.0	_	2,387.0
BR2122	Lottery Fund (Non-Appropriated)	6,128.3	6,128.3	_	6,128.3
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non- Appropriated)	426.0	426.0	-	426.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	132.4	110.1	-	110.1
	Technology and Research Initiative Fund	146,079.2	104,281.1	-	104,281.1
BR2472	(Non-Appropriated)				

Agency: Board of Regents

Program: Governance

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

Agency: Board of Regents

Program: Student Assistance

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

Agency:	Board of Regents
Program:	Student Assistance

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

Agency:	Board of Regents
Program:	Commission For Postsecondary Education

Progra	am Summary	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-3-1	Governance	-	-	30,000.0	30,000.0
BRA-3-2	Postsecondary Commission	-	-	-	-
BRA-3-8	SLI Leveraging Educational Assistance Partnership (LEAP)	1,220.8	1,220.8	-	1,220.8
	Commission For Postsecondary Education Summary Total:	1,220.8	1,220.8	30,000.0	31,220.8
Exper	diture Categories				
FTE	FTE	-	-	-	-
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-		<u>-</u>	_
	Subtotal Personal Services and ERE	-			
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	_
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	1,098.7	1,098.7	10,000.0	11,098.7
7000	Other Operating Expenditures	-	-	-	-
8500	Non-Capital Equipment	-	-	-	-
8600	Debt Service	-	-	-	-
9100	Transfers-Out	122.1	122.1	20,000.0	20,122.1
	Expenditure Categories Total:	1,220.8	1,220.8	30,000.0	31,220.8
	Source				
Appropr	iated Funds				
AA1000	General Fund (Appropriated)	1,220.8	1,220.8	30,000.0	31,220.8
	Appropriated Funds Total:	1,220.8	1,220.8	30,000.0	31,220.8
Non-App	propriated Funds				
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	-		-	
	Non-Appropriated Funds Total:	-			
	Commission For Postsecondary Education Summary Total:	1,220.8	1,220.8	30,000.0	31,220.8

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Progi	ram Expenditures	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-1-1	Governance	13,786.0	11,787.6	-	11,787.6
A	BOR Local Fund (Non-Appropriated) Summary Total:	13,786.0	11,787.6	-	11,787.6
Non-	Appropriated Funding				
6000	Personal Services	4,918.4	4,972.2	-	4,972.2
6100	Employee Related Expenditures	2,208.2	2,282.1	-	2,282.1
	Subtotal Personal Services and ERE	7,126.5	7,254.3	-	7,254.3
3200	Professional & Outside Services	5,249.6	3,141.3	-	3,141.3
5500	Travel In-State	235.7	245.3	-	245.3
600	Travel Out-Of-State	61.7	62.7	-	62.7
6700	Food	122.7	125.0	-	125.0
6800	Aid To Organizations & Individuals	120.0	180.0	-	180.0
7000	Other Operating Expenditures	781.8	723.5	-	723.5
3500	Non-Capital Equipment	88.0	55.5	-	55.5
3600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	13,786.0	11,787.6		11,787.6
	Fund BR8900 - N Total:	13,786.0	11,787.6	-	11,787.6
	Governance Total:	349,392.1	350,951.0	30,000.0	380,951.0

Agency: Board of Regents

Program: Student Assistance

Fund: AA1000 General Fund (Appropriated)

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

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

Progr	am Expenditures	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-2-7	SLI Arizona Teachers Academy	-	-	-	-
	Teacher's Academy Fund (Non-Appropriated) Summary Total:	-	-	-	-
Non-A	Appropriated Funding				
6000	Personal Services	-	-	-	-
3100	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
3200	Professional & Outside Services	-	-	-	-
3500	Travel In-State	-	-	-	-
600	Travel Out-Of-State	-	-	-	-
3700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	-	-	-	-
7000	Other Operating Expenditures	-	-	-	-
3500	Non-Capital Equipment	-	-	-	-
3600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:		<u> </u>	-	-
	Fund BR4300 - N Total:	-	-	-	-
	Student Assistance Total:	51,207.0	66,657.0	50,000.0	116,657.0

Agency:		Board of Regents
Program:		Commission For Postsecondary Education
Fund:	AA1000	General Fund (Appropriated)

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

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

Progr	ram Expenditures	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
BRA-3-2	Postsecondary Commission	<u>-</u>	-	-	-
F	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated) Summary Total:	-	-	-	-
Non-	Appropriated Funding				
6000	Personal Services	-	-	-	-
6100	Employee Related Expenditures	-	-	-	-
	Subtotal Personal Services and ERE	-	-	-	-
6200	Professional & Outside Services	-	-	-	-
6500	Travel In-State	-	-	-	-
6600	Travel Out-Of-State	-	-	-	-
6700	Food	-	-	-	-
6800	Aid To Organizations & Individuals	-	-	-	-
7000	Other Operating Expenditures	-	-	-	-
3500	Non-Capital Equipment	-	-	-	-
3600	Debt Service	-	-	-	-
9100	Transfers-Out	-	-	-	-
	Expenditure Categories Total:	-			-
	Fund BR2405 - N Total:	-	-	-	-
Co	mmission For Postsecondary Education Total:	1,220.8	1,220.8	30,000.0	31,220.8

