

**Pima County Community College District  
Pima Community College  
Budget for fiscal year 2026  
Summary of Budget Data**

|   | Budget<br>2026        | Budget<br>2025        | Increase/Decrease<br>From budget 2025<br>To budget 2026 |                |
|---|-----------------------|-----------------------|---|----------------|
|   |                       |                       | Amount  | %              |
| I. Current General and Plant Funds  |                       |                       |   |                |
| A. Expenditures:  |                       |                       |   |                |
| Current General Fund  | \$ 224,779,000        | \$ 218,567,000        | \$ 6,212,000  | 2.8%           |
| Unexpended Plant Fund   | 35,100,000            | 64,120,000            | (29,020,000)  | -45.3%         |
| Retirement of indebtedness Plant Fund   | 4,767,000             | 5,071,000             | (304,000)   | -6.0%          |
| Total   | <u>\$ 264,646,000</u> | <u>\$ 287,758,000</u> | <u>\$ (23,112,000)</u>                                  | <u>-8.0%</u>   |
| B. Expenditures Per Full-Time Student Equivalent (FTSE):  |                       |                       |   |                |
| Current General Fund  | \$ 17,185 /FTSE       | \$ 16,710 /FTSE       | \$ 475 /FTSE  | 2.8%           |
| Unexpended Plant Fund   | \$ 2,683 /FTSE        | \$ 4,902 /FTSE        | \$ (2,219) /FTSE  | -45.3%         |
| Projected FTSE count  | <u>13,080</u>         | <u>13,080</u>         |   |                |
| II. Total all funds estimated personnel compensation  |                       |                       |   |                |
| Employee salaries and hourly costs  | \$ 131,514,000        | \$ 129,987,000        | \$ 1,527,000  | 1.2%           |
| Retirement costs  | 14,082,212            | 14,629,040            | (546,828)   | -3.7%          |
| Healthcare costs  | 13,503,596            | 12,073,640            | 1,429,956   | 11.8%          |
| Other benefit costs   | 11,035,192            | 12,005,320            | (970,128)   | -8.1%          |
| Total   | <u>\$ 170,135,000</u> | <u>\$ 168,695,000</u> | <u>\$ 1,440,000</u>                                     | <u>0.9%</u>    |
| III. Summary of primary and secondary property tax levies and rates   |                       |                       |   |                |
| A. Amount levied:   |                       |                       |   |                |
| Primary tax levy  | \$ 143,780,426        | \$ 141,019,025        | \$ 2,761,401  | 2.0%           |
| Property tax judgment   | 0                     | 0                     | 0   |                |
| Secondary tax levy  | 0                     | 0                     | 0   |                |
| Total levy  | <u>\$ 143,780,426</u> | <u>\$ 141,019,025</u> | <u>\$ 2,761,401</u>                                     | <u>2.0%</u>    |
| B. Rates per \$100 net assessed valuation:  |                       |                       |   |                |
| Primary tax rate  | 1.2176                | 1.2530                | (0.0354)  | -2.8%          |
| Property tax judgment   |                       |                       | 0.0000  |                |
| Secondary tax rate  |                       |                       | 0.0000  |                |
| Total rate  | <u>1.2176</u>         | <u>1.2530</u>         | <u>(0.0354)</u>   | <u>-2.8%</u>   |
| IV. Maximum allowable primary property tax levy for fiscal year 2026 pursuant to A.R.S. §42-17051   |                       |                       |   | \$ 146,656,034 |
| V. Amount received from primary property taxes in fiscal year 2025 in excess of the maximum allowable amount as calculated pursuant to A.R.S. §42-17051 |                       |                       |   | \$ 0           |

**Pima County Community College District  
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Budget for fiscal year 2026**

