



Adopted Budget 2026–2027

Adopted by the District Governing Board
June 17, 2026



azwestern.edu

**Yuma/La Paz County Community College District
Arizona Western College
Budget for fiscal year 2027
Table of Content**

Budget Calendar 2
Summary of Budget Data - Schedule A 3
District Levy Assumption 4
Resources - Schedule B 5
Expenditures and other outflows - Schedule C 6
Estimated 2026 Levy Limit Worksheet - Schedule D 7

**Yuma/La Paz County Community College District
 Arizona Western College
 Budget for fiscal year 2027
 Budget Calendar**

<u>Activity</u>	<u>Legal Requirement</u>	<u>Calendar</u>
District Governing Board Reviews and Approves Preliminary Budget	None	April 29
First Budget Publication	June 2	June 2
Second Budget Publication	June 12	June 12
Budget Public Hearing and Adoption by District Governing Board	June 17	June 17

**Yuma/La Paz County Community College District
Arizona Western 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	\$ 70,315,000	\$ 65,579,000	\$ 4,736,000	7.2%
Unexpended Plant Fund	2,000,000	2,000,000	0	0.0%
Retirement of indebtedness Plant Fund	7,159,000	7,110,000	49,000	0.7%
Total	<u>\$ 79,474,000</u>	<u>\$ 74,689,000</u>	<u>\$ 4,785,000</u>	<u>6.4%</u>
B. Expenditures per Full-time student equivalent (FTSE):				
Current General Fund	\$ 11,341 /FTSE	\$ 12,144 /FTSE	\$ (803) /FTSE	-6.6%
Unexpended Plant Fund	\$ 323 /FTSE	\$ 370 /FTSE	\$ (48) /FTSE	-12.9%
Projected FTSE count	<u>6,200</u>	<u>5,400</u>		
II. Total all funds estimated personnel compensation				
Employee salaries and hourly costs	\$ 37,505,000	\$ 35,494,000	\$ 2,011,000	5.7%
Retirement costs	3,932,900	3,451,600	481,300	13.9%
Healthcare costs	5,155,600	4,470,400	685,200	15.3%
Other benefit costs	3,188,000	2,956,000	232,000	7.8%
Total	<u>\$ 49,781,500</u>	<u>\$ 46,372,000</u>	<u>\$ 3,409,500</u>	<u>7.4%</u>
III. Summary of primary and secondary property tax levies and rates				
A. Amount levied:				
Primary tax levy	\$ 41,819,000	\$ 38,668,400	\$ 3,150,600	8.1%
Property tax judgment	0	0	0	
Secondary tax levy	5,725,000	5,099,500	625,500	12.3%
Total levy	<u>\$ 47,544,000</u>	<u>\$ 43,767,900</u>	<u>\$ 3,776,100</u>	<u>8.6%</u>
B. Rates per \$100 net assessed valuation:				
Primary tax rate	1.9509	1.9884	(0.0375)	-1.9%
Property tax judgment	0.0000	0.0000	0.0000	
Secondary tax rate	0.2587	0.2622	(0.0035)	-1.3%
Total rate	<u>2.2096</u>	<u>2.2506</u>	<u>(0.0410)</u>	<u>-1.8%</u>
IV. Maximum allowable primary property tax levy for fiscal year 2027 pursuant to A.R.S. §42-17051				\$ <u>47,467,917</u>
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				\$ _____

**Yuma/La Paz County Community College District
Arizona Western College
Budget for fiscal year 2027
District Levy Assumptions**

1. 2026-2027 Primary District levy is estimated to be \$41,819,526.
2. 2026-2027 Primary District assessed valuation is estimated to be \$2,143,601,724.
3. Proposed budget levy qualification:
Arizona Western College is in compliance with primary tax levy limitations for 2026-27 based upon 2026 assessed value estimates contained in the 2026 Levy Limit Worksheet dated February 10, 2026.

