

**PIMA COUNTY COMMUNITY COLLEGE DISTRICT BUDGET FOR FISCAL YEAR 2027 SUMMARY OF BUDGET DATA**

(Schedule A)

On June 10, 2026 at 5:00 p.m., the Pima County Community College District has scheduled a public hearing on its proposed fiscal year 2026/27 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/public-comment.html>

	Budget 2027	Budget 2026	Increase/Decrease From budget 2026 To budget 2027	
			Amount	%
<b>I. Current General and Plant Funds</b>				
<b>A. Expenditures:</b>				
Current General Fund	\$ 230,436,000	\$ 224,779,000	\$ 5,657,000	2.5%
Unexpended Plant Fund	53,467,000	35,100,000	18,367,000	52.3%
Retirement of indebtedness Plant Fund	4,371,000	4,767,000	(396,000)	-8.3%
<b>Total</b>	<b>\$ 288,274,000</b>	<b>\$ 264,646,000</b>	<b>\$ 23,628,000</b>	<b>8.9%</b>
<b>B. Expenditures Per Full-Time Student Equivalent (FTSE):</b>				
Current General Fund	\$ 17,617 /FTSE	\$ 17,185 /FTSE	\$ 432 /FTSE	2.5%
Unexpended Plant Fund	\$ 4,088 /FTSE	\$ 2,683 /FTSE	\$ 1,404 /FTSE	52.3%
Projected FTSE count	13,080	13,080		
<b>II. Total all funds estimated personnel compensation</b>				
Employee salaries and hourly costs	\$ 132,101,000	\$ 131,514,000	\$ 587,000	0.4%
Retirement costs	13,519,000	14,082,212	(563,212)	-4.0%
Healthcare costs	14,816,000	13,503,596	1,312,404	9.7%
Other benefit costs	10,946,000	11,035,192	(89,192)	-0.8%
<b>Total</b>	<b>\$ 171,382,000</b>	<b>\$ 170,135,000</b>	<b>\$ 1,247,000</b>	<b>0.7%</b>
<b>III. Summary of primary and secondary property tax levies and rates</b>				
<b>A. Amount levied:</b>				
Primary tax levy	\$ 148,464,810	\$ 143,780,426	\$ 4,684,384	3.3%
Property tax judgment	0	0	0	
Secondary tax levy	0	0	0	
<b>Total levy</b>	<b>\$ 148,464,810</b>	<b>\$ 143,780,426</b>	<b>\$ 4,684,384</b>	<b>3.3%</b>
<b>B. Rates per \$100 net assessed valuation:</b>				
Primary tax rate	1.2021	1.2176	(0.0155)	-1.3%
Property tax judgment			0.0000	
Secondary tax rate			0.0000	
<b>Total rate</b>	<b>1.2021</b>	<b>1.2176</b>	<b>(0.0155)</b>	<b>-1.3%</b>
<b>IV. Maximum allowable primary property tax levy for fiscal year 2027 pursuant to A.R.S. §42-17051</b>				
			\$ 148,464,810	
<b>V. Amount received from primary property taxes in fiscal year 2026 in excess of the maximum allowable amount as calculated pursuant to A.R.S. §42-17051</b>				
			\$ 0	

**PIMA COUNTY COMMUNITY COLLEGE DISTRICT BUDGET FOR FISCAL YEAR 2027 RESOURCES**

(Schedule B)

