

BEFORE USING THE ENCLOSED SCHEDULES PLEASE COMPLETE THE FOLLOWING

Completing the steps below will populate the heading for each of the attached schedules.

1. Select the county of the community college district PIMA
2. *Optional* - Select the name of the community college _____

The steps below will assist in populating the attached schedules with the appropriate dates. The "current year" is the fiscal year in which the district is operating and the "budget year" is the fiscal year for which the district is budgeting and which immediately follows the current year.

1. Select the Current Year in XXXX-XX format 2006-07
2. Select the Budget Year in XXXX-XX format 2007-08
3. Select the Budget Year in XXXX format 2008

OFFICIAL BUDGET FORMS
PIMA COUNTY COMMUNITY COLLEGE DISTRICT
FISCAL YEAR 2007-08

PIMA COUNTY COMMUNITY COLLEGE DISTRICT

**BUDGET FOR FISCAL YEAR 2007-08
SUMMARY OF BUDGET DATA**

On June 18, 2007, at 6:00 p.m., the Pima County Community College District has scheduled a public hearing on its proposed fiscal year 2007/08 budget. Included in the proposed budget are those funds supported by property tax levies. The hearing will be held in the Community/Board Room, District Office, 4905C East Broadway, Tucson, Arizona 85709-1005. The special meeting to adopt the budget is scheduled at 6:15 p.m., or immediately following the public hearing. The public is invited to appear and make comments and ask questions concerning the proposed budget and the property tax levies of the District.

	Budget 2006-07	Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$ 134,307,000	\$ 141,918,000	\$ 7,611,000	5.7%
Unexpended Plant Fund	14,152,000	17,769,000	3,617,000	25.6%
Retirement of Indebtedness Plant Fund	15,646,000	14,216,000	(1,430,000)	-9.1%
TOTAL	\$ 164,105,000	\$ 173,903,000	\$ 9,798,000	6.0%
B. Expenditures Per FTSE:				
Current General Fund	\$ 6,552 /FTSE	\$ 6,694 /FTSE	\$ 142 /FTSE	2.2%
Unexpended Plant Fund	\$ 690 /FTSE	\$ 838 /FTSE	\$ 148 /FTSE	21.5%
II. EXPENDITURE LIMITATIONS			FISCAL YEAR 2006-07	\$ 86,802,870
			FISCAL YEAR 2007-08	\$ 92,895,350
III. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2006-07 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051				\$ _____
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2007-08 PURSUANT TO A.R.S. §42-17051				\$ 92,895,350
V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES:				
	Budget 2006-07	Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
			Amount	%
A. Amount Levied:				
Primary Tax Levy	\$ 68,546,000	\$ 74,937,000	\$ 6,391,000	9.3%
Secondary Tax Levy	13,400,000	13,600,000	200,000	1.5%
TOTAL PROPERTY TAX LEVY	\$ 81,946,000	\$ 88,537,000	\$ 6,591,000	8.0%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	\$ 1.0570	\$ 1.0191	\$ -0.0379	-3.6%
Secondary Tax Rate	0.1945	0.1776	-0.0169	-8.7%
TOTAL PROPERTY TAX RATE	\$ 1.2515	\$ 1.1967	\$ -0.0548	-4.4%