Agency	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Prograr	m: BRA-1-0 Governance				
FTE					
	FTE	67.0	71.0	-	71.0
	Expenditure Category Total:	-	-	-	-
Fund	Source				
Appropr	riated Funds				
AA1000	General Fund (Appropriated)	24.9	29.0	-	29.0
	Appropriated Funds Total:	24.9	29.0	-	29.0
Non-App	propriated Funds				
BR2000	Federal Grants Fund (Non-Appropriated)	1.3	0.9	-	0.9
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	0.3	0.4	-	0.4
BR2500	IGA and ISA Fund (Non-Appropriated)	0.3	-	-	-
BR4300	Teacher's Academy Fund (Non- Appropriated)	0.9	1.0	-	1.0
BR4501	Arizona Promise Program Fund (Non- Appropriated)	0.5	0.8	-	0.8
BR8900	ABOR Local Fund (Non-Appropriated)	39.0	39.0	-	39.0
	Non-Appropriated Funds Total:	42.2	42.0	-	42.0
	Fund Source Total:	67.0	71.0		71.0
Perso	nal Services				
	Personal Services	6,856.0	7,017.6	-	7,017.6
	Expenditure Category Total:	6,856.0	7,017.6	-	7,017.6
Fund	Source				
Appropr	riated Funds				
AA1000	General Fund (Appropriated)	1,544.2	1,670.4	<u>-</u> ,	1,670.4
	Appropriated Funds Total:	1,544.2	1,670.4	-	1,670.4

Agency	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Progran					
Non-App	propriated Funds				
BR2000	Federal Grants Fund (Non-Appropriated)	192.1	85.0	-	85.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	37.5	43.1	-	43.1
BR2500	IGA and ISA Fund (Non-Appropriated)	25.0	-	-	-
BR4300	Teacher's Academy Fund (Non- Appropriated)	88.7	129.8	-	129.8
BR4501	Arizona Promise Program Fund (Non- Appropriated)	50.1	117.1	-	117.1
BR8900	ABOR Local Fund (Non-Appropriated)	4,918.4	4,972.2	-	4,972.2
	Non-Appropriated Funds Total:	5,311.8	5,347.2	-	5,347.2
	Fund Source Total:	6,856.0	7,017.6	-	7,017.6
Emplo	byee Related Expenditures	0.000.0	2 225 5		0.005.5
	Employee Related Expenses	2,208.2	2,905.5	-	2,905.5
	FICA Taxes	239.7	-	-	-
	Medical Insurance	209.8	-	-	-
	Basic Life	2.7	-	-	-
	Long-Term Disability (Non- ASRS)	0.5	-	-	-
	Long-Term Disability (ASRS)	2.0	-	-	-
	Unemployment Compensation & Other State' Taxes	0.7	-	-	-
	Dental Insurance	4.3	-	-	-
	Workers' Compensation	4.6	-	-	-
	Arizona State Retirement System	168.9	-	-	-
	AZ Board of Regents Optional Retirement Plan	11.8	-	-	-
	Accumulated Sick Leave Fund Charge	6.3	<u> </u>	<u> </u>	-
	Expenditure Category Total:	2,859.4	2,905.5		2,905.5
	Source				
AA1000	riated Funds  General Fund (Appropriated)	523.3	492.0	-	492.0
	\ 1 1 /				

		FY 2025 Actuals	FY 2026 Expenditure	FY 2027 Funding	FY 2027 Total
		Actuals	Plan	Issue	Request
Progran					
Non-App	propriated Funds				
BR2000	Federal Grants Fund (Non-Appropriated)	51.4	30.4	-	30.4
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	14.3	15.0	-	15.0
BR2500	IGA and ISA Fund (Non-Appropriated)	9.3	-	-	-
BR4300	Teacher's Academy Fund (Non- Appropriated)	33.8	45.2	-	45.2
BR4501	Arizona Promise Program Fund (Non- Appropriated)	19.1	40.8	-	40.8
BR8900	ABOR Local Fund (Non-Appropriated)	2,208.2	2,282.1	-	2,282.1
	Non-Appropriated Funds Total:	2,336.1	2,413.5	-	2,413.5
	Fund Source Total:	2,859.4	2,905.5	•	2,905.5
Profes	ssional & Outside Services				
	Professional and Outside Services	-	3,477.9	<del>-</del>	3,477.9
	Other External Financial Services	365.1	-	-	-
	External Legal Services	(14.5)	-	-	-
	Other Professional & Outside Services	5,419.3	-	-	-
	Expenditure Category Total:	5,769.8	3,477.9	-	3,477.9
Fund S	Source				
Appropri	iated Funds				
AA1000	General Fund (Appropriated)	43.6	<u> </u>	<u>-</u> _	-
Non-App	Appropriated Funds Total:	43.6	<u> </u>	<u> </u>	
BR2000	Federal Grants Fund (Non-Appropriated)	122.0	134.6	<del>-</del>	134.6
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	56.7	27.0	-	27.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	24.9	-	-	-
BR2500	IGA and ISA Fund (Non-Appropriated)	71.8	-	-	-
BR4300	Teacher's Academy Fund (Non- Appropriated)	201.2	175.0	-	175.0
BR8900	ABOR Local Fund (Non-Appropriated)	5,249.6	3,141.3	_	3,141.3
	Non-Appropriated Funds Total:	5,726.2	3,477.9	-	3,477.9
	Fund Source Total:	5,769.8	3,477.9	-	3,477.9
	I In-State				

