

**PIMA COUNTY COMMUNITY COLLEGE DISTRICT BUDGET FOR FISCAL YEAR 2023**  
**SUMMARY OF BUDGET DATA (Schedule A)**

	Budget 2023	Budget 2022	Increase/Decrease From budget 2022 To budget 2023	
			Amount	%
<b>I. Current General and Plant Funds</b>				
<b>A. Expenditures:</b>				
Current General Fund	\$ 195,340,150	\$ 187,965,000	\$ 7,375,150	3.9%
Unexpended Plant Fund	105,197,440	105,900,000	(702,560)	-0.7%
Retirement of indebtedness Plant Fund	5,080,000	5,381,000	(301,000)	-5.6%
<b>Total</b>	<b>\$ 305,617,590</b>	<b>\$ 299,246,000</b>	<b>\$ 6,371,590</b>	<b>2.1%</b>
<b>B. Expenditures Per Full-Time Student Equivalent (FTSE):</b>				
Current General Fund	\$ 13,931 /FTSE	\$ 14,075 /FTSE	\$ (144) /FTSE	-1.0%
Unexpended Plant Fund	\$ 7,502 /FTSE	\$ 7,930 /FTSE	\$ (428) /FTSE	-5.4%
Projected FTSE count	14,022	13,355		
<b>II. Total all funds estimated personnel compensation</b>				
Employee salaries and hourly costs	\$ 108,235,000	\$ 102,672,000	\$ 5,563,000	5.4%
Retirement costs	13,928,000	11,233,000	2,695,000	24.0%
Healthcare costs	10,716,000	12,690,000	(1,974,000)	-15.6%
Other benefit costs	9,364,000	10,236,000	(872,000)	-8.5%
<b>Total</b>	<b>\$ 142,243,000</b>	<b>\$ 136,831,000</b>	<b>\$ 5,412,000</b>	<b>4.0%</b>
<b>III. Summary of primary and secondary property tax levies and rates</b>				
<b>A. Amount levied:</b>				
Primary tax levy	\$ 130,487,937	\$ 123,461,082	\$ 7,026,855	5.7%
Property tax judgment	0	0	0	
Secondary tax levy	0	0	0	
<b>Total levy</b>	<b>\$ 130,487,937</b>	<b>\$ 123,461,082</b>	<b>\$ 7,026,855</b>	<b>5.7%</b>
<b>B. Rates per \$100 net assessed valuation:</b>				
Primary tax rate	1.2878	1.2733	0.0145	1.1%
Property tax judgment			0.0000	
Secondary tax rate			0.0000	
<b>Total rate</b>	<b>1.2878</b>	<b>1.2733</b>	<b>0.0145</b>	<b>1.1%</b>
<b>IV. Maximum allowable primary property tax levy for fiscal year 2023 pursuant to A.R.S. §42-17051</b>				
			\$ 133,152,817	
<b>V. Amount received from primary property taxes in fiscal year 2022 in excess of the maximum allowable amount</b>				
			\$ 0	

On June 8, 2022 at 5:00 p.m., the Pima County Community College District has scheduled a public hearing on its proposed fiscal year 2022/23 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. Following the guidance of public health officials, the College continues to transition to more on-site activities and allows only restricted access during meetings for essential personnel. Accordingly, the Governing Board will continue to allow public participation through remote technology. The public is invited to follow the proceedings at PCCTV Youtube homepage [<https://www.youtube.com/PCCTVSTREAM>]. Members of the public are also invited to make comments during the Call to Audience via Zoom or telephone only. Written public comments may be submitted in advance by email at [pccboardstaff@pima.edu](mailto:pccboardstaff@pima.edu). All public speakers must pre-register by the day before the meeting at [https://pima.zoom.us/webinar/register/WN\\_mCce\\_2JZRzuQRifluD\\_2g](https://pima.zoom.us/webinar/register/WN_mCce_2JZRzuQRifluD_2g). The registration deadline for online comments is 5:00 p.m. on June 7, 2022.

