

# Maricopa Community Colleges

Chandler-Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain



## Fiscal Year 2005-2006 Adopted Budget

June 14, 2005

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## General Overview

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- ◆ FY 2005-2006 Budget Overview

**MARICOPA COMMUNITY COLLEGES**

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Tempe, AZ 85281

Ph. (480) 731-8000

District Governing Board

District Administration

Dr. Donald R. Campbell     President  
 Mr. Scott Crowley         Secretary  
 Mr. Ed Contreras          Member  
 Mrs. Linda B. Rosenthal   Member  
 Mr. Jerry D. Walker        Member

Rufus Gasper                Chancellor  
 Maria Harper-Marinick    Acting Vice Chancellor, Academic Affairs  
 Debra Thompson          Vice Chancellor, Business Services  
 Albert A. Crusoe          Vice Chancellor, Human Resources  
 Ronald D. Bleed            Vice Chancellor, Information Technologies  
 Steven Helfgot             Vice Chancellor, Student Development & Community Affairs

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## MARICOPA COMMUNITY COLLEGES VISION AND MISSION

### VISION

The Maricopa Community Colleges strive to exceed the changing expectations of our many communities for effective, innovative, student-centered, flexible, and lifelong educational opportunities. Our employees are committed to respecting diversity, continuous quality improvement, and the efficient use of resources. We are a learning organization guided by our shared values.

### MISSION

The Maricopa Community Colleges provide access to higher education for diverse students and communities.

We focus on learning through:

- University Transfer Education
- General Education
- Developmental Education
- Workforce Development
- Student Development Services
- Continuing Education
- Community Education
- Civic Responsibility
- Global Engagement

## MARICOPA COMMUNITY COLLEGES STATEMENT OF VALUES

We adhere to the philosophy that education thrives in a community bound by moral and ethical values and devotion to lifelong learning. We accept the responsibility to respond to the needs of the people in our communities who desire to fulfill their potential in life. Therefore, we operate on the basis of openness and trust, to nurture an environment where we all can be heard.

We commit to living according to the following basic values which are vital to maintaining the integrity and vitality of our community of learners.

### **VALUE EDUCATION**

We value lifelong learning opportunities that respond to the needs of our communities and are accessible, affordable, and of the highest quality.

### **VALUE STUDENTS**

We value students as the primary reason we exist. We respect their diverse life experiences, value their achievements, and appreciate their contributions to our learning community.

### **VALUE EMPLOYEES**

We value all our residential faculty, adjunct faculty, administration, professional support staff, crafts, and maintenance and operations personnel, respect their diverse life experiences, appreciate their contributions to our learning community, and encourage their individual professional development.

### **VALUE EXCELLENCE**

We invite innovation, support creative problem-solving, and encourage risk-taking. We value teamwork, cooperation, and collaboration as part of our continuous improvement efforts.

### **VALUE DIVERSITY**

We celebrate the diversity of our communities and pledge to promote and recognize the strengths as reflected in our employees students. We believe no one is more important than another; each is important in a unique way, and we depend on each other to accomplish our mission.

### **VALUE HONESTY AND INTEGRITY**

We believe academic and personal honesty and integrity are essential elements in our learning environment. Employees and students must speak and act truthfully.

### **VALUE FREEDOM**

To foster our learning environment, we respect individual rights and the privacy of our employees and students, and encourage dialogue and the free exchange of views.

### **VALUE FAIRNESS**

We advocate fairness and just treatment for all students and employees.

### **VALUE RESPONSIBILITY**

We believe employees are accountable for their personal and professional actions as they carry out their assignments. We are all responsible for making our learning experiences significant and meaningful. We are accountable to our communities for the efficient and effective use of resources.

### **VALUE PUBLIC TRUST**

We honor the trust placed in us by the community to prepare our students for their role as productive world citizens.

**MARICOPA COMMUNITY COLLEGES**  
**Executive Summary**

FY 2005-06 promises to be another year of committed service for the Maricopa Community Colleges (also known as “District”). Currently, the ten colleges and two skill centers that comprise the Maricopa Community Colleges offer over 9,834 courses, including 3,175 academic courses and 6,659 occupational courses. Students may choose to take just one course or a few courses—or to complete a certificate program or pursue one of the six degrees that are offered. The steady growth of student enrollment that has occurred over the District’s 43-year history is expected to continue as the population in Maricopa County continues to grow, as population demand for new courses and programs accelerated as the world become more global society. This growth in enrollment will be accommodated by expansion of site-based, hybrid, and online course offerings and services. Voter approval of Proposition 401 on November 2, 2004 will facilitate this development, providing the District with \$951,359,000 in General Obligation bonds for capital development over the next ten years.

The Adopted Budget of \$1.1 billion represents an increase of \$101.2 million over FY 2004-05. The following general principles and priorities were set through the district-wide budget process and are reflected in the budget.

**Overall**

- The first parameter for budget development is maintenance of the District’s financial stability policy, which requires balances of at least 8% of General Fund revenues. The District has met this requirement each year since the policy was adopted and this budget reflects resources sufficient to meet the policy goal by year-end.
- The budget is balanced with revenues equaling expenditures and one-time funds approved for use as one-time expenditures.
- The District’s financial condition remains strong. Notably, Fitch and Moody Investors Services recently affirmed AAA credit ratings for the District, and Standard and Poor’s upgraded the District’s credit rating to AA+ from AA (now one notch below the highest rating – AAA).
- This budget reflects capital and operational resources to implement the \$951 million capital development plan approved by 76.1% of the voters in Maricopa County in November 2004.
- The District’s colleges have flexibility to reallocate budgets to priority needs and to use enrollment growth funding and operating cost allocations to meet high priority needs. Additionally, college and District office divisions may receive workforce development funds (Proposition 301). In summary, a review of college and District office strategic and operational plans reveals a rich array of accomplishments in the past and innovative student and community-focused plans for the future.

**MARICOPA COMMUNITY COLLEGES**  
**Executive Summary****Overall Resource Highlights**

- Property taxes for operational purposes (General Fund) reflect the final maximum tax levy calculation provided by the County in February 2005. Should the Governing Board not approve an increase in taxes on existing property to legal limits, resources will be reduced by \$5.4 million overall.
- State Aid is budgeted in both the General and Plant funds at the appropriated level, which funds enrollment growth at the Maricopa Community Colleges in FY2003-2004.
- Tuition and fees in the General Fund are projected to increase due to enrollment growth and the \$5 tuition rate increase approved by the Governing Board at its March 2005 meeting.
- The budget reflects the use of revenue bonds for Performing Arts Centers at three colleges and the new Student Information System, with debt repaid by existing student activity fees and other auxiliary resources. The budget also reflects possible additional revenue bonds issues for two more performing arts centers/conference centers.
- The District will build on existing workforce development efforts (over 6,600 occupational courses) with additional funds provided as a result of Proposition 301 (a November 2000 referendum approved by statewide voters that raised sales taxes for education).

**Overall Expenditure Highlights:**

At the same time that operating revenue growth is constrained, a number of expenditure budget pressures have required significant additional resources. General Fund resources have been allocated to:

- An additional contribution of 1.7% in Arizona State Retirement System (ASRS) from 5.7% to 7.4% at a cost of \$4.1 million;
- Flex benefit cost increase of \$2.3 million (flex benefit increases were approved by the Governing Board at its November 2004 meeting);
- 52 additional faculty (two at South Mountain; three at Rio Salado; five each at Phoenix, Gateway, Scottsdale, Paradise Valley, and Estrella Mountain; six at Chandler-Gilbert; seven at Glendale; and nine at Mesa) for a total cost of \$3.8 million.
- Enhanced access (enrollment growth funding) at \$5.3 million;
- Operating Costs for 2004 Bond Program at \$2.9 million (toward a total need estimated at \$55 million for technology implementation and operating cost);
- Funding of business and inflation costs at \$4.4 million;
- \$1.2 million in additional Scholarships from the General Fund; (\$2 million total, including \$800,000 from auxiliary fund resources);
- Waiver Award cost at \$266,999;
- District-wide initiatives at \$126,411;



FY 2005 - 2006

**MARICOPA COMMUNITY COLLEGES**  
**Executive Summary**

- Increase the Uncollected Tax Levy contingent reserve by \$186,906;
- Funding for Meet and Confer (salary increase) and other compensation items at \$15.9 million

These initiatives allow the district to meet certain mandated business expenses such as health insurance increases but also directly support student and community demands for services. For example, funding for enrollment growth and additional faculty help the 10 colleges meet the growing demand for courses, programs and student services. As a consequence, many of these initiatives directly advance Board goals that address university transfer, post-secondary competencies, the opportunity to complete degree and certificate programs, developmental education, student development services, teacher education and diversity.

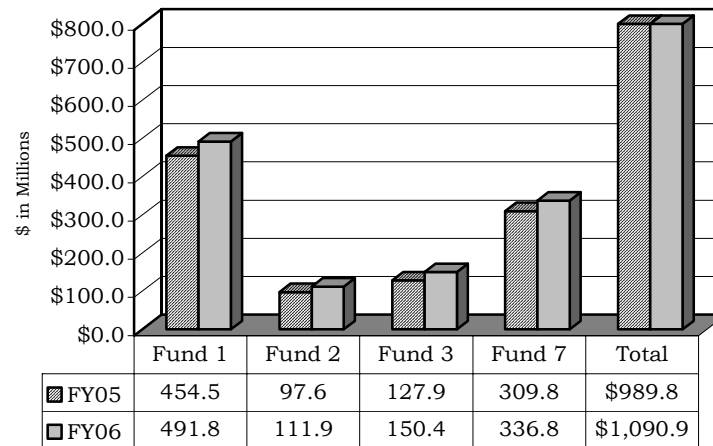
**MARICOPA COMMUNITY COLLEGES  
All Funds Summary**

A comparison of the FY 2004-05 and FY 2005-06 budgets (Graph 2) illustrates a \$101.2 million, or 10.22% increase in resources.

**Major Changes by Fund (See Graph 2)**

- General Fund: Much of the growth in the District’s main operating budget is from property taxes and tuition and fees, including the tuition increases approved by the Board in March 2005.
- Auxiliary Fund: The fund accounts for all operations supported by the college activities fee as well as other largely self-supporting activities including bookstore and non-credit instruction. The increase largely results from additional revenues due to student enrollment growth as well as increases in course fees.
- Restricted Fund: The fund accounts for all restricted activity such as grants and financial aid. The increase in this fund mainly reflects projected increases in student financial aid reflective of anticipated enrollment growth and Prop 301.

**Graph 2: Comparison of FY05 vs. FY06 Budgets**



- The Plant Fund (Fund 7) is projected to increase as result of anticipated capital expenditures relating to land purchases and construction. The budget reflects the first debt issuance of the 2004 Capital Development program. Other plant fund resources are estimated to decline reflecting the implementation of the final phases of the 1994 capital development program and the expenditure of the General Obligation bond funds that financed this program.

The schedules that follow in Sections B through F provide detail on the budget, Section G includes the Legal Budgets, Section H includes Appendix, and Section I includes a glossary of terms.

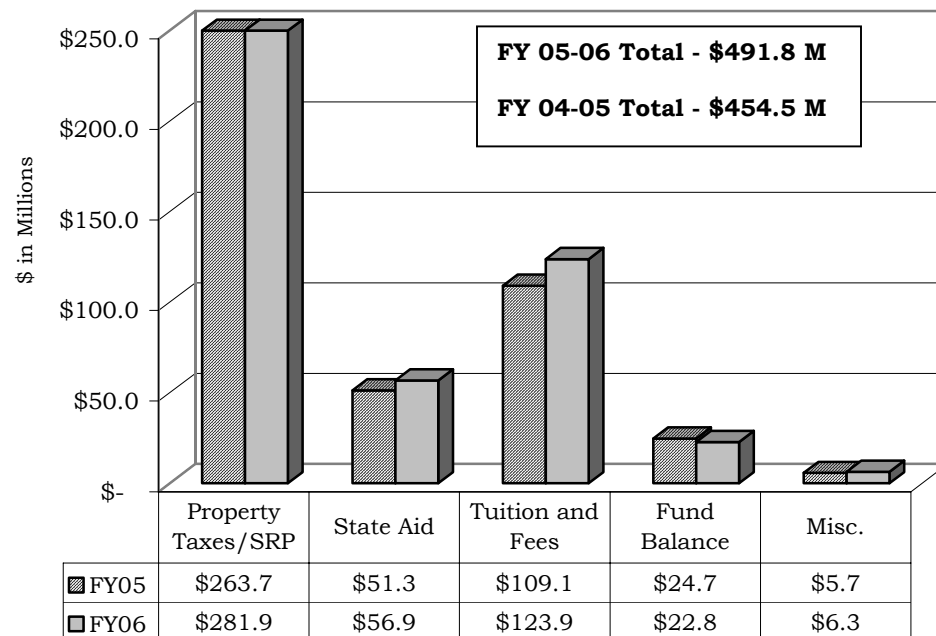
**MARICOPA COMMUNITY COLLEGES  
Current Unrestricted Fund 1**

The General Fund (Fund 1) is the largest and main operating budget fund for the Maricopa Community Colleges. For FY 2005-06, the General Fund totals \$491.8 million, an increase of \$37.3 million or 8.20% over FY 2004-05. The General Fund is 45.08% of the total District budget. It accounts for unrestricted resources that will be expended in the current year for operating purposes such as instruction, public service, academic support, student services, institutional support, and operation and maintenance of plant. Section C includes all budget schedules for the General Fund.

**Revenue Budget:**

- Property taxes are the main revenue source in the General Fund. The increase in property taxes is due to: 1) potential maximization of the primary property tax levy through a 2% increase on existing property, pursuant to constitutional and statutory limits; and 2) increases from new property.
- Tuition and fees represent the second largest source of revenues in the General Fund. Increased revenues reflect projected growth in full-time student equivalents (FTSE). Resources from the tuition increase are included in the budget. Historical data on tuition and fees is included in the Appendix.
- State Aid generally is based on a statutory formula reflective of the most recent final enrollment levels. The FY 2005-06 appropriation is based on enrollment growth for FY 2003-04.
- Other revenue sources include interest income, transfers from other funds and Fund Balance or carryforward.

**Graph 3: FY05 vs. FY06 General Fund Revenue Budget**



**MARICOPA COMMUNITY COLLEGES  
Current Unrestricted Fund 1 (General Fund) (cont.)**

**Expenditure Budget**

**Allocation of Budget Increases**

The FY 2005-06 Budget is \$37.3 million larger than the FY 2004-05 Budget. As shown in Table 1, some revenue changes are offset by expenditure budget changes. Additionally, some funds are one-time and some are permanent. In total, \$40.5 million in permanent funds will be available, given the Governing Board approval to maximize taxes, increase resident tuition and out-of-state surcharge, and full funding of state aid. The total funds available also assume a state aid capital transfer of \$2.0 million to the General Fund.

A number of expenditure budget pressures have required significant additional resources. General Fund resources have been allocated to:

- An additional 1.7% of wages contributed to the Arizona State Retirement System (ASRS) from 5.7% to 7.4% at a cost of \$4.1 million;
- Flex benefit cost increase of \$2.3 million (flex benefit increases were approved by the Governing Board at its November 2004 meeting);
- 52 additional faculty (two at South Mountain; three at Rio Salado; five each at Phoenix, Gateway, Scottsdale, Paradise Valley, and Estrella Mountain; six at Chandler-Gilbert; seven at Glendale; and nine at Mesa for total of 52) at a cost of \$3.8 million;
- Additional funding allocation for enhanced access (enrollment growth funding) at \$5.3 million;
- Operating Costs for 2004 Bond Program at \$2.9 million (toward a total need estimated at \$55 million for technology implementation and operating cost);
- \$1.2 million in additional Scholarships; (\$2 million total, \$1.2 million from the general fund and \$.8 million from auxiliary fund resources);
- Waiver Award cost at \$266,999;
- Increase the Uncollected Tax Levy contingent reserve at \$186,906;

**Table 1. Availability of General Fund Resources for Priority Allocations**

Revenue Increases	\$ 37,282,647
Plus:	
Carryforward Adjustment (prior rev dedicated to inc carryforward)	\$ 1,006,889
Transfer from Endowment (one time fund for health ins reserves)	\$ (1,000,000)
FY 04 Resources Reallocated	\$ 2,306,800
Reduce Fund Balance for Operating Costs	\$ 935,433
Total Potential Available	<u>\$ 40,531,769</u>
Remaining Potential Perm. Dollars to Allocate	<u>\$ 40,531,769</u>

**MARICOPA COMMUNITY COLLEGES  
Current Unrestricted Fund 1 (General Fund) (cont.)**

- Funding of business and inflation costs at \$4.4 million;
- District-wide initiatives at \$126,411; and
- Funding for Meet and Confer (salary increase) and other compensation items at \$15.9 million.

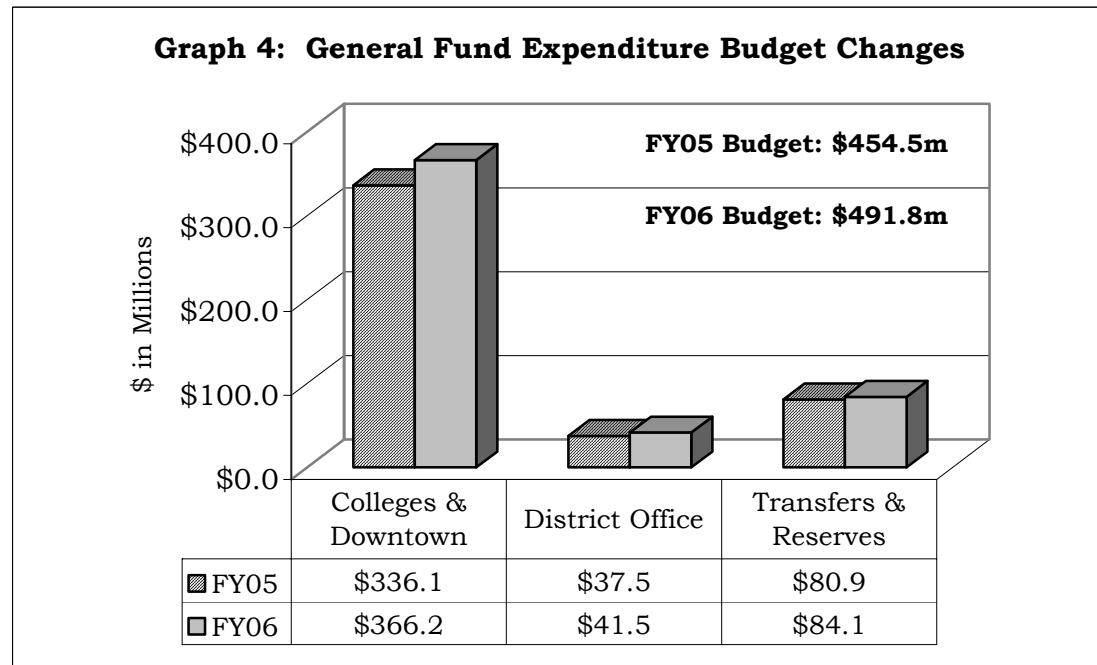
**Expenditures by Unit**

Graph 4 compares expenditure budgets for the colleges, District Office and Transfers and Reserves. Variations in the growth rate in college budgets generally reflect budget allocations for varied rates of enrollment growth. College budgets are increasing primarily due to enrollment growth funding, flex benefit funding, ASRS rate increase, allocations for the additional 52 faculty, and salary increases. The district office budget is increasing due to the ASRS rate increase and the FY06 flex benefit and salary increases. The increase in the Transfers and Reserves budget is due to Bond Operating Cost allocation held in the reserve and increase in interfund transfer to Auxiliary Fund for scholarship and salary and benefits increases.

**Expenditures by Function**

Most functional categories have increased in the FY 2005-06 budget. The highest percentage increase is in the area of Academic Support (21.72%) due to the new allocation to Operating Cost for the new 2004 Capital Development Program. All totaled between FY2004-05 and FY2005-06, \$4.9 million has been added toward an estimated total need of \$55 million for operating costs for new Capital Development and Technology from the 2004 Bond Program.

The Public Service budget reflects a 28.23% decrease due to reclassification of Achieving a College Education (ACE) Program account at South Mountain College, from Public Service to Academic Support. The Contingency budget reflects a 3.78% decrease due to lower carryforward projections.



**MARICOPA COMMUNITY COLLEGES  
Current Unrestricted Fund 1 (General Fund) (cont.)**

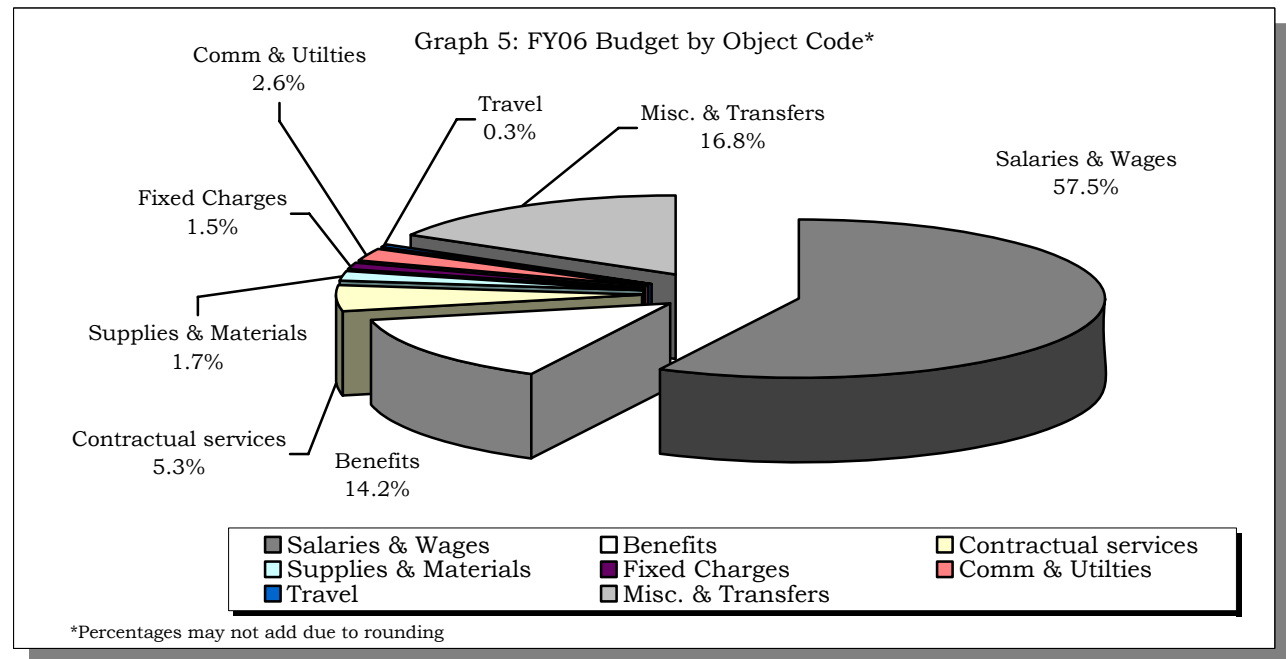
Instruction, Administration, General Institutional, Student Services, and Physical Plant have varying increases. The increases in these functions are mainly due to increases in the flex benefit budgets, ASRS rate increases, and adjustments to interfund transfers.

Instruction has increased by 8.32% in FY 2005-06. The Instruction budget has grown related to increases in flex benefit rates; ASRS contribution rate increase; additional enrollment growth funding; and new allocation of additional 52 faculty positions as well as new faculty created from the reallocation of college budgets.

Administration has increased by 11.71%. The increase results from the increase of medical insurance reserve account and scholarship allocations transfer to auxiliary fund.

**Expenditures by Object Code**

Graph 5 illustrates the composition of the FY 2005-06 budget by object code. Because the services provided District wide are dependent on employees, most of the budget is allocated to salaries and wages and employee benefits. Object codes that show notable changes are detailed as follows:



- **Salaries and Wages**

Salaries and wages includes budget for all Governing Board approved faculty and staff, as well as temporary staff. The increase in salaries and wages is due to the creation of 177.2 new positions, including additional faculty positions.

- **Employee Benefits**

**MARICOPA COMMUNITY COLLEGES**  
**Current Unrestricted Fund 1 (General Fund) (cont.)**

The 18.9% growth in the benefits budget is due to: 1) benefits for new positions; 2] \$2.3 million or a 4.5% increase for the self-funded health insurance premium increase; 3] \$4.1 million or an additional 1.7% ASRS contribution rate from 5.7% to 7.4%.

- **Contractual Services**

Contractual Services represents 5.32% of the total General Fund budget and is projected to increase by \$1.1 million in FY 2005-06. This increase results from increase from additional expenses such as Building and Grounds, \$0.5 million new funding for the Educational Services Program and ABE/GED at Rio Salado, and an increase of \$233,000 in advertising.

- **Supplies and Materials**

A modest increase is evident on a district wide basis, consistent with anticipated inflationary impacts.

- **Fixed Charges**

Fixed charges represent 1.50% of the total General Fund budget, an increase of \$211,950 or 2.96% over FY 2004-05. Increases in the fixed charges are due increase in electronic subscriptions and rental budgets.

- **Communication and Utilities**

Varied changes across the district comprise the \$117,654, or 0.93% increase in communication and utility costs.

- **Travel**

Travel represents .3% of the total General Fund budget, and is increasing \$143,849 or 9.83% over FY 2004-05. Travel includes spending for mileage between sites, in and out of state travel, conference registration, hotels, meals, airfare, etc. Travel accounts for professional growth related activities, such as faculty and staff representation at national and regional conferences and on national boards and committees, as well as participation in learning exchange programs such as the China and Costa Rica fellowship programs. Additionally, travel records expenditures for specialized training needed to implement and maintain new information systems. Variations exist among the share of each college's budget that is dedicated to travel; one reason for differences in travel budgets is that units have varying needs to travel between multiple sites.

**MARICOPA COMMUNITY COLLEGES**  
**Current Unrestricted Fund 1 (General Fund) (cont.)**

- **Miscellaneous & Transfers**

Miscellaneous and Transfers includes numerous budget amounts that either transfer to the units during the year or exist as contingencies for unexpected mid-year budget needs or revenue shortfalls. It includes all expenditures that are not captured in other object codes. Examples of miscellaneous and transfers include: uncollected tax liability contingency (\$2,818,920), Enrollment Growth Funding Program funds (\$20,618,790), carryforward for one-time allocation (\$20,951,646), operational contingency (\$900,000), transfers to other funds (\$12,584,478), compensated absences (\$2,400,000), Capital Development Operating Cost (\$4,478,886), and Tuition Waivers (\$2,400,000).

**Budgeted Positions**

Overall, the budget includes 177.2 positions more than the FY 2004-05 Adopted Budget. The colleges and District Office created these positions by reallocating base budgets or with Enrollment Growth Funding or new faculty funds provided in FY 2005-06. The major changes are as follows:

- **Faculty: 76.0**

A total of 52 positions were created and funded from increased General Fund revenues, and additional 24 positions were created through reallocations of college budgets.

- **Support Staff: 55.3**

All changes were funded by college or District Office reallocations. There are increases at some units and decreases at others, reflecting the decisions made in each unit's budget development process, reclassifications, and reallocations. Examples of positions added are Office Coordinators, Help Desk Analysts, Accounting Assistant, Student Services Technicians, Financial Aid Technicians, and Program Advisors. Half the increase was at Rio Salado and Glendale due to the movement of some PSA positions from Fund 2 to Fund 1 and new positions to support increasing FTSE growth at Rio Salado and Glendale.

- **MAT: 50.5**

There are increases at all units. These increases are a combination of reclassifications of positions from other policy groups or reassignments and the creation of new positions. Examples of added new positions at the colleges and the District Office are Accountant II, Senior HR analyst, Allied Health Care Clinical Instructor, Grant Management Specialist, Coordinator Customer Services, Coordinator Academic/Transfer Advisement, Associate Dean, Programmers, Database Administrators, and Director Institutional Advancement.



**MARICOPA COMMUNITY COLLEGES**  
**Current Unrestricted Fund 1 (General Fund) (cont.)**

- **M & O: 1.9**

Most increases are from Rio Salado and Mesa College. Positions created are Building Maintenance Tech, Custodian, and Groundskeeper.

- **College Safety: (3.1)**

The decrease in the College Safety is the result of reclassification of Dispatcher position into PSA position at Phoenix College, and elimination of two College Safety positions at Scottsdale College, which will be restored in future years.

- **Retirees: (4.5)**

These decreases are the result of active retiree graduations. The FTEs are reallocated to create other regular positions.

Smaller or no changes are noted in other employee groups: Crafts and Chancellor's Executive Council.