	Current funds			Plant Fund		Total all funds 2027	Total all funds 2026	% Increase/Decrease
	General Fund 2027	Restricted Fund 2027	Auxiliary Fund 2027	Unexpended Plant Fund 2027	Retirement of indebtedness 2027			
<b>Beginning balances—July 1*</b>								
Restricted	\$	\$ 8,388,000	\$	\$ 0	\$ 2,281,000	\$ 10,669,000	\$ 15,558,000	-31.4%
Unrestricted	63,258,000		7,019,000	4,400,000		74,677,000	83,005,000	-10.0%
<b>Total beginning balances</b>	<b>\$ 63,258,000</b>	<b>\$ 8,388,000</b>	<b>\$ 7,019,000</b>	<b>\$ 4,400,000</b>	<b>\$ 2,281,000</b>	<b>\$ 85,346,000</b>	<b>\$ 98,563,000</b>	<b>-13.4%</b>
<b>Revenues and other inflows</b>								
<b>Student tuition and fees</b>								
General tuition	\$ 47,254,000	\$	\$	\$	\$	\$ 47,254,000	\$ 43,653,000	8.2%
Out-of-district tuition								
Out-of-State tuition	3,635,000					3,635,000	4,400,000	-17.4%
Student fees	3,918,000		42,000			3,960,000	4,461,000	-11.2%
Tuition and fee remissions or waivers	(5,489,000)					(5,489,000)	(6,653,000)	-17.5%
<b>State appropriations</b>								
Maintenance support						0	0	0.0%
Equalization aid								
STEM Workforce		2,453,000				2,453,000	1,856,000	32.2%
Rural Community College Aid								
<b>Property taxes</b>								
Primary tax levy	148,464,810					148,464,810	143,780,426	3.3%
Secondary tax levy								
<b>Gifts, grants, and contracts</b>								
Sales and services	1,937,000	55,120,000				57,057,000	66,903,000	-14.7%
Investment income	975,000	32,000	838,000			1,845,000	1,845,000	0.0%
State shared sales tax (Prop 301)	3,000,000	0				3,000,000	3,000,000	0.0%
Smart and Safe Act (Prop 207)		4,600,000				4,600,000	4,500,000	2.2%
Other revenues	4,919,190	7,100,000				7,100,000	7,100,000	0.0%
Proceeds from sale of bonds		154,000	300,000			5,373,190	5,647,574	-4.9%
Total Revenues and Other Inflows	\$ 208,614,000	\$ 69,459,000	\$ 1,180,000	\$ 21,500,000	\$ 0	\$ 300,753,000	\$ 280,493,000	7.2%
<b>Transfers</b>								
Transfers in	11,950,000	70,000		27,567,000	4,371,000	43,958,000	41,349,000	6.3%
(Transfers out)	(30,035,000)	(13,923,000)				(43,958,000)	(41,349,000)	6.3%
<b>Total transfers</b>	<b>(18,085,000)</b>	<b>(13,853,000)</b>		<b>27,567,000</b>	<b>4,371,000</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
<b>Reduction for amounts reserved for future budget year expenditures:</b>								
Maintained for future financial stability	(21,250,000)	0	(2,300,000)			(23,550,000)	(24,705,000)	-4.7%
Maintained for future capital acquisitions/projects	(2,101,000)	(7,496,000)	(3,780,000)	0		(13,377,000)	(19,478,000)	-31.3%
Maintained for future debt retirement					(2,281,000)	(2,281,000)	(2,169,000)	5.2%
Maintained for grants or scholarships						0	0	0.0%
Maintained for future retirement contributions						0	0	0.0%
Debt Service						0	0	0.0%
<b>Total resources available for the budget year</b>	<b>\$ 230,436,000</b>	<b>\$ 56,498,000</b>	<b>\$ 2,119,000</b>	<b>\$ 53,467,000</b>	<b>\$ 4,371,000</b>	<b>\$ 346,891,000</b>	<b>\$ 332,704,000</b>	<b>4.3%</b>

\*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.

**PIMA COUNTY COMMUNITY COLLEGE DISTRICT BUDGET FOR FISCAL YEAR 2027 EXPENDITURES AND OTHER OUTFLOWS**

(Schedule C)

	Current funds			Plant Fund		Total all funds 2027	Total all funds 2026	% Increase/Decrease
	General Fund 2027	Restricted Fund 2027	Auxiliary Fund 2027	Unexpended Plant Fund 2027	Retirement of indebtedness 2027			
<b>Total resources available for the budget year (from Schedule B)</b>	<b>\$ 230,436,000</b>	<b>\$ 56,498,000</b>	<b>\$ 2,119,000</b>	<b>\$ 53,467,000</b>	<b>\$ 4,371,000</b>	<b>\$ 346,891,000</b>	<b>\$ 332,704,000</b>	<b>4.3%</b>
<b>Expenditures and other outflows</b>								
Instruction	\$ 77,508,561	\$ 3,064,263	\$	\$	\$	\$ 80,572,824	\$ 81,733,549	-1.4%
Academic support	31,086,518	11,430,115				42,516,633	35,152,569	20.9%
Student services	33,185,777	1,829,695				35,015,472	42,337,471	-17.3%
Institutional support (Administration)	63,121,322	1,297,132				64,418,454	62,663,234	2.8%
Operation and maintenance of plant	17,148,822	450,000				17,598,822	17,280,748	1.8%
Scholarships	1,645,000	32,899,795				34,544,795	34,606,000	-0.2%
Auxiliary enterprises			2,119,000			2,119,000	2,125,000	-0.3%
Capital assets				53,467,000		53,467,000	35,100,000	52.3%
Debt service—general obligation bonds						0	0	0.0%
Debt service—other long term debt					4,371,000	4,371,000	4,767,000	-8.3%
Other expenditures						0	0	0.0%
Property tax judgments						0	0	0.0%
Contingency	6,740,000	5,527,000				12,267,000	16,938,429	-27.6%
<b>Total expenditures and other outflows</b>	<b>\$ 230,436,000</b>	<b>\$ 56,498,000</b>	<b>\$ 2,119,000</b>	<b>\$ 53,467,000</b>	<b>\$ 4,371,000</b>	<b>\$ 346,891,000</b>	<b>\$ 332,704,000</b>	<b>4.3%</b>