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

Non-Appropriated Funds

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

Agency	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Progran	n: BRA-1-0 Governance				
Non-App	propriated Funds				
BR2000	Federal Grants Fund (Non-Appropriated)	-	2,112.0	-	2,112.0
BR2122	Lottery Fund (Non-Appropriated)	6,128.3	6,128.3	-	6,128.3
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non- Appropriated)	426.0	426.0	-	426.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	10.5	11.0	-	11.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	146,022.5	101,056.1	-	101,056.1
BR2500	IGA and ISA Fund (Non-Appropriated)	2,930.7	-	-	-
BR2985	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non-Appropriated)	8,290.8	1,866.4	-	1,866.4
BR3042	University Capital Improvement Lease-to- Own and Bond Fund (Non-Appropriated)	42,252.4	42,252.4	-	42,252.4
BR3131	A & M College Land Earnings Fund (Non- Appropriated)	2,288.0	2,288.0	-	2,288.0
BR3132	Military Institute Land Earnings Fund (Non-Appropriated)	104.5	104.5	-	104.5
BR3134	Universities Land Earnings Fund (Non- Appropriated)	15,148.7	15,148.7	-	15,148.7
BR3136	Normal School Land Earnings Fund (Non- Appropriated)	1,115.4	1,115.4	-	1,115.4
BR4300	Teacher's Academy Fund (Non- Appropriated)	30,852.8	21,226.6	-	21,226.6
BR4501	Arizona Promise Program Fund (Non- Appropriated)	21,258.4	54,354.0	-	54,354.0
BR5100	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	1,151.0	1,151.0	-	1,151.0
BR5200	Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	1,191.6	808.0	-	808.0
BR8900	ABOR Local Fund (Non-Appropriated)	120.0	180.0		180.0
	Non-Appropriated Funds Total:	279,291.6	250,228.4		250,228.4
	Fund Source Total:	279,291.6	250,228.4	30,000.0	280,228.4
Other	Operating Expenditures				
	Other Operating Expenses	_	5,329.9	-	5,329.9
	Risk Management Charges to State Agencies	759.9	· -	-	-

Agency:	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program	n: BRA-1-0 Governance	· ·			
	Internal Service Computer Processing, Hosting, Maintenance and Support Costs	1.1	-	-	-
	Other External Computer Processing, Hosting, Maintenance and Support Costs	0.3	-	-	-
	Charges Imposed Related to AFIS.	1.5	-	-	-
	External Telecommunications Charges	16.1	-	-	-
	Building Rent Charges to State Agencies	88.5	-	-	-
	Rental of Land & Buildings	425.0	-	-	-
	Rental of Other Machinery & Equipment	17.2	-	-	-
	Miscellaneous Rent	24.6	-	-	-
	Repair & Maintenance - Buildings	7.4	-	-	-
	Software Support, Maintenance Short-term Licensing	41.9	-	-	-
	Office Supplies	23.6	-	-	-
	Computer Supplies	20.4	-	-	_
	Housekeeping Supplies	0.2	-	-	-
	Other Operating Supplies	9.1	-	-	-
	Conference Registration / Attendance Fees	25.8	-	-	-
	Advertising	50.1	-	-	-
	Internal Printing	4.3	-	-	-
	External Printing	78.1	-	-	-
	Photography	7.4	-	-	-
	Postage & Delivery	47.0	-	-	-
	Awards	9.9	-	-	-
	Entertainment & Promotional Items	20.1	-	-	-
	Dues	166.1	-	-	-
	Books, Subscriptions & Publications	80.9	-	-	-
	Security Services	0.1	-	-	-
	Other Miscellaneous Operating	122.7	-	-	-
	Expenditure Category Total:	2,049.1	5,329.9	-	5,329.9
Fund S					
AA1000	iated Funds General Fund (Appropriated)	1,187.2	1,342.4	_	1,342.4
, , , , , , , , , , , , , , , , , , , ,	Appropriated Funds Total:	1,187.2	1,342.4		1,342.4