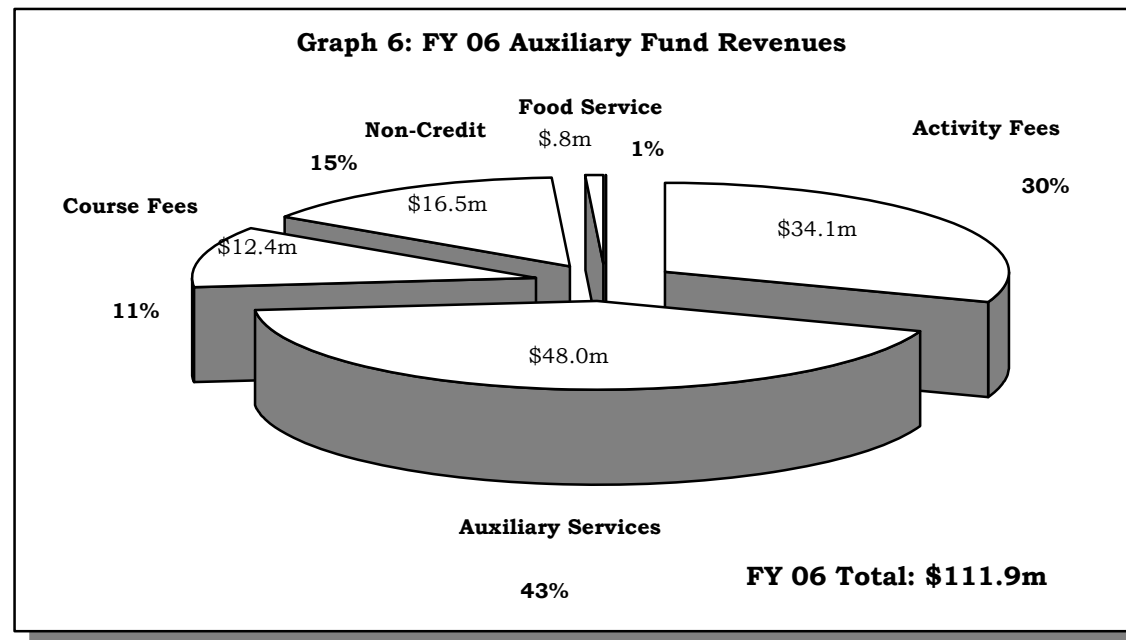
**MARICOPA COMMUNITY COLLEGES  
Current Auxiliary Fund 2 (cont.)**

The Current Auxiliary Fund (Fund 2) includes revenues and expenditures that support a variety of student services and activities. These auxiliary enterprises or divisions are essentially self-supporting activities financed by fees that cover the cost of goods and services. The adopted Auxiliary Fund budget totals \$111.9 million, a \$14.3 million, or 14.69% increase over FY 2004-05. The Auxiliary Fund budget accounts for 10.3% of the total district budget. The following highlights new budget allocations. Detailed schedules for the Auxiliary Fund can be found in Section D.

**Highlights**

**College Activities**

- The student activity fee was changed to \$1.50 in FY 2004-05, with the remaining \$11 combined with the regular tuition rate for a more streamlined perspective on tuition and fees. Total receipts are estimated to increase due to enrollment growth.
- The budget includes the allocation of student fees for revenue bond debt service payments for Performing Arts Centers (PACs) and the new Student Information System.



**Other Auxiliary Programs**

- The Other Auxiliary Programs budget is projected to increase by \$16.9 million in FY 2005-6. The large increase reflects the use of carry forward for transfers to the Plant Fund for land and capital projects. Interest income is projected to decline while increases are anticipated from bookstore commissions, auxiliary sales and general fund transfers.

**Non-Credit**

- Increase reflects new Non-Credit course offerings at Mesa, Glendale, Rio Salado and Estrella Mountain.

**MARICOPA COMMUNITY COLLEGES  
Current Auxiliary Fund 2 (cont.)**

**Course Fees**

- An increase in the course fee budget results from both adding new courses and enrollment growth. Additionally, the budget reflects various fee increases to the cost of providing supplies, material and equipment for special courses.

**Food Services**

- Food service budgets are based on estimates of potential activity in directly operated food service units.

**FTE**

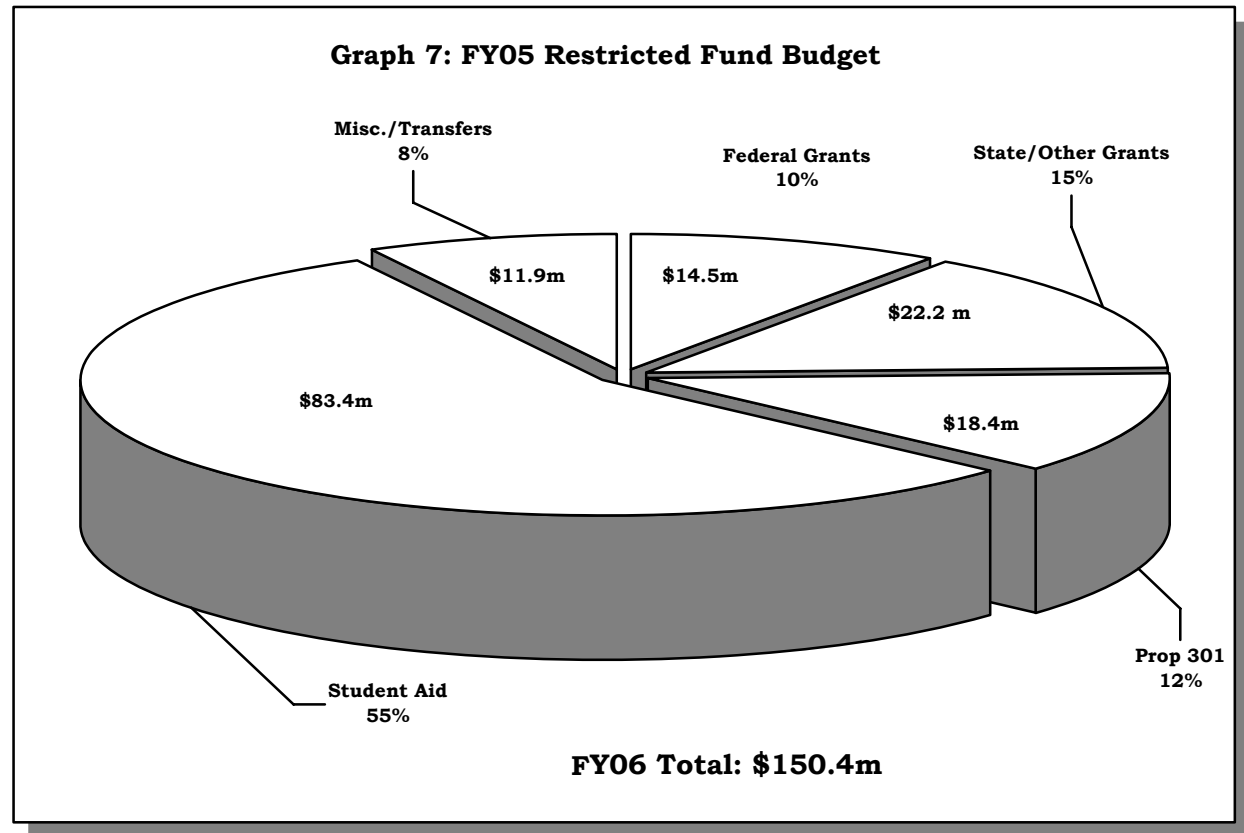
- A total of 18.9 new FTE positions are adopted for FY 2005-06. Positions added include Vocational Trainer, Administrative Secretary, Courier, Coordinator of Enrollment Services, Early Childhood Teacher, Web Database Application Developer, Auxiliary Services Technician, Office Coordinator, Financial Aid Tech, Program Advisor, College Safety Officer, Athletic Specialist, and Clerk Typist. Much of the increase is at Rio Salado and relates to growth in corrections-based programs. Increases were offset by a decrease at Maricopa Skills Center due to a reorganization to cut costs and improve operational efficiency.

**MARICOPA COMMUNITY COLLEGES  
Current Restricted Fund 3**

Revenues that are restricted in use are budgeted in the Current Restricted Fund (Fund 3). For FY 2005-06, the Restricted Fund budget totals \$150.4 million and accounts for 14.0% of the total budget. The Restricted Fund budget reflects potential financial aid awards, grants, contracts, and Proposition 301 sales tax revenues.

**Proposition 301 Sales Tax Revenues**

The Maricopa Community Colleges anticipate receiving \$7.1 million in Proposition 301 sales tax revenues to expand upon the current base of occupational courses and programs and the many workforce development initiatives. The District has received a \$1 million capital distribution from Proposition 301 resources in FY05 and has budgeted a carry forward for the same amount in FY 2005-06. An estimated \$84,000 in interest income is budgeted for FY 2005-06 along with prior year carryforward maximum estimate. A District committee will review allocation methods to provide funds to promote workforce development training required by the public and private employment sectors, occupational capital funds, biotechnology support, and the expansion of the District's Small Business Development Center. A total of 39 faculty members will continue to be supported in FY 2005-06.



**MARICOPA COMMUNITY COLLEGES**  
**Current Restricted Fund 3 (cont.)****Student Financial Aid**

Without these funds, many students would be unable or more limited in their ability to attend college. The single largest source of financial aid is Pell Grants from the Federal government. The large increase reflects projected enrollment growth and numbers of eligible students.

**Grant and Contracts**

The Maricopa Community Colleges receive numerous grants and contracts that advance teaching and learning and the District's commitment to public service, including:

- Carl Perkins Grant funds
- ABE/GED/ESOL grants with the Department of Education
- Small Business Administration grants for business training and counseling
- Pass-through grants from the Arizona Department of Commerce for employee training and development in local corporations
- The GateWay Early College High School and the Teacher Prep Charter High School
- Title V Grant.

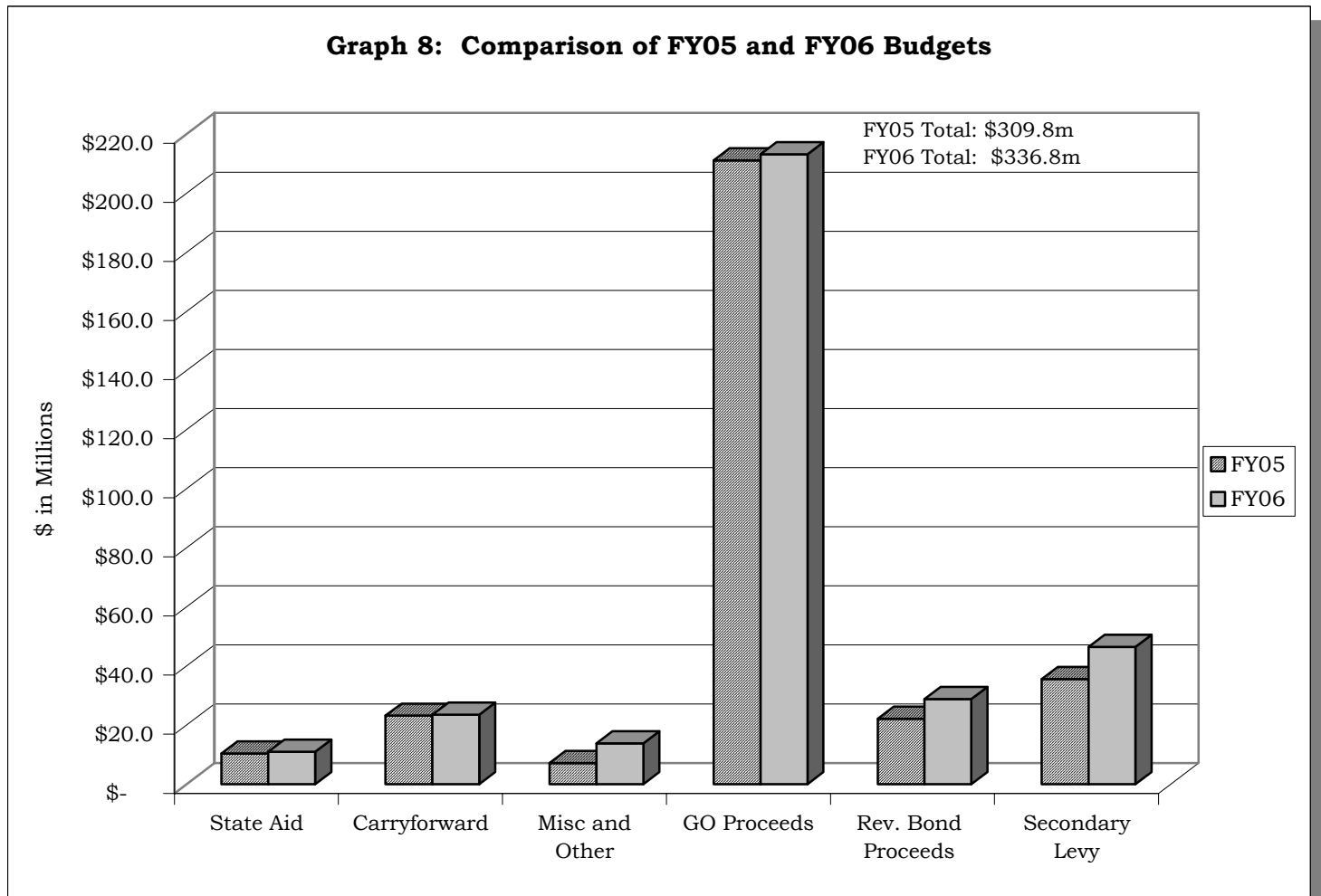
**MARICOPA COMMUNITY COLLEGES  
Plant Fund 7**

The Plant Fund accounts for 30.9% of the District's total budget and amounts to \$336.8 million in FY 2005-06. Also known as Fund 7, this is MCCC's capital budget fund.

The budget assumes state aid funding as included in the State's appropriated budget. The FY 2005-06 budget reflects the approval of a new capital development program by the voters. The budget includes resources from the first of five debt issuances for this new program. While some resources from the 1994 capital program will carry forward into FY 2005-06, that program is substantially completed. Detailed schedules for Fund 7 can be found in Section F.

There are several noteworthy elements of the FY 2005-06 budget:

**Graph 8: Comparison of FY05 and FY06 Budgets**



**MARICOPA COMMUNITY COLLEGES  
Plant Fund 7 (cont.)****Bond Program/ Capital Development Program**

- Approximately \$9.1 million of a total of nearly \$386 million remains for 1994 G.O. bond program funded capital projects. As the 1994 projects are completed, these funds will be spent.
- Equipment and technology allocations from 1994 bond funds ended in 2005. To help maintain service needs and provide funds for equipment purchases and technology and program enhancement, the District set aside funding for “Life without the Bond” (a total of \$13.5 million including \$9 million in fund balance over three years and \$4.5 million in state aid formerly budgeted as a fund 1 transfer). Allocations of these funds were approved starting in FY 2002-03 and ending in FY 2004-05 and some carryforward funds remain.
- The secondary tax rate is estimated at \$.1379 per \$100 of assessed valuation, and is higher than the \$.1161 rate in FY04-05 due to the first bond issue of the 2004 capital program that voters overwhelmingly approved in November 2004. Approximately \$.0218 of the total \$.1379 rate is due to the first bond issue of \$190,270,000 in February 2005. Secondary property taxes repay the debt service for General Obligation bonds.

**Performing Arts Centers (PACs)**

- Carryforward revenue bond proceeds are budgeted for the construction of a Performing Arts Center (PAC) at Paradise Valley Community College and contingent funds are budgeted for a PAC at Estrella Mountain Community College and a Conference Center at Gateway Community College. The District has budgeted \$4 million as a potential gift toward PAC or Conference Center construction.

**Student Information System**

- Funds are budgeted to continue the planned four year capital development project to replace the District’s twenty year old student information system. The \$8 million in revenue bond financing for this project occurred in FY 2002-03 and as the 2006 project implementation date approaches, more funds will be expended.

**State Aid**

- State aid is primarily allocated to the colleges and District Office for equipment needs and small buildings and grounds projects. Additionally, the budget is used for Major Maintenance across the district and for property and theft insurance premium. This is the District’s only on-going revenue source for capital improvements.

**Chandler-Gilbert**

**Estrella Mountain**

**GateWay**

**Glendale**

**Mesa**

**Paradise Valley**

**Phoenix**

**Rio Salado**

**Scottsdale**

**South Mountain**

**All Funds Summary  
Budget Detail  
FY 2005-2006**



**MARICOPA COMMUNITY COLLEGES  
ALL FUNDS SUMMARY**

The following provides All Funds Summary Schedules for the FY 2005-06 Adopted Budget. The budget is comprised of three Current (Operating) Funds and one Plant (Capital) Fund as follows:

Current Funds:Current Unrestricted Fund (Fund 1)

This is the main operating fund for the Maricopa Community Colleges. Revenues are unrestricted in use and are used to cover most of the basic operating costs of the Maricopa Community College system, including salaries, benefits, utilities and supplies. (See Section C)

Current Auxiliary Fund (Fund 2)

This fund includes auxiliary enterprises that are substantially self-supporting. Activities accounted for in this fund include non-credit course offerings, bookstore operations, athletic programs and scholarships and the operations of the Maricopa Skill Centers. (See Section D)

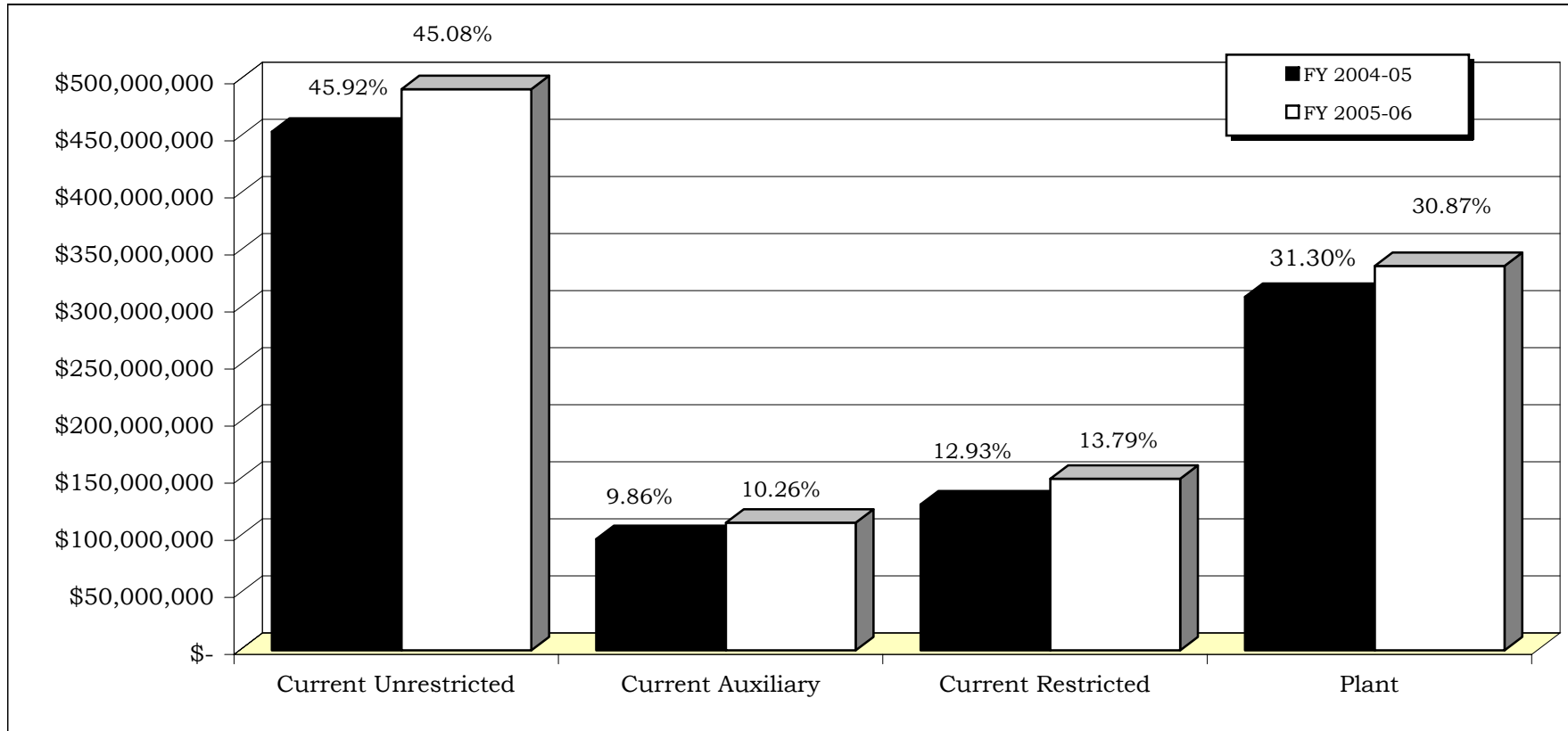
Current Restricted Fund (Fund 3)

Revenues that are restricted in use are accounted for in this fund. The main components of this fund are Student Financial Aid, Grants, and Proposition 301 initiatives. (See Section E)

Plant Fund (Fund 7)

This is the Maricopa Community College District's capital fund, which accounts for capital expenditures for building upgrades and renovation, new construction, and capital equipment purchases. (See Section F)

### Maricopa Community Colleges - All Funds Revenue and Expenditure Budget Summary



		Adopted FY 2004-05	Proposed FY 2005-06	Increase / (Decrease) FY 2004-05 to 2005-06	
				Amount	Percentage
Fund 1	Current Unrestricted	\$ 454,506,818	\$ 491,789,465	\$ 37,282,647	8.20%
Fund 2	Current Auxiliary	97,571,940	111,908,867	14,336,927	14.69%
Fund 3	Current Restricted	127,943,131	150,424,122	22,480,991	17.57%
Fund 7	Plant	309,756,076	336,821,857	27,065,781	8.74%
<b>Total</b>		<b>\$ 989,777,965</b>	<b>\$ 1,090,944,311</b>	<b>\$ 101,166,346</b>	<b>10.22%</b>

Note: The percentages in the chart represent the percentage of the total budget for that specific year.

MARICOPA COMMUNITY COLLEGES - ALL FUNDS  
REVENUE BUDGET SUMMARY

Source of Funds	Current Funds			Plant Funds		Total All Funds
	Unrestricted Fund 1	Auxiliary Fund 2	Restricted Fund 3	Unexpended Plant	Debt Service	
District Levy - Primary	\$ 277,107,904	\$ -	\$ -	\$ -	\$ -	\$ 277,107,904
District Levy - Secondary	-	-	-	-	45,791,129	45,791,129
In Lieu Tax, SRP	4,795,570	-	-	-	738,477	5,534,047
General Obligation Bonds	-	-	-	199,363,000	-	199,363,000
Revenue Bonds (PACs)	-	-	-	28,816,000	-	28,816,000
State Aid / Other State Appropriations	56,863,300	-	8,111,791	10,972,000	-	75,947,091
Subtotal Tax Support:	<u>338,766,774</u>	<u>-</u>	<u>8,111,791</u>	<u>239,151,000</u>	<u>46,529,606</u>	<u>632,559,171</u>
Tuition & Fees:						
General Tuition and Fees	110,096,614	\$ 29,594,102	-	-	-	139,690,716
Out-of-State Tuition	11,078,890	-	-	-	-	11,078,890
Out-of-District Tuition	270,595	-	-	-	-	270,595
Course Fees	-	12,433,836	-	-	-	12,433,836
Non-Credit/ Special Interest	-	16,602,630	-	-	-	16,602,630
Other Fees and Charges	2,503,301	-	-	-	-	2,503,301
Subtotal Tuition and Fees:	<u>123,949,400</u>	<u>58,630,568</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>182,579,968</u>
Miscellaneous:						
Grants and Contracts	-	-	37,136,837	-	-	37,136,837
Tuition/Fees	-	10,288,493	-	-	-	10,288,493
Grants/Donations	-	838,483	-	-	-	838,483
Scholarships and Financial Aid	-	-	83,420,991	-	-	83,420,991
Interest Income/Other	1,893,798	626,248	84,000	14,391,965	-	16,996,011
Food Service	-	802,674	-	-	-	802,674
Auxiliary Programs	-	11,858,684	-	-	-	11,858,684
Indirect Cost/ Other Restricted Activity	-	-	11,070,503	-	-	11,070,503
Subtotal Miscellaneous:	<u>1,893,798</u>	<u>24,414,582</u>	<u>131,712,332</u>	<u>14,391,965</u>	<u>-</u>	<u>172,412,677</u>
Fund Balance	22,397,116	19,122,955	10,200,000	23,543,000	-	75,263,071
FB Operating Cost	376,627	-	-	-	-	376,627
Subtotal Fund Balance:	<u>22,773,743</u>	<u>19,122,955</u>	<u>10,200,000</u>	<u>23,543,000</u>	<u>-</u>	<u>75,639,698</u>
Transfers						
Inter/Intra Fund Transfers	-	12,750,320	-	-	-	12,750,320
FTSE Growth Reserve	3,405,750	(3,405,750)	-	-	-	-
Transfer from Endowment	1,000,000	-	-	-	-	1,000,000
Fund 1/Fund 2 Transfer to Plant Fund	-	-	-	1,418,000	-	1,418,000
Fund 2 Transfer to Plant Fund (Debt Svc)	-	(3,709,286)	-	-	3,709,286	-
Fund 2 Transfer to Plant Fund Debt Svc Reserve/Land)	-	(5,562,000)	-	5,100,000	462,000	-
LEAP - District Match	-	-	400,000	-	-	400,000
Fund 1 to Skill Centers	-	4,149,024	-	-	-	4,149,024
Fund 2 Transfer to Plant Fund for Colleges Capital Projects & PAC's	-	(2,517,000)	-	2,517,000	-	-
Salary & Flex Rate Incr/Misc from Fund 1	-	8,035,454	-	-	-	8,035,454
Subtotal Transfers:	<u>4,405,750</u>	<u>9,740,762</u>	<u>400,000</u>	<u>9,035,000</u>	<u>4,171,286</u>	<u>27,752,798</u>
Total Revenues	<u>\$ 491,789,465</u>	<u>\$ 111,908,867</u>	<u>\$ 150,424,122</u>	<u>\$ 286,120,965</u>	<u>\$ 50,700,892</u>	<u>\$ 1,090,944,311</u>

MARICOPA COMMUNITY COLLEGES - ALL FUNDS  
EXPENDITURE BUDGET SUMMARY

Use of Funds	Current Funds			Plant Funds		Total All Funds
	Unrestricted Fund 1	Auxiliary Fund 2	Restricted Fund 3	Unexpended Plant	Debt Service	
Phoenix College	\$ 43,283,098	\$ 5,924,847	\$ 15,746,498	\$ 1,562,741	\$ -	\$ 66,517,184
City Colleges	362,899	68,500	-	-	-	431,399
Glendale Community College	57,809,749	7,842,706	18,652,711	1,936,084	-	86,241,249
GateWay Community College	24,890,187	4,063,120	9,406,318	2,220,158	-	40,579,783
Mesa Community College	69,898,405	16,918,509	24,422,359	2,438,524	-	113,677,797
MCC @ Red Mountain	5,930,479	472,086	-	99,970	-	6,502,535
Scottsdale Community College	38,839,296	13,628,863	7,746,711	1,410,354	-	61,625,224
SCC Business Institute	394,168	139,025	-	-	-	533,193
Maricopa Colleges Television	821,183	35,000	-	-	-	856,183
Rio Salado College	36,015,224	20,593,427	14,467,504	1,063,210	-	72,139,365
South Mountain Community College	17,760,443	2,846,995	6,681,531	641,965	-	27,930,934
Chandler-Gilbert Community College	26,542,154	3,596,844	5,327,085	962,346	-	36,428,429
Williams Education Center	1,521,428	205,713	-	115,613	-	1,842,754
Paradise Valley Community College	24,305,221	4,794,447	6,905,977	939,450	-	36,945,095
Estrella Mountain Comm. College	17,446,904	3,355,899	7,478,597	810,538	-	29,091,939
Skill Centers	-	13,433,097	1,797,178	191,439	-	15,421,714
District Office	41,461,746	272,176	31,791,652	272,574	-	73,798,148
Downtown Phoenix Campus	432,591	-	-	-	-	432,591
District Transfers	-	28,911,649	-	-	-	28,911,649
Prof. Growth, Supplements, Reserves, Major Maint. & Transfers	25,755,456	-	-	3,800,000	-	29,555,456
Enrollment Growth/Tuition & Fee Rebate Program	20,618,790	-	-	-	-	20,618,790
Transfer to Fund 1 Tuition & Fee Rebate	-	(3,405,750)	-	-	-	(3,405,750)
Designated for Carryforward	20,951,646	-	-	23,543,000	-	44,494,646
Capital Development Program	-	-	-	202,687,000	-	202,687,000
Designated for Uncol. Tax Levy Allow.	2,818,920	-	-	-	-	2,818,920
Contingency	900,000	-	-	1,575,000	-	2,475,000
SIS Project and PAC Construction	-	-	-	28,816,000	-	28,816,000
Debt Service (GO Bonds)	-	-	-	-	46,529,606	46,529,606
Transfer to Auxiliary Fund 2	\$8,035,454	-	-	-	-	8,035,454
Transfer to Auxiliary Fund 2 (Skill Centers )	4,149,024	-	-	-	-	4,149,024
Transfer to Restricted Fund 3 (LEAP Match)	400,000	-	-	-	-	400,000
Transfer to Plant Fund 7 for College Capital Projects (Interfund Trfs.)	445,000	(2,517,000)	-	5,935,000	-	3,863,000
Transfer to Plant Fund 7 (Debt Svc/PAC/Land)	-	(9,271,286)	-	5,100,000	4,171,286	-
<b>Total Expenditures</b>	<b>\$491,789,465</b>	<b>\$111,908,867</b>	<b>\$ 150,424,122</b>	<b>\$286,120,965</b>	<b>\$50,700,892</b>	<b>\$1,090,944,311</b>