Yuma/La Paz County Community College District
Arizona Western College
Budget for fiscal year 2027
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	\$ 20,139,000	\$ 23,845,000	\$ -	\$ 500,000	\$ 500	\$ 295,500	\$ 44,780,000	\$ 30,451,600	47.1%
Unrestricted	7,520,000	-	-	-	-	-	7,520,000	17,231,400	-56.4%
Total beginning balances	\$ 27,659,000	\$ 23,845,000	\$ -	\$ 500,000	\$ 500	\$ 295,500	\$ 52,300,000	\$ 47,683,000	9.7%
Revenues and other inflows									
Student tuition and fees									
General tuition	\$ 11,572,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,572,500	\$ 10,526,600	9.9%
Out-of-district tuition	-	-	-	-	-	-	-	-	0.0%
Out-of-State tuition	1,980,000	-	-	-	-	-	1,980,000	1,750,000	13.1%
Student fees	1,760,000	-	3,960,000	-	-	-	5,720,000	4,977,000	14.9%
State appropriations									
Maintenance support	2,562,200	-	-	-	-	-	2,562,200	2,402,000	6.7%
Equalization aid	2,019,800	-	-	-	-	-	2,019,800	853,000	136.8%
STEM Workforce	-	870,400	-	-	-	-	870,400	820,600	6.1%
Rural Community College Aid	3,010,500	-	-	-	-	-	3,010,500	2,979,600	1.0%
Property taxes									
Primary tax levy	41,819,000	-	-	-	-	-	41,819,000	38,668,400	8.1%
Secondary tax levy	-	-	-	-	5,725,000	-	5,725,000	5,099,500	12.3%
Gifts, grants, and contracts	-	33,930,000	-	-	-	-	33,930,000	28,594,400	18.7%
Sales and services	-	-	3,913,800	-	-	-	3,913,800	3,725,000	5.1%
Investment income	300,000	420,000	80,000	-	-	-	800,000	1,540,000	-48.1%
State shared sales tax (Prop 301)	-	2,000,000	-	-	-	-	2,000,000	2,000,000	0.0%
Smart and Safe Arizona Act (Prop 207)	-	3,200,000	-	-	-	-	3,200,000	3,400,000	-5.9%
Other revenues	2,166,000	-	442,200	500,000	-	-	3,108,200	1,970,000	57.8%
Proceeds from sale of bonds	-	-	-	-	-	-	-	-	0.0%
Total Revenues and Other Inflows	\$ 67,190,000	\$ 40,420,400	\$ 8,396,000	\$ 500,000	\$ 5,725,000	\$ -	\$ 122,231,400	\$ 109,306,100	11.8%
Transfers									
Transfers in	5,868,000	165,000	1,750,000	2,000,000	2,092,000	-	11,875,000	7,687,000	54.5%
(Transfers out)	(3,044,600)	(8,830,400)	-	-	-	-	(11,875,000)	(7,687,000)	54.5%
Total transfers	\$ 2,823,400	\$ (8,665,400)	\$ 1,750,000	\$ 2,000,000	\$ 2,092,000	\$ -	\$ -	\$ -	0.0%
Reduction for amounts reserved for future									
Maintained for future financial stability	(21,857,400)	-	-	(1,000,000)	(658,500)	-	(23,515,900)	(13,966,400)	68.4%
Maintained for future capital acquisitions/projects	(5,500,000)	-	-	-	-	-	(5,500,000)	(3,220,000)	70.8%
Maintained for future debt retirement	-	-	-	-	-	-	-	(10,300)	-100.0%
Maintained for grants or scholarships	-	(6,530,000)	-	-	-	(295,500)	(6,825,500)	(11,518,400)	-40.7%
Maintained for future retirement contributions	-	-	-	-	-	-	-	-	0.0%
Total resources available for the budget year	\$ 70,315,000	\$ 49,070,000	\$ 10,146,000	\$ 2,000,000	\$ 7,159,000	\$ -	\$ 138,690,000	\$ 128,274,000	8.1%

*These amounts exclude nonspendable amounts (e.g., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.

