

**PIMA COUNTY COMMUNITY COLLEGE DISTRICT**

**BUDGET FOR FISCAL YEAR 2014  
SUMMARY OF BUDGET DATA**

	<b>Budget 2014</b>	<b>Budget 2013</b>	<b>Increase/Decrease From Budget 2013 To Budget 2014</b>	
			<b>Amount</b>	<b>%</b>
<b>I. CURRENT GENERAL AND PLANT FUNDS</b>				
<b>A. Expenditures:</b>				
Current General Fund	\$ 166,540,000	\$ 165,658,000	\$ 882,000	0.5%
Unexpended Plant Fund	<u>36,714,000</u>	<u>38,503,000</u>	<u>(1,789,000)</u>	<u>-4.6%</u>
Retirement of Indebtedness Plant Fund	<u>1,424,000</u>	<u>5,499,000</u>	<u>(4,075,000)</u>	<u>-74.1%</u>
<b>TOTAL</b>	<b>\$ <u>204,678,000</u></b>	<b>\$ <u>209,660,000</u></b>	<b>\$ <u>(4,982,000)</u></b>	<b><u>-2.4%</u></b>
<b>B. Expenditures Per Full-Time Student Equivalent (FTSE):</b>				
Current General Fund	\$ 7,087 /FTSE	\$ 6,371 /FTSE	\$ 715 /FTSE	11.2%
Unexpended Plant Fund	\$ 1,562 /FTSE	\$ 1,481 /FTSE	\$ 81 /FTSE	5.5%
Projected FTSE Count	<u>23,500</u>	<u>26,000</u>		
<b>II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION</b>				
Employee Salaries and Hourly Costs	\$ 99,632,000	\$ 101,314,000	\$ (1,682,000)	-1.7%
Retirement Costs	<u>9,611,000</u>	<u>9,253,000</u>	<u>358,000</u>	<u>3.9%</u>
Healthcare Costs	<u>12,141,000</u>	<u>11,942,000</u>	<u>199,000</u>	<u>1.7%</u>
Other Benefit Costs	<u>8,822,000</u>	<u>9,511,000</u>	<u>(689,000)</u>	<u>-7.2%</u>
<b>TOTAL</b>	<b>\$ <u>130,206,000</u></b>	<b>\$ <u>132,020,000</u></b>	<b>\$ <u>(1,814,000)</u></b>	<b><u>-1.4%</u></b>
<b>III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES</b>				
<b>A. Amount Levied:</b>				
Primary Tax Levy	\$ 96,348,660	\$ 92,721,000	\$ 3,627,660	3.9%
Secondary Tax Levy	<u>1,423,000</u>	<u>2,098,000</u>	<u>(675,000)</u>	<u>-32.2%</u>
<b>TOTAL LEVY</b>	<b>\$ <u>97,771,660</u></b>	<b>\$ <u>94,819,000</u></b>	<b>\$ <u>2,952,660</u></b>	<b><u>3.1%</u></b>
<b>B. Rates Per \$100 Net Assessed Valuation:</b>				
Primary Tax Rate	1.2746	1.1484	0.1262	11.0%
Secondary Tax Rate	<u>0.0187</u>	<u>0.0257</u>	<u>(0.0070)</u>	<u>-27.2%</u>
<b>TOTAL RATE</b>	<b><u>1.2933</u></b>	<b><u>1.1741</u></b>	<b><u>0.1192</u></b>	<b><u>10.2%</u></b>
<b>IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2014 PURSUANT TO A.R.S. §42-17051</b>			\$ <u>96,348,660</u>	
<b>V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2013 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051</b>			\$ _____	

