

**Pima County Community College District  
Pima Community College  
Budget for fiscal year 2022  
Summary of Budget Data**

	Budget 2022	Budget 2021	Increase/Decrease From budget 2021 To budget 2022	
			Amount	%
I. Current General and Plant Funds				
A. Expenditures:				
Current General Fund	\$ 187,965,000	\$ 175,660,000	\$ 12,305,000	7.0%
Unexpended Plant Fund	105,900,000	46,263,000	59,637,000	128.9%
Retirement of indebtedness Plant Fund	5,381,000	5,807,000	(426,000)	-7.3%
Total	<u>\$ 299,246,000</u>	<u>\$ 227,730,000</u>	<u>\$ 71,516,000</u>	<u>31.4%</u>
B. Expenditures Per Full-Time Student Equivalent (FTSE):				
Current General Fund	\$ 14,075 /FTSE	\$ 12,327 /FTSE	\$ 1,748 /FTSE	14.2%
Unexpended Plant Fund	\$ 7,930 /FTSE	\$ 3,247 /FTSE	\$ 4,683 /FTSE	144.2%
Projected FTSE count	<u>13,355</u>	<u>14,250</u>		
II. Total all funds estimated personnel compensation				
Employee salaries and hourly costs	\$ 102,672,000	\$ 99,684,000	\$ 2,988,000	3.0%
Retirement costs	11,233,000	10,751,000	482,000	4.5%
Healthcare costs	12,690,000	11,807,000	883,000	7.5%
Other benefit costs	10,236,000	9,254,000	982,000	10.6%
Total	<u>\$ 136,831,000</u>	<u>\$ 131,496,000</u>	<u>\$ 5,335,000</u>	<u>4.1%</u>
III. Summary of primary and secondary property tax levies and rates				
A. Amount levied:				
Primary tax levy	\$ 123,461,082	\$ 122,106,950	\$ 1,354,132	1.1%
Property tax judgment	0	0	0	
Secondary tax levy	0	0	0	
Total levy	<u>\$ 123,461,082</u>	<u>\$ 122,106,950</u>	<u>\$ 1,354,132</u>	<u>1.1%</u>
B. Rates per \$100 net assessed valuation:				
Primary tax rate	1.2733	1.3359	(0.0626)	-4.7%
Property tax judgment			0.0000	
Secondary tax rate			0.0000	
Total rate	<u>1.2733</u>	<u>1.3359</u>	<u>(0.0626)</u>	<u>-4.7%</u>
IV. Maximum allowable primary property tax levy for fiscal year 2022 pursuant to A.R.S. §42-17051				\$ 125,933,601
V. Amount received from primary property taxes in fiscal year 2021 in excess of the maximum allowable amount as				\$ _____

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Budget for fiscal year 2022  
Resources**