**Chandler-Gilbert**

**Estrella Mountain**

**GateWay**

**Glendale**

**Mesa**

**Paradise Valley**

**Phoenix**

**Rio Salado**

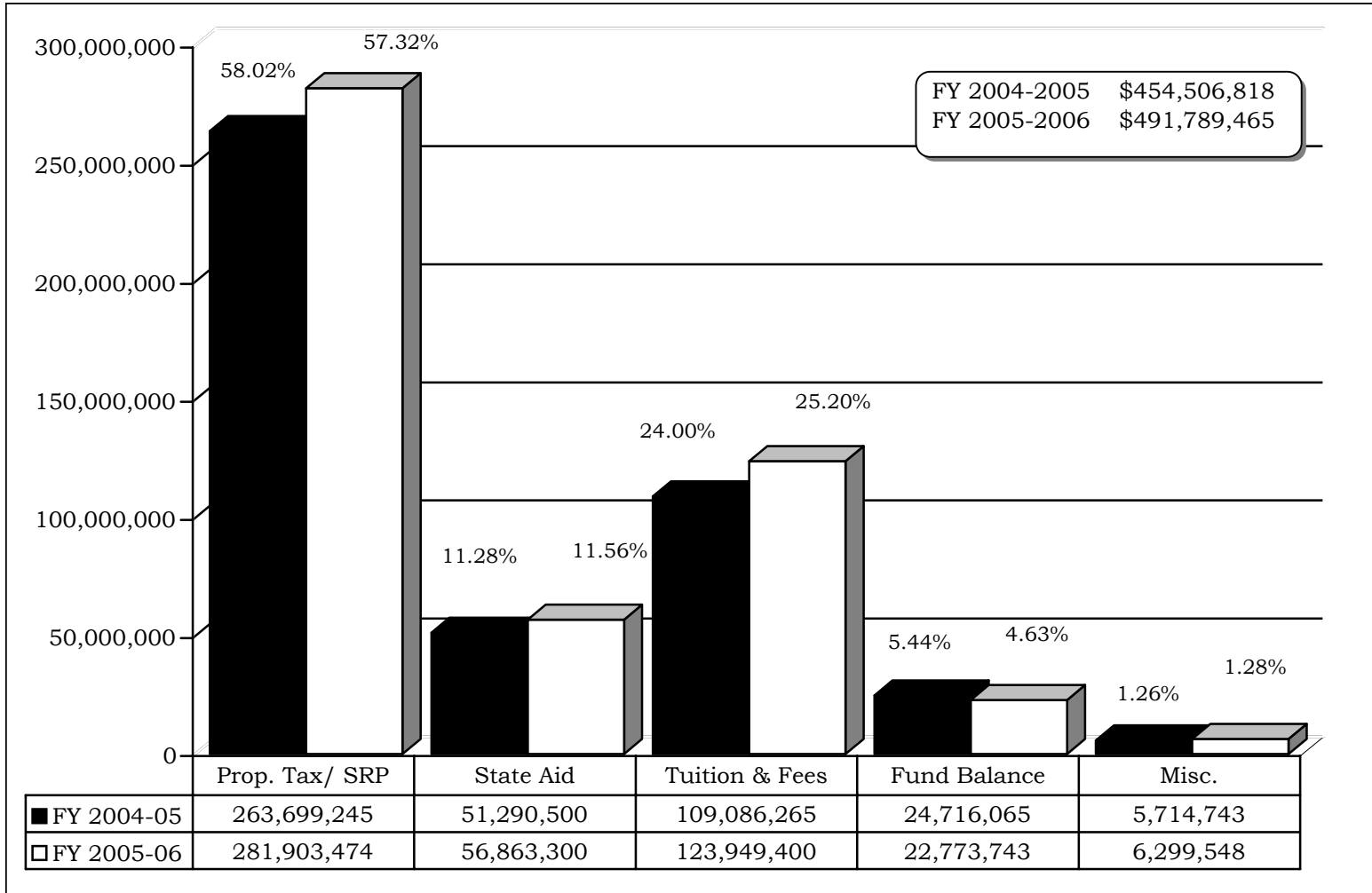
**Scottsdale**

**South Mountain**

**Current Unrestricted Fund 1  
Budget Detail  
FY 2005-2006**

FY 2005 vs. FY 2006

Maricopa Community Colleges - Current Unrestricted Fund 1  
Revenue Summary



Notes: The percentages represent the percentage of the total budget for that specific year and may not add due to rounding.

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
REVENUE BUDGET

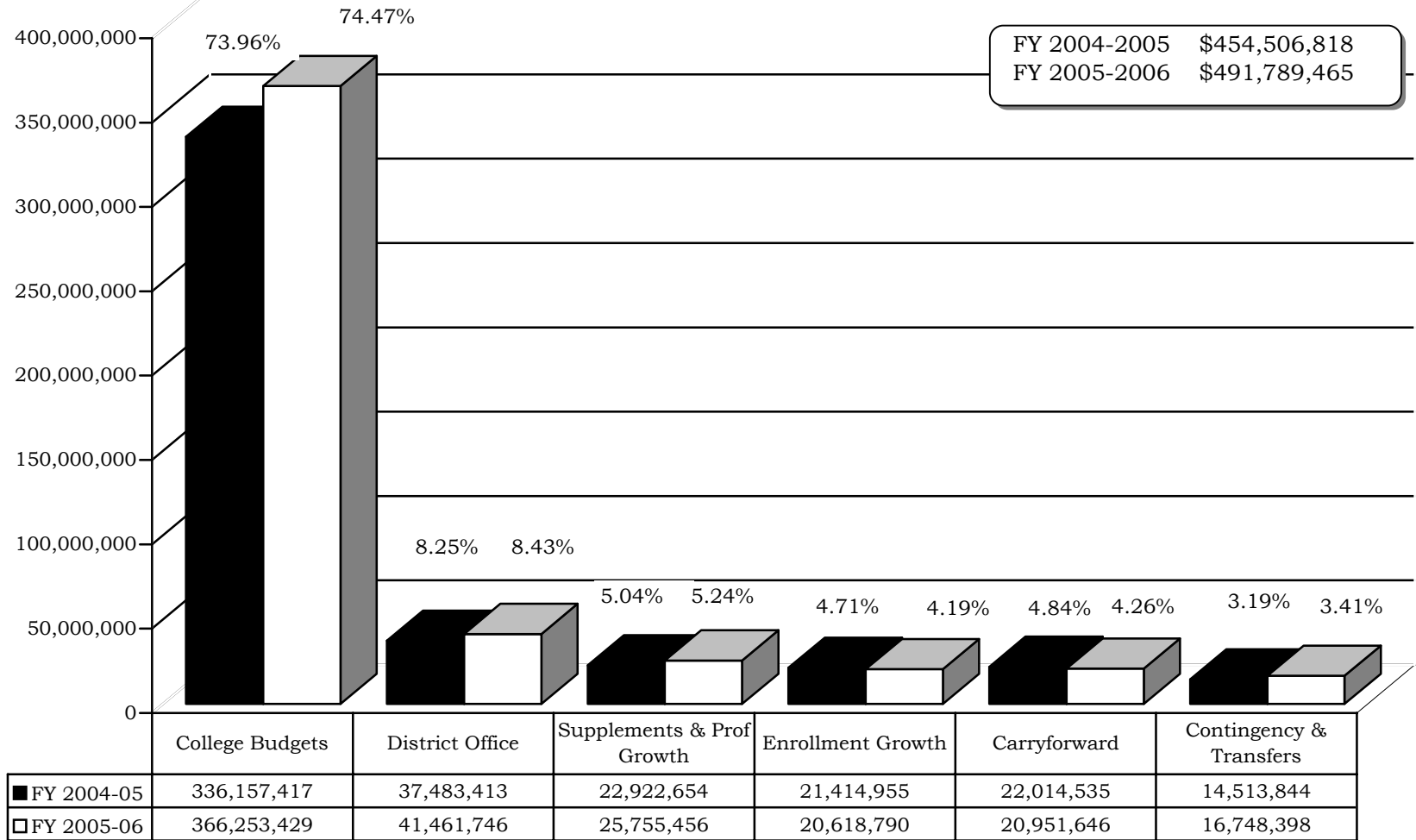
SOURCES OF REVENUE	FY03-04		FY 2004-05		FY 2005-06		Increase / (Decrease) FY 2004-05 to 2005-06	
	Actual Revenues	% Of Total	Adopted Revenue Budget	% Of Total	Adopted Revenue Budget	% Of Total	Amount	Percent
<b>Tax Supported:</b>								
Maximum Primary Levy	\$ 238,949,997	62.04%	\$ 258,560,787	56.89%	\$ 277,107,904	56.35%	\$ 18,547,117	7.17%
In Lieu Tax (SRP)	4,562,181	1.18%	5,138,458	1.13%	4,795,570	0.98%	(342,888)	-6.67%
Subtotal Property Tax/SRP	243,512,178	63.23%	263,699,245	58.02%	281,903,474	57.32%	18,204,229	6.90%
State Aid Appropriation *	46,613,700	12.10%	51,290,500	11.28%	54,863,300	11.16%	3,572,800	6.97%
Capital Transfer from Fund 7*	0	0.00%	0	0.00%	2,000,000	0.41%	2,000,000	N/A
Subtotal State Aid	46,613,700	12.10%	51,290,500	11.28%	56,863,300	11.56%	5,572,800	10.87%
Subtotal Tax Supported	290,125,878	75.33%	314,989,745	69.30%	338,766,774	68.88%	23,777,029	7.55%
<b>Tuition and Fees:</b>								
General Tuition	78,527,605	20.39%	98,297,438	21.63%	110,096,614	22.39%	11,799,176	12.00%
Out-of-State Tuition	8,030,138	2.08%	8,342,989	1.84%	11,078,890	2.25%	2,735,901	32.79%
Out-of-District Tuition	355,629	0.09%	410,000	0.09%	270,595	0.06%	(139,405)	-34.00%
Other Fees & Charges	2,536,112	0.66%	2,035,838	0.45%	2,503,301	0.51%	467,463	22.96%
Subtotal Tuition & Fees	89,449,484	23.22%	109,086,265	24.00%	123,949,400	25.20%	14,863,135	13.63%
<b>Misc. &amp; Other:</b>								
Interest and Other	1,489,459	0.39%	1,292,743	0.28%	1,893,798	0.39%	601,055	46.49%
Trf. from Aux. Fund (FTSE Growth Rsrv)	2,857,500	0.74%	4,422,000	0.97%	3,405,750	0.69%	(1,016,250)	-22.98%
Trf. from Quasi Endowment Fund **	696,487	0.00%	0	0.00%	1,000,000	0.20%	1,000,000	N/A
Trf. from Restr. Fund (for Indirect Cost & Loan Repayment) **	531,982	0.14%	0	0.00%	0	0.00%	0	N/A
Subtotal Misc. & Other	5,575,428	1.27%	5,714,743	1.26%	6,299,548	1.28%	584,805	10.23%
Total Anticipated New Revenue	385,150,790	100.00%	429,790,753	94.56%	469,015,722	95.37%	39,224,969	9.13%
Fund Balance (Carryforward)	0	0.00%	23,404,005	5.15%	22,397,116	4.55%	(1,006,889)	-4.30%
Fund Balance (Operating Costs)	0	0.00%	1,312,060	0.29%	376,627	0.08%	(935,433)	-71.29%
Subtotal Fund Balance	0	0.00%	24,716,065	5.44%	22,773,743	4.63%	(1,942,322)	-7.86%
Total Anticipated Revenue	\$ 385,150,790	100.00%	\$ 454,506,818	100.00%	\$ 491,789,465	100.00%	\$ 37,282,647	8.20%

\* FY06 Funding as appropriated, and assumes Growth Funding over the \$51.3 million FY05 appropriation.

\*\* FY03-04 actual was final year from CIGNA Endowment Fund, FY05-06 Quasi Endowment transfer from Workers' Compensation reserves reallocated to Medical Insurance Claims reserves.

FY 2005 vs. FY 2006

### Maricopa Community Colleges - Current Unrestricted Fund 1 Expenditure Summary



NOTE: The percentages represent the percentage of the total budget for that specific year and may not add due to rounding.



MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
EXPENDITURE BUDGET

EXPENDITURES	FY 2003-04		FY 2004-05		FY 2005-06		Increase / (Decrease) FY 2004-05 to 2005-06	
	Actual Expenditures	% Of Total	Adopted Expenditure Budget	% Of Total	Adopted Expenditure Budget	% Of Total	Amount	Percent
Phoenix College (PC)	\$ 40,389,844	10.52%	\$ 40,483,406	8.91%	\$ 43,283,098	8.80%	\$ 2,799,692	6.92%
City Colleges	279,413	0.07%	353,456	0.08%	362,899	0.07%	9,443	2.67%
Glendale Community College (GCC)	53,486,209	13.93%	53,672,500	11.81%	57,809,749	11.75%	4,137,249	7.71%
GateWay Community College (GWCC)	22,903,779	5.97%	22,684,191	4.99%	24,890,187	5.06%	2,205,996	9.72%
Mesa Community College (MCC)	66,667,729	17.37%	64,594,372	14.21%	69,898,405	14.21%	5,304,033	8.21%
Red Mountain Campus	4,770,060	1.24%	5,581,692	1.23%	5,930,479	1.21%	348,787	6.25%
Scottsdale Community College (SCC)	35,625,298	9.28%	36,174,205	7.96%	38,839,296	7.90%	2,665,091	7.37%
SCC Business Institute	755,876	0.20%	386,835	0.09%	394,168	0.08%	7,333	1.90%
Maricopa Colleges Television (MCTV)	496,022	0.13%	797,363	0.18%	821,183	0.17%	23,820	2.99%
Rio Salado College (RSC)	31,225,471	8.13%	31,766,257	6.99%	36,015,224	7.32%	4,248,967	13.38%
South Mountain Comm. College (SMCC)	16,239,847	4.23%	16,409,919	3.61%	17,760,443	3.61%	1,350,524	8.23%
Chandler-Gilbert Comm. College (CGCC)	23,704,644	6.17%	24,000,236	5.28%	26,542,154	5.40%	2,541,918	10.59%
Williams Campus	1,343,887	0.35%	1,418,638	0.31%	1,521,428	0.31%	102,790	7.25%
Paradise Valley Comm. College (PVCC)	21,847,818	5.69%	22,088,274	4.86%	24,305,221	4.94%	2,216,947	10.04%
Estrella Mountain Comm. College (EMCC)	15,532,509	4.05%	15,746,073	3.46%	17,446,904	3.55%	1,700,831	10.80%
District Office (DO)	34,698,029	9.04%	37,483,413	8.25%	41,461,746	8.43%	3,978,333	10.61%
Downtown Phoenix Campus	0	0.00%	0	0.00%	432,591	0.09%	432,591	N/A
Subtotal Colleges & District Office	\$ 369,966,435	96.37%	\$ 373,640,830	82.21%	\$ 407,715,175	82.90%	\$ 34,074,345	9.12%
<b>TRANSFER &amp; RESERVES</b>								
Professional Growth and Supplements Transfers (see pg. C5-C6)	\$ 4,856,210	1.26%	\$ 22,922,654	5.04%	\$ 25,755,456	5.24%	\$ 2,832,802	12.36%
Enrollment Growth Funding *	0	0.00%	21,414,955	4.71%	20,618,790	4.19%	(796,165)	-3.72%
Designated for Carryforward (transfer)	17,514	0.00%	22,014,535	4.84%	20,951,646	4.26%	(1,062,889)	-4.83%
<u>Contingency Reserve</u>								
Designated for Uncollected Tax Levy	612,547	0.16%	2,632,014	0.58%	2,818,920	0.57%	186,906	7.10%
Basic Contingency	0	0.00%	900,000	0.20%	900,000	0.18%	0	0.00%
<u>Interfund Transfers:</u>								
Trf. to Aux. Fund (Scholarship, M&C) **	4,694,053	1.22%	5,671,523	1.25%	8,035,454	1.63%	2,363,931	41.68%
Trf. To Aux. Fund (Skill Centers)	3,602,133	0.94%	3,741,307	0.82%	4,149,024	0.84%	407,717	10.90%
Trf. To Restricted Fund (LEAP Match)	0	0.00%	400,000	0.09%	400,000	0.08%	0	0.00%
Trf. To Plant Fund (CG Carryforward) & Loan Program***	169,000	0.04%	1,169,000	0.26%	445,000	0.09%	(724,000)	-61.93%
Subtotal Contingency & Interfund Transfers	9,077,733	2.36%	14,513,844	3.19%	16,748,398	3.41%	2,047,648	14.11%
Subtotal Transfer and Reserves	\$ 13,951,457	3.63%	\$ 80,865,988	17.79%	\$ 84,074,290	17.10%	\$ 3,208,302	3.97%
Total Expenditures	\$ 383,917,892	100.00%	\$ 454,506,818	100.00%	\$ 491,789,465	100.00%	\$ 37,282,647	8.20%

Notes:

\* For FY06, this transfer includes potential transfer to Southwest Skill Center for \$758,100

\*\* FY 05-06 Meet & Confer/Flex rate incrs. \$4,601,969 and Scholarship of \$3,433,485 (include new allocation of \$1.2 million of scholarship and \$266,999 of Waivers for FY06)

\*\*\* \$445,000 is budgeted as potential transfer to Plant Fund 7 (Loan and Grant initiatives).

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
SCHEDULE OF PROFESSIONAL GROWTH AND SUPPLEMENTS

PROFESSIONAL GROWTH & SUPPLEMENTS budgets include centrally budgeted costs which have resulted from Meet and Confer or the Collaborative Deliberation process, and supplements for Preventive Maintenance, Employee salary changes for longevity or Professional Growth, and Miscellaneous Revenue.

PROFESSIONAL GROWTH DETAIL	FY 2004-05	FY 2005-06	Increase/(Decrease)	
	Adopted Budget	Adopted Budget	FY 2004-05 to FY 2005-06 Amount	FY 2005-06 Percent
<u>Instruction</u>				
Professional Growth - Faculty	\$ 1,519,000	\$ 1,614,000	95,000	6.25%
Subtotal Professional Growth - Instruction	<u>1,519,000</u>	<u>1,614,000</u>	<u>95,000</u>	<u>6.25%</u>
<u>Academic Support</u>				
Professional Growth Part-time Faculty	75,000	75,000	0	0.00%
Adj. Faculty Reassigned Time	28,102	28,757	655	2.33%
Faculty Association President *	68,887	71,786	2,899	4.21%
Faculty Reassigned Time *	77,727	78,301	574	0.74%
Subtotal Professional Growth - Acad. Support	<u>249,716</u>	<u>253,844</u>	<u>4,128</u>	<u>1.65%</u>
<u>Administration</u>				
Professional Growth - Professional Staff *	662,428	761,827	99,399	15.01%
Professional Growth - MAT	515,000	599,250	84,250	16.36%
Professional Growth - Crafts	85,000	86,250	1,250	1.47%
Professional Growth - M&O	68,000	70,625	2,625	3.86%
Professional Growth - Safety	23,000	23,000	0	0.00%
Craft Reassigned Time**	7,000	7,500	500	7.14%
M&O Reassigned Time**	0	10,000	10,000	N/A
MAT Reassigned Time *, **	40,000	58,226	18,226	45.57%
Safety Reassigned Time **	0	2,500	2,500	N/A
Subtotal Professional Growth - Administration	<u>1,400,428</u>	<u>1,619,178</u>	<u>218,750</u>	<u>15.62%</u>
<u>Physical Plant</u>				
Crafts Apprenticeship Program *	288,297	331,127	42,830	14.86%
Subtotal Professional Growth - Physical Plant	<u>288,297</u>	<u>331,127</u>	<u>42,830</u>	<u>14.86%</u>
 Total Professional Growth	 <u>\$ 3,457,441</u>	 <u>\$ 3,818,149</u>	 <u>\$ 360,708</u>	 <u>10.43%</u>

\* Additional budgets related to the FY05-06 Flex benefits increase from an average rate per position of \$6,586 to \$6,784, ASRS contribution rate increase, Meet and Confer, and CPD allocations.

\*\* Budget increases in these categories are FY05 CPD allocations.

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
SCHEDULE OF PROFESSIONAL GROWTH AND SUPPLEMENTS

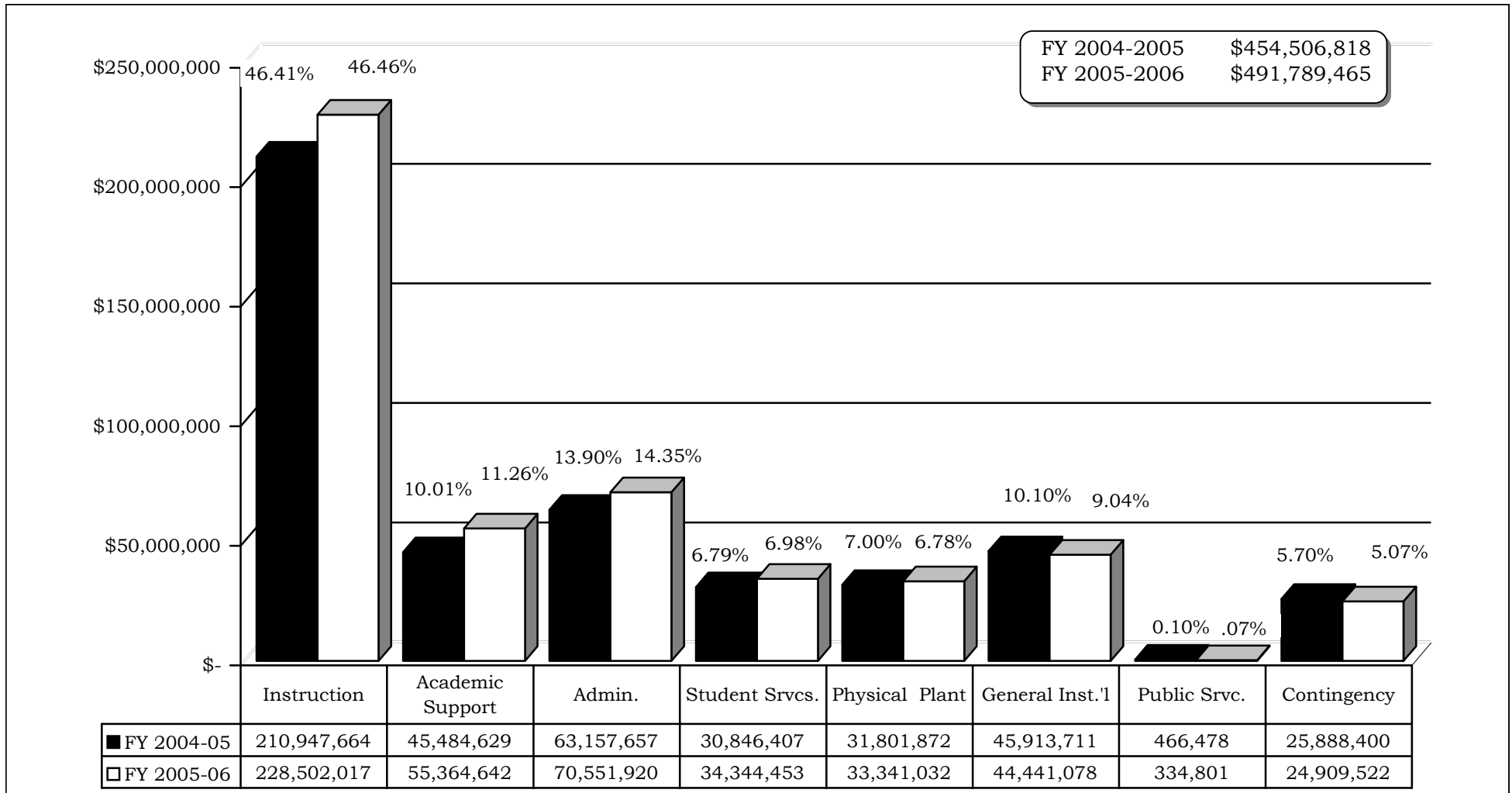
SUPPLEMENTS DETAIL	FY04-05	FY05-06	Increase / Decrease FY 2004-05 to 2005-06	
	Adopted Expenditure Budget	Adopted Expenditure Budget	Amount	Percent
3rd Party Short Term Disability - FICA Contribution	\$ 50,000	\$ 50,000	\$ -	0.00%
Anniversaries & Education payments	589,300	637,110	47,810	8.11%
Bank Charges	200,000	200,000	-	0.00%
Central Plant Chiller Maintenance ***	-	100,000	100,000	N/A
Capital Development Operating Costs	176,747	4,478,886	4,302,139	2434.07%
Capital Inventory	15,000	15,000	-	0.00%
Compensated Absences	2,300,000	2,400,000	100,000	4.35%
DW Telephone Cost	67,555	81,455	13,900	20.58%
Disability Resources	-	148,320	148,320	N/A
Flex Benefits-Administration *	-	2,171,444	2,171,444	N/A
Insurance Supplements	1,480,598	1,425,522	(55,076)	-3.72%
International Education	100,000	100,000	-	0.00%
Learning Programs	142,155	142,155	-	0.00%
Library Database	348,000	498,000	150,000	43.10%
Loan and Grant Program	220,470	1,000,470	780,000	353.79%
Preventive Maintenance	1,100,000	1,200,000	100,000	9.09%
Retirement Programs	1,407,614	1,342,229	(65,385)	-4.65%
Revenue Reserve **	8,657,448	3,153,784	(5,503,664)	-63.57%
SBDC Matching Funds	154,442	154,442	-	0.00%
Tuition Waivers	2,255,000	2,400,000	145,000	6.43%
Utilities Supplements	100,884	100,884	-	0.00%
Wellness	100,000	137,606	37,606	37.61%
<b>Total Supplements</b>	<b>\$ 19,465,213</b>	<b>\$ 21,937,307</b>	<b>\$ 2,472,094</b>	<b>12.70%</b>
<b>Grand Total Supplements and Professional Growth</b>	<b>\$ 22,922,654</b>	<b>\$ 25,755,456</b>	<b>\$ 2,832,802</b>	<b>12.36%</b>

\* This line has been created as a medical claim reserve for the self-funded medical insurance.

\*\* Decrease due to most of new revenue have been allocated.

\*\*\* This account was moved from District Office Unit

Maricopa Community Colleges - Current Unrestricted Fund 1  
Expenditure Budget Summary by Function



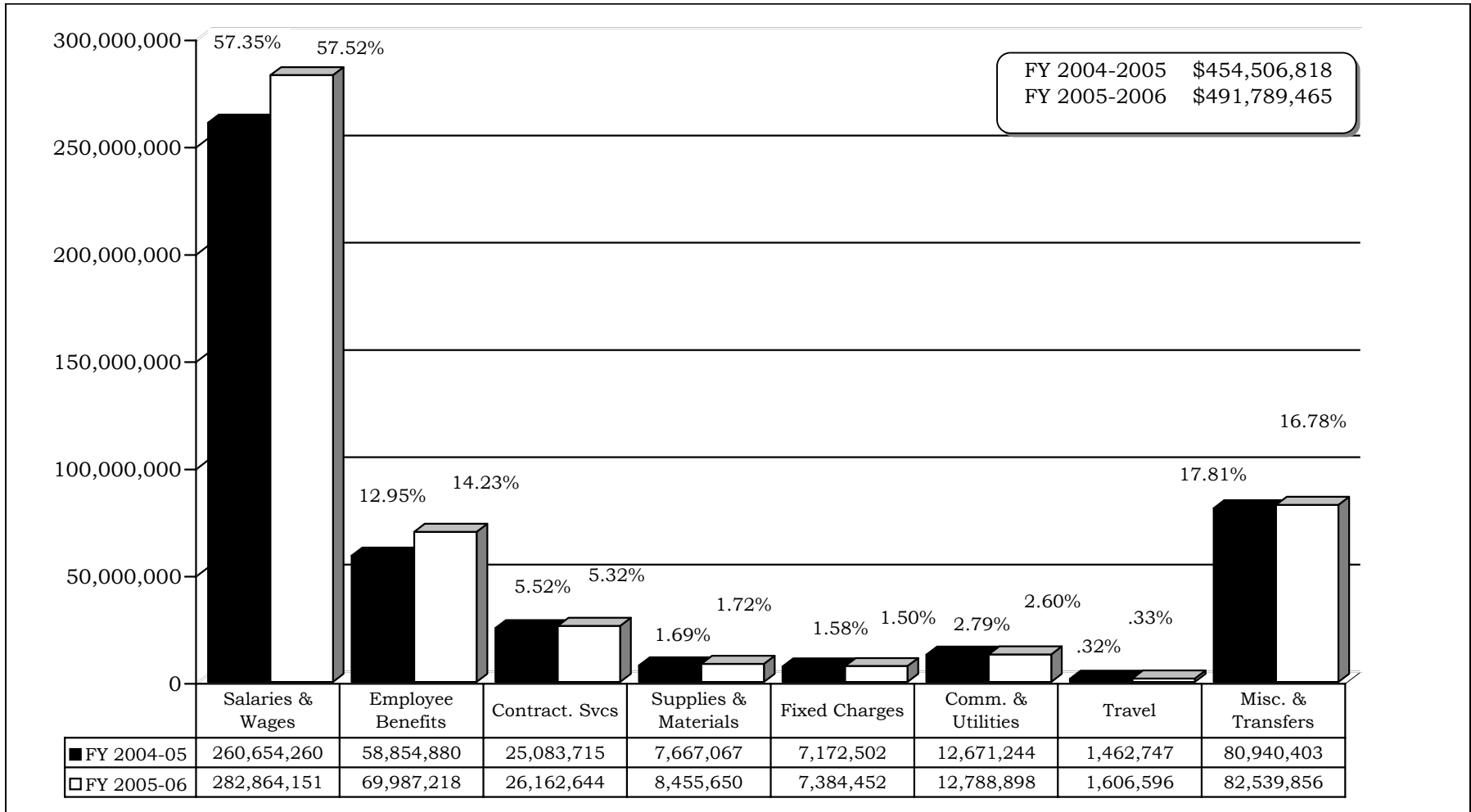
Note: The percentages represent the percentage of the total budget for that specific year and may not add due to rounding.