PIMA COUNTY COMMUNITY COLLEGE DISTRICT

BUDGET FOR FISCAL YEAR 2014  
RESOURCES

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2014	Total All Funds 2014	Total All Funds 2013	% Increase/ Decrease
	General Fund 2014	Restricted Fund 2014	Auxiliary Fund 2014	Unexpended Plant Fund 2014	Retirement of Indebtedness 2014				
<b>BEGINNING BALANCES-July 1*</b>									
Restricted	\$	\$ 2,475,000	\$	\$	\$ 1,509,000	\$	\$ 3,984,000	\$ 4,927,000	-19.1%
Unrestricted	62,474,000		9,005,000	26,866,000			98,345,000	102,809,000	-4.3%
Total Beginning Balances	\$ 62,474,000	\$ 2,475,000	\$ 9,005,000	\$ 26,866,000	\$ 1,509,000	\$	\$ 102,329,000	\$ 107,736,000	-5.0%
<b>REVENUES AND OTHER INFLOWS</b>									
Student Tuition and Fees									
General Tuition	\$ 43,959,000	\$	\$	\$	\$	\$	\$ 43,959,000	\$ 44,405,000	-1.0%
Out-of-District Tuition	12,000						12,000	12,000	
Out-of-State Tuition	4,987,000						4,987,000	6,069,000	-17.8%
Student Fees	8,248,000			1,400,000			9,648,000	9,392,000	2.7%
Tuition and Fee Remissions or Waivers	(2,771,000)						(2,771,000)	(3,015,000)	-8.1%
State Appropriations									
Maintenance Support	7,137,000						7,137,000	7,354,000	-3.0%
Equalization Aid									
Capital Support									
Property Taxes									
Primary Tax Levy	96,349,000						96,349,000	92,721,000	3.9%
Secondary Tax Levy					1,423,000		1,423,000	2,098,000	-32.2%
Gifts, Grants, and Contracts	2,553,000	77,331,000					79,884,000	89,507,000	-10.8%
Sales and Services			1,768,000				1,768,000	1,746,000	1.3%
Investment Income	805,000				1,000		806,000	806,000	
State Shared Sales Tax		2,100,000					2,100,000	2,000,000	5.0%
Other Revenues	144,000		287,000				431,000	442,000	-2.5%
Proceeds from Sale of Bonds									
Total Revenues and Other Inflows	\$ 161,423,000	\$ 79,431,000	\$ 2,055,000	\$ 1,400,000	\$ 1,424,000	\$	\$ 245,733,000	\$ 253,537,000	-3.1%
<b>TRANSFERS</b>									
Transfers In	4,313,000	150,000		13,070,000			17,533,000	14,953,000	17.3%
(Transfers Out)	(14,566,000)	(2,225,000)	(742,000)				(17,533,000)	(14,953,000)	17.3%
Total Transfers	(10,253,000)	(2,075,000)	(742,000)	13,070,000					
Less:									
Emergency and cash reserves	(14,945,000)		(2,300,000)		(1,509,000)		(18,754,000)	(25,138,000)	-25.4%
Future capital projects	(32,159,000)		(6,651,000)	(4,622,000)			(43,432,000)	(35,053,000)	23.9%
Indirect cost recovery		(1,871,000)					(1,871,000)	(2,161,000)	-13.4%
Total Resources Available for the Budget Year	\$ 166,540,000	\$ 77,960,000	\$ 1,367,000	\$ 36,714,000	\$ 1,424,000	\$	\$ 284,005,000	\$ 298,921,000	-5.0%

\*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

BUDGET FOR FISCAL YEAR 2014  
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  
Contingency  
  
Total Expenditures and Other Outflows

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2014	Total All Funds 2014	Total All Funds 2013	% Increase/ Decrease
	General Fund 2014	Restricted Fund 2014	Auxiliary Fund 2014	Unexpended Plant Fund 2014	Retirement of Indebtedness 2014				
<b>TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)</b>	\$ 166,540,000	\$ 77,960,000	\$ 1,367,000	\$ 36,714,000	\$ 1,424,000	\$	\$ 284,005,000	\$ 298,921,000	-5.0%
<b>EXPENDITURES AND OTHER OUTFLOWS</b>									
Instruction	\$ 59,595,000	\$ 10,945,000	\$	\$	\$	\$	\$ 70,540,000	\$ 73,898,000	-4.5%
Public Service									
Academic Support	26,179,000	6,860,000					33,039,000	30,277,000	9.1%
Student Services	23,650,000	2,743,000					26,393,000	25,700,000	2.7%
Institutional Support (Administration)	36,792,000	42,000					36,834,000	32,993,000	11.6%
Operation and Maintenance of Plant	13,567,000	250,000					13,817,000	15,536,000	-11.1%
Scholarships	1,004,000	57,120,000					58,124,000	70,008,000	-17.0%
Auxiliary Enterprises			1,367,000				1,367,000	1,468,000	-6.9%
Capital Assets				36,714,000			36,714,000	38,503,000	-4.6%
Debt Service-General Obligation Bonds					1,424,000		1,424,000	2,099,000	-32.2%
Debt Service-Other Long Term Debt								3,400,000	-100.0%
Other Expenditures									
Contingency	5,753,000						5,753,000	5,039,000	14.2%
<b>Total Expenditures and Other Outflows</b>	<b>\$ 166,540,000</b>	<b>\$ 77,960,000</b>	<b>\$ 1,367,000</b>	<b>\$ 36,714,000</b>	<b>\$ 1,424,000</b>	<b>\$</b>	<b>\$ 284,005,000</b>	<b>\$ 298,921,000</b>	<b>-5.0%</b>