	Current funds			Plant Fund		Other funds 2022	Total all funds 2022	Total all funds 2021	% Increase/ Decrease
	General Fund 2022	Restricted Fund 2022	Auxiliary Fund 2022	Unexpended Plant Fund 2022	Retirement of indebtedness 2022				
<b>Beginning balances—July 1*</b>									
Restricted	\$	\$ 18,314,000	\$	\$ 38,000,000	\$ 1,441,000	\$ 0	\$ 57,755,000	\$ 81,637,000	-29.3%
Unrestricted	121,396,000		8,435,000	15,000,000			144,831,000	148,572,000	-2.5%
Total beginning balances	\$ 121,396,000	\$ 18,314,000	\$ 8,435,000	\$ 53,000,000	\$ 1,441,000	\$ 0	\$ 202,586,000	\$ 230,209,000	-12.0%
<b>Revenues and other inflows</b>									
Student tuition and fees									
General tuition	\$ 36,844,000						\$ 36,844,000	\$ 40,429,000	-8.9%
Out-of-district tuition							0		0.0%
Out-of-State tuition	3,798,000						3,798,000	4,024,000	-5.6%
Student fees	7,557,000		1,000	1,000,000			8,558,000	8,506,000	0.6%
Tuition and fee remissions or waivers	(4,492,000)						(4,492,000)	(4,603,000)	-2.4%
State appropriations									
Maintenance support		430,000					430,000	630,000	-31.7%
Equalization aid							0		0.0%
STEM Workforce				400,000			400,000		--
Rural Community College Aid							0		0.0%
Property taxes									
Primary tax levy	123,461,082						123,461,082	122,106,950	1.1%
Secondary tax levy							0	0	0.0%
Gifts, grants, and contracts	1,699,649	117,792,000					119,491,649	48,895,000	144.4%
Sales and services	1,065,000		582,000				1,647,000	1,473,000	11.8%
Investment income	3,500,000		1,000				3,501,000	3,501,000	0.0%
State shared sales tax (Prop 301)		2,400,000					2,400,000	1,200,000	100.0%
Smart and Safe Act (Prop 207)		2,700,000					2,700,000		--
Other revenues	855,351		216,000				1,071,351	764,050	40.2%
Proceeds from sale of bonds							0	10,000,000	-100.0%
Total Revenues and Other Inflows	\$ 174,288,082	\$ 123,322,000	\$ 800,000	\$ 1,400,000	\$ 0	\$ 0	\$ 299,810,082	\$ 236,926,000	26.5%
<b>Transfers</b>									
Transfers in	34,144,638			38,300,000	5,381,000		77,825,638	57,325,000	35.8%
(Transfers out)	(63,733,638)	(13,400,000)	(692,000)				(77,825,638)	(57,325,000)	35.8%
Total transfers	(29,589,000)	(13,400,000)	(692,000)	38,300,000	5,381,000	0	0	0	0.0%
<b>Reduction for amounts reserved for future budget year expenditures:</b>									
Maintained for future financial stability	(19,765,000)		(2,300,000)				(22,065,000)	(17,111,000)	29.0%
Maintained for future capital acquisitions/projects	(58,365,082)		(4,867,000)	13,200,000			(50,032,082)	(110,484,000)	-54.7%
Maintained for future debt retirement							0		0.0%
Maintained for grants or scholarships		(18,057,000)					(18,057,000)	(5,714,000)	216.0%
Debt Service					(1,441,000)		(1,441,000)	(1,219,000)	18.2%
							0		0.0%
<b>Total resources available for the budget year</b>	<b>\$ 187,965,000</b>	<b>\$ 110,179,000</b>	<b>\$ 1,376,000</b>	<b>\$ 105,900,000</b>	<b>\$ 5,381,000</b>	<b>\$ 0</b>	<b>\$ 410,801,000</b>	<b>\$ 332,607,000</b>	<b>23.5%</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  
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Budget for fiscal year 2022  
Expenditures and other outflows**

**Total resources available for the budget year**  
(from Schedule B)

**Expenditures and other outflows**

Instruction  
Public service  
Academic support  
Student services  
Institutional support (Administration)  
Operation and maintenance of plant  
Scholarships  
Auxiliary enterprises  
Capital assets  
Debt service—general obligation bonds  
Debt service—other long term debt  
Other expenditures  
Property tax judgments  
Contingency  
Total expenditures and other outflows

	Current funds			Plant Fund		Other funds 2022	Total all funds 2022	Total all funds 2021	% Increase/ Decrease
	General Fund 2022	Restricted Fund 2022	Auxiliary Fund 2022	Unexpended Plant Fund 2022	Retirement of indebtedness 2022				
Total resources available for the budget year (from Schedule B)	\$ 187,965,000	\$ 110,179,000	\$ 1,376,000	\$ 105,900,000	\$ 5,381,000	\$ 0	\$ 410,801,000	\$ 332,607,000	23.5%
Instruction	\$ 61,834,067	\$ 3,983,175					\$ 65,817,242	\$ 65,620,194	0.3%
Public service							0		0.0%
Academic support	24,256,402	6,576,398					30,832,800	28,189,694	9.4%
Student services	29,421,880	14,032,487					43,454,367	31,320,624	38.7%
Institutional support (Administration)	47,954,767	970,988					48,925,755	45,210,327	8.2%
Operation and maintenance of plant	14,283,011	0					14,283,011	15,059,008	-5.2%
Scholarships	1,329,000	54,493,000	14,000				55,836,000	29,076,000	92.0%
Auxiliary enterprises			1,362,000				1,362,000	1,527,000	-10.8%
Capital assets		7,000,000		105,900,000			112,900,000	101,006,000	11.8%
Debt service—general obligation bonds							0	0	0.0%
Debt service—other long term debt					5,381,000		5,381,000	5,807,000	-7.3%
Other expenditures		6,192,000					6,192,000	0	--
Property tax judgments							0	0	0.0%
Contingency	8,885,873	16,930,952					25,816,825	9,161,153	181.8%
Total expenditures and other outflows	\$ 187,965,000	\$ 110,179,000	\$ 1,376,000	\$ 105,900,000	\$ 5,381,000	\$ 0	\$ 410,801,000	\$ 331,977,000	23.7%