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
BUDGET BY FUNCTIONAL CATEGORY

Category	Instruction	Academic Support	Administration	Student Services	Physical Plant	General Institutional	Public Service	Contingency	FY 2005-06 Total Budget
Phoenix College	\$ 24,415,416	\$ 5,715,410	\$ 2,090,530	\$ 3,814,788	\$ 3,834,169	\$ 3,397,406	\$ 15,379	\$0	\$ 43,283,098
City Colleges Center	0	0	352,899	0	10,000	0	0	0	362,899
Glendale Community College	36,241,341	6,779,388	1,985,081	5,581,469	4,493,470	2,490,044	0	238,956	57,809,749
GateWay Community College	13,886,838	1,878,260	1,255,934	2,447,085	2,126,749	3,295,321	0	0	24,890,187
Mesa Community College	41,478,235	7,871,614	4,692,525	5,714,259	4,771,758	5,368,014	2,000	0	69,898,405
Red Mountain Campus	2,566,723	945,726	450,153	476,359	1,036,220	455,298	0	0	5,930,479
Scottsdale Community College	22,445,916	4,078,512	1,850,728	3,553,686	4,526,451	2,366,023	17,980	0	38,839,296
SCC Business Institute	0	0	0	0	231,240	162,928	0	0	394,168
Maricopa Colleges Television	0	821,183	0	0	0	0	0	0	821,183
Rio Salado College	19,188,834	6,172,081	3,897,265	2,932,605	1,243,726	2,580,713	0	0	36,015,224
South Mountain Community College	8,522,553	2,954,456	1,722,768	2,138,506	1,705,806	716,354	0	0	17,760,443
Chandler-Gilbert Community College	13,254,221	4,236,565	1,481,162	2,240,329	2,001,742	3,224,424	103,711	0	26,542,154
Williams Campus	0	0	328,968	0	920,937	271,523	0	0	1,521,428
Paradise Valley Community College	14,114,471	3,016,493	1,548,379	2,626,885	1,849,965	1,149,028	0	0	24,305,221
Estrella Mountain Community College	8,625,285	2,080,637	1,473,493	2,060,947	1,615,707	1,590,835	0	0	17,446,904
District Office Operations	1,052,714	3,939,432	29,014,633	209,215	1,241,081	5,808,940	195,731	0	41,461,746
Downtown Phoenix Campus	0	0	432,591	0	0	0	0	0	432,591
<b>Subtotal Colleges &amp; District Office</b>	<b>\$ 205,792,547</b>	<b>\$ 50,489,757</b>	<b>\$ 52,577,109</b>	<b>\$ 33,796,133</b>	<b>\$ 31,609,021</b>	<b>\$ 32,876,851</b>	<b>\$ 334,801</b>	<b>\$ 238,956</b>	<b>\$ 407,715,175</b>
<b>Transfers &amp; Reserves</b>									
Professional Growth & Supplements *	\$ 2,090,680	\$ 4,874,885	\$9,494,357	\$ 148,320	\$ 1,732,011	\$ 7,415,203	\$0	\$0	\$ 25,755,456
Enrollment Growth Funding	20,618,790	0	0	0	0	0	0	0	20,618,790
Designated for Carryforward	0	0	0	0	0	0	0	20,951,646	20,951,646
<u>Contingency:</u>									
Designated for Uncollected Tax Levy	0	0	0	0	0	0	0	2,818,920	2,818,920
Basic Contingency	0	0	0	0	0	0	0	900,000	900,000
<u>Interfund Transfers:</u>									
Trf. to Auxiliary Fund (Grants Rpt, M&C)	0	0	8,035,454	0	0	0	0	0	8,035,454
Trf. to Auxiliary Fund (Skill Centers)	0	0	0	0	0	4,149,024	0	0	4,149,024
Trf. to Restricted Fund (LEAP Match)	0	0	0	400,000	0	0	0	0	400,000
Trf. to Fund 7 ( Loan Program)	0	0	445,000	0	0	0	0	0	445,000
<b>Subtotal Contingency &amp; Interfund Transfers</b>	<b>0</b>	<b>0</b>	<b>8,480,454</b>	<b>400,000</b>	<b>0</b>	<b>4,149,024</b>	<b>0</b>	<b>3,718,920</b>	<b>16,748,398</b>
<b>Total Transfers and Reserves</b>	<b>\$ 22,709,470</b>	<b>\$ 4,874,885</b>	<b>\$ 17,974,811</b>	<b>\$ 548,320</b>	<b>\$ 1,732,011</b>	<b>\$ 11,564,227</b>	<b>\$ -</b>	<b>\$ 24,670,566</b>	<b>\$ 84,074,290</b>
<b>FY 2005-06 Total Adopted Budget</b>	<b>\$ 228,502,017</b>	<b>\$ 55,364,642</b>	<b>\$ 70,551,920</b>	<b>\$ 34,344,453</b>	<b>\$ 33,341,032</b>	<b>\$ 44,441,078</b>	<b>\$ 334,801</b>	<b>\$ 24,909,522</b>	<b>\$ 491,789,465</b>
Percentage of Total	46.46%	11.26%	14.35%	6.98%	6.78%	9.04%	0.07%	5.07%	100.00%
<b>FY 2004-05 Total Adopted Budget</b>	<b>\$ 210,947,664</b>	<b>\$ 45,484,629</b>	<b>\$ 63,157,657</b>	<b>\$ 30,846,407</b>	<b>\$ 31,801,872</b>	<b>\$ 45,913,711</b>	<b>\$ 466,478</b>	<b>\$ 25,888,400</b>	<b>\$ 454,506,818</b>
<b>FY 04-05 to 05-06 Increase/(Decrease) Amount:</b>	<b>\$ 17,554,353</b>	<b>\$ 9,880,013</b>	<b>\$ 7,394,263</b>	<b>\$ 3,498,046</b>	<b>\$ 1,539,160</b>	<b>\$ (1,472,633)</b>	<b>\$ (131,677)</b>	<b>\$ (978,878)</b>	<b>\$ 37,282,647</b>
Percentage Increase/(Decrease):	8.32%	21.72%	11.71%	11.34%	4.84%	-3.21%	-28.23%	-3.78%	8.20%

\* See page C5 and C6 for detail.

Maricopa Community Colleges - Current Unrestricted Fund 1  
Expenditure Summary by Object



Note: The percentages represent the percentage of the total budget for that specific year and may not add due to rounding.

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	Phoenix College		City Colleges Center*		Glendale Community College		GateWay Community College	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
Salaries & Wages	\$ 29,525,033	\$ 31,333,982	\$ 146,830	\$ 151,180	\$ 39,792,893	\$ 42,569,222	\$ 15,684,753	\$ 17,240,655
Employee Benefits	6,530,216	7,468,791	38,324	41,590	8,702,205	9,952,977	3,545,975	4,110,622
Contractual Services	1,354,929	1,381,029	97,803	97,803	1,445,090	1,429,240	1,868,864	1,847,780
Supplies & Materials	630,407	635,907	2,000	2,000	1,038,727	1,046,277	341,954	381,377
Fixed Charges	348,010	348,010	0	0	521,121	529,121	154,994	157,852
Comm. & Utilities	1,442,532	1,442,532	50,529	50,529	1,766,487	1,766,637	735,000	815,000
Travel	89,945	92,345	0	0	48,500	48,500	41,050	55,169
Misc. & Transfers	562,334	580,502	17,970	19,797	357,477	467,775	311,601	281,732
Total Before O/H Alloc.	\$ 40,483,406	\$ 43,283,098	\$ 353,456	\$ 362,899	\$ 53,672,500	\$ 57,809,749	\$ 22,684,191	\$ 24,890,187
Cost/FTSE Fund 1 **	6,040	6,317	N.A.	N.A.	4,978	5,206	6,592	6,722
District Office Overhead (OH) ***								
Allocation Based on FTSE	3,514,769	3,660,961	0	0	5,605,123	5,884,440	1,788,836	1,962,156
Total After O/H Alloc.	\$ 43,998,175	\$ 46,944,059	\$ 353,456	\$ 362,899	\$ 59,277,623	\$ 63,694,189	\$ 24,473,027	\$ 26,852,343
Cost/FTSE Fund 1 w/OH	\$ 6,560	\$ 6,847	N.A.	N.A.	\$ 5,498	\$ 5,736	\$ 7,112	\$ 7,252

\* Ed Center cost/FTSE are included in parent college cost/FTSE: PC/City Colleges; MCC/Red Mountain; SCC/SCC Business Institute/MCTV; CGC/WEC.

\*\* Cost/FTSE calculated using actual FTSE from two years prior, reflective of actual enrollment growth funding adjustments.

\*\*\* Overhead Allocation for colleges does not include Transfers & Reserves budget.

\*\*\*\* Transfers & Reserves budget will decline in future budgets as allocations of new revenues are made.

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	Mesa Community College		Red Mountain Campus*		Scottsdale Community College		SCC Business Institute*	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
Salaries & Wages	\$ 47,034,802	\$ 50,879,040	\$ 3,909,527	\$ 4,137,159	\$ 25,546,584	\$ 26,869,206	\$ 120,800	\$ 125,033
Employee Benefits	9,892,944	11,242,350	926,058	1,047,213	5,926,085	6,652,122	29,795	32,895
Contractual Services	2,698,401	2,690,401	61,000	76,500	813,709	819,923	0	0
Supplies & Materials	1,085,086	1,133,086	227,738	265,500	1,489,131	1,854,776	5,000	5,000
Fixed Charges	1,152,726	1,152,726	25,000	37,000	370,117	370,117	216,240	216,240
Comm. & Utilities	2,030,636	1,990,636	420,290	355,107	1,418,283	1,394,783	15,000	15,000
Travel	172,350	172,350	0	0	89,692	94,692	0	0
Misc. & Transfers	527,427	637,816	12,079	12,000	520,604	783,677	0	0
Total Before O/H Alloc.	\$ 64,594,372	\$ 69,898,405	\$ 5,581,692	\$ 5,930,479	\$ 36,174,205	\$ 38,839,296	\$ 386,835	\$ 394,168
Cost/FTSE Fund 1 **	4,867	5,013	N.A.	N.A.	6,016	6,262	N.A.	N.A.
District Office Overhead (OH) ***								
Allocation Based on FTSE	7,496,111	8,014,791	0	0	3,228,326	3,389,131	0	0
Total After O/H Alloc.	\$ 72,090,483	\$ 77,913,196	\$ 5,581,692	\$ 5,930,479	\$ 39,402,531	\$ 42,228,427	\$ 386,835	\$ 394,168
Cost/FTSE Fund 1 w/OH	\$ 5,387	\$ 5,543	N.A.	N.A.	\$ 6,536	\$ 6,792	N.A.	N.A.

\* Ed Center cost/FTSE are included in parent college cost/FTSE: PC/City Colleges; MCC/Red Mountain; SCC/SCC Business Institute/MCTV; CGC/WEC.

\*\* Cost/FTSE calculated using actual FTSE from two years prior, reflective of actual enrollment growth funding adjustments.

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\*\*\*\* Transfers & Reserves budget will decline in future budgets as allocations of new revenues are made.



MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	Maricopa Colleges Television *		Rio Salado College		South Mountain Comm. College		Chandler-Gilbert Comm. College	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
Salaries & Wages	\$ 262,589	\$ 415,746	\$ 17,243,846	\$ 19,603,885	\$ 11,635,178	\$ 12,555,406	\$ 17,043,570	\$ 18,834,525
Employee Benefits	67,779	109,588	3,627,782	4,433,589	2,692,074	3,077,179	3,850,258	4,478,952
Contractual Services	30,000	30,000	8,446,627	8,957,039	598,325	647,114	961,263	939,987
Supplies & Materials	50,610	50,610	510,139	602,696	361,489	333,209	494,459	517,171
Fixed Charges	0	0	566,449	647,595	240,492	240,492	363,079	319,229
Comm. & Utilities	0	0	1,025,884	1,027,889	589,077	592,077	828,243	811,243
Travel	3,000	3,000	79,690	153,914	74,127	69,042	81,944	83,559
Misc. & Transfers	383,385	212,239	265,840	588,617	219,157	245,924	377,420	557,488
Total Before O/H Alloc.	\$ 797,363	\$ 821,183	\$ 31,766,257	\$ 36,015,224	\$ 16,409,919	\$ 17,760,443	\$ 24,000,236	\$ 26,542,154
Cost/FTSE Fund 1 **	N/A	N/A	3,106	3,112	8,928	8,818	6,604	6,634
District Office Overhead (OH) ***								
Allocation Based on FTSE	0	0	5,316,445	6,132,706	955,501	973,925	2,000,938	2,039,519
Total After O/H Alloc.	\$ 797,363	\$ 821,183	\$ 37,082,702	\$ 42,147,930	\$ 17,365,420	\$ 18,734,368	\$ 26,001,174	\$ 28,581,673
Cost/FTSE Fund 1 w/OH	N/A	N/A	\$ 3,626	\$3,642	\$ 9,448	\$ 9,302	\$ 7,124	\$ 7,117

\* Ed Center cost/FTSE are included in parent college cost/FTSE: PC/City Colleges; MCC/Red Mountain; SCC/SCC Business Institute/MCTV; CGC/WEC.

\*\* Cost/FTSE calculated using actual FTSE from two years prior, reflective of actual enrollment growth funding adjustments.

\*\*\* Overhead Allocation for colleges does not include Transfers & Reserves budget.

\*\*\*\* Transfers & Reserves budget will decline in future budgets as allocations of new revenues are made.

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	Williams Campus *		Paradise Valley Comm. College		Estrella Mountain Comm. College		District Office Operations	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
Salaries & Wages	\$ 758,461	\$ 810,124	\$ 15,950,514	\$ 17,475,124	\$ 11,561,579	\$ 12,653,798	\$ 22,740,843	\$ 25,179,390
Employee Benefits	202,350	223,201	3,512,612	4,048,601	2,683,409	3,137,089	5,843,286	6,903,397
Contractual Services	65,784	65,784	566,346	561,735	632,792	662,803	3,870,759	4,149,583
Supplies & Materials	30,995	23,995	694,289	860,260	220,534	206,935	460,670	510,012
Fixed Charges	36,498	36,498	191,741	195,087	103,516	102,916	974,230	1,106,930
Comm. & Utilities	280,568	280,568	869,806	869,806	394,000	483,727	703,625	718,525
Travel	0	0	36,469	36,869	47,475	79,687	375,955	384,919
Misc. & Transfers	43,982	81,258	266,497	257,739	102,768	119,949	2,514,045	2,508,990
Total Before O/H Alloc.	\$ 1,418,638	\$ 1,521,428	\$ 22,088,274	\$ 24,305,221	\$ 15,746,073	\$ 17,446,904	\$ 37,483,413	\$ 41,461,746
Cost/FTSE Fund 1 **	N.A.	N.A.	5,931	6,527	6,398	6,744	N.A.	N.A.
District Office Overhead (OH) ***								
Allocation Based on FTSE	0	0	1,935,956	1,973,284	1,279,374	1,304,042	(37,483,413)	(41,461,746)
Total After O/H Alloc.	\$ 1,418,638	\$ 1,521,428	\$ 24,024,230	\$ 26,278,505	\$ 17,025,447	\$ 18,750,946	\$0	\$0
Cost/FTSE Fund 1 w/OH	N/A	N/A	\$ 6,451	\$ 6,619	\$ 6,918	\$ 7,248	N/A	N/A

\* Ed Center cost/FTSE are included in parent college cost/FTSE: PC/City Colleges; MCC/Red Mountain; SCC/SCC Business Institute/MCTV; CGC/WEC.

\*\* Cost/FTSE calculated using actual FTSE from two years prior, reflective of actual enrollment growth funding adjustments.

\*\*\* Overhead Allocation for colleges does not include Transfers & Reserves budget.

\*\*\*\* Transfers & Reserves budget will decline in future budgets as allocations of new revenues are made.

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	Downtown Phoenix Campus		Transfers & Reserves ****		Grand Total		Increase / (Decrease) ****		Percent of Total	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	Amount	Percent	2004-05	2005-06
Salaries & Wages	\$0	\$ 288,531	\$ 1,696,458	\$ 1,742,145	\$ 260,654,260	\$ 282,864,151	\$ 22,209,891	8.52%	57.35%	57.52%
Employee Benefits	0	63,445	783,728	2,963,617	58,854,880	69,987,218	11,132,338	18.91%	12.95%	14.23%
Contractual Services	0	20,000	1,572,023	1,785,923	25,083,715	26,162,644	1,078,929	4.30%	5.52%	5.32%
Supplies & Materials	0	3,000	23,839	23,839	7,667,067	8,455,650	788,583	10.29%	1.69%	1.72%
Fixed Charges	0	23,337	1,908,289	1,901,302	7,172,502	7,384,452	211,950	2.96%	1.58%	1.50%
Comm. & Utilities	0	6,000	101,284	168,839	12,671,244	12,788,898	117,654	0.93%	2.79%	2.60%
Travel	0	10,000	322,550	322,550	1,462,747	1,606,596	143,849	9.83%	0.32%	0.33%
Misc. & Transfers	0	18,278	74,457,817	75,166,075	80,940,403	82,539,856	1,599,453	1.98%	17.81%	16.78%
Total Before O/H Alloc.	\$0	\$ 432,591	\$ 80,865,988	\$ 84,074,290	\$ 454,506,818	\$ 491,789,465	\$ 37,282,647	8.20%	100.00%	100.00%
Cost/FTSE Fund 1 **	N.A.	N.A.	9,637	7,907	6,304	6,285	(18)	-0.29%	N.A.	N.A.
District Office Overhead (OH) ***										
Allocation Based on FTSE	0	0	4,362,035	5,634,531	0	0	N.A.	N.A.	N.A.	N.A.
Total After O/H Alloc.	\$ -	\$ 432,591	\$ 85,228,023	\$ 89,708,821	\$ 454,506,818	\$ 491,789,465	\$ 37,282,647	8.20%	100.0%	100.0%
Cost/FTSE Fund 1 w/OH	N/A	N/A	\$ 10,157	\$ 8,436	\$ 6,304	\$ 6,285	\$ (18)	-0.29%		

\* Ed Center cost/FTSE are included in parent college cost/FTSE: PC/City Colleges; MCC/Red Mountain; SCC/SCC Business Institute/MCTV; CGC/WEC.

\*\* Cost/FTSE calculated using actual FTSE from two years prior, reflective of actual enrollment growth funding adjustments.

\*\*\* Overhead Allocation for colleges does not include Transfers & Reserves budget.

\*\*\*\* Transfers & Reserves budget will decline in future budgets as allocations of new revenues are made.

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
BUDGETED POSITIONS BY UNIT

	Phoenix College		City Colleges Center		Glendale Community College		GateWay Community College	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
	Residential Faculty	185.0	193.0	-	-	261.0	272.0	84.0
Executive (C.E.C.)	1.0	1.0	-	-	1.0	1.0	1.0	1.0
Management (M.A.T.)	43.0	50.0	-	-	55.6	57.3	29.3	33.5
Support Staff (P.S.A.)	137.6	142.8	2.0	2.0	182.4	195.3	82.0	81.5
Custodians/Grounds (M & O)	35.0	35.0	1.0	1.0	35.0	35.0	18.0	18.0
Craftsmen/Craftsmen Trainees	5.0	5.0	-	-	9.0	10.0	3.5	3.5
College Safety	7.0	6.0	-	-	7.0	7.0	8.0	8.0
Retirees	18.0	15.0	-	-	12.5	12.5	1.5	2.5
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>431.6</b>	<b>447.8</b>	<b>3.0</b>	<b>3.0</b>	<b>563.5</b>	<b>590.1</b>	<b>227.3</b>	<b>240.0</b>
	Mesa Community College		Red Mountain Campus		Scottsdale Community College		SCC Business Institute	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
Residential Faculty	289.0	297.0	24.0	25.0	160.0	168.0	1.0	1.0
Executive (C.E.C.)	1.0	1.0	-	-	1.0	1.0	-	-
Management (M.A.T.)	67.7	70.7	8.0	7.0	50.4	52.7	-	-
Support Staff (P.S.A.)	184.5	187.2	21.5	24.0	126.9	126.7	1.0	1.0
Custodians/Grounds (M & O)	43.0	43.0	7.0	7.0	32.0	31.0	-	-
Craftsmen/Craftsmen Trainees	9.0	9.0	1.0	1.0	9.0	9.0	-	-
College Safety	5.0	5.0	2.0	2.0	5.8	3.8	-	-
Retirees	27.5	27.5	-	-	13.5	9.5	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>626.7</b>	<b>640.4</b>	<b>63.5</b>	<b>66.0</b>	<b>398.6</b>	<b>401.6</b>	<b>2.0</b>	<b>2.0</b>

\* Note: The grand total budgeted positions doesn't include Part-Time Faculty of 1,790 in 2004-05 and 1,884 in 2005-06. Numbers may not add due to rounding.

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
BUDGETED POSITIONS BY UNIT

	Maricopa Colleges Television		Rio Salado College		South Mountain Community College		Chandler Gilbert Community College	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
	Residential Faculty	-	-	26.5	29.5	55.0	58.0	87.5
Executive (C.E.C.)	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Management (M.A.T.)	2.0	5.0	70.0	79.0	33.5	34.8	44.0	41.0
Support Staff (P.S.A.)	3.0	2.0	118.5	133.5	65.2	68.2	93.0	97.0
Custodians/Grounds (M & O)	-	-	6.8	7.8	15.0	15.0	17.0	20.0
Craftsmen/Craftsmen Trainees	-	-	-	-	3.5	3.5	2.0	2.0
College Safety	-	-	1.0	1.0	5.5	5.5	6.0	6.0
Retirees	-	-	-	-	-	-	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>5.0</b>	<b>7.0</b>	<b>223.8</b>	<b>251.8</b>	<b>178.7</b>	<b>186.0</b>	<b>250.5</b>	<b>263.5</b>
	William Campus		Paradise Valley Community College		Estrella Mountain Community College		District Office Operation	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
Residential Faculty	-	-	93.0	101.0	56.0	64.0	-	1.0
Executive (C.E.C.)	-	-	1.0	1.0	1.0	1.0	6.0	6.0
Management (M.A.T.)	2.0	3.0	32.0	36.0	33.0	33.0	233.9	249.9
Support Staff (P.S.A.)	2.8	2.8	73.9	72.4	67.0	70.8	124.5	133.1
Custodians/Grounds (M & O)	6.0	5.0	13.5	13.5	16.0	16.0	3.0	3.0
Craftsmen/Craftsmen Trainees	3.0	3.0	1.0	1.0	2.0	2.0	-	-
College Safety	1.0	1.0	6.0	6.0	3.0	3.0	1.0	1.0
Retirees	-	-	-	-	-	-	0.5	1.5
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>14.8</b>	<b>14.8</b>	<b>220.4</b>	<b>230.9</b>	<b>178.0</b>	<b>189.8</b>	<b>368.9</b>	<b>395.5</b>

\* Note: The grand total budgeted positions doesn't include Part-Time Faculty of 1,790 in 2004-05 and 1,895 in 2005-06.  
Numbers may not add due to rounding.

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
BUDGETED POSITIONS BY UNIT

	Downtown Phoenix		District		Grand	
	Campus		Transfers		Total	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
Residential Faculty	-	-	-	-	1,322.0	1,398.0
Executive (C.E.C.)	-	-	-	-	16.0	16.0
Management (M.A.T.)	-	2.0	-	-	704.4	754.9
Support Staff (P.S.A.)	-	1.0	-	-	1,285.8	1,341.1
Custodians/Grounds (M & O)	-	-	-	-	248.3	250.3
Craftsmen/Craftsmen Trainees	-	-	5.0	5.0	53.0	54.0
College Safety	-	-	-	-	58.3	55.3
Retirees	-	-	-	0.5	73.5	69.0
Enrollment Growth	-	-	80.0	80.0	80.0	80.0
<b>Total Budgeted Positions</b>	<b>-</b>	<b>3.0</b>	<b>85.0</b>	<b>85.5</b>	<b>3,841.3</b>	<b>4,018.5</b>
	Increase / (Decrease)		Percent of Total			
	FTE	Percent	2004-05	2005-06		
Residential Faculty	76.0	5.7%	34.4%	34.8%		
Executive (C.E.C.)	-	0.0%	0.4%	0.4%		
Management (M.A.T.)	50.5	7.2%	18.3%	18.8%		
Support Staff (P.S.A.)	55.3	4.3%	33.5%	33.4%		
Custodians/Grounds (M & O)	1.9	0.8%	6.5%	6.2%		
Craftsmen/Craftsmen Trainees	1.0	1.9%	1.4%	1.3%		
College Safety	(3.1)	-5.2%	1.5%	1.4%		
Retirees	(4.5)	-6.1%	1.9%	1.7%		
Enrollment Growth	-	0.0%	2.1%	2.0%		
<b>Total Budgeted Positions</b>	<b>177.2</b>	<b>4.61%</b>	<b>100.0%</b>	<b>100.0%</b>		

\* Note: The grand total budgeted positions doesn't include Part-Time Faculty of 1,790 in 2004-05 and 1,895 in 2005-06. Numbers may not add due to rounding.

**Chandler-Gilbert**

**Estrella Mountain**

**GateWay**

**Glendale**

**Mesa**

**Paradise Valley**

**Phoenix**

**Rio Salado**

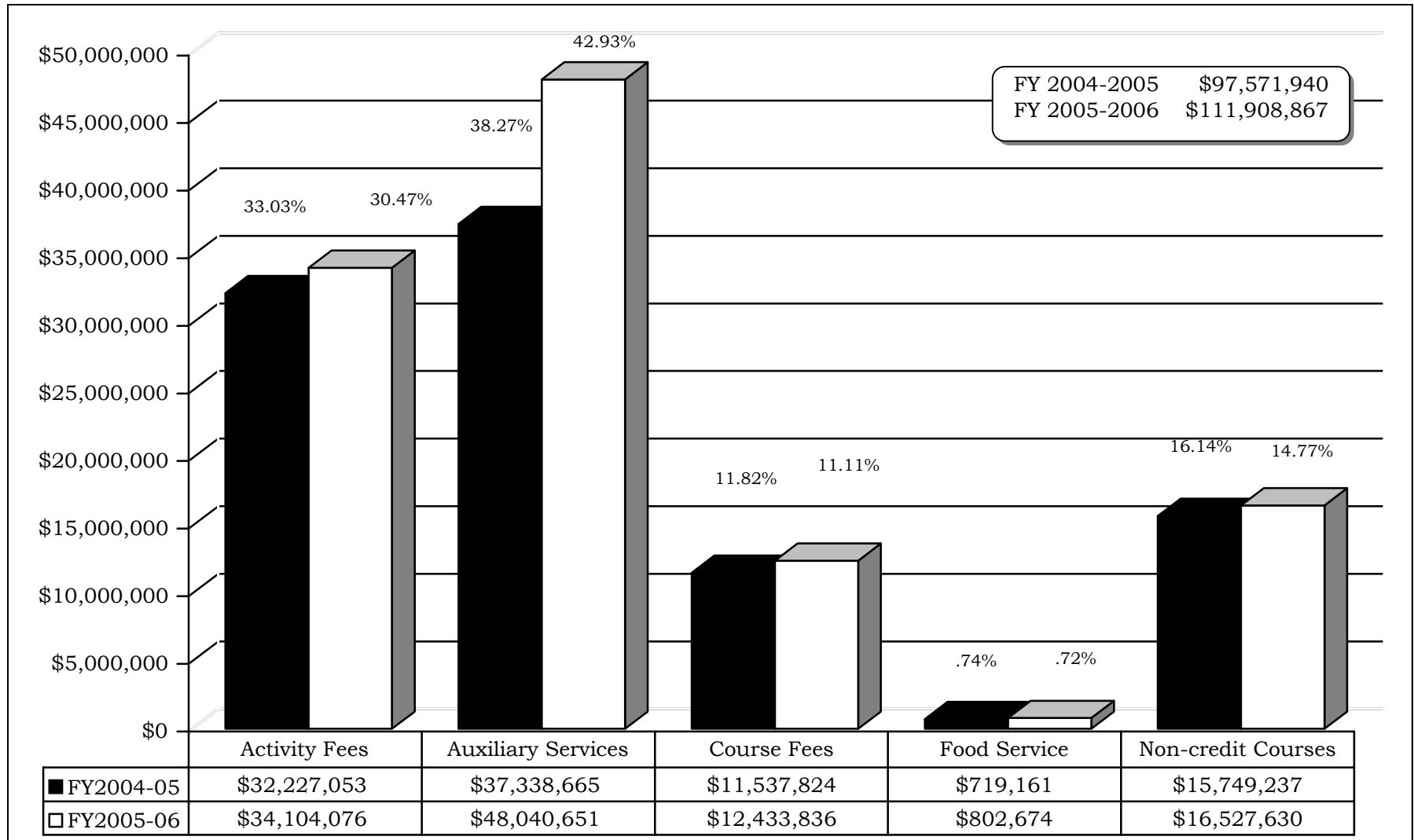
**Scottsdale**

**South Mountain**

**Current Unrestricted Fund 2  
Budget Detail  
FY 2005-2006**

FY 2005 vs. FY 2006

### Maricopa Community Colleges - Current Auxiliary Fund 2 Budget Summary



Note: Amounts are shown net of transfers-out.



