

# FY26 Budget Assumptions and Tuition Proposals

Prepared for the District Governing Board  
October, 2024

OCT



Present budget assumptions and request tuition increase for next fiscal year.

FEB



Detailed budget work study session.

MAR



Presentation of proposed capital budget for next fiscal year.

APR



Presentation of proposed preliminary budget (including operating budget) for next fiscal year.

MAY



Board receives final budget for review and approval (Truth in Taxation hearing, if requesting a property tax.)

## Budget Timeline

# Revenues



Property Taxes  
\$56,735,800

Tuition & Fees  
14,111,000

Other  
26,455,600

Federal  
Government,  
12,295,800

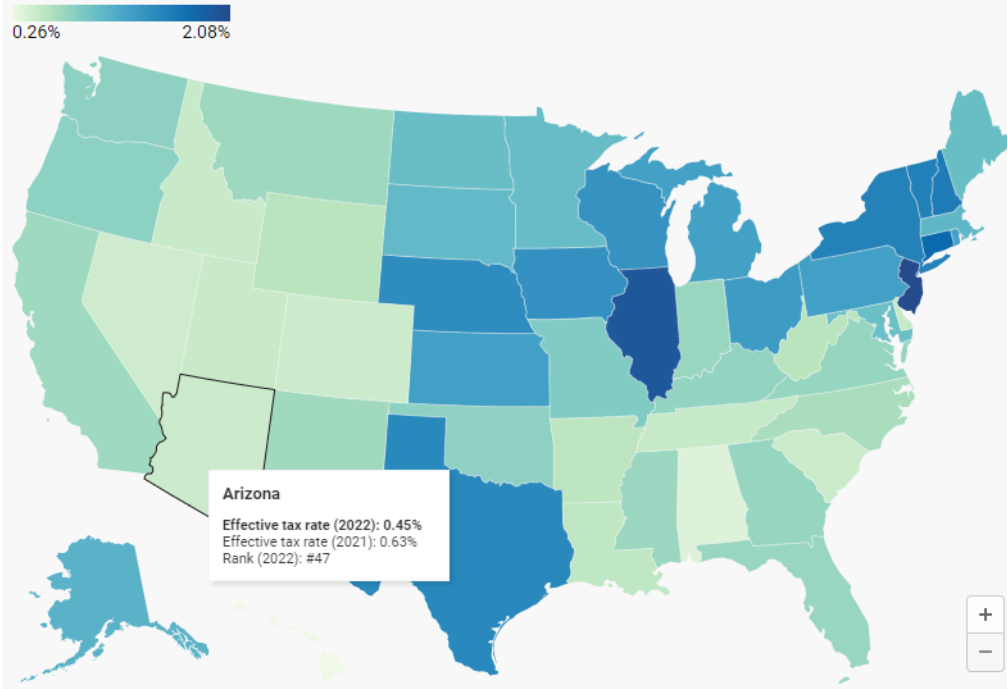
Fund Balance  
9,171,300

State Government  
8,022,500

# Property Taxes

## How High Are Property Taxes in Your State?

Property Taxes Paid as a Percentage of Owner-Occupied Housing Value, 2022



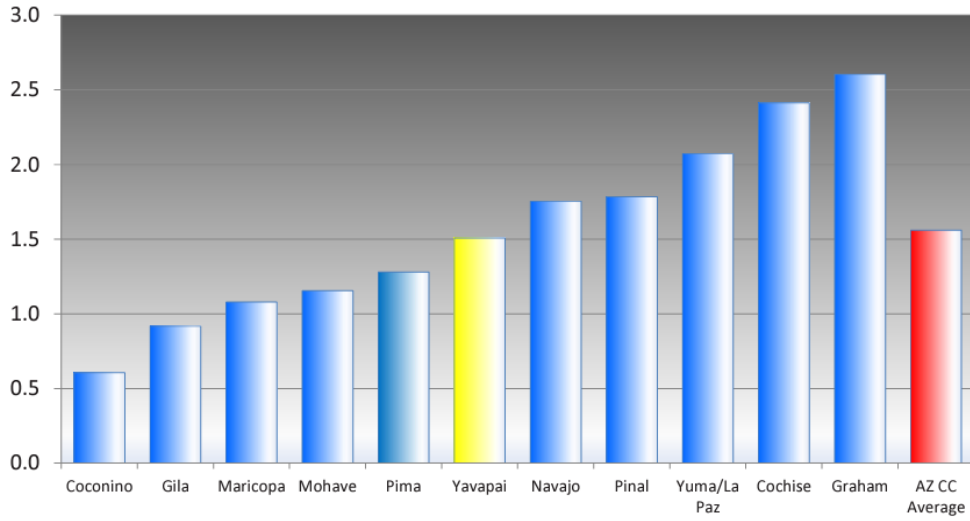
Note: The figures in this table are mean effective property tax rates on owner-occupied housing (total real taxes paid/total home value). As a result, the data exclude property taxes paid by businesses, renters, and others. DC's rank does not affect states' ranks, but the figure in parentheses indicates where it would rank if included.