PIMA COUNTY COMMUNITY COLLEGE DISTRICT
BUDGET FOR FISCAL YEAR 2007-08
CURRENT GENERAL FUND - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2006-07	Budget 2006-07	Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
PROPERTY TAXES					
Primary Tax Levy	\$ 68,500,000	\$ 68,546,000	\$ 74,937,000	\$ 6,391,000	9.3%
Secondary Tax Levy - Override					
Subtotal	\$ 68,500,000	\$ 68,546,000	\$ 74,937,000	\$ 6,391,000	9.3%
STATE APPROPRIATIONS					
Maintenance Support	19,593,500	19,594,000	19,594,000		
Equalization Aid					
Subtotal	\$ 19,593,500	\$ 19,594,000	\$ 19,594,000	\$	
GIFTS, GRANTS, AND CONTRACTS					
Government Grants and Contracts		52,000		(52,000)	-100.0%
Indirect Costs Recovered					
Private Gifts, Grants, and Contracts	4,615,000	5,446,661	4,034,000	(1,412,661)	-25.9%
Subtotal	\$ 4,615,000	\$ 5,498,661	\$ 4,034,000	\$ (1,464,661)	-26.6%
TUITION, REGISTRATION, AND STUDENT FEES					
General Tuition	26,971,000	26,800,000	27,787,000	987,000	3.7%
Out-of-District Tuition	461,000	495,000	495,000		
Out-of-State Tuition	4,053,000	4,200,000	4,525,000	325,000	7.7%
Student Fees	5,100,000	5,204,350	5,365,000	160,650	3.1%
Tuition and Fee Remissions or Waivers	(1,949,000)	(1,600,000)	(1,600,000)		
Subtotal	\$ 34,636,000	\$ 35,099,350	\$ 36,572,000	\$ 1,472,650	4.2%
OTHER SOURCES					
Investment Income	2,818,000	1,000,000	1,800,000	800,000	80.0%
Other	938,000	886,748	960,000	73,252	8.3%
Subtotal	\$ 3,756,000	\$ 1,886,748	\$ 2,760,000	\$ 873,252	46.3%
Total Revenues and Other Additions	\$ 131,100,500	\$ 130,624,759	\$ 137,897,000	\$ 7,272,241	5.6%
UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, APPLIED TO BUDGET					
	\$	\$ 10,225,241	\$ 8,158,000	\$ (2,067,241)	-20.2%
TRANSFERS IN/(OUT)					
Transfer Out - Primary Tax Levy					
- Unexpended Plant Fund	(4,806,000)	(4,802,000)	(4,016,000)	786,000	-16.4%
- Debt Service & Financial Aid Match	(1,681,000)	(1,741,000)	(121,000)	1,620,000	-93.0%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 124,613,500	\$ 134,307,000	\$ 141,918,000	\$ 7,611,000	5.7%

PIMA COUNTY COMMUNITY COLLEGE DISTRICT
BUDGET FOR FISCAL YEAR 2007-08
CURRENT GENERAL FUND - REVENUES AND OTHER ADDITIONS

		UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, 2007	\$ <u>46,874,235</u>
Less: Governing Board Designations			
Reserve	\$	<u>36,016,235</u>	
Other Amounts Unavailable to Finance Expenditures of the Budget Year			
Inventories and Property Taxes Receivable		<u>2,700,000</u>	
Compensated Absences		<u>6,489,000</u>	
Subtotal			\$ <u>45,205,235</u>
Add: Amounts Not Expected to be Expended in the Budget Year			
Compensated Absences		<u>6,489,000</u>	
Subtotal			\$ <u>6,489,000</u>
		UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, 2007, APPLIED TO BUDGET	\$ <u><u>8,158,000</u></u>

