

**Coconino County Community College District
Coconino Community College
Budget for fiscal year 2027**

Summary of budget data

	Budget 2027	Budget 2026	Increase/Decrease From budget 2026 To budget 2027	
			Amount	%
I. Current General and Plant Funds				
A. Expenditures:				
Current General Fund	\$ 35,217,901	\$ 29,657,222	\$ 5,560,679	18.7%
Unexpended Plant Fund\	13,442,556	1,954,600	11,487,956	587.7%
Retirement of indebtedness Plant Fund	0	0	0	
Total	\$ 48,660,457	\$ 31,611,822	\$ 17,048,635	53.9%
B. Expenditures per Full-time student equivalent (FTSE):				
Current General Fund	\$ 21,377 /FTSE	\$ 18,723 /FTSE	\$ 2,654 /FTSE	14.2%
Unexpended Plant Fund\	\$ 8,159 /FTSE	\$ 1,234 /FTSE	\$ 6,925 /FTSE	561.2%
Projected FTSE count	1,648	1,584		
II. Total all funds estimated personnel compensation				
Employee salaries and hourly costs	\$ 17,068,058	16,437,800	630,258	3.8%
Retirement costs	1,933,114	2,016,121	(83,007)	-4.1%
Healthcare costs	1,682,912	1,578,888	104,024	6.6%
Other benefit costs	2,473,202	2,380,774	92,428	3.9%
Total	\$ 23,157,286	\$ 22,413,583	\$ 743,703	3.3%
III. Summary of primary and secondary property tax levies and rates				
A. Amount levied:				
Primary tax levy	\$ 16,803,936	16,303,029	\$ 500,907	3.1%
Property tax judgment	0	0	0	
Secondary tax levy	0	0	0	
Total levy	\$ 16,803,936	\$ 16,303,029	\$ 500,907	3.1%
B. Rates per \$100 net assessed valuation:				
Primary tax rate	0.6641	0.6711	(0.0070)	-1.0%
Property tax judgment	0.0000	0.0000	0.0000	
Secondary tax rate	0.0000	0.0000	0.0000	
Total rate	0.6641	0.6711	(0.0070)	-1.0%
IV. Maximum allowable primary property tax levy for fiscal year 2027 pursuant to A.R.S. §42-17051				\$ 16,803,936
V. Amount received from primary property taxes in fiscal year 2026 in excess of the maximum allowable amount as calculated pursuant to A.R.S. §42-17051				\$

