

**Pima County Community College District  
Pima Community College  
Budget for fiscal year 2025  
Summary of Budget Data**

	Budget 2025	Budget 2024	Increase/Decrease From budget 2024 To budget 2025	
			Amount	%
<b>I. Current General and Plant Funds</b>				
<b>A. Expenditures:</b>				
Current General Fund	\$ 218,567,000	\$ 208,063,000	\$ 10,504,000	5.0%
Unexpended Plant Fund	64,120,000	85,785,000	(21,665,000)	-25.3%
Retirement of indebtedness Plant Fund	5,071,000	5,285,000	(214,000)	-4.0%
Total	\$ 287,758,000	\$ 299,133,000	\$ (11,375,000)	-3.8%
<b>B. Expenditures Per Full-Time Student Equivalent (FTSE):</b>				
Current General Fund	\$ 16,710 /FTSE	\$ 15,907 /FTSE	\$ 803 /FTSE	5.0%
Unexpended Plant Fund	\$ 4,902 /FTSE	\$ 6,558 /FTSE	\$ (1,656) /FTSE	-25.3%
Projected FTSE count	13,080	13,080		
<b>II. Total all funds estimated personnel compensation</b>				
Employee salaries and hourly costs	\$ 129,987,000	\$ 123,004,000	\$ 6,983,000	5.7%
Retirement costs	14,629,040	16,454,000	(1,824,960)	-11.1%
Healthcare costs	12,073,640	11,616,000	457,640	3.9%
Other benefit costs	12,005,320	11,569,000	436,320	3.8%
Total	\$ 168,695,000	\$ 162,643,000	\$ 6,052,000	3.7%
<b>III. Summary of primary and secondary property tax levies and rates</b>				
<b>A. Amount levied:</b>				
Primary tax levy	\$ 141,019,025	\$ 136,301,532	\$ 4,717,493	3.5%
Property tax judgment	0	0	0	
Secondary tax levy	0	0	0	
Total levy	\$ 141,019,025	\$ 136,301,532	\$ 4,717,493	3.5%
<b>B. Rates per \$100 net assessed valuation:</b>				
Primary tax rate	1.2530	1.2802	(0.0272)	-2.1%
Property tax judgment			0.0000	
Secondary tax rate			0.0000	
Total rate	1.2530	1.2802	(0.0272)	-2.1%
<b>IV Maximum allowable primary property tax levy for fiscal year 2025 pursuant to A.R.S. §42-17051</b>			\$ 142,493,366	
<b>V. Amount received from primary property taxes in fiscal year 2024 in excess of the maximum allowable amount as calculated pursuant to A.R.S. §42-17051</b>			\$ 0	

On June 12, 2024 at 5:00 p.m., the Pima County Community College District has scheduled a public hearing on its proposed fiscal year 2024/25 budget. The special meeting to adopt the budget is scheduled at 5:15 p.m., or immediately following the public hearing. Included in the proposed budget are those funds supported by a property tax levy. The hearing will be held at the District Office of Pima Community College, 4905 E. Broadway, Tucson, Arizona 85709-1005. The hearing can also be watched through [www.youtube.com/PCCTVSTREAM](http://www.youtube.com/PCCTVSTREAM), and the registration link for public comment closes one day earlier at 5 p.m., <https://pima.edu/about-pima/leadership/policies/governing-board/board-meetings/publiccomment.html>