Source: US Census Bureau, 2022 American Community Survey; Tax Foundation calculations.

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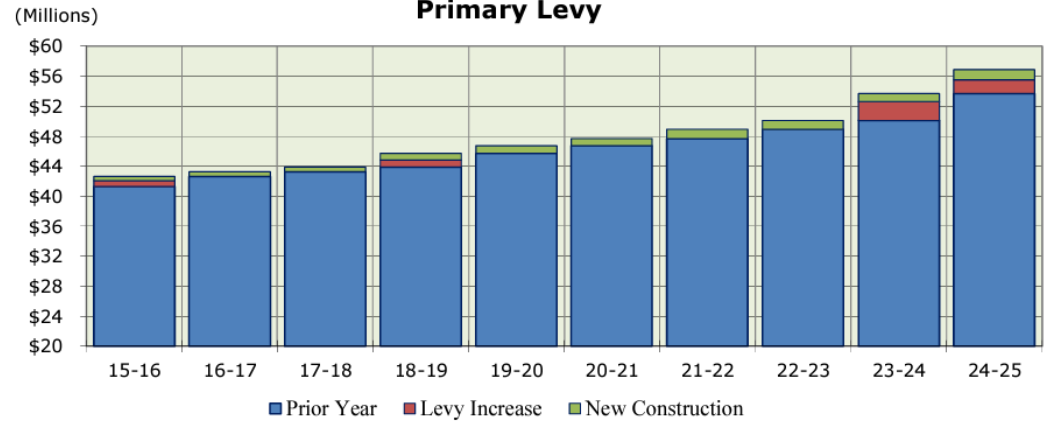
**Arizona Community College  
2024 Primary Property Tax Rates  
(in mils)**



Source: FY2023-24 Arizona Community Colleges State Aid Request

The College uses Primary Property Taxes to support General Fund and Plant Fund activities.

