

**ARIZONA BOARD OF REGENTS
POLICY MANUAL**

3-404 Reports Included in the Annual Operating Budget

Revision Dates

6/15/2012, 7/17/1992 (adopted)

Each budget proposal will include the following reports:

- A. The Annual Operating Budget for the upcoming fiscal year with prior fiscal year comparisons;
- B. The incremental allocation of general purpose funds, which outlines the incremental changes in general purpose fund revenue categories, as well as the allocation and reinvestment of those incremental resources;
- C. State expenditure authority by appropriation;
- D. Schedule of locally retained tuition and fees; and
- E. Schedule of accounts with deficits over \$100,000 including a management plan to eliminate each of the deficits.

Policy History

7/17/1992 Approved by the Board on second reading.

6/15/2012 Policy revision approved by the Board on second reading.

Related Information

3-404 was originally assigned to "Use of Contingency Funds" from its adoption in 1983 until 7/17/1992 when Article D of Chapter III was amended.