

Yavapai College
District Governing Board
Budget Public Hearing

Tuesday, May 27, 2025
1:00 p.m.

Members of the public who wish to provide comments on the proposed budget should attend the meeting in person. The physical meeting location will be open at 12:45 pm at the latest.

Prescott Campus
Rock House
1100 E. Sheldon Street
Prescott, Arizona 86301

Members of the public who wish to watch the meeting only can do so via the livestream link. Board members and members of the administration participating, and other individuals presenting to the board will attend the meeting virtually. The YouTube channel will be open at 12:45 p.m. at the latest.

Livestream Link:

<https://www.youtube.com/user/YavapaiCollege>

Pursuant to Arizona Revised Statutes (A.R.S.) §38-431.02, notice is hereby given to the members of the Yavapai College District Governing Board and to the general public that the Board will hold a public meeting, open to the public as specified below. The Board reserves the right to change the order of items on the agenda. One or more members of the Board may participate in the meeting by telephonic communication.

Pursuant to A.R.S. §38-431.03.A.2, A.3 and A.4, the Board may vote to go into Executive Session, which will not be open to the public, for legal advice concerning any item on the agenda to review, discuss and consider records exempt by law from public inspection, including the receipt and discussion of information or testimony that is specifically required to be maintained as confidential by state or federal law; or to consult with and instruct its attorneys regarding its position on contracts, litigation or settlement discussions. If indicated on the agenda, the Board may also vote to go into executive session, which will not be open to the public, to discuss specific agenda items.

Persons with a disability may request reasonable accommodation, such as a sign language interpreter or closed caption, by contacting the Executive Assistant at (928)776-2307. Requests should be made as early as possible to allow time to arrange the accommodation.

Please note that the meeting conclusion time is included for planning purposes only and does not necessarily reflect the actual time of the agenda item. When regular board meetings, public hearings (both truth in taxation and budget adoption public hearings) and budget adoption special meetings are scheduled for the same date, each hearing or meeting will begin immediately upon adjournment of the preceding hearing or meeting.

If the agenda includes an Open Call, members of the public will have no more than 3 minutes to speak. The time allotted for each speaker may be less than 3 minutes, depending on the number of individuals wishing to address the board at the meeting and the board president's determination of the total time available for open call at the meeting, given the other matters on the board's agenda. *In addition, if there are a number of people who wish to speak about the same issue and who have the same viewpoint about that issue, the board president may direct them to appoint a representative or representatives to speak for the entire group. Members of the board may not discuss items that are not specifically identified on the agenda but that are raised in Open Call. Matters raised during Open Call that are on the current board agenda may be discussed and/or decided by the board at the appropriate time on the agenda.