Yuma/La Paz County Community College District
Arizona Western College
Budget for fiscal year 2027
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)	\$ 70,315,000	\$ 49,070,000	\$ 10,146,000	\$ 2,000,000	\$ 7,159,000	\$ -	\$ 138,690,000	\$ 128,274,000	8.1%
Expenditures and other outflows									
Instruction	\$ 29,910,800	\$ 10,420,000	\$ 144,000	\$ -	\$ -	\$ -	\$ 40,474,800	\$ 45,573,700	-11.2%
Public service	1,035,600	500,000	368,330	-	-	-	1,903,930	2,176,400	-12.5%
Academic support	5,976,900	100,000	10,000	80,000	-	-	6,166,900	6,051,000	1.9%
Student services	7,288,000	1,200,000	1,547,130	-	-	-	10,035,130	10,250,700	-2.1%
Institutional support (Administration)	14,750,500	5,300,000	612,940	-	-	-	20,663,440	13,768,300	50.1%
Operation and maintenance of plant	8,853,200	500,000	200,000	-	-	-	9,553,200	9,652,500	-1.0%
Scholarships	-	25,000,000	2,600,000	-	-	-	27,600,000	21,560,000	28.0%
Auxiliary enterprises	-	50,000	4,363,600	-	-	-	4,413,600	4,065,400	8.6%
Capital assets	-	3,000,000	-	1,420,000	-	-	4,420,000	4,800,000	-7.9%
Debt service—general obligation bonds	-	-	-	-	5,067,000	-	5,067,000	5,039,000	0.6%
Debt service—other long term debt	-	-	-	-	2,092,000	-	2,092,000	2,071,000	1.0%
Other expenditures	-	-	-	-	-	-	-	-	0.0%
Property tax judgments	-	-	-	-	-	-	-	-	0.0%
Contingency	2,500,000	3,000,000	300,000	500,000	-	-	6,300,000	3,266,000	92.9%
Total expenditures and other outflows	\$ 70,315,000	\$ 49,070,000	\$ 10,146,000	\$ 2,000,000	\$ 7,159,000	\$ -	\$ 138,690,000	\$ 128,274,000	8.1%

**Yuma/La Paz County Community College District
Arizona Western College
Budget for fiscal year 2027
2026 LEVY LIMIT WORKSHEET-REVISED**

LA PAZ and YUMA COUNTIES - ARIZONA WESTERN COLLEGE

MAXIMUM LEVY	2025
A.1. Maximum Allowable Primary Tax Levy	\$43,030,379
A.2. A.1 multiplied by 1.02	\$43,890,987
CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR	2026
B.1. Centrally Assessed	\$239,827,796
B.2. Locally Assessed Real Property	\$1,677,767,513
B.3. Locally Assessed Personal Property	\$64,501,932
B.4. Total Assessed Value (B.1 through B.3)	\$1,982,097,241
B.5. B.4. divided by 100	\$19,820,972
CURRENT YEAR NET ASSESSED VALUES	2026
C.1. Centrally Assessed	\$368,793,737
C.2. Locally Assessed Real Property	\$1,710,193,762
C.3. Locally Assessed Personal Property	\$64,614,225
C.4. Total Assessed Value (C.1 through C.3)	\$2,143,601,724
C.5. C.4. divided by 100	\$21,436,017
LEVY LIMIT CALCULATION	2026
D.1. LINE A.2	\$43,890,987
D.2. LINE B.5	\$19,820,972
D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)	2.2144
D.4. LINE C.5	\$21,436,017
D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT	\$47,467,917
D.6. Excess Collections/Excess Levy	
D.7. Amount in Excess of Expenditure Limit	
D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)	\$47,467,917
<i>2026 New Construction</i>	\$161,504,483