**PIMA COUNTY COMMUNITY COLLEGE DISTRICT BUDGET FOR FISCAL YEAR 2023**  
**RESOURCES (Schedule B)**

	Current funds			Plant Fund		Total all funds 2023	Total all funds 2022	% Increase/Decrease
	General Fund 2023	Restricted Fund 2023	Auxiliary Fund 2023	Unexpended Plant Fund 2023	Retirement of indebtedness 2023			
<b>Beginning balances—July 1*</b>								
Restricted	\$	\$ 29,620,000	\$	\$ 23,987,000	\$ 1,229,000	\$ 54,836,000	\$ 57,755,000	-5.1%
Unrestricted	143,400,000		5,591,000	15,000,000		163,991,000	144,831,000	13.2%
<b>Total beginning balances</b>	<b>\$ 143,400,000</b>	<b>\$ 29,620,000</b>	<b>\$ 5,591,000</b>	<b>\$ 38,987,000</b>	<b>\$ 1,229,000</b>	<b>\$ 218,827,000</b>	<b>\$ 202,586,000</b>	<b>8.0%</b>
<b>Revenues and other inflows</b>								
<b>Student tuition and fees</b>								
General tuition	\$ 37,732,000	\$	\$	\$	\$	\$ 37,732,000	\$ 36,844,000	2.4%
Out-of-district tuition								
Out-of-State tuition	3,570,000					3,570,000	3,798,000	-6.0%
Student fees	3,751,000		1,000	1,000,000		4,752,000	8,558,000	-44.5%
Tuition and fee remissions or waivers	(4,252,000)					(4,252,000)	(4,492,000)	-5.3%
<b>State appropriations</b>								
Maintenance support		430,000				430,000	430,000	0.0%
Equalization aid								
STEM Workforce				1,776,000		1,776,000	400,000	344.0%
Rural Community College Aid								
<b>Property taxes</b>								
Primary tax levy	130,487,937					130,487,937	123,461,082	5.7%
Secondary tax levy								
<b>Gifts, grants, and contracts</b>								
Gifts, grants, and contracts	2,216,600	54,831,500				57,048,100	119,491,649	-52.3%
<b>Sales and services</b>								
Sales and services	981,000		345,000			1,326,000	1,647,000	-19.5%
<b>Investment income</b>								
Investment income	3,500,000					3,500,000	3,501,000	0.0%
<b>State shared sales tax (Prop 301)</b>								
State shared sales tax (Prop 301)		2,400,000				2,400,000	2,400,000	0.0%
<b>Smart and Safe Act (Prop 207)</b>								
Smart and Safe Act (Prop 207)				5,572,000		5,572,000	2,700,000	106.4%
<b>Other revenues</b>								
Other revenues	3,211,663	555,700	322,000			4,089,363	1,071,351	281.7%
<b>Proceeds from sale of bonds</b>								
Proceeds from sale of bonds								
<b>Total Revenues and Other Inflows</b>	<b>\$ 181,198,200</b>	<b>\$ 58,217,200</b>	<b>\$ 668,000</b>	<b>\$ 8,348,000</b>	<b>\$ 0</b>	<b>\$ 248,431,400</b>	<b>\$ 299,810,082</b>	<b>-17.1%</b>
<b>Transfers</b>								
Transfers in	21,184,300	19,710		41,521,440	5,080,000	67,805,450	77,825,638	-12.9%
(Transfers out)	(65,405,450)	(2,400,000)				(67,805,450)	(77,825,638)	-12.9%
<b>Total transfers</b>	<b>(44,221,150)</b>	<b>(2,380,290)</b>		<b>41,521,440</b>	<b>5,080,000</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	(19,765,000)	(8,500,000)	(2,300,000)			(30,565,000)	(22,065,000)	38.5%
Maintained for future capital acquisitions/projects	(65,271,900)	(20,431,900)	(2,712,500)	16,341,000		(72,075,300)	(50,032,082)	44.1%
Maintained for future debt retirement					(1,229,000)	(1,229,000)	(1,441,000)	-14.7%
Maintained for grants or scholarships						0	(18,057,000)	-100.0%
Debt Service								
<b>Total resources available for the budget year</b>	<b>\$ 195,340,150</b>	<b>\$ 56,525,010</b>	<b>\$ 1,246,500</b>	<b>\$ 105,197,440</b>	<b>\$ 5,080,000</b>	<b>\$ 363,389,100</b>	<b>\$ 410,801,000</b>	<b>-11.5%</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 2023**  
**EXPENDITURES AND OTHER OUTFLOWS (Schedule C)**

	Current funds			Plant Fund		Total all funds 2023	Total all funds 2022	% Increase/Decrease
	General Fund 2023	Restricted Fund 2023	Auxiliary Fund 2023	Unexpended Plant Fund 2023	Retirement of indebtedness 2023			
<b>Total resources available for the budget year (from Schedule B)</b>	<b>\$ 195,340,150</b>	<b>\$ 56,525,010</b>	<b>\$ 1,246,500</b>	<b>\$ 105,197,440</b>	<b>\$ 5,080,000</b>	<b>\$ 363,389,100</b>	<b>\$ 410,801,000</b>	<b>-11.5%</b>
<b>Expenditures and other outflows</b>								
Instruction	\$ 59,138,867	\$ 7,240,915	\$	\$	\$	\$ 66,379,782	\$ 65,817,242	0.9%
Academic support	25,430,232	4,375,499				29,805,731	30,832,800	-3.3%
Student services	28,932,110	5,943,042				34,875,152	43,454,367	-19.7%
Institutional support (Administration)	51,497,079	257,130				51,754,209	48,925,755	5.8%
Operation and maintenance of plant	15,011,509	0				15,011,509	14,283,011	5.1%
Scholarships	1,528,326	31,539,522				33,067,848	55,836,000	-40.8%
Auxiliary enterprises			1,246,500			1,246,500	1,362,000	-8.5%
Capital assets				105,197,440		105,197,440	112,900,000	-6.8%
Debt service—general obligation bonds						0	0	0.0%
Debt service—other long term debt					5,080,000	5,080,000	5,381,000	-5.6%
Other expenditures						0	6,192,000	-100.0%
Property tax judgments						0	0	0.0%
Contingency	13,802,027	7,168,902				20,970,929	25,816,825	-18.8%
<b>Total expenditures and other outflows</b>	<b>\$ 195,340,150</b>	<b>\$ 56,525,010</b>	<b>\$ 1,246,500</b>	<b>\$ 105,197,440</b>	<b>\$ 5,080,000</b>	<b>\$ 363,389,100</b>	<b>\$ 410,801,000</b>	<b>-11.5%</b>