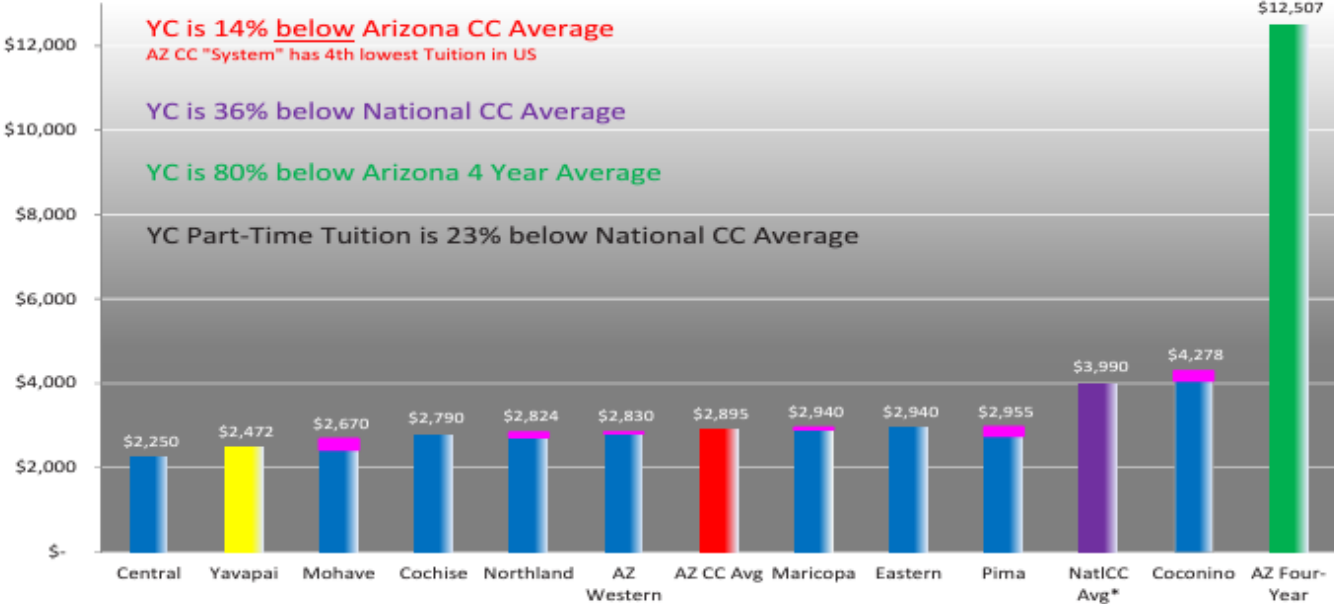
**Primary Levy**



# Price Competitive

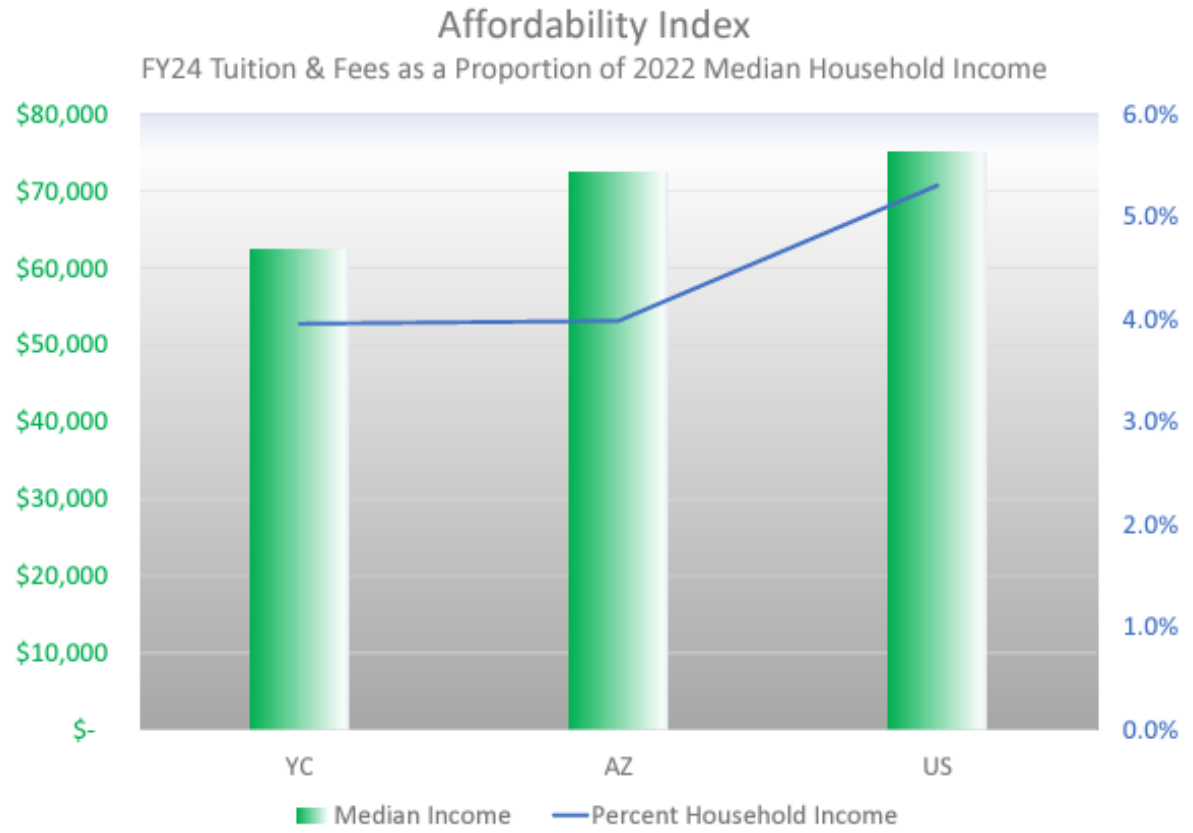
## Weighted Annual Tuition and Fees - FY2023-24

Full Time - 30 Credits



Source: FY2024-25 State Aid Request, Collegeboard Trends, ASU.edu, UA.edu, NAU.edu