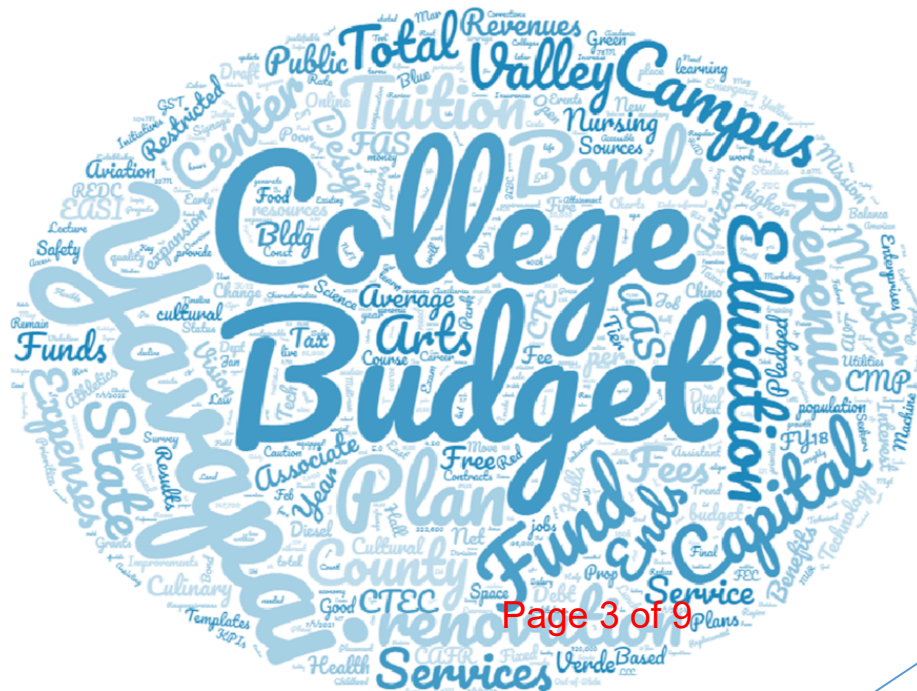
AGENDA

1. General Functions: Procedural
 - a. Call to Order {Time: 1}
2. Board Business
 - a. 2025-2026 Yavapai Community College District Proposed Budget Overview – Dr. Clint Ewell, Chief Operating Officer - **INFORMATION** (*Attached*) {Time: 15}
 - b. Public Comments - **INFORMATION** {Time: 25}
3. Adjournment of Budget Public Hearing: Procedural - **DECISION** {Time: 1}

Avapai College

Budget Hearing

FY2025-2026



Assumptions
& Tuition

October

Capital

March

Budget
Hearing

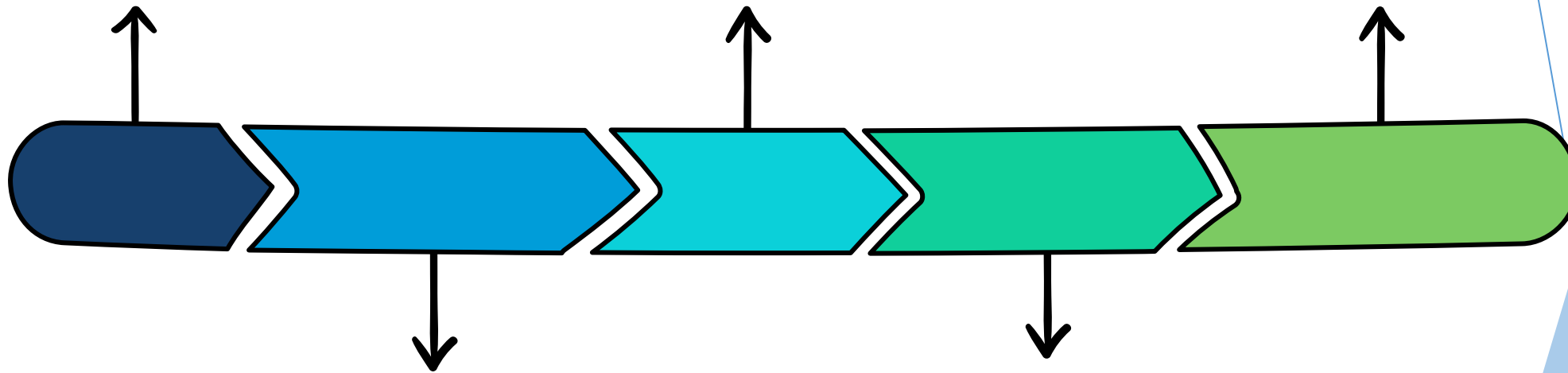
May

February

Budget
Work
Study

April

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

		Increase/Decrease From Budget 2025 To Budget 2026	
	Budget 2026	Budget 2025	
			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*

Restricted
Unrestricted
Total Beginning Balances



REVENUES AND OTHER INFLOWS

Student Tuition and Fees
General Tuition
Out-of-District Tuition
Out-of-State Tuition
Student Fees
Tuition and Fee Remissions or Waivers
State Appropriations
Maintenance Support
Equalization Aid
STEM Workforce
Rural Community College Aid

Property Taxes
Primary Tax Levy
Secondary Tax Levy
Property Tax Contingency
Gifts, Grants, and Contracts
Sales and Services
Investment Income
State shared sales tax (Prop 301)
Smart and Safe Arizona Act (Prop 207)
Other Revenues
Proceeds from Sale of Bonds
Total Revenues and Other Inflows