FY 2005-2006

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
REVENUE SUMMARY

Sources of Revenue	FY 2004-05		FY 2005-06		Increase/(Decrease) FY 2004-05 to 2005-06	
	Adopted	% of	Adopted	% of	Amount	Percent
	Budget	Total	Budget	Total		
Student Activity Fees	\$ 3,327,210	3.41%	\$ 3,373,290	3.01%	\$ 46,080	1.38%
Tuition	24,399,540	25.01%	24,737,460	22.11%	337,920	1.38%
Miscellaneous Student Activities Revenues	1,536,175	1.57%	1,483,352	1.33%	(52,823)	-3.44%
Intra and Interfund Transfers	2,539,904	2.60%	2,133,570	1.91%	(406,334)	-16.00%
Transfer for Salary and Flex Increases (From General Fund)	3,316,566	3.40%	4,051,303	3.62%	734,737	22.15%
Carryforward/Fund Bal. - Activities	3,933,331	4.03%	4,180,567	3.74%	247,236	6.29%
<b>College Activity Fees / Revenues</b>	<b>39,052,726</b>	<b>40.02%</b>	<b>39,959,542</b>	<b>35.71%</b>	<b>906,816</b>	<b>2.32%</b>
Interest Income	880,000	0.90%	626,248	0.56%	(253,752)	-28.84%
Bookstore Commissions	2,654,194	2.72%	3,157,440	2.82%	503,246	18.96%
Miscellaneous Other Revenues	1,756,456	1.80%	4,241,495	3.79%	2,485,039	141.48%
Tuition/Fees	10,433,736	10.69%	10,288,493	9.19%	(145,243)	-1.39%
Grants/Donations	769,308	0.79%	838,483	0.75%	69,175	8.99%
Carryforward/Fund Bal. - Auxiliary Programs	6,652,771	6.82%	14,942,388	13.35%	8,289,617	124.60%
Sales of Aux. Svcs/ Printshops / Copy Centers	3,810,657	3.91%	4,459,749	3.99%	649,092	17.03%
Intra and Interfund Transfers	7,306,849	7.49%	10,616,750	9.49%	3,309,901	45.30%
Trfs from Gen Fund	6,096,264	6.25%	8,133,175	7.27%	2,036,911	33.41%
<b>Other Auxiliary Programs</b>	<b>40,360,235</b>	<b>41.36%</b>	<b>57,304,221</b>	<b>51.21%</b>	<b>16,943,986</b>	<b>41.98%</b>
Course Fees	11,537,824	11.82%	12,433,836	11.11%	896,012	7.77%
Food Service	719,161	0.74%	802,674	0.72%	83,513	11.61%
Non-Credit / Special Interest	15,749,237	16.14%	16,602,630	14.84%	853,393	5.42%
<b>Subtotal Revenue</b>	<b>107,419,183</b>	<b>110.09%</b>	<b>127,102,903</b>	<b>113.58%</b>	<b>19,683,720</b>	<b>18.32%</b>
Transfer to General Fund (FTSE Grwth Rsrv. & T&F Reb.)	(4,422,000)	-4.53%	(3,405,750)	-3.04%	1,016,250	-22.98%
Transfer To Plant Fund (MCC B & G)	(500,000)	-0.51%	(500,000)	-0.45%	-	0.00%
Transfer To Plant Fund (CGCC B & G)	-	0.00%	(207,000)	-0.18%	(207,000)	N/A
Transfer To Plant Fund (GCC,PVC Loan Payment)	(250,000)	-0.26%	(300,000)	-0.27%	(50,000)	20.00%
Transfer To Plant Fund (SCC Capital Projects)	(500,000)	-0.51%	(10,000)	-0.01%	490,000	-98.00%
Transfer To Plant Fund (Rio Capital Projects)	-	0.00%	(1,000,000)	-0.89%	(1,000,000)	N/A
Transfer To Plant Fund (PVCC Capital Projects)	-	0.00%	(500,000)	-0.45%	(500,000)	N/A
Transfer To Plant Fund (Potential Projects)	-	0.00%	(5,100,000)	-4.56%	(5,100,000)	N/A
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	(3,695,276)	-3.79%	(3,709,286)	-3.31%	(14,010)	0.38%
Transfer To Plant Fund Rev Bond (Potential Debt Service Reserve)	(479,967)	-0.49%	(462,000)	-0.41%	17,967	-3.74%
<b>Total Transfers</b>	<b>(9,847,243)</b>	<b>-10.09%</b>	<b>(15,194,036)</b>	<b>-13.58%</b>	<b>(5,346,793)</b>	<b>54.30%</b>
<b>Total Revenue Less Transfers Out</b>	<b>\$ 97,571,940</b>	<b>100.00%</b>	<b>\$ 111,908,867</b>	<b>100.00%</b>	<b>\$ 14,336,927</b>	<b>14.69%</b>

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
EXPENDITURE SUMMARY

Expenditures	FY 2004-05		FY 2005-06		Increase/(Decrease) FY 2004-05 to 2005-06	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Associated Students	\$ 1,477,382	1.51%	\$ 1,502,537	1.34%	\$ 25,155	1.70%
Athletics	5,571,573	5.71%	5,885,655	5.26%	314,082	5.64%
College Activities	32,003,771	32.80%	32,571,350	29.11%	567,579	1.77%
Assoc. Students/Clg Activities/Athletics	39,052,726	40.02%	39,959,542	35.71%	906,816	2.32%
Contract Training, Service Maintenance, Other Auxiliary Programs, Partnerships, and Other	15,372,376	15.75%	\$17,953,466	16.04%	2,581,090	16.79%
Scholarships/Awards & Contingency	6,722,578	6.89%	9,086,479	8.12%	2,363,901	35.16%
Other Transfers	5,460,333	5.60%	11,381,416	10.17%	5,921,083	108.44%
Inter and Intra Fund Transfers	227,664	0.23%	190,066	0.17%	(37,598)	-16.51%
Other Auxiliary Programs	12,577,284	12.89%	18,692,794	16.70%	6,115,510	48.62%
Course Materials	40,360,235	41.36%	57,304,221	51.21%	16,943,986	41.98%
Food Service	11,537,824	11.82%	12,433,836	11.11%	896,012	7.77%
Non-Credit / Special Interest	719,161	0.74%	802,674	0.72%	83,513	11.61%
Subtotal Expenditures	15,749,237	16.14%	16,602,630	14.84%	853,393	5.42%
Subtotal Expenditures	107,419,183	110.09%	127,102,903	113.58%	19,683,720	18.32%
Transfer To General Fund (FTSE Grwth Rsrv. & T&F Reb.)	(4,422,000)	-4.53%	(3,405,750)	-3.04%	1,016,250	-22.98%
Transfer To Plant Fund (MCC B & G)	(500,000)	-0.51%	(500,000)	-0.45%	-	0.00%
Transfer To Plant Fund (CGCC B & G)	-	0.00%	(207,000)	-0.18%	(207,000)	N/A
Transfer To Plant Fund (GCC,PVC Loan Payment)	(250,000)	-0.26%	(300,000)	-0.27%	(50,000)	20.00%
Transfer To Plant Fund (SCC Capital Projects)	(500,000)	-0.51%	(10,000)	-0.01%	490,000	-98.00%
Transfer To Plant Fund (Rio Capital Projects)	-	0.00%	(1,000,000)		(1,000,000)	N/A
Transfer To Plant Fund (PVCC Capital Projects)	-	0.00%	(500,000)		(500,000)	N/A
Transfer To Plant Fund (Potential Projects)	-	0.00%	(5,100,000)	-4.56%	(5,100,000)	N/A
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	(3,695,276)	-3.79%	(3,709,286)	-3.31%	(14,010)	0.38%
Transfer To Plant Fund Rev Bond (Potential Debt Service Reserve)	(479,967)	-0.49%	(462,000)	-0.41%	17,967	-3.74%
Total Transfers From Fund 2 Revenues Above	(9,847,243)	-10.09%	(15,194,036)	-13.58%	(5,346,793)	54.30%
Total Expenditures Less Transfers	\$ 97,571,940	100.00%	\$ 111,908,867	100.00%	\$ 14,336,927	14.69%

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2

EXPENDITURE DETAIL

The following EXPENDITURE DETAIL includes budgeted expenditures by College and by Program excluding transfers from Fund 2 to the Restricted Fund, the Unrestricted Fund, and the Plant Fund.

College / District	FY 2005-06 Adopted Program Budgets									Increase/ (Decrease)	
	FY 2004-05	Associated		College	Other Auxiliary	Course	Food		Total Proposed	FY 2004-05 to 2005-06	
	Adopted	Students	Athletics	Activities	Programs	Fees	Service	Non-Credit	Budget	Amount	Percent
Phoenix	\$ 5,439,994	\$ 184,310	\$ 1,123,554	\$ 1,452,183	\$ 1,066,430	\$ 947,486	\$ -	\$ 1,150,884	\$ 5,924,847	\$ 484,853	8.91%
City Colleges	68,500	-	-	-	60,000	8,500	-	-	68,500	-	0.00%
Glendale	7,375,685	111,946	813,355	2,200,470	1,657,267	1,720,642	-	1,339,026	7,842,706	467,021	6.33%
GateWay	3,798,991	40,295	362,317	1,504,377	770,328	960,940	-	424,863	4,063,120	264,129	6.95%
Maricopa Skill Ctr	7,369,923	-	-	-	7,923,268	-	-	-	7,923,268	553,345	7.51%
Mesa	16,269,597	136,643	834,928	3,478,035	1,522,823	2,953,430	-	7,992,650	16,918,509	648,912	3.99%
Red Mountain	471,929	-	-	163,831	-	308,255	-	-	472,086	157	0.03%
Scottsdale	10,778,999	50,000	1,052,972	1,509,091	6,685,371	1,858,100	739,390	1,733,939	13,628,863	2,849,864	26.44%
SCC Business Institute	218,938	-	-	-	-	8,500	-	130,525	139,025	(79,913)	-36.50%
Maricopa Colleges Television	35,000	-	-	-	20,000	-	-	15,000	35,000	-	0.00%
Rio Salado	17,196,818	104,000	-	3,426,119	13,964,712	1,292,350	-	1,094,426	19,881,607	2,684,789	15.61%
KJZZ	361,824	-	-	389,120	-	-	-	-	389,120	27,296	7.54%
Sun Sounds	300,504	-	-	322,700	-	-	-	-	322,700	22,196	7.39%
South Mountain	2,765,532	570,393	610,074	1,336,970	51,000	207,647	-	70,911	2,846,995	81,463	2.95%
Chandler-Gilbert	3,237,383	19,500	485,220	1,190,348	232,500	844,000	-	825,276	3,596,844	359,461	11.10%
Williams Educ. Ctr.	205,122	-	2,000	103,713	100,000	-	-	-	205,713	591	0.29%
Paradise Valley	3,750,320	283,950	601,235	1,399,937	884,675	656,986	-	967,664	4,794,447	1,044,127	27.84%
Estrella Mountain	2,940,233	1,500	-	1,420,296	846,353	667,000	63,284	357,466	3,355,899	415,666	14.14%
Southwest Skill Ctr	2,746,956	-	-	-	5,509,829	-	-	-	5,509,829	2,762,873	100.58%
District Office	298,496	-	-	-	272,176	-	-	-	272,176	(26,320)	-8.82%
Dist Wide Programs	21,788,439	-	-	12,674,160	15,737,489	-	-	500,000	28,911,649	7,123,210	32.69%
<b>Totals</b>	<b>\$ 107,419,183</b>	<b>\$ 1,502,537</b>	<b>\$ 5,885,655</b>	<b>\$ 32,571,350</b>	<b>\$ 57,304,221</b>	<b>\$ 12,433,836</b>	<b>\$ 802,674</b>	<b>\$ 16,602,630</b>	<b>\$ 127,102,903</b>	<b>\$ 19,683,720</b>	<b>18.32%</b>

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
EXPENDITURE DETAIL  
ASSOCIATED STUDENTS/ATHLETICS/COLLEGE ACTIVITIES

The following EXPENDITURE DETAIL compares budgeted expenditures by College & Program for Associated Students, College Athletics & College Activities.

College / Unit	FY 2004-05 Adopted Budget	FY 2005-06 Adopted Budget				Increase/ (Decrease) FY 2004-05 to 2005-06	
		Associated Students	Athletics	College Activities	Total Budget	Amount	Percent
Phoenix	\$ 2,312,391	\$ 184,310	\$ 1,123,554	\$ 1,452,183	\$ 2,760,047	\$ 447,656	19.36%
Glendale	2,971,322	111,946	813,355	2,200,470	3,125,771	154,449	5.20%
GateWay	1,681,654	40,295	362,317	1,504,377	1,906,989	225,335	13.40%
Mesa	4,289,465	136,643	834,928	3,478,035	4,449,606	160,141	3.73%
Red Mountain Campus	157,674	-	-	163,831	163,831	6,157	3.90%
Scottsdale	2,838,177	50,000	1,052,972	1,509,091	2,612,063	(226,114)	-7.97%
Rio Salado	4,538,140	104,000	-	4,137,939	4,241,939	(296,201)	-6.53%
South Mountain	2,439,803	570,393	610,074	1,336,970	2,517,437	77,634	3.18%
Chandler-Gilbert	1,530,748	19,500	485,220	1,190,348	1,695,068	164,320	10.73%
Williams Campus	105,122	-	2,000	103,713	105,713	591	0.56%
Paradise Valley	1,943,024	283,950	601,235	1,399,937	2,285,122	342,098	17.61%
Estrella Mountain	1,313,639	1,500	-	1,420,296	1,421,796	108,157	8.23%
Subtotal	26,121,159	1,502,537	5,885,655	19,897,190	27,285,382	1,164,223	4.46%
Bond and Transfers	12,931,567	-	-	12,674,160	12,674,160	(257,407)	-1.99%
Grand Total	\$ 39,052,726	\$ 1,502,537	\$ 5,885,655	\$ 32,571,350	\$ 39,959,542	\$ 906,816	2.32%

FY 2005-2006

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
 EXPENDITURE DETAIL  
 ASSOCIATED STUDENTS (DAY AND EVENING)

The following EXPENDITURE DETAIL includes budgeted expenditures by College for the Day and Evening Associated Students Programs.

College / Unit	FY 2004-05	FY 2005-06	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2004-05 to 2005-06	
			Amount	Percent
Phoenix	\$ 184,015	\$ 184,310	\$ 295	0.16%
Glendale	111,946	111,946	-	0.00%
GateWay	40,295	40,295	-	0.00%
Mesa	134,109	136,643	2,534	1.89%
Scottsdale	50,000	50,000	-	0.00%
Rio Salado	104,000	104,000	-	0.00%
South Mountain	573,503	570,393	(3,110)	-0.54%
Chandler-Gilbert	19,500	19,500	-	0.00%
Paradise Valley	258,514	283,950	25,436	9.84%
Estrella Mountain	1,500	1,500	-	0.00%
Total	<u>\$ 1,477,382</u>	<u>\$ 1,502,537</u>	<u>\$ 25,155</u>	<u>1.70%</u>

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
 EXPENDITURE DETAIL  
 ATHLETICS ADMINISTRATION, MEN AND WOMEN'S ATHLETICS

The following EXPENDITURE DETAIL includes budgeted expenditures by College for the Athletics Programs, broken out among Administration, Men's and Women's Athletics.

College / Unit	Athletics Admin. Budget		Men's Athletics Budget		Women's Athletics Budget		Total Athletics Budgets		Increase / (Decrease) FY 2004-05 to 2005-2006	
	FY 2004-05	FY 2005-06	FY 2004-05	FY 2005-06	FY 2004-05	FY 2005-06	FY 2004-05	FY 2005-06	Amount	Percent
Phoenix	\$ 783,356	\$ 864,857	\$ 153,853	\$ 153,853	\$ 104,844	\$ 104,844	\$ 1,042,053	\$ 1,123,554	\$ 81,501	7.82%
Glendale	313,636	365,043	264,823	230,515	212,164	217,797	790,623	813,355	22,732	2.88%
Gateway	262,133	301,844	14,354	33,382	27,091	27,091	303,578	362,317	58,739	19.35%
Mesa	235,859	256,884	382,523	392,841	179,699	185,203	798,081	834,928	36,847	4.62%
Scottsdale	54,522	63,132	507,298	523,574	454,367	466,266	1,016,187	1,052,972	36,785	3.62%
South Mountain	373,450	396,928	94,021	94,043	111,103	119,103	578,574	610,074	31,500	5.44%
Chandler-Gilbert	169,789	189,707	87,442	94,082	189,088	201,431	446,319	485,220	38,901	8.72%
Williams Campus	2,000	2,000	-	-	-	-	2,000	2,000	-	0.00%
Paradise Valley	411,124	411,168	37,771	37,771	145,263	152,296	594,158	601,235	7,077	1.19%
<b>Total</b>	<b>\$ 2,605,869</b>	<b>\$ 2,851,563</b>	<b>\$ 1,542,085</b>	<b>\$ 1,560,061</b>	<b>\$ 1,423,619</b>	<b>\$ 1,474,031</b>	<b>\$ 5,571,573</b>	<b>\$ 5,885,655</b>	<b>\$ 314,082</b>	<b>5.64%</b>

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
COLLEGE ACTIVITIES AND ATHLETICS ALLOCATION

The following DETAIL illustrates how the Student Activity Fee of \$1.50 and tuition of \$11 is allocated for college activities and district-wide expenditures.

College	FY 2004-05 Allocation Total	Adopted FY 2005-06								Increase/ (Decrease) FY 2004-05 to 2005-06	
		Basic Allocation Activities	Basic Allocation Athletics	Basic Athl & Art Waivers*	Formula Allocation (FTSE)	FY 2005-06 Allocation Sub-Total	FY05-6 Trfrs Benefits	Cumulative M&C Trans * Thr FY05-06 *	FY 2005-06 Allocation Total	Amount	Percent
		Phoenix	\$ 2,040,602	\$ 267,113	\$400,639	\$ 40,063	\$1,059,643	\$ 1,767,458	\$ 85,859	\$ 276,941	\$ 2,130,258
Glendale	2,868,322	267,113	386,477	58,000	\$1,689,693	2,401,282	135,637	484,498	3,021,417	153,095	5.34%
GateWay	1,279,084	267,113	277,488	29,600	\$567,934	1,142,135	65,815	215,507	1,423,457	144,373	11.29%
Mesa	3,409,693	267,113	400,191	65,600	\$2,318,362	3,051,266	130,626	443,289	3,625,181	215,488	6.32%
Red Mountain Campus	114,946	100,000	-	-	\$0	100,000	7,603	13,500	121,103	6,157	5.36%
Scottsdale	2,012,061	267,113	402,655	41,286	\$980,964	1,692,018	92,959	323,434	2,108,411	96,350	4.79%
Rio Salado	1,876,717	267,113	-	-	\$1,524,205	1,791,318	20,905	116,988	1,929,211	52,494	2.80%
South Mountain	1,186,454	267,113	390,676	28,525	\$308,890	995,204	64,868	204,016	1,264,088	77,634	6.54%
Chandler-Gilbert	1,330,748	267,113	308,825	27,000	\$648,761	1,251,699	43,119	150,250	1,445,068	114,320	8.59%
Williams Campus	105,122	100,000	-	-	\$0	100,000	1,899	3,814	105,713	591	0.56%
Paradise Valley	1,441,761	267,113	297,929	30,600	\$608,885	1,204,527	76,300	264,364	1,545,191	103,430	7.17%
Estrella Mountain	771,239	267,113	-	-	\$396,772	663,885	36,869	126,042	826,796	55,557	7.20%
Subtotal	18,436,749	2,871,130	2,864,880	320,674	10,104,109	16,160,792	762,459	2,622,643	19,545,894	1,109,145	6.02%
Bond and Transfers:											
PAC/SIS Debt Service	2,303,673	2,299,716				2,299,716			2,299,716	(3,957)	-0.17%
Pres. Scholarships	2,374,845	2,601,086				2,601,086	129,986		2,731,072	356,227	15.00%
Woodrow Wilson Scholarships	35,000	35,000				35,000			35,000	-	0.00%
Student Insurance	534,360	841,104				841,104			841,104	306,744	57.40%
Copyright Fees	35,000	35,000				35,000			35,000	-	0.00%
Tournament Fund	700,000	800,000				800,000			800,000	100,000	14.29%
Special Population Outreach	225,000	225,000				225,000			225,000	-	0.00%
At-Risk Scholarships	1,041,874	988,939				988,939	209,216		1,198,155	156,281	15.00%
Hoop of Learning	125,000	155,000				155,000			155,000	30,000	24.00%
Honors Fee Awards	451,440	391,440				391,440	60,000		451,440	-	0.00%
Student Public Policy Forum	20,000	20,000				20,000			20,000	-	0.00%
FTSE Growth Reserve	4,422,000	3,405,750				3,405,750			3,405,750	(1,016,250)	-22.98%
Talent/Athletic/Honors Waivers	-	39,720				39,720	266,999 *		306,719	306,719	N/A
Revenue Reserve	338,375	112,204				112,204			112,204	(226,172)	-66.84%
Subtotal Transfers	12,606,567	11,949,958				11,949,958	666,201	-	12,616,159	9,592	0.08%
Grand Total	\$ 31,043,316	\$ 14,821,088	\$ 2,864,880	\$ 320,674	\$ 10,104,109	\$ 28,110,750	\$ 1,428,660	\$ 2,622,643	\$ 32,162,053	\$ 1,118,737	3.60%

Notes:

-FY06 ASRS increase (\$195,132- \$142,336 = \$52,796) and FY06 Flex increase (\$38,928) included in FY05-6 Transfers column. Flex transfers are cumulative through FY05-6.

-Rio Cumulative Transfers for Benefits & M&C were reduced by \$1,730 reflecting positions moved to Fund 1 (\$1,410 M&C, \$320 Benefits).

The estimated grand total for Benefits and Meet and Confer for all of Fund 2 is \$5.916 million; the total for FY05-6 for college activities was \$3.385 million (\$.7625 million Flex/Benefits, \$2.622 million M&C). The comparable numbers for FY04-5 were Total Benefits/M&C \$4.612 million; the total for college activities was \$2.917 million (\$.6333 million flex, \$2.285 million M&C).

-Presidents & At Risk scholarships were projected at levels which maintain the scholarship \$/FTSE ratio in FY04-05 adjusted for tuition and projected enrollment increases.

No change was made for Woodrow Wilson as existing budget was deemed adequate. Honors Fee Awards were reduced based on actual spending patterns.

Hoop of Learning was increased by \$30,000 for addition of 5 Native American Advisor Positions.

-Estimated FY04-05 cost of student insurance is \$627,689. The increase for FY05-6 is projected at 34%.

-GateWay added Men's Baseball for FY05-06: Basic Athletic Allocation \$40,096; Athletic waivers \$6,000, one-time startup: \$3,000 in revenue reserve.

-Chandler-Gilbert added Men's & Women's Golf for FY05-06: Basic Athletic Allocation \$19,548; Athletic waivers \$4,800, one-time startup: \$2,000 in revenue reserve.

-Tuition & Fee revenue projected base on unaudited FY04 Credit FTSE of 65,860.

-FTSE Growth Reserve estimated with FY06 projected FTSE of 74,962 less FY04 Audited Credit FTSE at 65,880 times \$ 12.5 \* 30 credit hours.

\*Breakout of \$266,999 transfer = \$169,565 Talent & Athletic, \$97,434 Honors. Talent & Athletic by Campus = PC \$20,064, GCC \$31,774, GateWay \$6,068, MCC \$35,128, SCC \$27,052,

SMCC \$12,570, CGCC \$17,465 & PVCC \$19,445 (Total \$169,565) Honors Increase by campus = PC \$14,111, GCC \$6,133, GateWay \$3,120, MCC \$23,775, SCC \$7,535, Rio Salado \$11,342,

SMCC \$8,027, CGCC \$4,785, Paradise Valley CC \$1,824, and EMCC \$16,780 (Total \$97,434).

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
EXPENDITURE DETAIL  
OTHER AUXILIARY PROGRAMS

The following EXPENDITURE DETAIL includes budgeted expenditures by College for Facilities Rental & Other Auxiliary Programs and District-wide Supplements. District-wide supplements are budgeted centrally and later transferred to the colleges.

College / Unit	FY 2004-05 Adopted Budget	FY 2005-06 Adopted Budget	Increase/ (Decrease) FY 2004-05 to 2005-06	
			Amount	Percent
Phoenix	\$1,065,121	\$1,066,430	\$1,309	0.12%
City Colleges	60,000	60,000	0	0.00%
Glendale	1,657,250	1,657,267	17	0.00%
GateWay	760,199	770,328	10,129	1.33%
Maricopa Skill Ctr	7,369,923	7,923,268	553,345	7.51%
Mesa	1,537,900	1,522,823	(15,077)	-0.98%
Scottsdale	4,166,535	6,685,371	2,518,836	60.45%
SCC Business Institute	40,000	0	(40,000)	-100.00%
Maricopa College Television	20,000	20,000	0	0.00%
Rio Salado	10,991,963	13,964,712	2,972,749 *	27.04%
South Mountain	49,000	51,000	2,000	4.08%
Chandler-Gilbert	157,500	232,500	75,000	47.62%
Williams Campus	100,000	100,000	0	0.00%
Paradise Valley	322,620	884,675	562,055 **	174.22%
Estrella Mountain	659,900	846,353	186,453 ***	28.25%
Southwest Skill Ctr	2,746,956	5,509,829	2,762,873 ****	100.58%
District Office	298,496	272,176	(26,320)	-8.82%
<b>Subtotal Colleges</b>	<b>32,003,363</b>	<b>41,566,732</b>	<b>9,563,369</b>	<b>29.88%</b>
District Programs / Transfers:				
Revenue Bonds (Non-Fee Portion)	1,871,570	1,871,570	0	0.00%
Funding for Meet & Confer and other	787,646	1,289,807	502,161	63.75%
Chancellor's Scholarships	26,500	26,500	0	0.00%
Scholarships for Financially Needy	1,562,811	2,997,233	1,434,422 *****	91.78%
Compensated Absences	300,000	300,000	0	0.00%
Honors Administration	365,000	585,000	220,000	60.27%
Campus Security Training Program	75,000	75,000	0	0.00%
Self-Insurance	50,000	50,000	0	0.00%
DSSC Printshop / Copy Center	120,000	120,000	0	0.00%
Think Tank - Excel & Mariserve	55,000	55,000	0	0.00%
Project Challenge Scholarships	43,500	43,500	0	0.00%
Life Science Bridges Scholarships	40,003	40,003	0	0.00%
Other Transfers/Revenue Reserve	1,919,373	7,135,407	5,216,034 *****	271.76%
Carryforward	1,140,469	1,148,469	8,000	0.70%
<b>Subtotal Programs / Transfers</b>	<b>8,356,872</b>	<b>15,737,489</b>	<b>7,380,617</b>	<b>88.32%</b>
<b>Total</b>	<b>\$40,360,235</b>	<b>\$57,304,221</b>	<b>\$16,943,986</b>	<b>41.98%</b>

\*Reflects growth in E-Army U, corrections programs, distance learning and site & land improvements.