Accessible



# FY2026 Budget Assumptions

		Forecasted	
Changes in Revenues and Expenses			
			FY26
<b>Revenues</b>			
Property Tax	New Construction	\$	1,392,904
	Increase Levy 1%	\$	567,358
Tuition	Price @ 5%	\$	705,550
	Growth @ 7%	\$	1,037,159
State		\$	162,000
REDC		\$	(50,000)
	<b>Sub Total</b>	\$	3,814,970
<b>Operating Expense</b>			
Comp Study		\$	(400,000)
Raises (3%)		\$	(1,496,610)
Health Insurance (5%)		\$	(218,360)
Utilities		\$	(50,000)
HW/SW Maint		\$	(50,000)
OER		\$	(50,000)
ERP & Related Software		\$	(100,000)
Food Service		\$	(200,000)
Other New Initiatives			
Cost Savings/ Reallocations			
	<b>Sub Total</b>	\$	(3,814,970)
	<b>Total</b>	\$	-

New SP Initiatives will Require New Reallocations



# Tuition Pricing Goals

- **Be transparent**
  - Very few course/program fees
- Remain **price-competitive**
- **Be Accessible**
  - Keep price affordable
    - i.e. reflect lower county wages

## Lower Division Tuition & Fee Recommendations

- **In-State Tuition Increases**

- 3 Tiers

- 1: General Education \$5
- 2: Lab Based \$6
  - move GEO103/212, ACC, BSA, ECN, LDR, MGT, MKT from T1 to T2
- 3: CTE/ Allied Health \$7

- **Market Based**

- GST: \$15
- LPN: \$10
- NSG: \$10
- RAD: \$17

- General Fees – not applicable

- **Out-of-State**

- WUE \$8, \$9, \$10
- Non-WUE: \$19, \$20, \$20

## Upper Division Recommendations

### Tier 4: Upper Division Business & CIS

- In-state \$7
- WUE \$10
- Non-WUE \$10

### Upper Division Nursing

- In-state \$38
- WUE n/a
- Non-WUE \$38

## Discounts

- Senior Citizen discount: 50%
- Dual Credit: >90% (charge \$10/ credit)
- Online concurrent discount: 50%
- **Face-Face Tier 1 Concurrent: move from 25% to 50%**
- FT students: 20%+
- **Eliminate non-WUE 6-Credit-or-less Discount**
- Volume discounts

## Scholarships

- YC Promise
- Workforce Promise
- Earn to Learn: For Bachelor Degree Students

# Fees

## Course Fees

- Aviation:
  - 12.1% commercial
  - 31.5% private
- FSC 105: 5%
- CDT 200/ CDT250: 5%
- MUS Lessons 5%

## Administrative Fees

- CLEP from \$25 to \$95
- Proctor from \$25 to \$50
- Diploma replace from \$15 to \$35
- Official Transcript from \$10 to \$15

# Auxiliary Services

- Residence Halls: 0%
  - Includes parking, laundry, internet, utilities, security
- Meal Plans: +18%
- Family Enrichment Center: +5%

# Request Approval

- In-State:
  - Lower Division: \$5, \$6, \$7
    - move GEO103/212, ACC, BSA, ECN, LDR, MGT, MKT from T1 to T2
  - Upper Division
    - BUS/ CIS \$7
    - NSG \$38
- Out-of-State:
  - WUE
    - Lower Division \$8, \$9, \$10
    - Upper Division
      - BUS/ CIS \$10
  - Non-WUE
    - Lower Division: \$19, \$20, \$20
    - Upper Division:
      - BUS/ CIS: \$10
      - NSG \$38
- Market-Based:
  - GST – \$15
  - LPN - \$10
  - NSG - \$10 LD, \$38 UD
  - RAD- \$17
- General Fees: n/a
  - CLEP \$70
  - Proctor \$25
  - Diploma \$20
  - Transcript \$5
- Discounts & Scholarships
  - F-F Concurrent 25%
  - Eliminate non-WUE OOS discount
- Course Fees
  - AVT:
    - 12.1% commercial
    - 31.5% private
  - CDT 200/250: 5%
  - FSC105: 5%
  - MUS Lessons: 5%
- Auxiliaries
  - Food 18%
  - Residence Halls 0%
  - FEC 5%



Thanks