

Assumptions
& Tuition

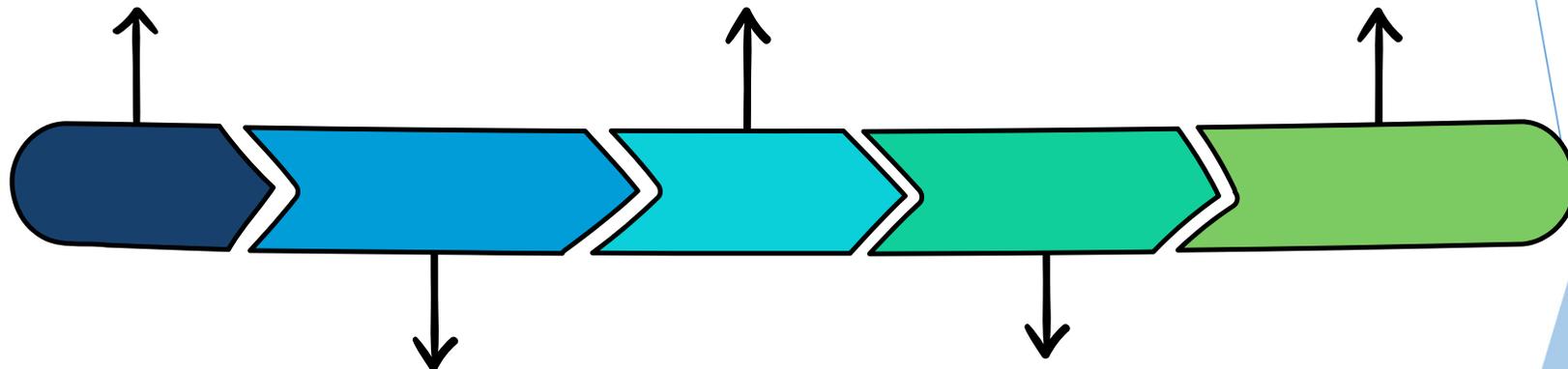
October

Capital

March

Budget
Hearing

May



February

April

Budget
Work
Study

Draft
Budget

Budget Achievements

▶ Great Value

▶ Taxpayers

- ▶ Among lowest property taxes in nation
- ▶ YC cost per student (what YC pays) is at national community college average

▶ Students

- ▶ Affordable tuition
- ▶ High quality demonstrated through Higher Learning Commission accreditation
- ▶ Top community college completion rates in state; among highest in nation
- ▶ >20 programs that lead to living wage
- ▶ Flexible ways to attend

▶ Funds Strategic Plan

- ▶ Expand Health Sciences
- ▶ Credit and non-credit pathways
- ▶ Expand Workforce Training
- ▶ Implement ERP upgrade
- ▶ Integrate AI & VR
- ▶ Expand Open Educational Resources
- ▶ Implement best practices for online courses
- ▶ Expand basic student needs support
- ▶ Implement Prison Education Program
- ▶ Academic Program Prioritization
- ▶ 8-week courses & programs

State Budget Forms

	Budget 2026	Budget 2025	Increase/Decrease From Budget 2025 To Budget 2026	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$ 65,974,600	\$ 64,025,200	\$ 1,949,400	3.0%
Unexpended Plant Fund	21,973,700	31,745,500	(9,771,800)	-30.8%
Retirement of Indebtedness Plant Fund	1,577,900	2,416,800	(838,900)	-34.7%
TOTAL	\$ 89,526,200	\$ 98,187,500	\$ (8,661,300)	-8.8%
B. Expenditures Per Full-Time Student Equivalent (FTSE):				
Current General Fund	\$ 15,924 /FTSE	\$ 18,393 /FTSE	\$ (2,468) /FTSE	-13.4%
Unexpended Plant Fund	5,304 /FTSE	9,120 /FTSE	(3,816) /FTSE	-41.8%
Projected FTSE Count	4,143	3,481		
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
Employee Salaries and Hourly Costs	\$ 48,562,900	\$ 47,068,100	\$ 1,494,800	3.2%
Retirement Costs	4,934,500	5,047,000	(112,500)	-2.2%
Healthcare Costs	5,093,500	4,903,600	189,900	3.9%
Other Benefit Costs	4,758,400	4,576,200	182,200	4.0%
TOTAL	\$ 63,349,300	\$ 61,594,900	\$ 1,754,400	2.8%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied:				
Primary Tax Levy	\$ 58,240,800	\$ 56,930,800	\$ 1,310,000	2.3%
Property Tax Judgment				
Secondary Tax Levy				
TOTAL LEVY	\$ 58,240,800	\$ 56,930,800	\$ 1,310,000	2.3%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.4463	1.4956	(0.0493)	-3.3%
Property Tax Judgment				
Secondary Tax Rate				
TOTAL RATE	1.4463	1.4956	(0.0493)	-3.3%
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2026 PURSUANT TO A.R.S. §42-17051				
			\$ 68,223,500	
V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2025 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051				
			\$ -	

RESOURCES



Beginning balances/(deficits)—July 1*

	General Fund 2026	Restricted Fund 2026	Auxiliary Fund 2026	Unexpended Plant Fund 2026	Retirement of Indebtedness 2026	Other Funds 2026	Total All Funds 2026	Total All Funds 2025	% Increase/Decrease
Restricted	\$	\$ 6,080,000	\$	\$ 5,000,000	\$ 15,000	\$	\$ 11,095,000	\$ 4,925,300	125.3%
Unrestricted	25,240,000		300,000	12,250,000			37,790,000	38,061,700	-0.7%
Total Beginning Balances	\$ 25,240,000	\$ 6,080,000	\$ 300,000	\$ 17,250,000	\$ 15,000	\$	\$ 48,885,000	\$ 42,987,000	13.7%