\*\*Reflects \$500,000 transfer to plant fund and \$132,000 for remodeling.

\*\*\*Reflects increases in Genesis West, copy center & color printing, culinary studies and part-time wages.

\*\*\*\*Reflects strong FTSE growth across all programs (83% increase projected in Total FTSE).

\*\*\*\*\*Includes \$5.1 million transfer to Plant Fund for land purchases.



MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
 MARICOPA SKILL CENTER  
 REVENUE AND EXPENDITURE SUMMARY

	FY 2004-05		FY 2005-06		Increase/(Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>REVENUES</b>						
Tuition	\$ 3,148,800	42.73%	\$ 2,023,104	25.53%	\$ (1,125,696)	-35.75%
Workshop/Seminars	\$ 131,759	1.79%	\$ 130,000	1.64%	\$ (1,759)	-1.34%
Training Materials / Lab Fee	\$ 375,000	5.09%	\$ 400,000	5.05%	\$ 25,000	6.67%
Registration Fee	\$ 7,500	0.10%	\$ 7,500	0.09%	\$ -	0.00%
Sales of Auxiliary Enterprises	\$ 533,921	7.24%	\$ 900,000	11.36%	\$ 366,079	68.56%
Rental Income and Other	\$ 20,000	0.27%	\$ 20,000	0.25%	\$ -	0.00%
Transfers From MCCCCD General Fund	\$ 2,902,943	39.39%	\$ 3,113,885	39.30%	\$ 210,942	7.27%
Contingency	\$ -	0.00%	\$ 1,078,779	13.62%	\$ 1,078,779	N/A
Carryforward	\$ 250,000	3.39%	\$ 250,000	3.16%	\$ -	0.00%
<b>Total Anticipated Revenue</b>	<b>\$ 7,369,923</b>	<b>100%</b>	<b>\$ 7,923,268</b>	<b>100.00%</b>	<b>\$ 553,345</b>	<b>7.51%</b>
<b>EXPENDITURES</b>						
Instruction	\$ 3,661,433	49.68%	\$ 3,294,136	41.58%	\$ (367,297)	-10.03%
Student Services	\$ 480,066	6.51%	\$ 532,708	6.72%	\$ 52,642	10.97%
Administration	\$ 1,589,920	21.57%	\$ 2,168,077	27.36%	\$ 578,157	36.36%
Operation and Maintenance of Plant	\$ 829,146	11.25%	\$ 849,568	10.72%	\$ 20,422	2.46%
Contingency	\$ 809,358	10.98%	\$ 1,078,779	13.62%	\$ 269,421	33.29%
<b>Total Expenditures</b>	<b>\$ 7,369,923</b>	<b>100.00%</b>	<b>\$ 7,923,268</b>	<b>100.00%</b>	<b>\$ 553,345</b>	<b>7.51%</b>
<b>ENROLLMENT / TUITION</b>						
Average Daily Student Population	650		770		120	18.46%
Number of Days in Session	243		243		-	0.00%
Hourly Tuition Rate	\$ 4.10		\$ 4.10		\$0.00	0.00%

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
 SOUTHWEST SKILL CENTER  
 REVENUE AND EXPENDITURE SUMMARY

	FY 2004-05		FY 2005-06		Increase/(Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>REVENUES</b>						
Tuition	\$ 1,137,422	41.41%	\$ 1,601,419	29.06%	\$ 463,997	40.79%
Training Materials / Lab Fee	\$ 209,900	7.64%	\$ 592,226	10.75%	\$ 382,326	182.15%
Registration Fee	\$ 3,350	0.12%	\$ 4,575	0.08%	\$ 1,225	36.57%
Graduation	\$ 6,100	0.22%	\$ 9,150	0.17%	\$ 3,050	50.00%
Rentals	\$ 68,520	2.49%	\$ 68,520	1.24%	\$ -	0.00%
Testing	\$ 2,700	0.10%	\$ 2,700	0.05%	\$ -	0.00%
Carryforward	\$ 288,000	10.48%	\$ 638,000	11.58%	\$ 350,000	121.53%
Transfers From General Fund 1	\$ 838,364	30.52%	\$ 1,835,139	33.31%	\$ 996,775	118.90%
Subtotal Before Additional Transfers	\$ 2,554,356	92.99%	\$ 4,751,729	86.24%	\$ 2,197,373	86.02%
Potential Enrollment Growth/Tuition & Fee Rebate Transfer Fund 1	\$ 192,600	7.01%	\$ 758,100	13.76%	\$ 565,500	293.61%
Total Anticipated Revenue	\$ 2,746,956	100.00%	\$ 5,509,829	100.00%	\$ 2,762,873	100.58%
<b>EXPENDITURES</b>						
Instruction	\$ 2,284,877	83.18%	\$ 4,513,087	81.91%	\$ 2,228,210	97.52%
Administration	\$ 139,654	5.08%	\$ 68,006	1.23%	\$ (71,648)	-51.30%
Operation and Maintenance of Plant	\$ 129,825	4.73%	\$ 170,636	3.10%	\$ 40,811	31.44%
Subtotal Before Additional Transfers	\$ 2,554,356	92.99%	\$ 4,751,729	86.24%	\$ 2,197,373	86.02%
Potential Enrollment Growth/Tuition & Fee Rebate Transfer Fund 1	\$ 192,600	7.01%	\$ 758,100	13.76%	\$ 565,500	293.61%
Total Expenditures	\$ 2,746,956	100.00%	\$ 5,509,829	100.00%	\$ 2,762,873	100.58%
<b>ENROLLMENT / TUITION</b>						
Average Daily Student Population	221		240		19	8.60%
Number of Days in Session	243		243		0	0.00%
Hourly Tuition Rate	\$ 4.10		\$ 4.10		\$ -	0.00%

FY 2005-2006

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
 EXPENDITURE DETAIL  
 COURSE FEES

The following EXPENDITURE DETAIL includes projected potential expenditures by College for Course Fees.

College / Unit	FY 2004-05	FY 2005-06	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2004-05 to 2005-06 Amount	Percent
Phoenix	\$ 944,348	\$ 947,486	\$ 3,138	0.33%
City Colleges	8,500	8,500	-	0.00%
Glendale	1,512,116	1,720,642	208,526	13.79%
GateWay	927,340	960,940	33,600	3.62%
Mesa	2,658,633	2,953,430	294,797	11.09%
Red Mountain Campus*	314,255	308,255	(6,000)	-1.91%
Scottsdale	1,631,400	1,858,100	226,700	13.90%
SCC Business Institute	58,000	8,500	(49,500)	-85.34%
Rio Salado	1,257,347	1,292,350	35,003	2.78%
South Mountain	207,416	207,647	231	0.11%
Chandler-Gilbert	799,000	844,000	45,000	5.63%
Paradise Valley	629,469	656,986	27,517	4.37%
Estrella Mountain	590,000	667,000	77,000	13.05%
<b>Total</b>	<b>\$ 11,537,824</b>	<b>\$ 12,433,836</b>	<b>\$ 896,012</b>	<b>7.77%</b>

FY 2005-2006

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
 EXPENDITURE DETAIL  
 FOOD SERVICE

The following EXPENDITURE DETAIL includes budgeted expenditures by College and District Office for Food Service.

College / Unit	FY 2004-05 Adopted Budget	FY 2005-06 Adopted Budget	Increase/ (Decrease) FY 2004-05 to 2005-06	
			Amount	Percent
Scottsdale	\$ 656,677	\$ 739,390	\$ 82,713	12.60%
Estrella Mountain	62,484	63,284	800	1.28%
Total	<u>\$ 719,161</u>	<u>\$ 802,674</u>	<u>\$ 83,513</u>	<u>11.61%</u>

FY 2005-2006

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
 EXPENDITURE DETAIL  
 NON CREDIT/SPECIAL INTEREST

The following EXPENDITURE DETAIL includes potential expenditures by College for Non Credit/Special Interest Programs. Fees for each class are determined by the amount necessary to cover all associated costs. If sufficient revenues are not generated, the class will not be offered or expenditures will be reduced accordingly.

College / Unit	FY 2004-05	FY 2005-06	Increase/ (Decrease)	
	Adopted	Adopted	FY 2004-05 to 2005-06	
	Budget	Budget	Amount	Percent
Phoenix	\$ 1,118,134	\$ 1,150,884	\$ 32,750	2.93%
Glendale	1,234,997	1,339,026	104,029	8.42%
GateWay	429,798	424,863	(4,935)	-1.15%
Mesa	7,783,599	7,992,650	209,051	2.69%
Scottsdale	1,486,210	1,733,939	247,729 *	16.67%
SCC Business Institute	120,938	130,525	9,587	7.93%
Maricopa Colleges Television	15,000	15,000	-	0.00%
Rio Salado	1,071,696	1,094,426	22,730	2.12%
South Mountain	69,313	70,911	1,598	2.31%
Chandler-Gilbert	750,135	825,276	75,141	10.02%
Williams Education Center	-	-	-	N/A
Paradise Valley	855,207	967,664	112,457	13.15%
Estrella Mountain	314,210	357,466	43,256	13.77%
District-Wide	500,000	500,000	-	0.00%
Total	\$ 15,749,237	\$ 16,602,630	\$ 853,393	5.42%

\*Reflects addition of two FTE's in Professional Programs and cost of printing class schedules.

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
BUDGETED POSITIONS BY UNIT

	Phoenix College		City Colleges Center		Glendale Community College		GateWay Community College		Maricopa Skill Center	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
	Residential Faculty	-	-	-	-	-	-	-	-	45.8
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	13.6	14.6	-	-	10.5	11.5	5.5	5.5	9.0	11.0
Support Staff (P.S.A.)	9.3	10.3	-	-	21.9	21.9	10.8	10.8	23.0	24.0
Custodians/Grounds	4.5	4.5	-	-	6.0	6.0	1.0	1.0	6.0	5.0
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>27.4</b>	<b>29.4</b>	<b>-</b>	<b>-</b>	<b>38.4</b>	<b>39.4</b>	<b>17.3</b>	<b>17.3</b>	<b>83.8</b>	<b>69.0</b>
	Mesa Community College		Red Mountain Campus		Scottsdale Community College		Scottsdale Business Institute		Rio Salado College	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
Residential Faculty	-	-	-	-	-	-	-	-	-	-
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	20.0	19.7	-	-	15.7	16.7	1.0	1.0	58.0	71.0
Support Staff (P.S.A.)	38.2	39.2	2.0	2.0	23.4	27.1	-	-	45.7	54.8
Custodians/Grounds	3.0	3.0	-	-	1.0	1.0	-	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	2.0	2.0	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>61.2</b>	<b>61.9</b>	<b>2.0</b>	<b>2.0</b>	<b>42.1</b>	<b>46.8</b>	<b>1.0</b>	<b>1.0</b>	<b>103.7</b>	<b>125.8</b>

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
BUDGETED POSITIONS BY UNIT

	South Mountain Community College		Chandler Gilbert Community College		Williams Campus		Paradise Valley Community College		Estrella Mountain Community College	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
	Residential Faculty	-	-	-	-	-	-	-	-	0.5
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	5.5	6.8	3.0	3.0	-	-	7.0	7.0	6.5	5.5
Support Staff (P.S.A.)	5.7	6.1	8.0	7.8	0.5	-	15.2	15.3	4.4	4.5
Custodians/Grounds	3.6	3.6	-	-	-	-	1.5	1.5	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>14.8</b>	<b>16.5</b>	<b>11.0</b>	<b>10.8</b>	<b>0.5</b>	<b>-</b>	<b>23.7</b>	<b>23.8</b>	<b>11.4</b>	<b>10.5</b>
	Southwest Skill Center		District Office Operations		Grand Total		Increase / (Decrease)		% of Total	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	FTE	Percent	2004-05	2005-06
Residential Faculty	17.5	13.5	-	-	63.8	43.0	(20.8)	-32.6%	13.6%	8.8%
Executive (C.E.C.)	-	-	-	-	-	-	0.0	N/A	0.0%	0.0%
Management (M.A.T.)	2.0	5.0	1.0	1.0	158.3	179.3	21.0	13.3%	33.8%	36.8%
Support Staff (P.S.A.)	6.0	10.0	3.5	3.5	217.6	237.3	19.7	9.1%	46.5%	48.7%
Custodians/Grounds	-	-	-	-	26.6	25.6	(1.0)	-3.8%	5.7%	5.3%
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	N/A	0.0%	0.0%
College Safety	-	-	-	-	2.0	2.0	-	0.0%	0.4%	0.4%
Retirees	-	-	-	-	-	-	-	N/A	0.0%	0.0%
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	0.0	N/A	0.0%	0.0%
<b>Total Budgeted Positions</b>	<b>25.5</b>	<b>28.5</b>	<b>4.5</b>	<b>4.5</b>	<b>468.3</b>	<b>487.2</b>	<b>18.9</b>	<b>4.0%</b>	<b>100.0%</b>	<b>100.0%</b>

**Chandler-Gilbert**

**Estrella Mountain**

**GateWay**

**Glendale**

**Mesa**

**Paradise Valley**

**Phoenix**

**Rio Salado**

**Scottsdale**

**South Mountain**

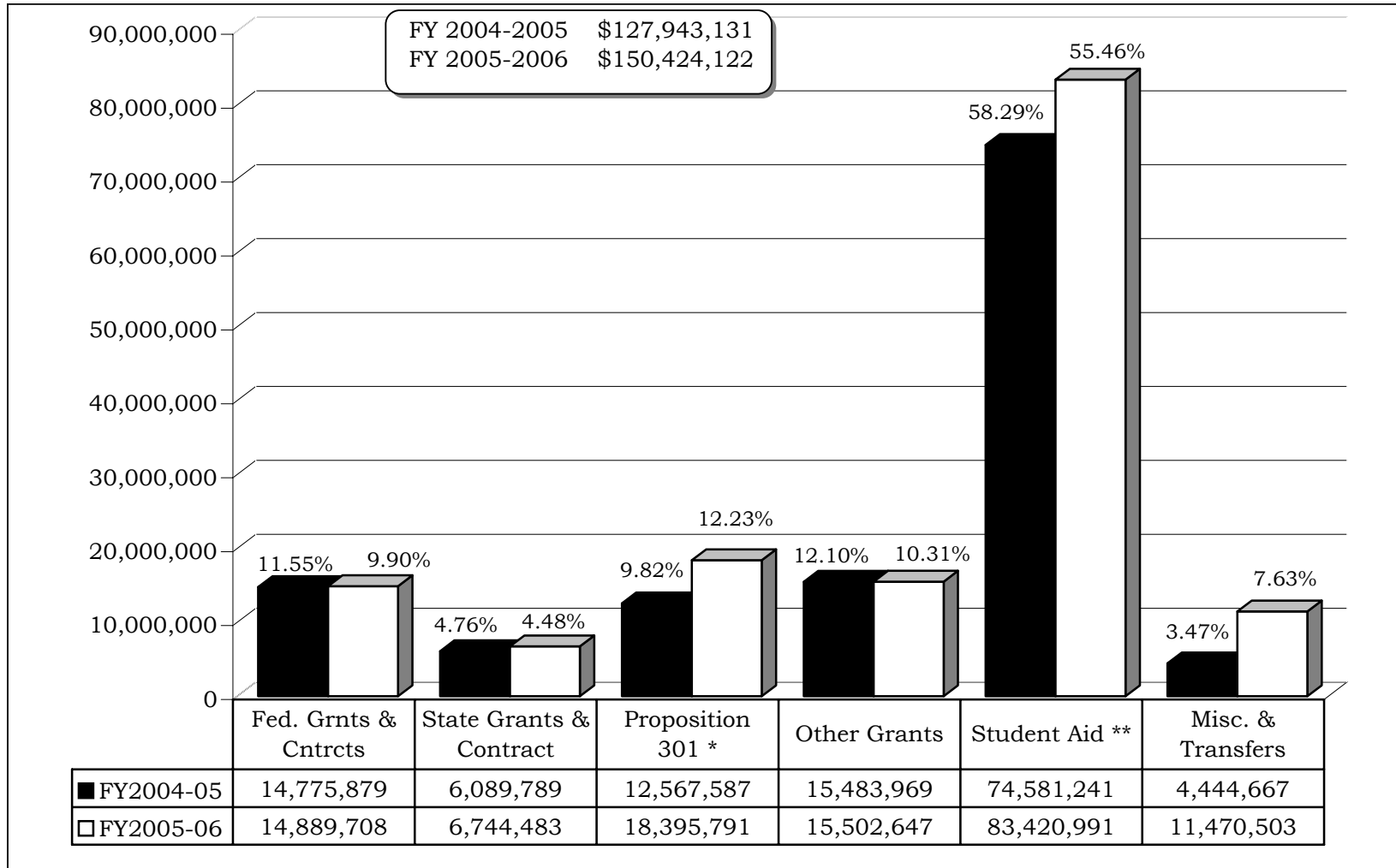
# **Current Restricted Fund 3**

## **Budget Detail**

### **FY 2005-2006**



Maricopa Community Colleges - Current Restricted Fund 3  
Revenue Budget Summary



Note: The percentages represent the percentage of the total budget for that specific year and may not add due to rounding.

\* FY 05-06 Prop 301 revenue includes potential carryforward from FY04-05.

\*\* Estimated increase mainly due to projected increase in enrollment.

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
REVENUE SUMMARY

REVENUES	FY 2004-05		FY 2005-06		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>Grants and Contracts</b>						
Federal Grants & Contracts	14,775,879	11.55%	14,889,708	9.90%	113,829	0.77%
State Grants & Contracts	6,089,789	4.76%	6,744,483	4.48%	654,694	10.75%
Prop. 301 Sales Tax & Interest, Carryforward	12,567,587	9.82%	18,395,791	12.23%	5,828,204	46.37%
Other/Local Govt. Grants and Contracts	15,483,969	12.10%	15,502,647	10.31%	18,678	0.12%
<b>Total Grants and Contracts</b>	<b>48,917,223</b>	<b>38.23%</b>	<b>55,532,628</b>	<b>36.92%</b>	<b>6,615,405</b>	<b>13.52%</b>
<b>Student Financial Aid</b>						
Federal Student Aid						
FWS	2,138,192	1.67%	2,377,187	1.58%	238,995	11.18%
FSEOG	1,463,688	1.14%	1,539,354	1.02%	75,666	5.17%
LEAP	166,901	0.13%	168,819	0.11%	1,918	1.15%
Pell Grants	63,493,189	49.63%	70,707,330	47.01%	7,214,141	11.36%
State Student Aid - LEAP	358,273	0.28%	374,172	0.25%	15,899	4.44%
Scholarships	6,960,998	5.44%	8,254,129	5.49%	1,293,131	18.58%
<b>Total Student Financial Aid</b>	<b>74,581,241</b>	<b>58.29%</b>	<b>83,420,991</b>	<b>55.46%</b>	<b>8,839,750</b>	<b>11.85%</b>
<b>Other Restricted Activities/Transfers</b>						
Trf. from Gen. Fund for LEAP Matching	400,000	0.31%	400,000	0.27%	-	0.00%
Miscellaneous, transfers, and Other	4,044,667	3.16%	11,070,503	7.36%	7,025,836	173.71%
<b>Total Restricted Activities/Transfers</b>	<b>4,444,667</b>	<b>3.47%</b>	<b>11,470,503</b>	<b>7.63%</b>	<b>7,025,837</b>	<b>158.07%</b>
<b>Total Anticipated Revenue</b>	<b>\$ 127,943,131</b>	<b>100.00%</b>	<b>\$ 150,424,122</b>	<b>100.00%</b>	<b>\$ 22,480,992</b>	<b>17.57%</b>

Note: Restricted Fund budgets are based on historic experience and projected awards. Actual awards may be less than the budgeted estimates.

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
EXPENDITURE SUMMARY

EXPENDITURES BY UNIT	FY 2004-05		FY 2005-06		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Phoenix	\$ 14,190,659	11.09%	\$ 15,746,498	10.47%	\$ 1,555,839	10.96%
Glendale	17,092,476	13.36%	18,652,711	12.40%	1,560,235	9.13%
GateWay	8,037,366	6.28%	9,415,830	6.26%	1,378,464	17.15%
Mesa	21,325,814	16.67%	24,422,359	16.24%	3,096,545	14.52%
Scottsdale	7,287,176	5.70%	7,765,628	5.16%	478,452	6.57%
Rio Salado	17,762,942	13.88%	14,467,504	9.62%	(3,295,438)	-18.55%
South Mountain	6,145,947	4.80%	6,681,531	4.44%	535,584	8.71%
Chandler-Gilbert	4,641,109	3.63%	5,327,085	3.54%	685,976	14.78%
Paradise Valley	4,966,237	3.88%	6,915,261	4.60%	1,949,024	39.25%
Estrella Mountain	5,954,050	4.65%	7,478,597	4.97%	1,524,547	25.61%
Skill Centers	2,059,039	1.61%	1,797,178	1.19%	(261,861)	-12.72%
District Office	18,480,315	14.44%	31,753,939	21.11%	13,273,624	71.83%
<b>Total Expenditures by Unit</b>	<b>\$ 127,943,131</b>	<b>100.00%</b>	<b>\$ 150,424,122</b>	<b>100.00%</b>	<b>\$ 22,480,992</b>	<b>17.57%</b>
<b>EXPENDITURES BY FUNCTION</b>						
Instruction	\$ 19,140,090	14.96%	\$ 20,398,133	13.56%	\$ 1,258,043	6.57%
Public Service	28,618,654	22.37%	\$ 31,444,764	20.90%	2,826,110	9.88%
Academic Support	3,845,806	3.01%	\$ 3,913,386	2.60%	67,580	1.76%
Student Services	64,196,373	50.18%	\$ 79,464,263	52.83%	15,267,890	23.78%
Institutional Support	3,884,695	3.04%	\$ 3,933,776	2.62%	49,081	1.26%
Operation & Maintenance of Plant	1,000,804	0.78%	\$ 1,001,409	0.67%	605	0.06%
Scholarships and Fellowships	7,256,709	5.67%	\$ 10,268,391	6.83%	3,011,682	41.50%
<b>Total Expenditures by Function</b>	<b>\$ 127,943,131</b>	<b>100.00%</b>	<b>\$ 150,424,122</b>	<b>100.00%</b>	<b>\$ 22,480,992</b>	<b>17.57%</b>

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
EXPENDITURE DETAIL SUMMARY

The following Expenditure Detail Summary include budgeted expenditures by Unit for Grants & Contracts and Student Financial Aid. Projections for Restricted budgets are estimates only, based on: 1) carryover of existing grants & contracts; 2) historic allocations for financial aid; and 3) potential grants and contracts which may be awarded.

Expenditure Category	Phoenix College	Glendale Community College	GateWay Community College	Mesa Community College	Scottsdale Community College	Rio Salado College	South Mountain Community College
<b>Grants &amp; Contracts</b>							
Federal Grants & Contracts	878,406	757,846	559,411	1,995,484	396,469	2,174,553	666,501
State Grants & Contracts	727,625	307,033	1,864,140	399,587	433,404	1,222,699	115,772
Charter Schools	659,900	-	1,319,852	-	-	-	-
Prop. 301	315,926	363,972	184,816	789,806	364,082	199,883	176,915
Other Grants & Contracts	7,763	1,130,365	305,557	942,218	39,523	7,133,043	130,595
<b>Total Grants &amp; Contracts</b>	<b>2,589,620</b>	<b>2,559,217</b>	<b>4,233,776</b>	<b>4,127,095</b>	<b>1,233,478</b>	<b>10,730,178</b>	<b>1,089,783</b>
<b>Student Financial Aid</b>							
FWS - Federal	474,372	600,398	190,000	506,545	165,960	-	101,149
FWS - Inst. Matching (25%)	158,124	200,133	-	168,848	55,320	-	-
Pell Grants	10,582,025	13,612,943	4,200,000	16,528,354	4,876,933	3,438,643	4,330,184
FSEOG - Federal	194,581	305,490	128,000	381,422	115,235	50,221	67,682
FSEOG - Inst. Matching (25%)	64,860	101,830	-	127,141	38,412	16,740	-
Admin. Overhead (9710)	63,638	88,299	31,930	90,614	28,179	12,203	16,939
LEAP - Federal	20,319	26,868	12,183	31,820	14,681	11,674	10,074
LEAP - State	45,035	59,550	27,001	70,525	32,538	25,874	22,329
LEAP - District Matching	39,675	52,461	23,788	62,131	28,665	22,794	19,671
Scholarships	1,427,515	946,494	503,341	2,107,192	787,313	126,401	979,844
<b>Subtotal Student Financial Aid</b>	<b>13,070,145</b>	<b>15,994,465</b>	<b>5,116,242</b>	<b>20,074,590</b>	<b>6,143,235</b>	<b>3,704,551</b>	<b>5,547,872</b>
Less FWS Inst. Matching	(158,124)	(200,133)	-	(168,848)	(55,320)	-	-
Less SEOG Inst. Matching	(64,860)	(101,830)	-	(127,141)	(38,412)	(16,740)	-
<b>Total Student Financial Aid</b>	<b>12,847,161</b>	<b>15,692,502</b>	<b>5,116,242</b>	<b>19,778,602</b>	<b>6,049,503</b>	<b>3,687,811</b>	<b>5,547,872</b>
<b>Other Restricted Activities /Transfers</b>							
Other Restricted Activity	309,718	400,992	65,812	516,662	482,648	49,516	43,876
<b>Total Other Rest. Activity/Transfers</b>	<b>309,718</b>	<b>400,992</b>	<b>65,812</b>	<b>516,662</b>	<b>482,648</b>	<b>49,516</b>	<b>43,876</b>
<b>Total Restricted Fund</b>	<b>15,746,498</b>	<b>18,652,711</b>	<b>9,415,830</b>	<b>24,422,359</b>	<b>7,765,628</b>	<b>14,467,504</b>	<b>6,681,531</b>

**MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
EXPENDITURE DETAIL SUMMARY**

The following Expenditure Detail Summary include budgeted expenditures by Unit for Grants & Contracts and Student Financial Aid. Projections for Restricted budgets are estimates only, based on: 1) carryover of existing grants & contracts; 2) historic allocations for financial aid; and 3) potential grants and contracts which may be awarded.

Expenditure Category	Chandler Gilbert Community College	Paradise Valley Community College	Estrella Mountain Community College	Maricopa Skill Center	Southwest Skill Center	District Support Svc's Cntr	Grand Total
<b>Grants &amp; Contracts</b>							
Federal Grants & Contracts	359,503	224,714	966,172	-	-	5,910,648	14,889,708
State Grants & Contracts	144,569	493,387	293,062	-	-	743,204	6,744,483
Charter Schools	-	-	-	-	-	-	1,979,752
Prop. 301	514,547	173,293	447,425	-	-	14,865,126	18,395,791
Other Grants & Contracts	89,550	1,519,619	530,994	-	-	1,693,667	13,522,895
<b>Total Grants &amp; Contracts</b>	<b>1,108,169</b>	<b>2,411,014</b>	<b>2,237,653</b>	<b>-</b>	<b>-</b>	<b>23,212,645</b>	<b>55,532,628</b>
<b>Student Financial Aid</b>							
FWS - Federal	76,106	117,679	144,979	-	-	-	2,377,187
FWS - Inst. Matching (25%)	25,369	39,226	114,993	-	-	-	762,013
Pell Grants	2,990,780	3,953,149	4,500,000	1,396,973	297,347	-	70,707,330
FSEOG - Federal	68,398	71,449	156,877	-	-	-	1,539,354
FSEOG - Inst. Matching (25%)	22,799	23,816	52,292	-	-	-	447,891
Admin. Overhead (9710)	15,535	20,721	28,841	-	-	-	396,899
LEAP - Federal	10,728	11,484	10,941	8,049	-	-	168,819
LEAP - State	23,778	25,454	24,248	17,840	-	-	374,172
LEAP - District Matching	20,947	22,425	21,363	15,717	-	70,363	400,000
Scholarships	921,628	186,947	206,201	48,656	12,597	-	8,254,129
<b>Subtotal Student Financial Aid</b>	<b>4,176,069</b>	<b>4,472,351</b>	<b>5,260,734</b>	<b>1,487,234</b>	<b>309,944</b>	<b>70,363</b>	<b>85,427,793</b>
Less FWS Inst. Matching	(25,369)	(39,226)	(114,993)	-	-	-	(762,013)
Less SEOG Inst. Matching	(22,799)	(23,816)	(52,292)	-	-	-	(447,891)
<b>Total Student Financial Aid</b>	<b>4,127,901</b>	<b>4,409,308</b>	<b>5,093,449</b>	<b>1,487,234</b>	<b>309,944</b>	<b>70,363</b>	<b>84,217,890</b>
<b>Other Restricted Activities /Transfers</b>							
Other Restricted Activity	91,015	94,939	147,495	-	-	8,470,931	10,673,605
<b>Total Other Rest. Activity/Transfers</b>	<b>91,015</b>	<b>94,939</b>	<b>147,495</b>	<b>-</b>	<b>-</b>	<b>8,470,931</b>	<b>10,673,605</b>
<b>Total Restricted Fund</b>	<b>5,327,085</b>	<b>6,915,261</b>	<b>7,478,597</b>	<b>1,487,234</b>	<b>309,944</b>	<b>31,753,939</b>	<b>150,424,122</b>

FY 2005-2006

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
 TEACHER PREP CHARTER HIGH SCHOOL\*  
 REVENUE AND EXPENDITURE SUMMARY

REVENUES	FY 2004-05		FY 2005-06		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Grants and Contracts**	\$ 380,893	100.00%	\$ 659,900	100.00%	\$ 279,007	73.25%
Total Revenues	<u>\$ 380,893</u>	<u>100.00%</u>	<u>\$ 659,900</u>	<u>100.00%</u>	<u>\$ 279,007</u>	<u>73.25%</u>
<b>EXPENDITURES</b>						
Personal Services	\$ 242,000	63.53%	\$ 492,577	74.64%	\$ 250,577	103.54%
Employee Benefits	36,000	9.45%	\$ 54,730	8.29%	18,730	52.03%
Purchase Services	20,593	5.41%	\$ 20,593	3.12%	-	0.00%
Supplies and Materials	31,100	8.17%	\$ 40,000	6.06%	8,900	28.62%
Other	41,200	10.82%	\$ 42,000	6.36%	800	1.94%
Capital	10,000	2.63%	\$ 10,000	1.52%	-	0.00%
Total Expenditures	<u>\$ 380,893</u>	<u>100.00%</u>	<u>\$ 659,900</u>	<u>100.00%</u>	<u>\$ 279,007</u>	<u>73.25%</u>

\* Estimates provided by Teacher Prep Charter High School - will change as information is finalized.