TRANSFERS

Transfers In
(Transfers Out)
Total Transfers

Reduction for amounts reserved for future budget year expenses:
Maintained for future financial stability
Maintained for future capital acquisitions/projects
Maintained for future debt retirement
Maintained for grants or scholarships
Maintained for future retirement contributions

Total Resources Available for the Budget Year

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				
\$	\$ 6,080,000	\$	\$ 5,000,000	\$ 15,000	\$	\$ 11,095,000	\$ 4,925,300	125.3%
25,240,000		300,000	12,250,000			37,790,000	38,061,700	-0.7%
\$ 25,240,000	\$ 6,080,000	\$ 300,000	\$ 17,250,000	\$ 15,000	\$	\$ 48,885,000	\$ 42,987,000	13.7%
\$ 13,267,100	\$	\$ 929,370	\$	\$	\$	\$ 14,196,470	\$ 13,490,800	5.2%
90,400						90,400	90,000	0.4%
764,500						764,500	650,000	17.6%
520,100						520,100	497,000	4.6%
400,000						400,000	300,000	33.3%
555,900						555,900	371,300	49.7%
	710,200					710,200	636,600	11.6%
1,833,600						1,833,600	1,833,600	
50,490,300			7,750,500			58,240,800	56,930,800	2.3%
(150,000)			(45,000)			(195,000)	(195,000)	
	12,796,400					12,796,400	14,982,000	-14.6%
		5,624,800				5,624,800	4,830,500	16.4%
1,125,000			500,000			1,625,000	1,400,000	16.1%
	1,562,000					1,562,000	1,420,000	10.0%
	2,970,000					2,970,000	2,700,000	10.0%
533,800		1,311,200	40,000			1,885,000	1,683,100	12.0%
							16,000,000	-100.0%
\$ 69,430,700	\$ 18,038,600	\$ 7,865,370	\$ 8,245,500	\$	\$	\$ 103,580,170	\$ 117,620,700	-11.9%
		1,644,530	2,000,000	1,575,700		5,220,230	11,889,400	-56.1%
(4,816,930)		(403,300)				(5,220,230)	(11,889,400)	-56.1%
(4,816,930)		1,241,230	2,000,000	1,575,700		-	-	
year expenses:								
(22,500,000)			(1,000,000)			(23,500,000)	(17,500,000)	34%
	(2,500,000)		(3,000,000)			(5,500,000)	(14,500,000)	-62.1%
\$ 67,353,770	\$ 21,618,600	\$ 9,406,600	\$ 23,495,500	\$ 1,590,700	\$	\$ 123,465,170	\$ 128,607,700	-4.0%

**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/Maintenance
Debt service—general obligation bonds
Debt service—other long term debt
Other Expenditures
Property tax judgments
Contingency

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				
\$ 67,353,770	\$ 21,618,600	\$ 9,406,600	\$ 23,495,500	\$ 1,590,700	\$	\$ 123,465,170	\$ 128,607,700	-4.0%
\$ 24,154,100	\$ 5,141,600	\$ 339,100	\$	\$	\$	\$ 29,634,800	\$ 29,952,200	-1.1%
25,900	3,380,600	1,483,200				4,889,700	5,251,900	-6.9%
6,274,500	-					6,274,500	6,252,400	0.4%
10,930,600	654,100	1,231,000				12,815,700	13,383,800	-4.2%
15,483,200	-					15,483,200	14,404,600	7.5%
7,654,200	3,733,900					11,388,100	7,473,500	52.4%
685,100	8,862,300					9,547,400	9,766,100	-2.2%
		4,455,900				4,455,900	4,130,000	7.9%
			21,082,100			21,082,100	28,960,100	-27.2%
				1,575,700		1,575,700	2,413,600	-34.7%
		1,497,400		2,200		1,499,600	1,288,400	16.4%
767,000		100,000	891,600			1,758,600	3,515,400	-50.0%
\$ 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