Agency	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Prograi	m: BRA-1-0 Governance				
Non-App	propriated Funds				
BR2000	Federal Grants Fund (Non-Appropriated)	22.7	25.0	-	25.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	13.4	14.0	-	14.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	31.7	3,225.0	-	3,225.0
BR2500	IGA and ISA Fund (Non-Appropriated)	12.3	-	-	-
BR8900	ABOR Local Fund (Non-Appropriated)	781.8	723.5	-	723.5
	Non-Appropriated Funds Total:	861.8	3,987.5	-	3,987.5
	Fund Source Total:	2,049.1	5,329.9	-	5,329.9
Non-C	Capital Equipment				
	Non-Capital Resources	_	55.5	-	55.5
	Furniture - Non-Capital Purchase	14.6	-	-	-
	Computer Equipment – Non- Capitalized Purchases	72.5	-	-	-
	Telecommunications Equipment - Non- Capital Purchase	0.9	-	-	-
	Expenditure Category Total:	88.0	55.5	-	55.5
Fund	Source				
Non-App	propriated Funds				
BR8900	ABOR Local Fund (Non-Appropriated)	88.0	55.5	-	55.5
	Non-Appropriated Funds Total:	88.0	55.5		55.5
	Fund Source Total:	88.0	55.5	-	55.5
Debt	Service				
	Debt Service	_	52,058.1	-	52,058.1
	Principal	52,058.1	-	-	<i>,</i> -
	Expenditure Category Total:	52,058.1	52,058.1		52,058.1
Fund	Source				
Non-App	propriated Funds				
BR3042	University Capital Improvement Lease-to- Own and Bond Fund (Non-Appropriated)	52,058.1	52,058.1	-	52,058.1
	Non-Appropriated Funds Total:	52,058.1	52,058.1	-	52,058.1
	Fund Source Total:	52,058.1	52,058.1	-	52,058.1
	<del>-</del>				

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

#### **Employee Retirement Coverage**

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

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

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

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

Agency	<i>r</i> :	Board of Regents				
			FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Prograr	m: BRA-1-0	Governance				
Sub Pro	ogram: BRA-1-1	Governance				
Profes	ssional & Outside	Services				
	Professional and C	Outside Services	-	3,477.9	-	3,477.9
	Other External Fina	ancial Services	365.1	-	-	-
	External Legal Ser	vices	(14.5)	-	-	-
	Other Professional	& Outside Services	5,419.3	-	-	-
	E	xpenditure Category Total:	5,769.8	3,477.9	-	3,477.9
Fund	Source					
Appropr	riated Funds					
AA1000	General Fund (App	propriated)	43.6	-	-	-
Non-App	propriated Funds	Appropriated Funds Total:	43.6	-		-
BR2000	Federal Grants Fu	nd (Non-Appropriated)	122.0	134.6	-	134.6
BR2405	Postsecondary Edifrom PE2405) (Nor	ucation Fund (Changed n-Appropriated)	56.7	27.0	-	27.0
BR2472	Technology and Ro (Non-Appropriated	esearch Initiative Fund )	24.9	-	-	-
BR2500	IGA and ISA Fund	(Non-Appropriated)	71.8	-	-	-
BR4300	Teacher's Academ Appropriated)	y Fund (Non-	201.2	175.0	-	175.0
BR8900	ABOR Local Fund	(Non-Appropriated)	5,249.6	3,141.3	-	3,141.3
	Non-	Appropriated Funds Total:	5,726.2	3,477.9	-	3,477.9
		Fund Source Total:	5,769.8	3,477.9	-	3,477.9

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

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

	_	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Prograr	m: BRA-1-0 Governance				
	ogram: BRA-1-1 Governance				
Non-App	propriated Funds				
BR2000	Federal Grants Fund (Non-Appropriated)	-	2,112.0	-	2,112.0
BR2122	Lottery Fund (Non-Appropriated)	6,128.3	6,128.3	-	6,128.3
BR2358	Arizona Teacher Student Loan Fund (Changed from PE2358) (Non- Appropriated)	426.0	426.0	-	426.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	10.5	11.0	-	11.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	146,022.5	101,056.1	-	101,056.1
BR2500	IGA and ISA Fund (Non-Appropriated)	2,930.7	-	-	
BR2985	CORONAVIRUS STATE AND LOCAL FISCAL RECOVERY FUND (Non- Appropriated)	8,290.8	1,866.4	-	1,866.4
BR3042	University Capital Improvement Lease-to- Own and Bond Fund (Non-Appropriated)	42,252.4	42,252.4	-	42,252.4
BR3131	A & M College Land Earnings Fund (Non- Appropriated)	2,288.0	2,288.0	-	2,288.0
BR3132	Military Institute Land Earnings Fund (Non- Appropriated)	104.5	104.5	-	104.5
BR3134	Universities Land Earnings Fund (Non-Appropriated)	15,148.7	15,148.7	-	15,148.7
BR3136	Normal School Land Earnings Fund (Non- Appropriated)	1,115.4	1,115.4	-	1,115.4
BR4300	Teacher's Academy Fund (Non- Appropriated)	30,852.8	21,226.6	-	21,226.6
BR4501	Arizona Promise Program Fund (Non- Appropriated)	21,258.4	54,354.0	-	54,354.0
BR5100	Spouses of Military Veterans Tuition Scholarship Fund (Non-Appropriated)	1,151.0	1,151.0	-	1,151.0
BR5200	Spouses and Dep of Law Enforcement Officers (Non-Appropriated)	1,191.6	808.0	-	808.0
BR8900	ABOR Local Fund (Non-Appropriated)	120.0	180.0		180.0
	Non-Appropriated Funds Total:	279,291.6	250,228.4	<u> </u>	250,228.4
	Fund Source Total:	279,291.6	250,228.4	30,000.0	280,228.4
Other	Operating Expenditures				
	Other Operating Expenses	-	5,329.9	-	5,329.9
	Risk Management Charges to State Agencies	759.9	-	-	

