



# Proposed Budget 2026–2027

Presented to the District Governing Board  
June 17, 2026



[azwestern.edu](http://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**

	<b>Budget 2027</b>	<b>Budget 2026</b>	<b>Increase/Decrease From budget 2026 To budget 2027</b>	
			<b>Amount</b>	<b>%</b>
<b>I. Current General and Plant Funds</b>				
<b>A. Expenditures:</b>				
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%
<b>Total</b>	<b>\$ 79,474,000</b>	<b>\$ 74,689,000</b>	<b>\$ 4,785,000</b>	<b>6.4%</b>
<b>B. Expenditures per Full-time student equivalent (FTSE):</b>				
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	6,200	5,400		
<b>II. Total all funds estimated personnel compensation</b>				
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%
<b>Total</b>	<b>\$ 49,781,500</b>	<b>\$ 46,372,000</b>	<b>\$ 3,409,500</b>	<b>7.4%</b>
<b>III. Summary of primary and secondary property tax levies and rates</b>				
<b>A. Amount levied:</b>				
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%
<b>Total levy</b>	<b>\$ 47,544,000</b>	<b>\$ 43,767,900</b>	<b>\$ 3,776,100</b>	<b>8.6%</b>
<b>B. Rates per \$100 net assessed valuation:</b>				
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%
<b>Total rate</b>	<b>2.2096</b>	<b>2.2506</b>	<b>(0.0410)</b>	<b>-1.8%</b>
<b>IV. Maximum allowable primary property tax levy for fiscal year 2027 pursuant to A.R.S. §42-17051</b>				<b>\$ 47,467,917</b>
<b>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</b>				<b>\$ _____</b>

**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 2025 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%
<b>Revenues and other inflows</b>									
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%
<b>Transfers</b>									
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%
<b>Reduction for amounts reserved for future</b>									
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				
<b>Total resources available for the budget year (from Schedule B)</b>	\$ 70,315,000	\$ 49,070,000	\$ 10,146,000	\$ 2,000,000	\$ 7,159,000	\$ -	\$ 138,690,000	\$ 128,274,000	8.1%
<b>Expenditures and other outflows</b>									
Instruction	\$ 27,218,149	\$ 10,420,000	\$ 144,000	\$ -	\$ -	\$ -	\$ 37,782,149	\$ 45,573,700	-17.1%
Public service	1,154,971	500,000	368,330	-	-	-	2,023,301	2,176,400	-7.0%
Academic support	5,781,905	100,000	10,000	80,000	-	-	5,971,905	6,051,000	-1.3%
Student services	8,189,431	1,200,000	1,547,130	-	-	-	10,936,561	10,250,700	6.7%
Institutional support (Administration)	15,824,080	5,300,000	612,940	-	-	-	21,737,020	13,768,300	57.9%
Operation and maintenance of plant	9,646,464	500,000	200,000	-	-	-	10,346,464	9,652,500	7.2%
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**

<b>MAXIMUM LEVY</b>	<b>2025</b>
A.1. Maximum Allowable Primary Tax Levy	\$43,030,379
A.2. A.1 multiplied by 1.02	\$43,890,987
<b>CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR</b>	<b>2026</b>
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
<b>CURRENT YEAR NET ASSESSED VALUES</b>	<b>2026</b>
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)	<b>\$2,143,601,724</b>
C.5. C.4. divided by 100	\$21,436,017
<b>LEVY LIMIT CALCULATION</b>	<b>2026</b>
D.1. LINE A.2	\$43,890,987
D.2. LINE B.5	\$19,820,972
<b>D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)</b>	<b>2.2144</b>
D.4. LINE C.5	\$21,436,017
<b>D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT</b>	<b>\$47,467,917</b>
D.6. Excess Collections/Excess Levy	
D.7. Amount in Excess of Expenditure Limit	
<b>D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)</b>	<b>\$47,467,917</b>
<i>2026 New Construction</i>	\$161,504,483