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**Resources**

	Current funds			Plant Fund		Total all funds 2025	Total all funds 2024	% Increase/Decrease
	General Fund 2025	Restricted Fund 2025	Auxiliary Fund 2025	Unexpended Plant Fund 2025	Retirement of indebtedness 2025			
<b>Beginning balances—July 1*</b>								
Restricted	\$	\$ 16,023,000	\$	\$ 0	\$ 1,582,000	\$ 17,605,000	\$ 20,238,000	-13.0%
Unrestricted	112,651,000		7,048,000	18,731,000		138,430,000	132,179,000	4.7%
Total beginning balances	\$ 112,651,000	\$ 16,023,000	\$ 7,048,000	\$ 18,731,000	\$ 1,582,000	\$ 156,035,000	\$ 152,417,000	2.4%
<b>Revenues and other inflows</b>								
Student tuition and fees								
General tuition	\$ 42,927,000	\$	\$	\$	\$	\$ 42,927,000	\$ 41,269,000	4.0%
Out-of-district tuition								
Out-of-State tuition	4,126,000					4,126,000	4,126,000	0.0%
Student fees	3,541,000		62,000			3,603,000	4,911,000	-26.6%
Tuition and fee remissions or waivers	(6,653,000)					(6,653,000)	(7,045,000)	-5.6%
State appropriations								
Maintenance support						0	430,000	-100.0%
Equalization aid								
STEM Workforce		300,000				300,000	1,769,000	-83.0%
Rural Community College Aid								
Property taxes								
Primary tax levy	141,019,025					141,019,025	136,301,532	3.5%
Secondary tax levy								
Gifts, grants, and contracts	2,066,000	82,752,000				84,818,000	68,469,000	23.9%
Sales and services	902,000	32,000	663,000			1,597,000	1,461,000	9.3%
Investment income	4,500,000	263,000				4,763,000	4,500,000	5.8%
State shared sales tax (Prop 301)		4,400,000				4,400,000	4,000,000	10.0%
Smart and Safe Act (Prop 207)		8,916,000				8,916,000	6,200,000	43.8%
Other revenues	5,142,975	143,000	345,000			5,630,975	4,756,468	18.4%
Proceeds from sale of bonds								
Total Revenues and Other Inflows	\$ 197,571,000	\$ 96,806,000	\$ 1,070,000	\$ 0	\$ 0	\$ 295,447,000	\$ 271,148,000	9.0%
<b>Transfers</b>								
Transfers in	31,497,000	130,000		45,389,000	5,071,000	82,087,000	88,319,100	-7.1%
(Transfers out)	(68,528,000)	(13,559,000)				(82,087,000)	(88,319,100)	-7.1%
Total transfers	(37,031,000)	(13,429,000)		45,389,000	5,071,000	0	0	0.0%
<b>Reduction for amounts reserved for future budget year expenditures:</b>								
Maintained for future financial stability	(22,405,000)	0	(2,300,000)			(24,705,000)	(18,079,000)	36.7%
Maintained for future capital acquisitions/projects	(32,219,000)	(15,390,000)	(3,746,000)	0		(51,355,000)	(36,457,000)	40.9%
Maintained for future debt retirement					(1,582,000)	(1,582,000)	(1,556,000)	1.7%
Maintained for grants or scholarships						0	0	0.0%
Maintained for future retirement contributions						0	0	0.0%
Debt Service								
Total resources available for the budget year	\$ 218,567,000	\$ 84,010,000	\$ 2,072,000	\$ 64,120,000	\$ 5,071,000	\$ 373,840,000	\$ 367,473,000	1.7%

\*These amounts exclude amounts not in spendable form (i.e., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.

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**Expenditures and other outflows**

	Current funds			Plant Fund		Total all funds 2025	Total all funds 2024	% Increase/Decrease
	General Fund 2025	Restricted Fund 2025	Auxiliary Fund 2025	Unexpended Plant Fund 2025	Retirement of indebtedness 2025			
	\$ 218,567,000	\$ 84,010,000	\$ 2,072,000	\$ 64,120,000	\$ 5,071,000	\$ 373,840,000	\$ 367,473,000	1.7%
Instruction	\$ 73,720,040	\$ 12,182,859	\$	\$	\$	\$ 85,902,899	\$ 73,876,315	16.3%
Academic support	31,648,082	10,439,553				42,087,635	37,990,507	10.8%
Student services	32,463,450	14,641,275				47,104,725	36,473,815	29.1%
Institutional support (Administration)	58,214,293	2,977,320				61,191,613	58,711,355	4.2%
Operation and maintenance of plant	15,915,135	450,000				16,365,135	17,196,333	-4.8%
Scholarships	1,646,000	33,058,000				34,704,000	33,756,000	2.8%
Auxiliary enterprises			2,072,000			2,072,000	1,904,000	8.8%
Capital assets				64,120,000		64,120,000	85,785,000	-25.3%
Debt service—general obligation bonds						0	0	0.0%
Debt service—other long term debt					5,071,000	5,071,000	5,285,000	-4.0%
Other expenditures						0	0	0.0%
Property tax judgments						0	0	0.0%
Contingency	4,960,000	10,260,993				15,220,993	16,494,675	-7.7%
Total expenditures and other outflows	\$ 218,567,000	\$ 84,010,000	\$ 2,072,000	\$ 64,120,000	\$ 5,071,000	\$ 373,840,000	\$ 367,473,000	1.7%