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Schedule A

Resources

	Current funds			Plant Fund		Other funds 2027	Total all funds 2027	Total all funds 2026	% Increase/Decrease
	General Fund 2027	Restricted Fund 2027	Auxiliary Fund 2027	Unexpended Plant Fund 2027	Retirement of indebtedness 2027				
Beginning balances/(deficits) – July 1*									
Restricted	\$				7,105		7,105	\$ 6,915	2.7%
Unrestricted	20,788,517		120,000	9,135,390			30,043,907	25,294,144	18.8%
Total beginning balances	\$ 20,788,517	\$ 0	\$ 120,000	\$ 9,135,390	\$ 7,105	\$ 0	\$ 30,051,012	\$ 25,301,059	18.8%
Revenues and other inflows									
Student tuition and fees									
General tuition	\$ 3,779,313						\$ 3,779,313	\$ 3,505,581	7.8%
Out-of-district tuition	2,192,383						2,192,383	2,201,586	-0.4%
Out-of-State tuition	872,375						872,375	960,014	-9.1%
Student fees	443,250		123,570				566,820	447,750	26.6%
Tuition and fee remissions or waivers	44,800						44,800	44,800	0.0%
State appropriations									
Maintenance support	1,404,400						1,404,400	1,426,500	-1.5%
Equalization aid							0	0	0.0%
STEM Workforce		305,200					305,200	314,300	-2.9%
Rural Community College Aid	838,100						838,100	901,800	-7.1%
							0	0	0.0%
							0	0	0.0%
Property taxes									
Primary tax levy	16,901,936						16,901,936	16,401,029	3.1%
Secondary tax levy							0	0	0.0%
Gifts, grants, and contracts	297,620	6,655,791	30,000				6,983,411	6,897,175	1.3%
Sales and services							0	0	0.0%
Investment income	800,000						800,000	1,000,000	-20.0%
State shared sales tax (Prop 301)		785,081					785,081	889,310	-11.7%
Smart and Safe Arizona Act (Prop 207)		1,582,244					1,582,244	1,527,124	3.6%
Other revenues	207,780		76,400				284,180	305,216	-6.9%
Proceeds from sale of bonds							0	0	0.0%
Total Revenues and Other Inflows	\$ 27,781,957	\$ 9,328,316	\$ 229,970	\$ 0	\$ 0	\$ 0	\$ 37,340,243	\$ 36,822,185	1.4%
Transfers									
Transfers in		76,734	154,052	10,942,556			11,173,342	2,144,829	420.9%
(Transfers out)	(11,173,342)						(11,173,342)	(2,144,829)	420.9%
Total transfers	\$ (11,173,342)	\$ 76,734	\$ 154,052	\$ 10,942,556	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Reduction for amounts reserved for future budget year expenses:									
Maintained for future financial stability	(2,179,231)						(2,179,231)	(11,665,510)	-81.3%
Maintained for future capital acquisitions/projects			(120,000)	(6,635,390)			(6,755,390)	(7,628,634)	-11.4%
Maintained for future debt retirement					(7,105)		(7,105)	(6,915)	2.7%
Maintained for grants or scholarships							0	0	0.0%
Maintained for future retirement contributions							0	0	0.0%
							0	(1,472,155)	-100.0%
Total resources available for the budget year	\$ 35,217,901	\$ 9,405,050	\$ 384,022	\$ 13,442,556	\$ 0	\$ 0	\$ 58,449,529	\$ 41,350,030	41.4%

*These amounts exclude nonspendable amounts (e.g., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact. See the Instructions tab, cell C11 for more information about the amounts that should and should not be included on this line.

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Schedule B

Expenditures and other outflows

	Current funds			Plant Fund		Other funds 2027	Total all funds 2027	Total all funds 2026	% Increase/Decrease
	General Fund 2027	Restricted Fund 2027	Auxiliary Fund 2027	Unexpended Plant Fund 2027	Retirement of indebtedness 2027				
Total resources available for the budget year (from Schedule B)	\$ 35,217,901	\$ 9,405,050	\$ 384,022	\$ 13,442,556	\$ 0	\$ 0	\$ 58,449,529	\$ 41,350,030	41.4%
Expenditures and other outflows									
Instruction	\$ 6,187,517	\$ 3,389,404	\$ 2,400	\$	\$	\$	\$ 9,579,321	\$ 9,238,204	3.7%
Public service		303,869					303,869	305,820	-0.6%
Academic support	5,143,040	414,989					5,558,029	5,285,080	5.2%
Student services	4,651,368	539,692	319,622				5,510,682	5,554,545	-0.8%
Institutional support (Administration)	5,600,985	560,141	62,000	905,720			7,128,846	5,921,058	20.4%
Operation and maintenance of plant	3,234,991			12,292,486			15,527,477	4,034,772	284.8%
Scholarships	400,000	4,196,955					4,596,955	4,108,751	11.9%
Auxiliary enterprises							0	0	0.0%
Capital assets							0	0	0.0%
Debt service—general obligation bonds							0	0	0.0%
Debt service—other long term debt							0	0	0.0%
Other expenditures							0	0	0.0%
Property tax judgments							0	0	0.0%
Contingency	10,000,000			244,350			10,244,350	6,901,800	48.4%
Total expenditures and other outflows	\$ 35,217,901	\$ 9,405,050	\$ 384,022	\$ 13,442,556	\$ 0	\$ 0	\$ 58,449,529	\$ 41,350,030	41.4%

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Schedule C