PIMA COUNTY COMMUNITY COLLEGE DISTRICT
BUDGET FOR FISCAL YEAR 2007-08
PLANT FUNDS - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2006-07	Budget 2006-07	Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
UNEXPENDED PLANT FUND					
State Appropriations: Capital Support (20,400 FTSE @ \$160 each)	\$ 3,262,900	\$ 3,262,900	\$ 3,263,000	\$ 100	0.0%
Investment Income	633,000		150,000	150,000	
Proceeds from Sale of Bonds					
Other Revenues and Additions	1,000,000	961,200	1,000,000	38,800	4.0%
Total Revenues and Other Additions	\$ 4,895,900	\$ 4,224,100	\$ 4,413,000	\$ 188,900	4.5%
RESTRICTED FUND BALANCE AT JULY 1	7,476,000	3,775,900	6,000,000	2,224,100	58.9%
TRANSFERS IN/(OUT)					
Transfer In - Primary Tax Levy - Current General Fund					
Transfer In - Capital Equipment/General Fund	4,806,000	4,802,000	4,016,000	(786,000)	-16.4%
Transfer In - Capital Equipment/Restricted Fund	1,350,000	1,350,000	3,340,000	1,990,000	147.4%
Less: Amounts accumulated for future capital acquisitions					
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - UNEXPENDED PLANT FUND	\$ 18,527,900	\$ 14,152,000	\$ 17,769,000	\$ 3,617,000	25.6%
RETIREMENT OF INDEBTEDNESS PLANT FUND					
Sources for payment of principal and interest on general obligation bonds					
Secondary Tax Levy	13,200,000	13,400,000	13,600,000	200,000	1.5%
Other (Identify)					
Investment Income	252,000				
Total Revenues and Other Additions	\$ 13,452,000	\$ 13,400,000	\$ 13,600,000	\$ 200,000	1.5%
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF GENERAL OBLIGATION BONDS	382,400	720,000	200,000	(520,000)	-72.2%
TRANSFERS IN/(OUT)					
Less: Amounts restricted for future debt service requirements	(382,400)	(720,000)	(200,000)	520,000	-72.2%
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF GENERAL OBLIGATION BONDS	\$ 13,452,000	\$ 13,400,000	\$ 13,600,000	\$ 200,000	1.5%

PIMA COUNTY COMMUNITY COLLEGE DISTRICT
BUDGET FOR FISCAL YEAR 2007-08
PLANT FUNDS - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2006-07	Budget 2006-07	Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
Sources for payment of principal and interest on revenue bonds (Identify)					
<u>Grants and Contracts</u>	50,000	50,000	50,000		
Total Revenues and Other Additions	\$ 50,000	\$ 50,000	\$ 50,000	\$	
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF REVENUE BONDS					
TRANSFERS IN/(OUT)					
<u>In - Debt Service/General Fund</u>	1,236,000	1,236,000	121,000	(1,115,000)	-90.2%
<u>In - Debt Service/Auxiliary Fund</u>	515,000	515,000		(515,000)	-100.0%
Less: Amounts restricted for future debt service requirements					
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF REVENUE BONDS	\$ 1,801,000	\$ 1,801,000	\$ 171,000	\$ (1,630,000)	-90.5%
Sources for payment of principal and interest on other long-term debt (Identify)					
<u>Total Revenues and Other Additions</u>	\$	\$	\$	\$	
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF OTHER LONG-TERM DEBT					
TRANSFERS IN/(OUT)					
<u>In - Debt Service (Northwest Lease Purchase)/General Fund</u>	445,000	445,000	445,000		
Less: Amounts restricted for future debt service requirements					
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF OTHER LONG-TERM DEBT	\$ 445,000	\$ 445,000	\$ 445,000	\$	
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES- RETIREMENT OF INDEBTEDNESS PLANT FUND	\$ 15,698,000	\$ 15,646,000	\$ 14,216,000	\$ (1,430,000)	-9.1%