Agency: Board of R	egents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0 Governanc	e				
Sub Program: BRA-1-1 Governance	e				
Internal Service Computer Proce Hosting, Maintenance and Supp		1.1	-	-	-
Other External Computer Proces Hosting, Maintenance and Supp		0.3	-	-	-
Charges Imposed Related to AF	IS.	1.5	-	-	-
External Telecommunications Cl	narges	16.1	-	-	-
Building Rent Charges to State A	Agencies	88.5	-	-	-
Rental of Land & Buildings		425.0	-	-	-
Rental of Other Machinery & Equ	uipment	17.2	-	-	-
Miscellaneous Rent		24.6	-	-	-
Repair & Maintenance - Building	s	7.4	-	-	
Software Support, Maintenance Licensing	Short-term	41.9	-	-	
Office Supplies		23.6	-	-	
Computer Supplies		20.4	-	-	
Housekeeping Supplies		0.2	-	-	
Other Operating Supplies		9.1	-	-	
Conference Registration / Attended	lance Fees	25.8	-	-	
Advertising		50.1	-	-	
Internal Printing		4.3	-	-	
External Printing		78.1	-	-	
Photography		7.4	-	-	
Postage & Delivery		47.0	-	-	
Awards		9.9	-	-	
Entertainment & Promotional Iter	ms	20.1	-	-	
Dues		166.1	-	-	
Books, Subscriptions & Publicati	ons	80.9	-	-	
Security Services		0.1	-	-	
Other Miscellaneous Operating		122.7	-	-	
Expenditure C	ategory Total:	2,049.1	5,329.9	-	5,329.9
Fund Source					
Appropriated Funds					
AA1000 General Fund (Appropriated)		1,187.2	1,342.4	<u>-</u> _	1,342.4
Appropriated	l Funds Total:	1,187.2	1,342.4		1,342.4

Agency	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Progran	m: BRA-1-0 Governance				
Sub Pro	ogram: BRA-1-1 Governance				
Non-App	propriated Funds				
BR2000	Federal Grants Fund (Non-Appropriated)	22.7	25.0	-	25.0
BR2405	Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	13.4	14.0	-	14.0
BR2472	Technology and Research Initiative Fund (Non-Appropriated)	31.7	3,225.0	-	3,225.0
BR2500	IGA and ISA Fund (Non-Appropriated)	12.3	-	-	-
BR8900	ABOR Local Fund (Non-Appropriated)	781.8	723.5	-	723.5
	Non-Appropriated Funds Total:	861.8	3,987.5	-	3,987.5
	Fund Source Total:	2,049.1	5,329.9	-	5,329.9
Non-C	Capital Equipment				
	Non-Capital Resources	-	55.5	-	55.5
	Furniture - Non-Capital Purchase	14.6	-	-	-
	Computer Equipment – Non- Capitalized Purchases	72.5	-	-	-
	Telecommunications Equipment - Non- Capital Purchase	0.9	-	-	-
	Expenditure Category Total:	88.0	55.5	-	55.5
Fund	Source				
Non-App	propriated Funds				
BR8900	ABOR Local Fund (Non-Appropriated)	88.0	55.5	-	55.5
	Non-Appropriated Funds Total:	88.0	55.5	-	55.5
	Fund Source Total:	88.0	55.5		55.5

Agency:	Board of Regents				
	_	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-1-0	Governance				
Sub Program: BRA-1-1	Governance				
Debt Service					
Debt Service		-	52,058.1	-	52,058.1
Principal		52,058.1	-	-	-
Ехр	penditure Category Total:	52,058.1	52,058.1	-	52,058.1
Fund Source					
Non-Appropriated Funds					
BR3042 University Capital Im Own and Bond Fund	provement Lease-to- l (Non-Appropriated)	52,058.1	52,058.1	-	52,058.1
Non-A	ppropriated Funds Total:	52,058.1	52,058.1	-	52,058.1
	Fund Source Total:	52,058.1	52,058.1	-	52,058.1
Transfers-Out					
Transfers		-	29,445.1	-	29,445.1
Ехр	penditure Category Total:	-	29,445.1	-	29,445.1
Fund Source					
Non-Appropriated Funds					
BR5100 Spouses of Military \ Scholarship Fund (N		-	29,445.1	-	29,445.1
Non-A	ppropriated Funds Total:		29,445.1	-	29,445.1
	Fund Source Total:	-	29,445.1	-	29,445.1