\*\* This amount includes estimated Prop 301 distribution of \$36,900 in FY2005-06, which is separate from Maricopa's Prop 301 distribution.

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
 GATEWAY EARLY COLLEGE HIGH SCHOOL\*  
 REVENUE AND EXPENDITURE SUMMARY

REVENUES	FY 2004-05		FY 2005-06		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Grants and Contracts **	\$ 1,269,644	100.00%	\$ 1,319,852	100.00%	\$ 50,208	3.95%
Total Anticipated Revenues***	<u>\$ 1,269,644</u>	<u>100.00%</u>	<u>\$ 1,319,852</u>	<u>100.00%</u>	<u>\$ 50,208</u>	<u>3.95%</u>
<b>EXPENDITURES</b>						
Personal Services	\$ 525,500	41.39%	\$ 814,588	61.72%	\$ 289,088	55.01%
Employee Benefits	120,865	9.52%	182,264	13.81%	61,399	50.80%
Contract Services	125,000	9.85%	181,500	13.75%	56,500	45.20%
Supplies and Materials	163,825	12.90%	88,550	6.71%	(75,275)	-45.95%
Transportation	12,000	0.95%	29,750	2.25%	17,750	147.92%
Capital	125,300	9.87%	16,000	1.21%	(109,300)	-87.23%
Miscellaneous & Transfers	197,154	15.53%	7,200	0.55%	(189,954)	-96.35%
Total Expenditures	<u>\$ 1,269,644</u>	<u>100.00%</u>	<u>\$ 1,319,852</u>	<u>100.00%</u>	<u>\$ 50,208</u>	<u>3.95%</u>

\* Estimates provided by GW Early College High School - will change as information is finalized.

\*\* This amount includes estimated Prop 301 distribution of \$69,644 in FY2004-05, and \$73,762 in FY2005-06, which is separate from Maricopa's Prop 301 distribution.

\*\*\* The total anticipated revenues are budgeted to reflect increased student enrollment.

FY 2005-2006

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
 PROPOSITION 301  
 REVENUE AND EXPENDITURE SUMMARY

REVENUES	FY 2004-05		FY 2005-06		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Prop 301 Sales Tax Revenue	\$ 5,657,761	45.02%	\$ 7,111,791	38.66%	\$ 1,454,030	25.70%
Prop 301 Capital Distribution	1,000,000	7.96%	1,000,000	5.44%	-	0.00%
Interest Income	80,000	0.64%	84,000	0.46%	4,000	5.00%
Fund Balance Carryforward Estimate*	5,829,826	46.39%	8,700,000	47.29%	2,870,174	49.23%
Carryforward for special projects	-	0.00%	1,500,000	8.15%	1,500,000	N/A
<b>Total Revenues</b>	<b>\$ 12,567,587</b>	<b>100.00%</b>	<b>\$ 18,395,791</b>	<b>100.00%</b>	<b>\$ 5,828,204</b>	<b>46.37%</b>
<b>EXPENDITURES</b>						
Quality Instruction	\$ 3,446,412	27.42%	\$ 3,787,291	20.59%	\$ 340,879	9.89%
Small Business Development Ctr.	200,000	1.59%	200,000	1.09%	\$ -	0.00%
BioTechnology	334,750	2.66%	334,750	1.82%	\$ -	0.00%
Rapid Response to New Economy Reserve	669,495	5.33%	1,091,250	5.93%	\$ 421,755	63.00%
Planned Flexibility	584,983	4.65%	691,250	3.76%	\$ 106,267	18.17%
Capital Distribution	502,121	4.00%	1,091,250	5.93%	\$ 589,129	117.33%
Carryforward Estimate*	1,000,000	7.96%	1,000,000	5.44%	\$ -	0.00%
Carryforward for special projects	5,829,826	46.39%	8,700,000	47.29%	\$ 2,870,174	49.23%
Total Expenditures	-	0.00%	1,500,000	8.15%	\$ 1,500,000	N/A
<b>Total Expenditures</b>	<b>\$ 12,567,587</b>	<b>100.00%</b>	<b>\$ 18,395,791</b>	<b>100.00%</b>	<b>\$ 4,328,204</b>	<b>34.44%</b>

\* FY06 Carryforward Estimates include carryforward balances of Prop 301 proposals approved in latter half of FY05.



MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
BUDGETED POSITIONS BY UNIT\*

	Phoenix College		Glendale Community College		GateWay Community College		Mesa Community College		Scottsdale Community College	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
	Residential Faculty **	4.0	4.0	4.0	4.0	2.0	2.0	9.0	9.0	4.0
Management (M.A.T.)	-	-	-	-	-	-	-	-	-	-
Support Staff (P.S.A.)	-	-	-	-	-	-	-	-	-	-
Custodians/Grounds	-	-	-	-	-	-	-	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>2.0</b>	<b>2.0</b>	<b>9.0</b>	<b>9.0</b>	<b>4.0</b>	<b>4.0</b>
	Rio Salado College		South Mountain Community College		Chandler Gilbert Community College		Paradise Valley Community College		Estrella Mountain Community College	
	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06	2004-05	2005-06
	Residential Faculty **	2.0	2.0	2.0	2.0	5.0	5.0	2.0	2.0	5.0
Management (M.A.T.)	-	-	-	-	-	-	-	-	-	-
Support Staff (P.S.A.)	-	-	-	-	-	-	-	-	-	-
Custodians/Grounds	-	-	-	-	-	-	-	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>5.0</b>	<b>5.0</b>	<b>2.0</b>	<b>2.0</b>	<b>5.0</b>	<b>5.0</b>

\* There are numerous other positions funded from Restricted Fund grants and contracts, but are considered to be specially funded since they are funded with "Soft" or short-term funds. They are not budgeted FTE.

\*\* Faculty positions are all funded by Proposition 301 resources.

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
 BUDGETED POSITIONS BY UNIT\*

	District Office		Grand Total		Increase / (Decrease)		% of Total	
	Operations		2004-05	2005-06	FTE	Percent	2004-05	2005-06
	2004-05	2005-06						
Residential Faculty **	-	-	39.0	39.0	-	0.0%	100.0%	100.0%
Management (M.A.T.)	-	-	-	-	-	N/A	0.0%	0.0%
Support Staff (P.S.A.)	-	-	-	-	-	N/A	0.0%	0.0%
Custodians/Grounds	-	-	-	-	-	N/A	0.0%	0.0%
Craftsmen/Craftsmen Trainees	-	-	-	-	-	N/A	0.0%	0.0%
College Safety	-	-	-	-	-	N/A	0.0%	0.0%
Retirees	-	-	-	-	-	N/A	0.0%	0.0%
<b>Total Budgeted Positions</b>	<b>-</b>	<b>-</b>	<b>39.0</b>	<b>39.0</b>	<b>-</b>	<b>0.0%</b>	<b>100.0%</b>	<b>100.0%</b>

\* There are numerous other positions funded from Restricted Fund grants and contracts, but are considered to be specially funded since they are funded with "Soft" or short-term funds. They are not budgeted FTE.

\*\* Faculty positions are all funded by Proposition 301 resources.

**Chandler-Gilbert**

**Estrella Mountain**

**GateWay**

**Glendale**

**Mesa**

**Paradise Valley**

**Phoenix**

**Rio Salado**

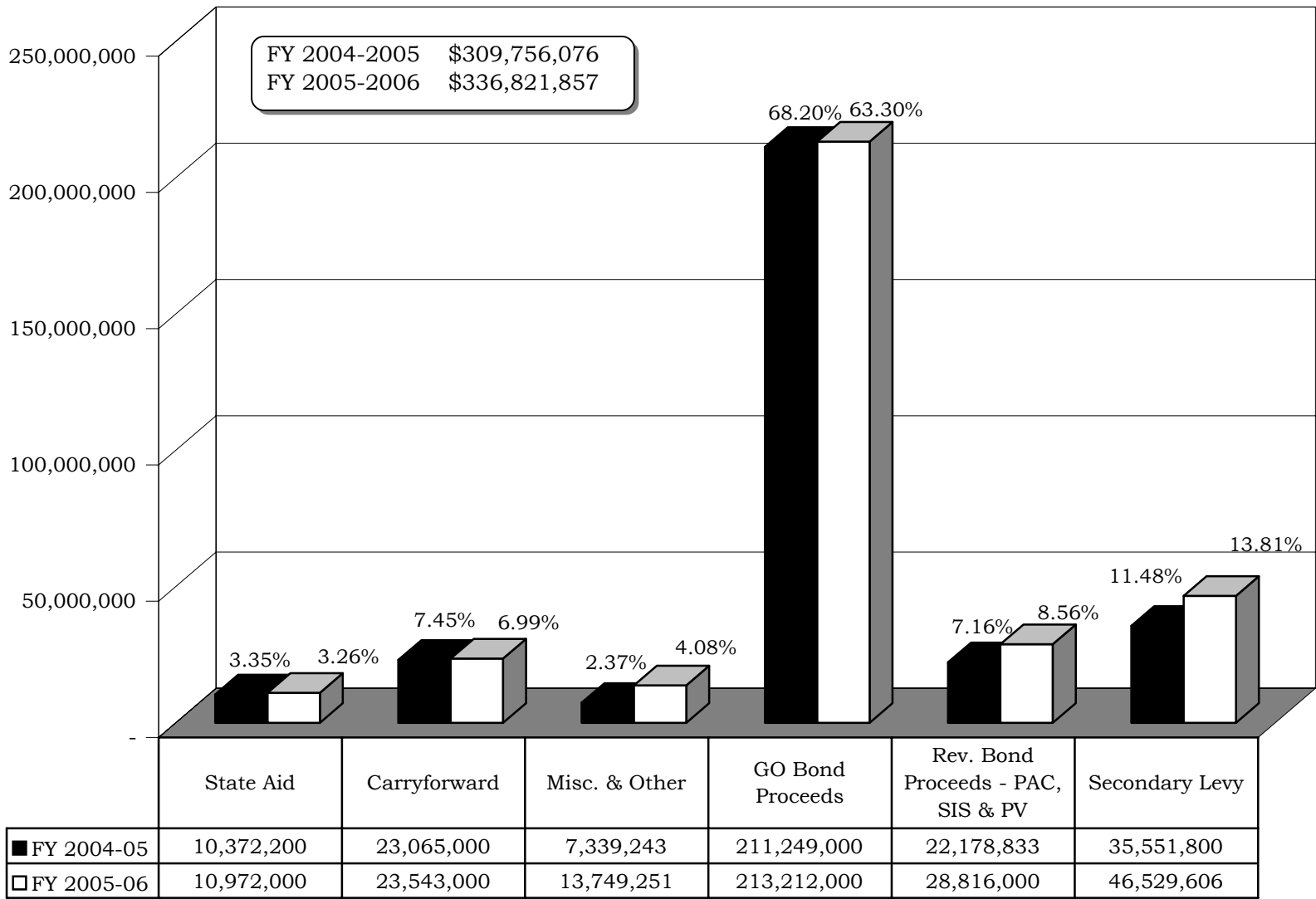
**Scottsdale**

**South Mountain**

**Plant Fund 7  
Budget Detail  
FY 2005-2006**

FY 2005 vs. FY 2006

### Maricopa Community Colleges - Plant Fund 7 Revenue Summary



NOTE: The percentages represent the percentage of the total budget for that specific year. Numbers may not add due to rounding.

MARICOPA COMMUNITY COLLEGES - PLANT FUND 7  
REVENUE SUMMARY

SOURCES OF REVENUE	FY 2004-2005		FY 2005-2006		Increase / Decrease FY 2004-05 to 2005-06	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Aid *	\$ 10,372,200	3.35%	\$ 10,972,000	3.26%	\$ 599,800	5.78%
Interest Income & Other	500,000	0.16%	542,965	0.16%	42,965	8.59%
College Capital Projects (Trf fm Gen & Aux Fund) **	1,170,000	0.38%	3,265,000	0.97%	2,095,000	179.06%
Potential Purchases/Projects (Trf from Aux Fund)	-	0.00%	5,100,000	1.51%	5,100,000	N/A
Loan payments, GCC, PVC (Trsf fm Fund2)***	419,000	0.14%	225,000	0.07%	(194,000)	-46.30%
Loan and new initiative program (Potential trsf fm F1)****	1,000,000	0.32%	445,000	0.13%	(555,000)	-55.50%
William Century Reserve Fund	75,000	0.02%	-	0.00%	(75,000)	-100.00%
Carryforward - State Aid/Major Maintenance	23,065,000	7.45%	23,543,000	6.99%	478,000	2.07%
<b>Subtotal General Revenues</b>	<b>36,601,200</b>	<b>11.82%</b>	<b>44,092,965</b>	<b>13.09%</b>	<b>7,491,765</b>	<b>20.47%</b>
Interest Income - G.O. Bond Proceeds	327,000	0.11%	350,000	0.10%	23,000	7.03%
Interest Income Carryforward - 1994 G.O. Bond Proceeds	-	0.00%	5,337,000	1.58%	5,337,000	N/A
Interest Income - 2004-05 G.O. Bond Proceeds	1,083,000	0.35%	2,590,000	0.77%	1,507,000	139.15%
Life without the Bond Reserve	3,000,000	0.97%	-	0.00%	(3,000,000)	-100.00%
Life without the Bond Carryforward	4,241,000	1.37%	5,572,000	1.65%	1,331,000	31.38%
Carryforward - 1994 G.O. Bond Proceeds	12,328,000	3.98%	9,093,000	2.70%	(3,235,000)	-26.24%
2004-05 G.O. Bond Proceeds	190,270,000	61.43%	190,270,000	56.49%	-	0.00%
<b>Subtotal G.O. Bond Proceeds</b>	<b>211,249,000</b>	<b>68.20%</b>	<b>213,212,000</b>	<b>63.30%</b>	<b>1,963,000</b>	<b>0.93%</b>
Interest Income - PAC Revenue Bond Proceeds	150,000	0.05%	88,000	0.03%	(62,000)	-41.33%
Potential PAC/Conference Center/Grant or other funds	-	0.00%	4,000,000	1.19%	4,000,000	N/A
Contingent Revenue Bond Proceeds*****	8,400,000	2.71%	17,500,000	5.20%	9,100,000	108.33%
Carryforward - PAC Revenue Bond Proceeds (SMC, SIS & PV)	11,172,000	3.61%	4,648,000	1.38%	(6,524,000)	-58.40%
Fund Balance for SIS & PVC PAC	2,456,833	0.79%	2,580,000	0.77%	123,167	5.01%
<b>Subtotal Revenue Bond Proceeds</b>	<b>22,178,833</b>	<b>7.16%</b>	<b>28,816,000</b>	<b>8.56%</b>	<b>6,637,167</b>	<b>29.93%</b>
Secondary Levy & SRP In lieu-G.O. Bond Retirement	35,551,800	11.48%	46,529,606	13.81%	10,977,806	30.88%
Tsf. From Current Aux. Fund (Revenue Bonds)	3,695,276	1.19%	3,709,286	1.10%	14,010	0.38%
Tsf. From Current Aux. Fund (contingent Rev Bond Debt Service Resrv)	479,967	0.15%	462,000	0.14%	(17,967)	-3.74%
<b>Subtotal Debt Service</b>	<b>39,727,043</b>	<b>12.83%</b>	<b>50,700,892</b>	<b>15.05%</b>	<b>10,973,849</b>	<b>27.62%</b>
<b>Total Revenues</b>	<b>\$ 309,756,076</b>	<b>100.00%</b>	<b>\$ 336,821,857</b>	<b>100.00%</b>	<b>\$ 27,065,781</b>	<b>8.74%</b>

\* Amount calculated based on estimates for FY05-06.

\*\* Includes \$500,000 from Aux Fund for MCC B & G, \$200,000 from Gen Fund for EM Capital needs, \$500,000 from Aux Fund for PV, \$1000,000 from Aux Fund for RS, \$300,000 from Aux Fund for GCC, \$207,000 from Aux Fund and \$558,000 from Gen Fund for CGCC.

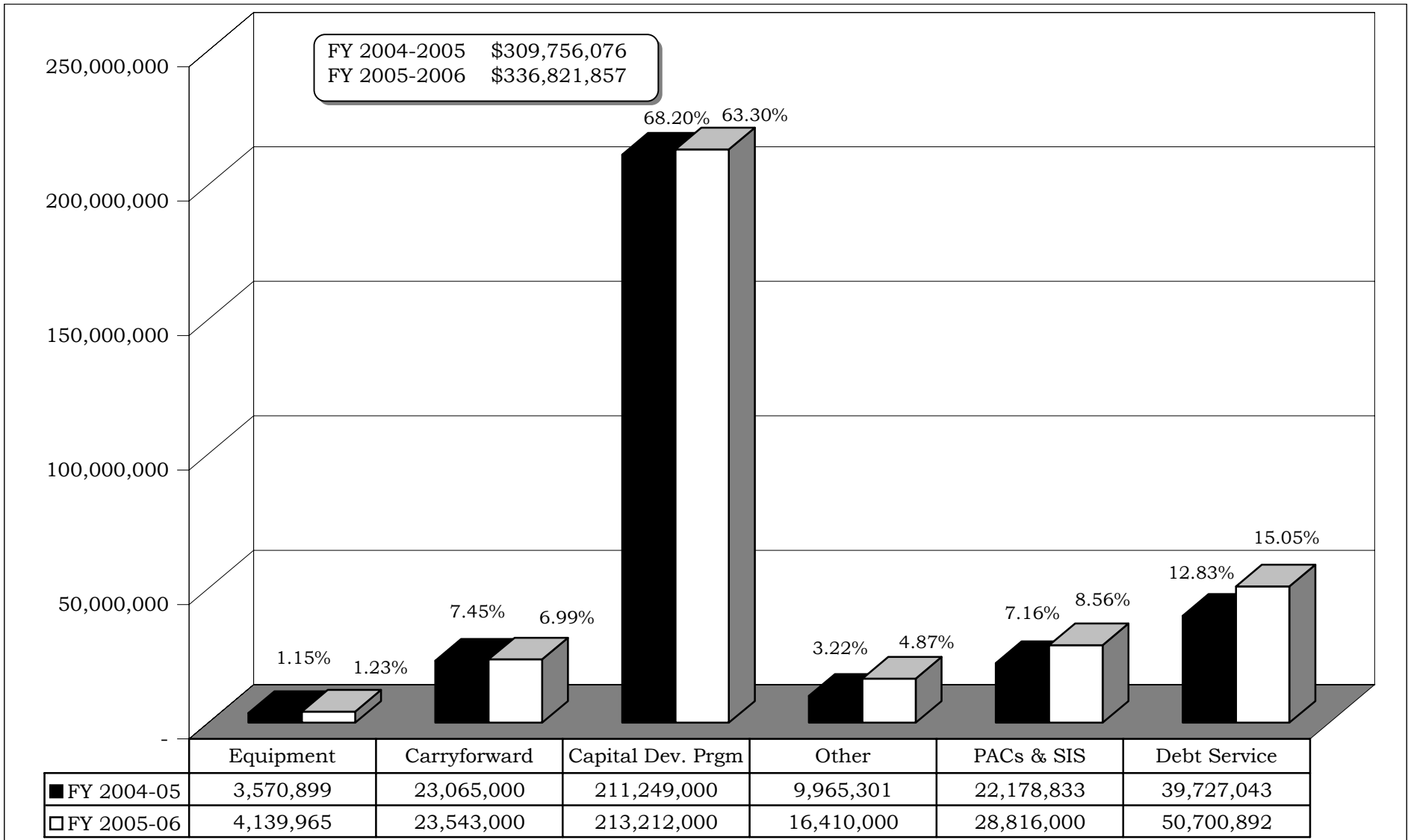
\*\*\* Includes \$65,000 EM, \$50,000 CGCC, \$50,000 MCC, \$50,000 PC loan transfers from Fund 1 and \$10,000 SCC loan repayment transfer from Fund 2

\*\*\*\* Potential needs only.

\*\*\*\*\* Potential issue of new Revenue Bonds for EM and GW PAC/Construction needs.

FY 2005 vs. FY 2006

### Maricopa Community Colleges - Plant Fund 7 Expenditure Budget Summary



NOTE: The percentages represent the percentage of the total for that specific year. State aid is based on full funding per state statute, as appropriated by the legislature.

MARICOPA COMMUNITY COLLEGES - PLANT FUND 7  
EXPENDITURE SUMMARY

EXPENDITURES	FY 2004-2005		FY 2005-2006		Increase / Decrease	
	Adopted	% of	Adopted	% of	FY 2004-05 to FY 2005-06	
	Budget	Total	Budget	Total	Amount	Percent
Equipment Allocation (New, replacement)	\$ 3,570,899	1.15%	\$ 4,139,965	1.23%	\$ 569,066	15.94%
Self-Insurance & Surplus	100,000	0.03%	300,000	0.09%	200,000	200.00%
Major Maintenance/ADA Projects	3,300,000	1.07%	3,500,000	1.04%	200,000	6.06%
Capital Reserve & Other	2,401,301	0.78%	1,575,000	0.47%	(826,301)	-34.41%
William Century Reserve Fund	75,000	0.02%	-	0.00%	(75,000)	-100.00%
Life without the Bond Reserve	1,500,000	0.48%	-	0.00%	(1,500,000)	-100.00%
College Capital Projects (Trsf fr Gen & Aux Fund) *	1,170,000	0.38%	5,265,000	1.56%	4,095,000	350.00%
Potential Purchases/Projects (Trf from Aux Fund)	-	0.00%	5,100,000	1.51%	5,100,000	N/A
GCC, CGC, PVC Capital Projects (fr Gen & Aux--loans)**	419,000	0.14%	225,000	0.07%	(194,000)	-46.30%
Funding for loan and initiative program	1,000,000	0.32%	445,000	0.13%	(555,000)	-55.50%
Carryforward - Equipment/Major Maintenance	23,065,000	7.45%	23,543,000	6.99%	478,000	2.07%
<b>Subtotal General Expenditures</b>	<b>36,601,200</b>	<b>11.82%</b>	<b>44,092,965</b>	<b>13.09%</b>	<b>7,491,765</b>	<b>20.47%</b>
Revenue Reserve - GO Bond	327,000	0.11%	350,000	0.10%	23,000	7.03%
Revenue Reserve Carryforward - 1994 GO Bond Interest Earnings	-	0.00%	5,337,000	1.58%	5,337,000	N/A
Carryforward - Capital Development Program	12,328,000	3.98%	9,093,000	2.70%	(3,235,000)	-26.24%
Revenue Reserve - 2004-05 GO Bond	1,083,000	0.35%	2,590,000	0.77%	1,507,000	139.15%
2004-05 G.O. Bond Capital Development Program	190,270,000	61.43%	190,270,000	56.49%	-	0.00%
Life without the Bond Reserve	3,000,000	0.97%	-	0.00%	(3,000,000)	-100.00%
Life without the Bond Carryforward	4,241,000	1.37%	5,572,000	1.65%	1,331,000	31.38%
<b>Subtotal Capital Equipment</b>	<b>211,249,000</b>	<b>68.20%</b>	<b>213,212,000</b>	<b>63.30%</b>	<b>1,963,000</b>	<b>0.93%</b>
Revenue Reserve for PAC's	150,000	0.05%	88,000	0.03%	(62,000)	-41.33%
Potential PAC/Conference Center/Grant or other funds	-	0.00%	4,000,000	1.19%	4,000,000	N/A
Contingent Revenue Bond Projects***	8,400,000	2.71%	17,500,000	5.20%	9,100,000	108.33%
Carryforward Revenue Bonds - PAC Construction & SIS	11,172,000	3.61%	4,648,000	1.38%	(6,524,000)	-58.40%
Carryforward Fees - Contingency SIS & PVC PAC	2,456,833	0.79%	2,580,000	0.77%	123,167	5.01%
<b>Subtotal Revenue Bond Proceeds</b>	<b>22,178,833</b>	<b>7.16%</b>	<b>28,816,000</b>	<b>8.56%</b>	<b>6,637,167</b>	<b>29.93%</b>
G.O. Bond Debt Service - 1994 (Principal)	24,905,000	8.04%	20,485,000	6.08%	(4,420,000)	-17.75%
G.O. Bond Debt Service - 2004 (Principal)	-	0.00%	10,000,000	2.97%	10,000,000	N/A
G.O. Bond Debt Service - 1994 (Interest)	10,646,800	3.44%	9,532,413	2.83%	(1,114,387)	-10.47%
G.O. Bond Debt Service - 2004 (Interest)	-	0.00%	6,512,193	1.93%	6,512,193	N/A
Revenue Bond Debt Service (Principal)	2,615,000	0.84%	2,755,000	0.82%	140,000	5.35%
Revenue Bond Debt Service (Interest)	1,080,276	0.35%	954,286	0.28%	(125,990)	-11.66%
Debt Service Reserve	479,967	0.15%	462,000	0.14%	(17,967)	-3.74%
<b>Subtotal Debt Service</b>	<b>39,727,043</b>	<b>12.83%</b>	<b>50,700,892</b>	<b>15.05%</b>	<b>10,973,849</b>	<b>27.62%</b>
<b>Total Expenditures</b>	<b>\$ 309,756,076</b>	<b>100.00%</b>	<b>\$ 336,821,857</b>	<b>100.00%</b>	<b>\$ 27,065,781</b>	<b>8.74%</b>

\* Includes \$500,000 from Aux Fund for MCC B & G, \$200,000 from Gen Fund for EM Capital needs, \$500,000 from Aux Fund for PV, \$1000,000 from Aux Fund for RS, \$300,000 from Aux Fund for GCC, \$207,000 from Aux Fund and \$558,000 from Gen Fund for CGCC and \$2000,000 to Gen Fund for operating needs.

\*\* Includes \$65,000 EM, \$50,000 CGCC, \$50,000 MCC, \$50,000 PC loan transfers from Fund 1 and \$10,000 SCC loan repayment transfer from Fund 2

\*\*\* Potential issue of new Revenue Bonds for EM and GW PAC/Construction needs.