PIMA COUNTY COMMUNITY COLLEGE DISTRICT

BUDGET FOR FISCAL YEAR 2007-08
CURRENT GENERAL FUND AND PLANT FUNDS - EXPENDITURES AND OTHER DEDUCTIONS

	Estimated Actual 2006-07	Budget 2006-07	Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
CURRENT GENERAL FUND					
Instruction	\$ 44,805,000	\$ 47,580,000	\$ 50,082,000	\$ 2,502,000	5.3%
Public Service					
Academic Support	21,872,000	28,229,000	27,991,000	(238,000)	-0.8%
Student Services	17,079,000	18,319,000	19,568,000	1,249,000	6.8%
Institutional Support (Administration)	22,313,000	24,240,000	26,055,000	1,815,000	7.5%
Operation and Maintenance of Plant	9,921,000	10,798,000	13,453,000	2,655,000	24.6%
Scholarships	2,112,000	2,141,000	1,769,000	(372,000)	-17.4%
Contingency		3,000,000	3,000,000		
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT GENERAL FUND	\$ 118,102,000	\$ 134,307,000	\$ 141,918,000	\$ 7,611,000	5.7%
PLANT FUNDS:					
UNEXPENDED PLANT FUND					
Land	\$	\$	\$	\$	
Buildings					
Improvements Other Than Buildings	3,386,000	4,851,436	2,946,033	(1,905,403)	-39.3%
Equipment	3,851,000	6,024,638	7,672,967	1,648,329	27.4%
Library Books					
Museum and Art Collections					
Construction in Progress		3,275,926	6,000,000	2,724,074	83.2%
Contingency			1,150,000	1,150,000	
Retirement of Indebtedness - Capital Leases and Installment Purchases					
Interest on Indebtedness - Capital Leases and Installment Purchases					
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF UNEXPENDED PLANT FUND	\$ 7,237,000	\$ 14,152,000	\$ 17,769,000	\$ 3,617,000	25.6%
RETIREMENT OF INDEBTEDNESS PLANT FUND					
Retirement of Indebtedness - General Obligation Bonds	\$ 10,575,000	\$ 10,575,000	\$ 11,250,000	\$ 675,000	6.4%
Interest on Indebtedness - General Obligation Bonds	2,825,000	2,825,000	2,400,000	(425,000)	-15.0%
Retirement of Indebtedness - Revenue Bonds	1,690,000	1,690,000	100,000	(1,590,000)	-94.1%
Interest on Indebtedness - Revenue Bonds	111,000	111,000	21,000	(90,000)	-81.1%
Retirement of Indebtedness - Other Long-Term Debt	445,000	445,000	445,000		
Interest on Indebtedness - Other Long-Term Debt					
Other-Property Tax Judgement					
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT OF INDEBTEDNESS PLANT FUND	\$ 15,646,000	\$ 15,646,000	\$ 14,216,000	\$ (1,430,000)	-9.1%

PIMA COUNTY COMMUNITY COLLEGE DISTRICT
BUDGET FOR FISCAL YEAR 2007-08
CURRENT AUXILIARY ENTERPRISES FUND - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2006-07	Budget 2006-07	Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
<u>REVENUES AND OTHER ADDITIONS BY SOURCE</u>					
TUITION AND STUDENT FEES					
General Tuition	\$ _____	\$ _____	\$ _____	\$ _____	_____
Out-of-District Tuition	_____	_____	_____	_____	_____
Out-of-State Tuition	_____	_____	_____	_____	_____
Student Fees	_____	_____	_____	_____	_____
Tuition and Fee Remissions or Waivers	_____	_____	_____	_____	_____
Subtotal	\$ _____	\$ _____	\$ _____	\$ _____	_____
SALES AND SERVICES					
Bookstore Sales	950,000	990,000	950,000	(40,000)	-4.0%
Food Services Sales	150,000	150,000	180,000	30,000	20.0%
Dormitory Rentals	_____	_____	_____	_____	_____
Intercollegiate Athletics	_____	_____	_____	_____	_____
Parking Fees or Permits	_____	_____	_____	_____	_____
Other Sales and Services	19,000	18,000	10,000	(8,000)	-44.4%
Subtotal	\$ 1,119,000	\$ 1,158,000	\$ 1,140,000	\$ (18,000)	-1.6%
OTHER REVENUES AND ADDITIONS					
Investment Income	115,000	20,000	25,000	5,000	25.0%
Other (Identify)	_____	_____	_____	_____	_____
Rental of Buildings	200,000	172,000	233,000	61,000	35.5%
Donations/Gifts/Other	_____	_____	46,000	46,000	_____
Subtotal	\$ 315,000	\$ 192,000	\$ 304,000	\$ 112,000	58.3%
Total Revenues and Other Additions	\$ 1,434,000	\$ 1,350,000	\$ 1,444,000	\$ 94,000	7.0%
UNRESTRICTED FUND BALANCE AT JULY 1	_____	50,000	56,000	6,000	12.0%
TRANSFERS IN/(OUT)					
Out - Debt Service/Retirement of Indebtedness	(515,000)	(515,000)	(445,000)	70,000	-13.6%
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 919,000	\$ 885,000	\$ 1,055,000	\$ 170,000	19.2%