## **Employee Retirement Coverage**

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

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

Agency: Board of Regen	ts			
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assista	ince			
Dues	169.0	-	-	-
Expenditure Catego	ry Total: 169.0	174.5	-	174.5
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	169.0	174.5	-	174.5
Appropriated Fund	ds Total: 169.0	174.5	-	174.5
Fund Source	ce Total: 169.0	174.5	-	174.5
Transfers-Out				
Transfers	-	61,726.0	50,000.0	111,726.0
Transfers Out – Not Subject to Cost Allocation	46,426.0	-	-	-
Expenditure Catego	ry Total: 46,426.0	61,726.0	50,000.0	111,726.0
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	46,426.0	61,726.0	50,000.0	111,726.0
Appropriated Fund	ds Total: 46,426.0	61,726.0	50,000.0	111,726.0
Fund Source	ce Total: 46,426.0	61,726.0	50,000.0	111,726.0
Employee Retirement Coverage				
Retirement System	FTE	Personal Services	Fund#	

Agency: Board of	of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student	: Assistance				
Sub Program: BRA-2-2 SLI Wes	stern Interstate Com	mission Office			
Other Operating Expenditures					
Other Operating Expenses		_	174.5	-	174.5
Dues		169.0	-	-	<u>-</u>
Expenditur	e Category Total:	169.0	174.5	-	174.5
Fund Source					
Appropriated Funds					
AA1000 General Fund (Appropriated)		169.0	174.5	_	174.5
Appropri	ated Funds Total:	169.0	174.5	-	174.5
Fu	ind Source Total:	169.0	174.5	-	174.5
Transfers-Out					
Transfers		-	-	-	-
Expenditur	e Category Total:	-	-	-	-
Fund Source					
Appropriated Funds					
AA1000 General Fund (Appropriated)		-	-	-	-
Appropria	ated Funds Total:	-	-	-	-
Fu	ind Source Total:	-	-	-	-
Employee Retirement Coverage					
Retirement System		FTE	Personal Services	Fund#	

	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-3 SLI WICHE Student Subsid	lies			
Aid To Organizations & Individuals				
Aid to Organizations and Individuals	<u>-</u>	4,056.5	-	4,056.5
Other Education & Training Aid Paid to Educational Providers	4,062.0	-	-	-
Expenditure Category Total:	4,062.0	4,056.5	-	4,056.5
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	4,062.0	4,056.5	-	4,056.5
Appropriated Funds Total:	4,062.0	4,056.5	-	4,056.5
Fund Source Total:	4,062.0	4,056.5	-	4,056.5
Employee Retirement Coverage				
Employee Retirement Coverage  Retirement System	FTE	Personal Services	Fund#	
Retirement System			Fund#	
			Fund#	
Retirement System  Sub Program: BRA-2-5 SLI Arizona Teachers Ince			Fund#	90.0
Retirement System  Sub Program: BRA-2-5 SLI Arizona Teachers Ince  Aid To Organizations & Individuals		Services	Fund# - -	90.0
Retirement System  Sub Program: BRA-2-5 SLI Arizona Teachers Ince  Aid To Organizations & Individuals  Aid to Organizations and Individuals  Other Education & Training Aid Paid to	ntive Program	Services	Fund#	-
Retirement System  Sub Program: BRA-2-5 SLI Arizona Teachers Ince  Aid To Organizations & Individuals  Aid to Organizations and Individuals  Other Education & Training Aid Paid to Educational Providers  Expenditure Category Total:	ntive Program - 90.0	90.0 -	Fund#	90.0
Sub Program: BRA-2-5 SLI Arizona Teachers Ince  Aid To Organizations & Individuals  Aid to Organizations and Individuals  Other Education & Training Aid Paid to Educational Providers  Expenditure Category Total:  Fund Source  Appropriated Funds	90.0	90.0 - 90.0	Fund#	90.0
Sub Program: BRA-2-5 SLI Arizona Teachers Ince  Aid To Organizations & Individuals  Aid to Organizations and Individuals  Other Education & Training Aid Paid to Educational Providers  Expenditure Category Total:  Fund Source  Appropriated Funds  AA1000 General Fund (Appropriated)	- 90.0 90.0	90.0 - 90.0 90.0	Fund#	<b>90.0</b> 90.0
Sub Program: BRA-2-5 SLI Arizona Teachers Ince  Aid To Organizations & Individuals  Aid to Organizations and Individuals  Other Education & Training Aid Paid to Educational Providers  Expenditure Category Total:  Fund Source  Appropriated Funds  AA1000 General Fund (Appropriated)  Appropriated Funds Total:	90.0 90.0 90.0	90.0 - 90.0 90.0 90.0	Fund#	90.0 90.0 90.0
Retirement System  Sub Program: BRA-2-5 SLI Arizona Teachers Ince  Aid To Organizations & Individuals  Aid to Organizations and Individuals  Other Education & Training Aid Paid to Educational Providers  Expenditure Category Total:  Fund Source  Appropriated Funds  AA1000 General Fund (Appropriated)	- 90.0 90.0	90.0 - 90.0 90.0	Fund#	<b>90.0</b> 90.0