REVENUES AND OTHER INFLOWS

	General Fund 2026	Restricted Fund 2026	Auxiliary Fund 2026	Unexpended Plant Fund 2026	Retirement of Indebtedness 2026	Other Funds 2026	Total All Funds 2026	Total All Funds 2025	% Increase/Decrease
Student Tuition and Fees									
General Tuition	\$ 13,267,100		\$ 929,370				\$ 14,196,470	\$ 13,490,800	5.2%
Out-of-District Tuition	90,400						90,400	90,000	0.4%
Out-of-State Tuition	764,500						764,500	650,000	17.6%
Student Fees	520,100						520,100	497,000	4.6%
Tuition and Fee Remissions or Waivers	400,000						400,000	300,000	33.3%
State Appropriations									
Maintenance Support	555,900						555,900	371,300	49.7%
Equalization Aid									
STEM Workforce		710,200					710,200	636,600	11.6%
Rural Community College Aid	1,833,600						1,833,600	1,833,600	
Property Taxes									
Primary Tax Levy	50,490,300			7,750,500			58,240,800	56,930,800	2.3%
Secondary Tax Levy									
Property Tax Contingency	(150,000)			(45,000)			(195,000)	(195,000)	
Gifts, Grants, and Contracts									
Sales and Services		12,796,400					12,796,400	14,982,000	-14.6%
Investment Income	1,125,000		5,624,800				6,749,800	4,830,500	16.4%
State shared sales tax (Prop 301)		1,562,000		500,000			1,625,000	1,400,000	16.1%
Smart and Safe Arizona Act (Prop 207)		2,970,000					2,970,000	1,420,000	10.0%
Other Revenues	533,800		1,311,200	40,000			1,885,000	2,700,000	10.0%
Proceeds from Sale of Bonds								1,683,100	12.0%
Proceeds from Sale of Bonds								16,000,000	-100.0%
Total Revenues and Other Inflows	\$ 69,430,700	\$ 18,038,600	\$ 7,865,370	\$ 8,245,500	\$	\$	\$ 103,580,170	\$ 117,620,700	-11.9%



TRANSFERS

Transfers In			1,644,530	2,000,000	1,575,700		5,220,230	11,889,400	-56.1%
(Transfers Out)	(4,816,930)		(403,300)				(5,220,230)	(11,889,400)	-56.1%
Total Transfers	(4,816,930)		1,241,230	2,000,000	1,575,700		-	-	

Reduction for amounts reserved for future budget year expenses:

Maintained for future financial stability	(22,500,000)			(1,000,000)			(23,500,000)	(17,500,000)	34%
Maintained for future capital acquisitions/projects		(2,500,000)		(3,000,000)			(5,500,000)	(14,500,000)	-62.1%
Maintained for future debt retirement									
Maintained for grants or scholarships									
Maintained for future retirement contributions									



Total Resources Available for the Budget Year	\$ 67,353,770	\$ 21,618,600	\$ 9,406,600	\$ 23,495,500	\$ 1,590,700	\$	\$ 123,465,170	\$ 128,607,700	-4.0%
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TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)

EXPENDITURES AND OTHER OUTFLOWS

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2026	Total All Funds 2026	Total All Funds 2025	% Increase/Decrease
	General Fund 2026	Restricted Fund 2026	Auxiliary Fund 2026	Unexpended Plant Fund 2026	Retirement of Indebtedness 2026				
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)	\$ 67,353,770	\$ 21,618,600	\$ 9,406,600	\$ 23,495,500	\$ 1,590,700	\$	\$ 123,465,170	\$ 128,607,700	-4.0%
EXPENDITURES AND OTHER OUTFLOWS									
Instruction	\$ 24,154,100	\$ 5,141,600	\$ 339,100	\$	\$	\$	\$ 29,634,800	\$ 29,952,200	-1.1%
Public Service	25,900	3,380,600	1,483,200				4,889,700	5,251,900	-6.9%
Academic Support	6,274,500	-					6,274,500	6,252,400	0.4%
Student Services	10,930,600	654,100	1,231,000				12,815,700	13,383,800	-4.2%
Institutional Support (Administration)	15,483,200	-					15,483,200	14,404,600	7.5%
Operation and Maintenance of Plant	7,654,200	3,733,900					11,388,100	7,473,500	52.4%
Scholarships	685,100	8,862,300					9,547,400	9,766,100	-2.2%
Auxiliary Enterprises			4,455,900				4,455,900	4,130,000	7.9%
Capital Assets/Maintenance				21,082,100			21,082,100	28,960,100	-27.2%
Debt service—general obligation bonds									
Debt service—other long term debt					1,575,700		1,575,700	2,413,600	-34.7%
Other Expenditures			1,497,400		2,200		1,499,600	1,288,400	16.4%
Property tax judgments									
Contingency	767,000		100,000	891,600			1,758,600	3,515,400	-50.0%
Total Expenditures and Other Outflows	\$ 65,974,600	\$ 21,772,500	\$ 9,106,600	\$ 21,973,700	\$ 1,577,900	\$	\$ 120,405,300	\$ 126,792,000	-5.0%

Versus Last Year 3% 8% 7.7% -30.8% -34.7%

FY26 Budget

Questions, Discussion,
& Request for Adoption