



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

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

▶ Funds Strategic Plan/ Improves Services

- ▶ Planning additional Health Sciences
- ▶ Credit and non-credit classes
- ▶ Expand Workforce Training
- ▶ Integrate AI & VR
- ▶ Expand Basic Student Needs support
- ▶ Expand credit for prior learning
- ▶ Implement Prison Education Program
- ▶ Expand Open Educational Resources
- ▶ Implement best practices for Online courses
- ▶ Implement ERP upgrade

State Budget Forms

	Budget 2025	Budget 2024	Increase/Decrease From Budget 2024 To Budget 2025	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$ 64,025,200	\$ 59,010,200	\$ 5,015,000	8.5%
Unexpended Plant Fund	31,745,500	18,028,600	13,716,900	76.1%
Retirement of Indebtedness Plant Fund	2,416,800	1,258,600	1,158,200	92.0%
TOTAL	\$ 98,187,500	\$ 78,297,400	\$ 19,890,100	25.4%
B. Expenditures Per Full-Time Student Equivalent (FTSE):				
Current General Fund	\$ 18,393 /FT SE	\$ 18,090 /FT SE	\$ 303 /FT SE	1.7%
Unexpended Plant Fund	\$ 9,120 /FT SE	\$ 5,527 /FT SE	\$ 3,593 /FT SE	65.0%
Projected FTSE Count	3,481	3,262		
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
Employee Salaries and Hourly Costs	\$ 47,068,100	\$ 42,108,700	\$ 4,959,400	11.8%
Retirement Costs	5,047,000	4,526,200	520,800	11.5%
Healthcare Costs	4,903,600	4,636,400	267,200	5.8%
Other Benefit Costs	4,576,200	4,123,000	453,200	11.0%
TOTAL	\$ 61,594,900	\$ 55,394,300	\$ 6,200,600	11.2%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied:				
Primary Tax Levy	\$ 56,930,800	\$ 53,650,100	\$ 3,280,700	6.1%
Property Tax Judgment				
Secondary Tax Levy				
TOTAL LEVY	\$ 56,930,800	\$ 53,650,100	\$ 3,280,700	6.1%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.4956	1.5084	(0.0128)	-0.8%
Property Tax Judgment				
Secondary Tax Rate				
TOTAL RATE	1.4956	1.5084	(0.0128)	-0.8%
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2025 PURSUANT TO A.R.S. §42-17051				
			\$ 65,382,600	
V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2024 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051				
			\$ -	

RESOURCES



BEGINNING BALANCES-July 1*

Restricted	\$	4,913,000	\$	104,700	\$	12,316,000	\$	12,300	\$	4,925,300	\$	4,860,000	1.3%
Unrestricted		25,641,000								38,061,700		34,280,000	11.0%
Total Beginning Balances	\$	4,913,000	\$	104,700	\$	12,316,000	\$	12,300	\$	42,987,000	\$	39,140,000	9.8%



REVENUES AND OTHER INFLOWS

Student Tuition and Fees													
General Tuition	\$	12,574,000	\$	916,800	\$		\$		\$	13,490,800	\$	12,128,300	11.2%
Out-of-District Tuition		90,000								90,000		101,000	-10.9%
Out-of-State Tuition		650,000								650,000		1,000,000	-35.0%
Student Fees		497,000								497,000		491,000	1.2%
Tuition and Fee Remissions or Waivers		300,000								300,000		275,000	9.1%
State Appropriations													
Maintenance Support		371,300								371,300		373,000	-0.5%
Equalization Aid													
STEM Workforce				636,600						636,600		637,200	-0.1%
Rural Community College Aid		1,833,600								1,833,600		3,654,000	-49.8%
Property Taxes													
Primary Tax Levy		49,180,300				7,750,500				56,930,800		53,650,100	6.1%
Secondary Tax Levy													
Property Tax Contingency		(150,000)				(45,000)				(195,000)		(195,000)	
Gifts, Grants, and Contracts		366,000	14,616,000							14,982,000		13,511,600	10.9%
Sales and Services				4,830,500						4,830,500		2,788,500	73.2%
Investment Income		900,000				500,000				1,400,000		380,000	268.4%
State shared sales tax (Prop 301)			1,420,000							1,420,000		1,300,000	9.2%
Smart and Safe Arizona Act (Prop 207)			2,700,000							2,700,000		2,500,000	8.0%
Other Revenues		512,000		1,131,100		40,000				1,683,100		1,616,400	4.1%
Proceeds from Sale of Bonds						16,000,000				16,000,000			--
Total Revenues and Other Inflows	\$	67,124,200	\$	19,372,600	\$	6,878,400	\$	24,245,500	\$	117,620,700	\$	94,211,100	24.8%



TRANSFERS

Transfers In				1,975,800		7,500,000		2,413,600		11,889,400		7,575,900	56.9%
(Transfers Out)		(11,487,100)		(402,300)						(11,889,400)		(7,575,900)	56.9%
Total Transfers		(11,487,100)		1,573,500		7,500,000		2,413,600		-		-	

Reduction for amounts reserved for future budget year expenditures:

Maintained for future financial stability		(16,500,000)				(1,000,000)				(17,500,000)		(25,300,000)	-31%
Maintained for future capital acquisitions/projects				(3,500,000)		(11,000,000)				(14,500,000)		(1,500,000)	866.7%
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 2025	Total All Funds 2025	Total All Funds 2024	% Increase/Decrease						
	General Fund 2025	Restricted Fund 2025	Auxiliary Fund 2025	Unexpended Plant Fund 2025	Retirement of Indebtedness 2025										
Restricted	\$	4,913,000	\$	104,700	\$	12,316,000	\$	12,300	\$	4,925,300	\$	4,860,000	1.3%		
Unrestricted		25,641,000								38,061,700		34,280,000	11.0%		
Total Beginning Balances	\$	4,913,000	\$	104,700	\$	12,316,000	\$	12,300	\$	42,987,000	\$	39,140,000	9.8%		
Student Tuition and Fees															
General Tuition	\$	12,574,000	\$	916,800	\$		\$		\$	13,490,800	\$	12,128,300	11.2%		
Out-of-District Tuition		90,000								90,000		101,000	-10.9%		
Out-of-State Tuition		650,000								650,000		1,000,000	-35.0%		
Student Fees		497,000								497,000		491,000	1.2%		
Tuition and Fee Remissions or Waivers		300,000								300,000		275,000	9.1%		
State Appropriations															
Maintenance Support		371,300								371,300		373,000	-0.5%		
Equalization Aid															
STEM Workforce				636,600						636,600		637,200	-0.1%		
Rural Community College Aid		1,833,600								1,833,600		3,654,000	-49.8%		
Property Taxes															
Primary Tax Levy		49,180,300				7,750,500				56,930,800		53,650,100	6.1%		
Secondary Tax Levy															
Property Tax Contingency		(150,000)				(45,000)				(195,000)		(195,000)			
Gifts, Grants, and Contracts		366,000	14,616,000							14,982,000		13,511,600	10.9%		
Sales and Services				4,830,500						4,830,500		2,788,500	73.2%		
Investment Income		900,000				500,000				1,400,000		380,000	268.4%		
State shared sales tax (Prop 301)			1,420,000							1,420,000		1,300,000	9.2%		
Smart and Safe Arizona Act (Prop 207)			2,700,000							2,700,000		2,500,000	8.0%		
Other Revenues		512,000		1,131,100		40,000				1,683,100		1,616,400	4.1%		
Proceeds from Sale of Bonds						16,000,000				16,000,000			--		
Total Revenues and Other Inflows	\$	67,124,200	\$	19,372,600	\$	6,878,400	\$	24,245,500	\$	117,620,700	\$	94,211,100	24.8%		
Transfers															
Transfers In				1,975,800		7,500,000		2,413,600		11,889,400		7,575,900	56.9%		
(Transfers Out)		(11,487,100)		(402,300)						(11,889,400)		(7,575,900)	56.9%		
Total Transfers		(11,487,100)		1,573,500		7,500,000		2,413,600		-		-			
Reduction for amounts reserved for future budget year expenditures:															
Maintained for future financial stability		(16,500,000)				(1,000,000)				(17,500,000)		(25,300,000)	-31%		
Maintained for future capital acquisitions/projects				(3,500,000)		(11,000,000)				(14,500,000)		(1,500,000)	866.7%		
Maintained for future debt retirement															
Maintained for grants or scholarships															
Maintained for future retirement contributions															
Total Resources Available for the Budget Year	\$	64,778,100	\$	20,785,600	\$	8,556,600	\$	32,061,500	\$	2,425,900	\$	128,607,700	\$	106,551,100	20.7%

TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)

EXPENDITURES AND OTHER OUTFLOWS

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2025	Total All Funds 2025	Total All Funds 2024	% Increase/Decrease
	General Fund 2025	Restricted Fund 2025	Auxiliary Fund 2025	Unexpended Plant Fund 2025	Retirement of Indebtedness 2025				
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)	\$ 64,778,100	\$ 20,785,600	\$ 8,556,600	\$ 32,061,500	\$ 2,425,900	\$	\$ 128,607,700	\$ 106,551,100	20.7%
EXPENDITURES AND OTHER OUTFLOWS									
Instruction	\$ 23,308,900	\$ 6,296,600	\$ 361,700	\$	\$	\$	\$ 29,967,200	\$ 29,985,800	-0.1%
Public Service	27,400	3,816,200	1,408,300				5,251,900	3,986,200	31.8%
Academic Support	6,252,400	-					6,252,400	5,663,900	10.4%
Student Services	10,842,600	1,359,500	1,181,700				13,383,800	12,458,500	7.4%
Institutional Support (Administration)	14,404,600	-					14,404,600	12,403,400	16.1%
Operation and Maintenance of Plant	7,473,500	-					7,473,500	7,210,800	3.6%
Scholarships	1,085,800	8,680,300					9,766,100	8,700,800	12.2%
Auxiliary Enterprises			4,115,000				4,115,000	2,504,800	64.3%
Capital Assets/Maintenance				28,960,100			28,960,100	17,266,100	67.7%
Debt service—general obligation bonds									
Debt service—other long term debt					2,413,600		2,413,600	1,256,400	92.1%
Other Expenditures			1,285,200		3,200		1,288,400	1,171,200	10.0%
Property tax judgments									
Contingency	630,000		100,000	2,785,400			3,515,400	1,492,500	135.5%
Total Expenditures and Other Outflows	\$ 64,025,200	\$ 20,152,600	\$ 8,451,900	\$ 31,745,500	\$ 2,416,800	\$	\$ 126,792,000	\$ 104,100,400	21.8%

Versus Last Year 8.5% 4.7% 28.8% 76.1% 92%

FY25 Budget

Questions, Discussion,
& Request for Adoption