Agency:	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-2-0 Student Assistance				
Sub Progra	m: BRA-2-7 SLI Arizona Teachers Acad	lemy			
FTE					
FT	Expenditure Category Total:				-
Fund Sou Non-Appropri					
BR4300 Te	acher's Academy Fund (Non- propriated)	-	-	-	-
	Non-Appropriated Funds Total:		-	-	-
	Fund Source Total:	<u> </u>	<u> </u>	-	-
Personal S	Services				
Pe	rsonal Services	-	-	-	-
	Expenditure Category Total:	-	-	-	-
Fund Sou Non-Appropri					
	acher's Academy Fund (Non- propriated)	-	-	-	-
	Non-Appropriated Funds Total:	-	<u> </u>	-	-
	Fund Source Total:	<u> </u>	<u> </u>	<u> </u>	-
Transfers-	-Out				
Tra	ansfers	-	15,000.0	-	15,000.0
	ansfers Out – Not Subject to Cost ocation	16,000.0		<u>-</u> _	-
	Expenditure Category Total:	16,000.0	15,000.0	<u> </u>	15,000.0
Fund Sou	rce				
Appropriated	d Funds				
AA1000 Ge	eneral Fund (Appropriated)	16,000.0	15,000.0	-	15,000.0
	Appropriated Funds Total:	16,000.0	15,000.0	-	15,000.0
	Fund Source Total:	16,000.0	15,000.0	<u> </u>	15,000.0

**Employee Retirement Coverage** 

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Retirement System	FTE	Personal Services	Fund#	
Sub Program: BRA-2-10 SLI Arizona Promise	Program	-		
Aid To Organizations & Individuals				
Aid to Organizations and Individuals	_	_	_	_
Expenditure Category To	tal: -	-	-	-
Fund Source Appropriated Funds				
AA1000 General Fund (Appropriated)	-	-	-	-
Appropriated Funds To	tal: -	-	-	-
Fund Source To	tal: -	-		-
Transfers-Out				
Transfers	<u>-</u>	36,300.0	50,000.0	86,300.0
Transfers Out – Not Subject to Cost Allocation	20,000.0	-	-	-
Expenditure Category To	tal: 20,000.0	36,300.0	50,000.0	86,300.0
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	20,000.0	36,300.0	50,000.0	86,300.0
Appropriated Funds To	tal: 20,000.0	36,300.0	50,000.0	86,300.0
Fund Source To	tal: 20,000.0	36,300.0	50,000.0	86,300.0
Employee Retirement Coverage				
Retirement System	FTE	Personal Services	Fund#	

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-11 SLI Adaptive Athletics				
Aid To Organizations & Individuals				
Aid to Organizations and Individuals	-	160.0	-	160.0
Other Education & Training Aid Paid to Educational Providers	160.0	-	-	-
Expenditure Category Total:	160.0	160.0	-	160.0
Fund Source Appropriated Funds				
AA1000 General Fund (Appropriated)	160.0	160.0	-	160.0
Appropriated Funds Total:	160.0	160.0	-	160.0
Fund Source Total:	160.0	160.0		160.0
Transfers-Out				
Transfers	<u>-</u>	<u>-</u>	<u>-</u>	-
Expenditure Category Total:	-	-	-	-
Fund Source Appropriated Funds				
AA1000 General Fund (Appropriated)	-	-	-	-
Appropriated Funds Total:	-	-	-	-
Fund Source Total:	<u> </u>	<u> </u>	<u> </u>	-
Employee Retirement Coverage				
Retirement System	FTE	Personal Services	Fund#	

Agency: Board of R	Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student As	ssistance				
Sub Program: BRA-2-15 SLI Spous	es of Military Ve	terans Tuition S	Scholarships		
Transfers-Out					
Transfers		_	10,000.0	<del>-</del>	10,000.0
Transfers Out – Not Subject to C Allocation	Cost	10,000.0	-	-	-
Expenditure C	ategory Total:	10,000.0	10,000.0	-	10,000.0
Fund Source Appropriated Funds					
AA1000 General Fund (Appropriated)		10,000.0	10,000.0	-	10,000.0
Appropriated	d 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#	
Sub Program: BRA-2-16 SLI Arizon	a Teacher Stude	nt Loan Progra	- m		
Transfers-Out					
Transfers-Out  Transfers		-	426.0	-	426.0
	Cost	- 426.0	426.0 -	- -	426.0
Transfers Transfers Out – Not Subject to 0	_	426.0 426.0	426.0 - <b>426.0</b>	- - -	426.0 - <b>426.0</b>
Transfers  Transfers Out – Not Subject to C Allocation  Expenditure C  Fund Source	_		<del>-</del> -	- - -	-
Transfers Transfers Out – Not Subject to C Allocation Expenditure C Fund Source Appropriated Funds	_	426.0	426.0	- - - -	426.0
Transfers Transfers Out – Not Subject to C Allocation  Expenditure C  Fund Source Appropriated Funds  AA1000 General Fund (Appropriated)	ategory Total:	426.0	<b>426.0</b>	- - - -	<b>426.0</b>
Transfers Transfers Out – Not Subject to C Allocation  Expenditure C  Fund Source  Appropriated Funds  AA1000 General Fund (Appropriated)  Appropriated	ategory Total:	426.0 426.0 426.0	426.0 426.0 426.0	- - - - -	426.0 426.0 426.0
Transfers Transfers Out – Not Subject to C Allocation  Expenditure C  Fund Source  Appropriated Funds  AA1000 General Fund (Appropriated)  Appropriated	ategory Total:	426.0	<b>426.0</b>	- - - - -	<b>426.0</b>