**Resources**

|  | Current funds           |                            |                           | Plant Fund                       |                                       | Total<br>all funds<br>2026 | Total<br>all funds<br>2025 | %<br>Increase/<br>Decrease |
|--|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|----------------------------|----------------------------|----------------------------|
|  | General<br>Fund<br>2026 | Restricted<br>Fund<br>2026 | Auxiliary<br>Fund<br>2026 | Unexpended<br>Plant Fund<br>2026 | Retirement of<br>indebtedness<br>2026 |                            |                            |                            |
| <b>Beginning balances—July 1*</b>  |                         |                            |                           |                                  |                                       |                            |                            |                            |
| Restricted   | \$                      | \$ 13,389,000              | \$                        | \$ 0                             | \$ 2,169,000                          | \$ 15,558,000              | \$ 17,605,000              | -11.6%                     |
| Unrestricted   | 72,173,000              |                            | 7,287,000                 | 3,545,000                        |                                       | 83,005,000                 | 138,430,000                | -40.0%                     |
| Total beginning balances   | \$ 72,173,000           | \$ 13,389,000              | \$ 7,287,000              | \$ 3,545,000                     | \$ 2,169,000                          | \$ 98,563,000              | \$ 156,035,000             | -36.8%                     |
| <b>Revenues and other inflows</b>  |                         |                            |                           |                                  |                                       |                            |                            |                            |
| Student tuition and fees   |                         |                            |                           |                                  |                                       |                            |                            |                            |
| General tuition  | \$ 43,653,000           | \$                         | \$                        | \$                               | \$                                    | \$ 43,653,000              | \$ 42,927,000              | 1.7%                       |
| Out-of-district tuition  |                         |                            |                           |                                  |                                       |                            |                            |                            |
| Out-of-State tuition   | 4,400,000               |                            |                           |                                  |                                       | 4,400,000                  | 4,126,000                  | 6.6%                       |
| Student fees   | 4,419,000               |                            | 42,000                    |                                  |                                       | 4,461,000                  | 3,603,000                  | 23.8%                      |
| Tuition and fee remissions or waivers                                      | (6,653,000)             |                            |                           |                                  |                                       | (6,653,000)                | (6,653,000)                | 0.0%                       |
| State appropriations   |                         |                            |                           |                                  |                                       |                            |                            |                            |
| Maintenance support  |                         |                            |                           |                                  |                                       | 0                          | 0                          | 0.0%                       |
| Equalization aid   |                         |                            |                           |                                  |                                       |                            |                            |                            |
| STEM Workforce   |                         | 1,856,000                  |                           |                                  |                                       | 1,856,000                  | 300,000                    | 518.7%                     |
| Rural Community College Aid  |                         |                            |                           |                                  |                                       |                            |                            |                            |
| Property taxes   |                         |                            |                           |                                  |                                       |                            |                            |                            |
| Primary tax levy   | 143,780,426             |                            |                           |                                  |                                       | 143,780,426                | 141,019,025                | 2.0%                       |
| Secondary tax levy   |                         |                            |                           |                                  |                                       |                            |                            |                            |
| Gifts, grants, and contracts   | 2,114,000               | 64,789,000                 |                           |                                  |                                       | 66,903,000                 | 84,818,000                 | -21.1%                     |
| Sales and services   | 975,000                 | 32,000                     | 838,000                   |                                  |                                       | 1,845,000                  | 1,597,000                  | 15.5%                      |
| Investment income  | 3,000,000               | 0                          |                           |                                  |                                       | 3,000,000                  | 4,763,000                  | -37.0%                     |
| State shared sales tax (Prop 301)  |                         | 4,500,000                  |                           |                                  |                                       | 4,500,000                  | 4,400,000                  | 2.3%                       |
| Smart and Safe Act (Prop 207)  |                         | 7,100,000                  |                           |                                  |                                       | 7,100,000                  | 8,916,000                  | -20.4%                     |
| Other revenues   | 5,005,574               | 342,000                    | 300,000                   |                                  |                                       | 5,647,574                  | 5,630,975                  | 0.3%                       |
| Proceeds from sale of bonds  |                         |                            |                           |                                  |                                       |                            |                            |                            |
| Total Revenues and Other Inflows   | \$ 200,694,000          | \$ 78,619,000              | \$ 1,180,000              | \$ 0                             | \$ 0                                  | \$ 280,493,000             | \$ 295,447,000             | -5.1%                      |
| <b>Transfers</b>   |                         |                            |                           |                                  |                                       |                            |                            |                            |
| Transfers in   | 4,897,000               | 130,000                    |                           | 31,555,000                       | 4,767,000                             | 41,349,000                 | 82,087,000                 | -49.6%                     |
| (Transfers out)  | (27,643,000)            | (13,706,000)               |                           |                                  |                                       | (41,349,000)               | (82,087,000)               | -49.6%                     |
| Total transfers  | (22,746,000)            | (13,576,000)               |                           | 31,555,000                       | 4,767,000                             | 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)               | (24,705,000)               | 0.0%                       |
| Maintained for future capital acquisitions/projects                        | (2,937,000)             | (12,499,000)               | (4,042,000)               | 0                                |                                       | (19,478,000)               | (51,355,000)               | -62.1%                     |
| Maintained for future debt retirement                                      |                         |                            |                           |                                  | (2,169,000)                           | (2,169,000)                | (1,582,000)                | 37.1%                      |
| 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                              | \$ 224,779,000          | \$ 65,933,000              | \$ 2,125,000              | \$ 35,100,000                    | \$ 4,767,000                          | \$ 332,704,000             | \$ 373,840,000             | -11.0%                     |