PIMA COUNTY COMMUNITY COLLEGE DISTRICT
BUDGET FOR FISCAL YEAR 2007-08
CURRENT RESTRICTED FUND - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2006-07	Budget 2006-07	Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
<u>REVENUES AND OTHER ADDITIONS BY SOURCE</u>					
GIFTS, GRANTS, AND CONTRACTS					
Federal Grants and Contracts	\$ 22,153,000	\$ 25,128,163	\$ 25,069,000	\$ (59,163)	-0.2%
State Grants and Contracts	1,300,000	1,045,293	1,431,000	385,707	36.9%
Local Grants and Contracts	400,000	426,544	2,178,000	1,751,456	410.6%
Private Gifts, Grants, and Contracts	978,000	900,000	10,000	(890,000)	-98.9%
Subtotal	\$ 24,831,000	\$ 27,500,000	\$ 28,688,000	\$ 1,188,000	4.3%
OTHER REVENUES AND ADDITIONS					
Investment Income					
State Shared Sales Tax	2,671,000	2,500,000	3,000,000	500,000	20.0%
Other (Identify)					
Investment Income	72,000				
Subtotal	\$ 2,743,000	\$ 2,500,000	\$ 3,000,000	\$ 500,000	20.0%
Total Revenues and Other Additions	\$ 27,574,000	\$ 30,000,000	\$ 31,688,000	\$ 1,688,000	5.6%
RESTRICTED FUND BALANCE AT JULY 1	2,565,000		2,334,000	2,334,000	
TRANSFERS IN/(OUT)					
In - Financial Aid Matching/General Fund		60,000		(60,000)	-100.0%
Out - Capital Equipment/Unexpended Plant Fund	(1,350,000)	(1,350,000)	(3,340,000)	(1,990,000)	147.4%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 28,789,000	\$ 28,710,000	\$ 30,682,000	\$ 1,972,000	6.9%

PIMA COUNTY COMMUNITY COLLEGE DISTRICT

BUDGET FOR FISCAL YEAR 2007-08

CURRENT AUXILIARY ENTERPRISES AND CURRENT RESTRICTED FUNDS - EXPENDITURES AND OTHER DEDUCTIONS

	Estimated Actual 2006-07	Budget 2006-07	Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
CURRENT AUXILIARY ENTERPRISES FUND					
Bookstore	\$ 45,000	\$ 45,000	\$ 45,000	\$	
Food Services	160,000	180,000	230,000	50,000	27.8%
Dormitories					
Intercollegiate Athletics					
Maintenance of Rentals	75,000	69,000	109,000	40,000	58.0%
Other Auxiliary Activities	139,000	591,000	671,000	80,000	13.5%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT AUXILIARY ENTERPRISES FUND	\$ 419,000	\$ 885,000	\$ 1,055,000	\$ 170,000	19.2%
CURRENT RESTRICTED FUND					
Instruction	\$ 3,472,000	\$ 5,462,000	\$ 7,918,000	\$ 2,456,000	45.0%
Public Service					
Academic Support	2,369,000	2,584,000	2,450,000	(134,000)	-5.2%
Student Services	1,361,000	1,701,000	2,195,000	494,000	29.0%
Institutional Support (Administration)					
Operation and Maintenance of Plant	130,000				
Scholarships	17,909,000	18,963,000	18,119,000	(844,000)	-4.5%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT RESTRICTED FUND	\$ 25,241,000	\$ 28,710,000	\$ 30,682,000	\$ 1,972,000	6.9%