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-2-0 Student Assistance				
Sub Program: BRA-2-18 SLI Washington D.C. Inter	nships			
Aid To Organizations & Individuals				
Aid to Organizations and Individuals	-	450.0	-	450.0
Aid to Other Governments	300.0	-	-	-
Expenditure Category Total:	300.0	450.0	-	450.0
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	300.0	450.0	-	450.0
Appropriated Funds Total:	300.0	450.0	-	450.0
Fund Source Total:	300.0	450.0	-	450.0
Employee Retirement Coverage				
Retirement System	FTE	Personal Services	Fund#	

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

Agency:	Board of Regents				
		FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program:	BRA-3-0 Commission For Postseco	ndary Educatio	n		
	nsfers Out – Not Subject to Cost ocation	122.1	-	-	-
	Expenditure Category Total:	122.1	122.1	20,000.0	20,122.1
Fund Sour Appropriated					
AA1000 Ge	neral Fund (Appropriated)	122.1	122.1	20,000.0	20,122.1
	Appropriated Funds Total:	122.1	122.1	20,000.0	20,122.1
	Fund Source Total:	122.1	122.1	20,000.0	20,122.1
Employee	Retirement Coverage				
Retirement S	ystem	FTE	Personal Services	Fund#	

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postseco	ondary Educatio	n		
Sub Program: BRA-3-1 Governance				
Aid To Organizations & Individuals				
Aid to Organizations and Individuals	-	-	10,000.0	10,000.0
Expenditure Category Total:		-	10,000.0	10,000.0
Fund Source Appropriated Funds				
AA1000 General Fund (Appropriated)	<u>-</u>	-	10,000.0	10,000.0
Appropriated Funds Total:	-	-	10,000.0	10,000.0
Fund Source Total:	-	-	10,000.0	10,000.0
Transfers-Out				
Transfers	-	-	20,000.0	20,000.0
Expenditure Category Total:	-	-	20,000.0	20,000.0
Fund Source Appropriated Funds				
AA1000 General Fund (Appropriated)	-	-	20,000.0	20,000.0
Appropriated Funds Total:	-	-	20,000.0	20,000.0
Fund Source Total:	•	-	20,000.0	20,000.0
Employee Retirement Coverage				
Retirement System	FTE	Personal Services	Fund#	

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postse	econdary Educatio	n		
Sub Program: BRA-3-2 Postsecondary Commis	ssion			
FTE				
FTE	<u>-</u>	-	-	-
Expenditure Category Total:	-	-		-
Fund Source				
Non-Appropriated Funds				
BR2405 Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Fund Source Total:		<u> </u>	<u> </u>	-
Personal Services				
Personal Services	-	-	-	-
Expenditure Category Total:	-	-	-	-
Fund Source Non-Appropriated Funds				
BR2405 Postsecondary Education Fund (Changed from PE2405) (Non-Appropriated)	-	-	-	-
Non-Appropriated Funds Total:	-	-	-	-
Fund Source Total:			-	-
Employee Retirement Coverage				
Retirement System	FTE	Personal Services	Fund#	

Agency: Board of Regents				
	FY 2025 Actuals	FY 2026 Expenditure Plan	FY 2027 Funding Issue	FY 2027 Total Request
Program: BRA-3-0 Commission For Postseco	ondary Educatio	n		
Sub Program: BRA-3-8 SLI Leveraging Education	al Assistance Pa	artnership (LEAP)		
Aid To Organizations & Individuals				
Aid to Organizations and Individuals	-	1,098.7	-	1,098.7
Other Education & Training Aid Paid to Educational Providers	1,098.7	-	-	-
Expenditure Category Total:	1,098.7	1,098.7	-	1,098.7
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	1,098.7	1,098.7	<u> </u>	1,098.7
Appropriated Funds Total:	1,098.7	1,098.7	<u> </u>	1,098.7
Fund Source Total:	1,098.7	1,098.7	<u> </u>	1,098.7
Transfers-Out				
Transfers	-	122.1	-	122.1
Transfers Out – Not Subject to Cost Allocation	122.1	-	-	
Expenditure Category Total:	122.1	122.1	-	122.1
Fund Source				
Appropriated Funds				
AA1000 General Fund (Appropriated)	122.1	122.1	-	122.1
Appropriated Funds Total:	122.1	122.1	-	122.1
Fund Source Total:	122.1	122.1	-	122.1
Employee Retirement Coverage				
Retirement System	FTE	Personal Services	Fund#	

528,828.8

1.7%

Agency: Board of Regents	
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Administrative Costs Summary	FY 2027	
Personal Services	6,803.4	
ERE	2,370.8	
Administrative Costs Total:	9,174.2	
Administrative Costs / Total Expenditure Ratio	Request	Admin %

FY 2027