\*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**  
**Pima Community College**  
**Budget for fiscal year 2026**  
**Expenditures and other outflows**

|   | Current funds           |                            |                           | Plant Fund                       |                                       | Total<br>all funds<br>2026 | Total<br>all funds<br>2025 | %<br>Increase/<br>Decrease |
|---|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|----------------------------|----------------------------|----------------------------|
|   | General<br>Fund<br>2026 | Restricted<br>Fund<br>2026 | Auxiliary<br>Fund<br>2026 | Unexpended<br>Plant Fund<br>2026 | Retirement of<br>indebtedness<br>2026 |                            |                            |                            |
| <b>Total resources available for the budget year</b><br>(from Schedule B) | \$ 224,779,000          | \$ 65,933,000              | \$ 2,125,000              | \$ 35,100,000                    | \$ 4,767,000                          | \$ 332,704,000             | \$ 373,840,000             | -11.0%                     |
| <b>Expenditures and other outflows</b>                                    |                         |                            |                           |                                  |                                       |                            |                            |                            |
| Instruction   | \$ 76,074,686           | \$ 5,658,863               | \$                        | \$                               | \$                                    | \$ 81,733,549              | \$ 85,902,899              | -4.9%                      |
| Academic support  | 32,207,352              | 2,945,217                  |                           |                                  |                                       | 35,152,569                 | 42,087,635                 | -16.5%                     |
| Student services  | 32,710,311              | 9,627,160                  |                           |                                  |                                       | 42,337,471                 | 47,104,725                 | -10.1%                     |
| Institutional support (Administration)                                    | 61,323,903              | 1,339,331                  |                           |                                  |                                       | 62,663,234                 | 61,191,613                 | 2.4%                       |
| Operation and maintenance of plant  | 16,830,748              | 450,000                    |                           |                                  |                                       | 17,280,748                 | 16,365,135                 | 5.6%                       |
| Scholarships  | 1,645,000               | 32,961,000                 |                           |                                  |                                       | 34,606,000                 | 34,704,000                 | -0.3%                      |
| Auxiliary enterprises   |                         |                            | 2,125,000                 |                                  |                                       | 2,125,000                  | 2,072,000                  | 2.6%                       |
| Capital assets  |                         |                            |                           | 35,100,000                       |                                       | 35,100,000                 | 64,120,000                 | -45.3%                     |
| Debt service—general obligation bonds                                     |                         |                            |                           |                                  |                                       | 0                          | 0                          | 0.0%                       |
| Debt service—other long term debt   |                         |                            |                           |                                  | 4,767,000                             | 4,767,000                  | 5,071,000                  | -6.0%                      |
| Other expenditures  |                         |                            |                           |                                  |                                       | 0                          | 0                          | 0.0%                       |
| Property tax judgments  |                         |                            |                           |                                  |                                       | 0                          | 0                          | 0.0%                       |
| Contingency   | 3,987,000               | 12,951,429                 |                           |                                  |                                       | 16,938,429                 | 15,220,993                 | 11.3%                      |
| Total expenditures and other outflows                                     | \$ 224,779,000          | \$ 65,933,000              | \$ 2,125,000              | \$ 35,100,000                    | \$ 4,767,000                          | \$ 332,704,000             | \$ 373,840,000             | -11.0%                     |