FY 2005-2006

MARICOPA COMMUNITY COLLEGES -- PLANT FUND 7  
EQUIPMENT ALLOCATION SUMMARY

College	Adopted	FY 2005-2006				Increase/Decrease	
	FY2004-05	<b>Adopted Allocation</b>			Total	FY2004-05 to FY 2005-06	
	Total	State Aid	2004 G.O.Bond			Allocation	Amount
Allocation	Equip Alloc *	OCC-ED Alloc **	ITAC Alloc***	Allocation			
Phoenix	\$ 876,515	\$ 368,959	\$ 1,193,782	\$ 1,100,000	\$ 2,662,741	\$ 1,786,226	203.79%
Glendale	\$ 1,031,931	\$ 470,695	\$ 1,465,389	\$ 1,500,000	\$ 3,436,084	\$ 2,404,153	232.98%
GateWay	\$ 658,422	\$ 336,076	\$ 1,884,082	\$ 320,432	\$ 2,540,590	\$ 1,882,168	285.86%
Maricopa Skill Center	\$ 394,145	\$ 179,618	-	-	\$ 179,618	\$ (214,527)	-54.43%
Mesa	\$ 1,347,082	\$ 589,542	\$ 1,848,982	\$ 1,000,000	\$ 3,438,524	\$ 2,091,442	155.26%
Red Mountain	\$ 94,240	\$ 99,970	-	-	\$ 99,970	\$ 5,730	6.08%
Scottsdale	\$ 732,052	\$ 383,715	\$ 1,026,639	\$ 958,772	\$ 2,369,126	\$ 1,637,074	223.63%
Rio Salado****	\$ 863,602	\$ 538,210	525,000	\$ 1,105,000	\$ 2,168,210	\$ 1,304,608	151.07%
South Mountain	\$ 382,536	\$ 203,719	\$ 438,246	\$ 1,820,000	\$ 2,461,965	\$ 2,079,429	543.59%
Chandler-Gilbert	\$ 412,854	\$ 252,493	\$ 709,853	\$ 988,800	\$ 1,951,146	\$ 1,538,292	372.60%
Williams Campus	\$ 111,329	\$ 115,613	-	-	\$ 115,613	\$ 4,284	3.85%
Paradise Valley	\$ 594,189	\$ 258,011	\$ 681,439	\$ 1,634,261	\$ 2,573,711	\$ 1,979,522	333.15%
Estrella Mountain	\$ 382,930	\$ 203,478	\$ 607,060	\$ 928,045	\$ 1,738,583	\$ 1,355,653	354.02%
Southwest Skill Center	\$ 5,926	\$ 11,821	-	-	\$ 11,821	\$ 5,895	99.48%
District Office	\$ 183,236	\$ 128,045	\$ 144,529	-	\$ 272,574	\$ 89,338	48.76%
<b>TOTAL</b>	<b>\$ 8,070,989</b>	<b>\$ 4,139,965</b>	<b>\$ 10,525,000</b>	<b>\$ 11,355,310</b>	<b>\$ 26,020,275</b>	<b>\$ 17,949,286</b>	<b>222.39%</b>

**Note:**

\* State Aid equipment allocation: allocation methodology is unchanged with every unit receiving a basic allocation plus allocations based on actual percent share of FY 04 Unaudited FTSE; Occupational FTSE; and value of non-computer equipment (each equally weighted).

\*\* 2004 G O Bond - Proposed \$10 million annual OCC-ed allocation from FY05 - FY11. Allocations for Maricopa Skill Center, Red Mountain, Williams Campus and Southwest Skill Center are included in GateWay, Mesa, Chandler-Gilbert and Estrella Mountain.

\*\*\* 2004 G O Bond - Proposed annual College Managed Technology (ITAC) allocation from FY05 - FY11. ITAC allocations for Maricopa Skill Center, Red Mountain, Williams Campus and Southwest Skill Center are included in GateWay, Mesa, Chandler-Gilbert and Estrella Mountain.

\*\*\*\* 2004 G O Bond annual OCC-ed allocation for Rio Salado College comes from its all inclusive \$50M allocation-estimated at \$525,000 for FY05-06



**Chandler-Gilbert**

**Estrella Mountain**

**GateWay**

**Glendale**

**Mesa**

**Paradise Valley**

**Phoenix**

**Rio Salado**

**Scottsdale**

**South Mountain**

# **Legal Budget**

## **FY 2005-2006**

**Maricopa County Community College District**  
**Budget For Fiscal Year 2005 - 06**  
**Summary of Budget Data**

	<u>Budget 2004-05</u>	<u>Budget 2005-06</u>	<b>Increase/(Decrease) From Budget 2004-05 To Budget 2005-06</b>	
			<u>Amount</u>	<u>%</u>
<b>I. CURRENT GENERAL AND PLANT FUNDS</b>				
A. Expenditures				
Current General Fund	\$ 454,506,818	\$ 491,789,465	\$ 37,282,647	8.2%
Unexpended Plant Fund	270,029,033	286,120,965	16,091,932	6.0%
Retirement of Indebtedness Plant Fund	39,727,043	50,700,892	10,973,849	27.6%
TOTAL	<u>\$ 764,262,894</u>	<u>\$ 828,611,322</u>	<u>\$ 64,348,428</u>	<u>8.4%</u>
B. Expenditures Per FTSE:				
Current General Fund	\$6,304 /FTSE	\$6,285 /FTSE	(\$18)	-0.3%
Unexpended Plant Fund	\$3,745 /FTSE	\$3,657 /FTSE	(\$88)	-2.4%
<b>II. EXPENDITURE LIMITATIONS</b>		FISCAL YEAR 2004-05	\$ 379,900,268	
		FISCAL YEAR 2005-06	\$ 398,312,386	
<b>III. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2005-06 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. § 42-17051.</b>			\$ -	
<b>IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FY 2005-06 PURSUANT TO A.R.S. § 42-17051.</b>			\$ 277,107,904	
<b>V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES</b>				
A. Amount Levied				
Primary Tax Levy	\$ 258,560,787	\$ 277,107,904	\$ 18,547,117	7.2%
SRP In Lieu of Primary Tax Levy	5,138,454	4,795,570	(342,884)	-6.7%
Secondary Tax Levy	34,904,190	45,789,555	10,885,365	31.2%
SRP In Lieu of Secondary Tax Levy	647,610	740,051	92,441	14.3%
TOTAL PROPERTY TAX LEVY	<u>\$ 299,251,041</u>	<u>\$ 328,433,080</u>	<u>\$ 29,182,039</u>	<u>9.8%</u>
B. Rates Per \$100 Net Assessed Valuation				
Primary Rate	\$ 0.9211	\$ 0.8936	\$ (0.0275)	-3.0%
Secondary Rate	0.1161	0.1379	0.0218	18.8%
TOTAL PROPERTY TAX RATE	<u>\$ 1.0372</u>	<u>\$ 1.0315</u>	<u>\$ (0.0057)</u>	<u>-0.5%</u>

Maricopa County Community College District  
 Budget For Fiscal Year 2005 - 06  
 Current General Fund - Revenues and Other Additions

	Estimated Actual 2004-05	Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>					
<b>PROPERTY TAXES</b>					
Primary Tax Levy	\$ 254,682,375	\$ 258,560,787	\$ 277,107,904	\$ 18,547,117	7.2%
Secondary Tax Levy - Override	-	-	-	-	--
Subtotal	<u>\$ 254,682,375</u>	<u>\$ 258,560,787</u>	<u>\$ 277,107,904</u>	<u>\$ 18,547,117</u>	<u>7.2%</u>
<b>STATE APPROPRIATIONS</b>					
Maintenance Support	\$ 51,290,400	\$ 51,290,500	\$ 56,863,300	\$ 5,572,800	10.9%
Equalization Aid	-	-	-	-	--
Subtotal	<u>\$ 51,290,400</u>	<u>\$ 51,290,500</u>	<u>\$ 56,863,300</u>	<u>\$ 5,572,800</u>	<u>10.9%</u>
<b>GIFTS, GRANTS, AND CONTRACTS</b>					
Government Grants and Contracts	\$ -	\$ -	\$ -	\$ -	--
Indirect Costs Recovered	-	-	-	-	--
Private Gifts, Grants, and Contracts	-	-	-	-	--
Subtotal	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>--</u>
<b>TUITION, REGISTRATION, AND STUDENT FEES</b>					
General Tuition	\$ 92,289,638	\$ 98,297,438	\$ 110,096,614	\$ 11,799,176	12.0%
Out-Of-District Tuition	410,000	410,000	270,595	(139,405)	-34.0%
Out-Of-State Tuition	9,061,220	8,342,989	11,078,890	2,735,901	32.8%
Student Fees	2,167,960	2,035,838	2,503,301	467,463	23.0%
Tuition/Fee Remissions or Waivers	-	-	-	-	--
Subtotal	<u>\$ 103,928,818</u>	<u>\$ 109,086,265</u>	<u>\$ 123,949,400</u>	<u>\$ 14,863,135</u>	<u>13.6%</u>
<b>OTHER SOURCES</b>					
Investment Income	\$ 1,600,000	\$ 1,000,000	\$ 1,500,000	\$ 500,000	50.0%
Other - Miscellaneous Fees and Charges	292,743	292,743	393,798	101,055	34.5%
- In-Lieu Tax (SRP)	4,975,746	5,138,458	4,795,570	(342,888)	-6.7%
Subtotal	<u>\$ 6,868,489</u>	<u>\$ 6,431,201</u>	<u>\$ 6,689,368</u>	<u>\$ 258,167</u>	<u>4.0%</u>
<b>Total Revenues and Other Additions</b>	<u>\$ 416,770,082</u>	<u>\$ 425,368,753</u>	<u>\$ 464,609,972</u>	<u>\$ 39,241,219</u>	<u>9.2%</u>
<b>UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, APPLIED TO BUDGET</b>					
	\$ 24,716,065	\$ 24,716,065	\$ 22,773,743	\$ (1,942,322)	-7.9%
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - Unexpended Plant Fund - Capital State Aid	\$ -	\$ -	\$ -	\$ -	--
Transfer In - Current Restricted Fund - Indirect Costs Recovered	-	-	-	-	--
Transfer In - Current Restricted Fund - Loan Repayment	-	-	-	-	--
Transfer In - Current Auxiliary Fund - FTSE Growth Reserve	4,422,000	4,422,000	3,405,750	(1,016,250)	-23.0%
Transfer In - Quasi-Endowment Fund	-	-	1,000,000	1,000,000	--
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<u>\$ 445,908,147</u>	<u>\$ 454,506,818</u>	<u>\$ 491,789,465</u>	<u>\$ 37,282,647</u>	<u>8.2%</u>

**Maricopa County Community College District  
Budget For Fiscal Year 2005 - 06  
Current General Fund - Revenues and Other Additions**

Unrestricted General Fund Balance at July 1, 2005		<u>\$ 70,668,322</u>
Less: Governing Board Designations:		
Bond Operating Costs	\$ 9,873,173	
Financial Stability Policy at 8% as of 6/30/05	33,673,882	
Financial Stability FY05-06	3,494,916	
Other Contingency	<u>852,608</u>	
Other Amounts Unavailable to Finance Expenditures of the Budget Year:	<u>\$ -</u>	
Subtotal		<u>\$ (47,894,579)</u>
Add: Amounts Not Expected to be Expended in the Budget Year:		
Subtotal		<u>\$ -</u>
Unrestricted General Fund Balance at July 1, 2005, Applied to Budget		<u><u>\$ 22,773,743</u></u>

Maricopa County Community College District  
 Budget For Fiscal Year 2005 - 06  
 Plant Funds - Revenues and Other Additions

	Estimated Actual 2004-05	Adopted Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>					
<b>UNEXPENDED PLANT FUND</b>					
State Appropriations: Capital Support	\$ 10,372,200	\$ 10,372,200	\$ 10,972,000	\$ 599,800	5.8%
Investment Income	2,400,000	2,135,000	3,570,965	1,435,965	67.3%
Proceeds from Sale of Bonds	190,270,000	198,670,000	17,500,000	(181,170,000)	-91.2%
Other Revenues and Additions	50,816,060	56,387,833	245,601,000	189,213,167	335.6%
<b>Total Revenues And Other Additions</b>	<b>\$ 253,858,260</b>	<b>\$ 267,565,033</b>	<b>\$ 277,643,965</b>	<b>\$ 10,078,932</b>	<b>3.8%</b>
<b>RESTRICTED FUND BALANCE AT JULY 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - Primary Tax Levy - Current General Fund	\$ -	\$ -	\$ -	\$ -	--
Transfer In - Potential Capital Needs - Current General Fund	188,930	169,000	415,000	246,000	145.6%
Transfer In - Loan and Initiative Program - Current General fund	1,000,000	1,000,000	445,000	(555,000)	-55.5%
Transfer In - Current Auxiliary Fund	1,250,000	1,295,000	7,617,000	6,322,000	488.2%
Less: Amounts accumulated for future capital acquisitions	\$ -	\$ -	\$ -	\$ -	--
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - UNEXPENDED PLANT FUND</b>	<b>\$ 256,297,190</b>	<b>\$ 270,029,033</b>	<b>\$ 286,120,965</b>	<b>\$ 16,091,932</b>	<b>6.0%</b>
<b>RETIREMENT OF INDEBTEDNESS PLANT FUND</b>					
Sources for payment of principal and interest on general obligation bonds					
Secondary Tax Levy & Salt River Project In Lieu of Secondary Tax Levy	\$ 35,551,800	\$ 35,551,800	\$ 46,529,606	\$ 10,977,806	30.9%
Investment Income	170,000	-	-	-	--
<b>Total Revenues And Other Additions</b>	<b>\$ 35,721,800</b>	<b>\$ 35,551,800</b>	<b>\$ 46,529,606</b>	<b>\$ 10,977,806</b>	<b>30.9%</b>
<b>FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF GENERAL OBLIGATION BONDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>TRANSFERS IN/(OUT)</b>					
Nonmandatory Transfers In - Investment in Plant Fund	\$ -	\$ -	\$ -	\$ -	--
Less: Amounts restricted for future debt service requirements	\$ -	\$ -	\$ -	\$ -	--
<b>TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF GENERAL OBLIGATION BONDS</b>	<b>\$ 35,721,800</b>	<b>\$ 35,551,800</b>	<b>\$ 46,529,606</b>	<b>\$ 10,977,806</b>	<b>30.9%</b>

Maricopa County Community College District  
 Budget For Fiscal Year 2005 - 06  
 Plant Funds - Revenues and Other Additions

	Estimated Actual 2004-05	Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
Sources for payment of principal and interest on revenue bonds					
Interest Income	\$ -	\$ -	\$ -	\$ -	--
Other	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues And Other Additions</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>--</u>
<b>FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF REVENUE BONDS</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>--</u>
<b>TRANSFERS IN/(OUT)</b>					
Transfers In - Current Auxiliary Fund - Revenue Bond	\$ 3,695,276	\$ 3,695,276	\$ 3,709,286	\$ 14,010	0.4%
Transfers In - Current Auxiliary Fund - Contingent Revenue Bond	\$ -	\$ 479,967	\$ 462,000	\$ (17,967)	-3.7%
Less: Amounts restricted for future debt service requirements	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>--</u>
<b>TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF REVENUE BONDS</b>	<u>\$ 3,695,276</u>	<u>\$ 4,175,243</u>	<u>\$ 4,171,286</u>	<u>\$ (3,957)</u>	<u>-0.1%</u>
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - RETIREMENT OF INDEBTEDNESS PLANT FUND</b>	<u>\$ 39,417,076</u>	<u>\$ 39,727,043</u>	<u>\$ 50,700,892</u>	<u>\$ 10,973,849</u>	<u>27.6%</u>

Maricopa County Community College District  
 Budget For Fiscal Year 2005 - 06  
 Current General Fund and Plant Funds - Expenditures and Other Deductions

	Estimated Actual 2004-05	Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
<b>CURRENT GENERAL FUND</b>					
Instruction	\$ 210,199,195	\$ 210,947,664	\$ 228,502,017	\$ 17,554,353	8.3%
Public Service	550,434	466,478	334,801	(131,677)	-28.2%
Academic Support	45,721,072	45,484,629	55,364,642	9,880,013	21.7%
Student Services	32,074,640	30,846,407	34,344,453	3,498,046	11.3%
Institutional Support	98,195,038	109,071,368	114,992,998	5,921,630	5.4%
Operation and Maintenance of Plant	33,166,245	31,801,872	33,341,032	1,539,160	4.8%
Scholarships	-	-	-	-	--
Contingency	875,788	25,888,400	24,909,522	(978,878)	-3.8%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT GENERAL FUND</b>	<b>\$ 420,782,412</b>	<b>\$ 454,506,818</b>	<b>\$ 491,789,465</b>	<b>\$ 37,282,647</b>	<b>8.2%</b>
<b>PLANT FUNDS:</b>					
<b>UNEXPENDED PLANT FUND</b>					
Land	\$11,000,000	\$ 24,000,000	\$ 13,100,000	\$ (10,900,000)	-45.4%
Buildings	9,877,116	73,424,208	74,158,450	734,242	1.0%
Improvements Other Than Buildings	1,528,825	33,855,358	37,240,894	3,385,536	10.0%
Equipment	12,941,455	66,848,417	74,206,490	7,358,073	11.0%
Library Books	822,082	1,569,259	1,977,266	408,007	26.0%
Museum and Art Collections	-	-	-	-	--
Construction in Progress	9,835,259	60,709,328	75,765,241	15,055,913	24.8%
Contingency	5,000,000	8,000,000	8,000,000	-	0.0%
Retirement of Indebtedness - Capital Leases & Installment Purchases	134,861	117,349	147,250	29,901	25.5%
Interest on Indebtedness - Capital Leases & Installment Purchases	14,270	5,114	25,374	20,260	396.2%
Other - Certificates of Participation	-	-	-	-	--
Other - Miscellaneous & Transfers	1,500,000	1,500,000	1,500,000	-	0.0%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF UNEXPENDED PLANT FUND</b>	<b>\$ 52,653,869</b>	<b>\$ 270,029,033</b>	<b>\$ 286,120,965</b>	<b>\$ 16,091,932</b>	<b>6.0%</b>
<b>RETIREMENT OF INDEBTEDNESS PLANT FUND</b>					
Retirement of Indebtedness - G. O. Bonds	\$ 24,905,000	\$ 24,905,000	\$ 30,485,000	\$ 5,580,000	22.4%
Interest on Indebtedness - G. O. Bonds	10,646,800	10,646,800	16,044,606	5,397,806	50.7%
Retirement of Indebtedness - Revenue Bonds	2,615,000	2,615,000	2,755,000	140,000	5.4%
Interest on Indebtedness - Revenue Bonds	1,080,276	1,080,276	954,286	(125,990)	-11.7%
Retirement of Indebtedness - Other Long-Term Debt	-	-	-	-	--
Interest on Indebtedness - Other Long-Term Debt	-	479,967	462,000	(17,967)	-3.7%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT OF INDEBTEDNESS PLANT FUND</b>	<b>\$ 39,247,076</b>	<b>\$ 39,727,043</b>	<b>\$ 50,700,892</b>	<b>\$ 10,973,849</b>	<b>27.6%</b>

Maricopa County Community College District  
 Budget For Fiscal Year 2005 - 06  
 Current Auxiliary Fund - Revenues and Other Additions

<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Increase/(Decrease)</b>	
	<b>Actual</b>	<b>2004-05</b>	<b>2005-06</b>	<b>From Budget 2004-05</b>	<b>To Budget 2005-06</b>
	<b>2004-05</b>	<b>2004-05</b>	<b>2005-06</b>	<b>Amount</b>	<b>%</b>
<b>TUITION, REGISTRATION, AND STUDENT FEES</b>					
General Tuition (Non-credit/Special Interest)	\$ 10,508,394	\$ 14,004,420	\$ 16,632,079	\$ 2,627,659	18.8%
Out-of-District	-	-	-	-	--
Out-of-State Tuition	4,608,297	4,799,486	5,008,000	208,514	4.3%
Student Fees	36,251,738	46,782,566	47,309,283	526,717	1.1%
Tuition And Fee Remissions or Waivers	-	-	-	-	--
Subtotal	<u>\$ 51,368,430</u>	<u>\$ 65,586,472</u>	<u>\$ 68,949,362</u>	<u>\$ 3,362,890</u>	<u>5.1%</u>
<b>SALES AND SERVICES</b>					
Bookstore Commissions	\$ 2,901,884	\$ 2,654,194	\$ 3,157,440	\$ 503,246	19.0%
Food Service Sales	666,673	617,943	803,604	185,661	30.0%
Intercollegiate Athletics	173,586	129,537	131,037	1,500	1.2%
Parking Fees or Permits	-	-	-	-	--
Other Sales And Services	2,135,893	1,893,616	8,570,207	6,676,591	352.6%
Subtotal	<u>\$ 5,878,036</u>	<u>\$ 5,295,290</u>	<u>\$ 12,662,288</u>	<u>\$ 7,366,998</u>	<u>139.1%</u>
<b>OTHER REVENUES AND ADDITIONS</b>					
Investment Income	\$ 808,014	\$ 880,000	\$ 626,248	\$ (253,752)	-28.8%
Other	-	-	-	-	--
Indirect Cost Recoveries	-	-	-	-	--
Cash Balance Carryforward	14,256,821	12,201,850	19,122,955	6,921,105	56.7%
Grants/Donations	2,983,594	3,126,329	838,483	(2,287,846)	-73.2%
Miscellaneous Other Revenues	845,624	928,900	-	(928,900)	-100.0%
Subtotal	<u>\$ 18,894,052</u>	<u>\$ 17,137,079</u>	<u>\$ 20,587,686</u>	<u>\$ 3,450,607</u>	<u>20.1%</u>
<b>Total Revenues And Other Additions</b>	<u>\$ 76,140,518</u>	<u>\$ 88,018,841</u>	<u>\$ 102,199,336</u>	<u>\$ 14,180,495</u>	<u>16.1%</u>
<b>UNRESTRICTED FUND BALANCE AT JULY 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>--</u>
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - Current General Fund & Auxiliary Programs	\$ 6,724,694	\$ 6,724,694	\$ 8,897,284	\$ 2,172,590	32.3%
Transfer In - Current General Fund - Scholarships	1,966,486	1,966,486	3,433,485	\$ 1,466,999	74.6%
Transfer Out - Current Unrestricted Fund - FTSE Growth Reserve	(4,422,000)	(4,422,000)	(3,405,750)	1,016,250	-23.0%
Transfer Out - Plant Fund	(1,250,000)	(1,250,000)	(8,079,000)	(6,829,000)	546.3%
Mandatory Transfers Out For:					
Principal And Interest - to Debt Service Fund	(4,175,243)	(4,175,243)	(3,709,286)	465,957	-11.2%
Miscellaneous Inter and Intra Fund Transfers	10,709,162	10,709,162	12,574,000	1,864,838	17.4%
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<u>\$ 85,693,617</u>	<u>\$ 97,571,940</u>	<u>\$ 111,910,069</u>	<u>\$ 14,338,129</u>	<u>14.7%</u>



Maricopa County Community College District  
 Budget for Fiscal Year 2005-06  
 Current Restricted Fund - Revenues and Other Additions

<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>	<b>Estimated</b>	<b>Budget</b>	<b>Budget</b>	<b>Increase/(Decrease)</b>	
	<b>Actual</b>	<b>2004-05</b>	<b>2005-06</b>	<b>From Budget 2004-05</b>	<b>To Budget 2005-06</b>
	<b>2004-05</b>			<b>Amount</b>	<b>%</b>
<b>GIFTS, GRANTS, AND CONTRACTS</b>					
Federal Grants And Contracts	\$ 83,427,455	\$ 82,037,848	\$ 89,381,407	\$ 7,343,559	9.0%
State Grants And Contracts	2,638,960	6,448,062	6,744,483	296,421	4.6%
Local Grants And Contracts	667,990	675,162	675,162	-	0.0%
Private Gifts, Grants And Contracts	14,986,487	21,769,805	23,756,776	1,986,971	9.1%
Subtotal	<u>\$ 101,720,892</u>	<u>\$ 110,930,877</u>	<u>\$ 120,557,828</u>	<u>\$ 9,626,951</u>	<u>8.7%</u>
<b>OTHER REVENUES AND ADDITIONS</b>					
Investment Income (State Shared Sales Tax , LGIP and Other)	\$ 126,740	\$ 80,000	\$ 84,000	4,000	5.0%
Other:					
State Shared Sales Tax (Prop 301)	6,631,086	5,657,761	7,111,791	1,454,030	25.7%
State Shared Sales Tax (Prop 301) Capital Distribution	1,000,000	1,000,000	1,000,000	-	0.0%
State Shared Sales Tax Carryforward (estimated)	-	5,829,826	10,200,000	4,370,174	75.0%
Miscellaneous and Other Restricted Activities	1,159,383	4,044,667	11,070,503	7,025,836	173.7%
Subtotal	<u>\$ 8,917,209</u>	<u>\$ 16,612,254</u>	<u>\$ 29,466,294</u>	<u>\$ 12,854,040</u>	<u>77.4%</u>
<b>Total Revenues And Other Additions</b>	<u>\$ 110,638,101</u>	<u>\$ 127,543,131</u>	<u>\$ 150,024,122</u>	<u>\$ 22,480,991</u>	<u>17.6%</u>
<b>RESTRICTED FUND BALANCE AT JULY 1</b>	<u>\$ 12,147,357</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>--</u>
<b>TRANSFERS IN/(OUT)</b>					
Excess (Deficit) of Restricted Receipts Over Transfers to Revenue	\$ (676,102)	\$ -	\$ -	\$ -	--
Refunds to Grantors	(45,000)	-	-	-	--
Mandatory Transfers For:					
Transfer In - Current Auxiliary Fund - LEAP Match	340,156	400,000	400,000	-	0.0%
Transfer In - Current General Fund - SEOG, SBDC Match	608,793	-	-	-	--
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<u>\$ 123,013,305</u>	<u>\$ 127,943,131</u>	<u>\$ 150,424,122</u>	<u>\$ 22,480,991</u>	<u>17.6%</u>

Maricopa County Community College District  
 Budget For Fiscal Year 2005 - 06  
 Current Auxiliary Enterprises and Current Restricted Funds  
 Expenditures and Other Deductions

	Estimated Actual 2004-05	Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
<b>CURRENT AUXILIARY ENTERPRISES FUND</b>					
Bookstore	\$ -	\$ -	\$ -	\$ -	0.0%
Food Services	655,331	719,161	803,604	84,443	11.7%
Dormitories	-	-	-	-	0.0%
Intercollegiate Athletics	5,531,429	5,571,573	5,905,609	334,036	6.0%
College Activities	19,227,832	26,655,480	28,267,241	1,611,761	6.0%
Course Fees	7,121,284	11,537,824	12,434,688	896,864	7.8%
Non-Credit / Special Interest	9,378,328	15,749,237	16,557,079	807,842	5.1%
Other Auxiliary Enterprises	37,185,308	37,338,665	47,940,646	10,601,981	28.4%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT AUXILIARY ENTERPRISES FUND</b>	<u>\$ 79,099,512</u>	<u>\$ 97,571,940</u>	<u>\$ 111,908,867</u>	<u>\$ 14,336,927</u>	<u>14.7%</u>
<b>CURRENT RESTRICTED FUND</b>					
Instruction	\$ 8,954,740	\$ 19,140,090	\$ 20,398,133	\$ 1,258,043	6.6%
Public Service	14,789,300	28,618,654	31,444,764	2,826,110	9.9%
Academic Support	2,694,732	3,845,806	3,913,386	67,580	1.8%
Student Services	74,109,225	64,196,373	79,464,263	15,267,890	23.8%
Institutional Support (Administration)	3,357,547	3,884,695	3,933,776	49,081	1.3%
Operation And Maintenance of Plant	208,053	1,000,804	1,001,409	605	0.1%
Scholarships	6,524,504	7,256,709	10,268,391	3,011,682	41.5%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT RESTRICTED FUND</b>	<u>\$ 110,638,101</u>	<u>\$ 127,943,131</u>	<u>\$ 150,424,122</u>	<u>\$ 22,480,991</u>	<u>17.6%</u>

**Maricopa County Community College District  
 Estimated Tax Rates and Assessed Valuation\*  
 FY 2005-06**

MAXIMUM LEVY AND TAX RATE CALCULATIONS	
1. MAXIMUM PRIOR YEAR LEVY	\$258,560,787
2. LINE 1 INCREASED BY 2 PERCENT	\$263,732,003
3. CURRENT ASSESSED VALUE OF LAST YEAR'S PROPERTY	\$29,514,263,431
4. LINE 3 DIVIDED BY 100	\$295,142,634
5. MAXIMUM TAX RATE FY 2005-06 LINE 2 DIVIDED BY LINE 4	\$0.8936
6. CURRENT ASSESSED VALUE INCLUDING NEW PROPERTY	\$31,010,284,705
7. CURRENT ASSESSED VALUE DIVIDED BY 100	\$310,102,847
8. MAXIMUM LEVY AMOUNT 2005-06 LINE 7 x LINE 5	\$277,107,904
SALT RIVER PROJECT CAV**	
SRP CAV AT 2004 VALUES (Actual)	\$540,196,036
SRP CAV AT 2005 VALUES (Estimate)	\$536,657,362
SRP CAV AT 2005 VALUES / 100	\$5,366,574
9. SRP IN LIEU TAX AMOUNT FY 2005-06	\$4,795,570

\* Valuations are per the County Department of Finance, February 2005.

\*\* SRP centrally assessed valuation estimates were obtained from SRP as of 5/25/05. Actuals will not be known until August 2005.

PRIMARY TAX LEVY AND RATE	
ACTUAL PRIMARY LEVY AMOUNT 2004-05	\$258,560,787
ACTUAL PRIMARY TAX RATE 2004-05	\$0.9211
MAXIMUM PRIMARY LEVY AMOUNT FY 2005-06	\$277,107,904
MAXIMUM PRIMARY TAX RATE FY 2005-06	\$0.8936
PRIMARY LEVY - M & O	\$277,107,904
PRIMARY LEVY - CAPITAL	\$0
10. SUBTOTAL - PRIMARY LEVY FY 2005-06	\$277,107,904
SRP IN LIEU TAX AMOUNT FY 2005-06	\$4,795,570
TOTAL LEVY & IN LIEU FY 2005-06	\$281,903,474
11. PRIMARY TAX RATE FY 2005-06 (LINE 10 / (LINE 7))	\$0.8936
SECONDARY TAX RATE AND LEVY*	
CURRENT ASSESSED VALUATION FOR 2005	\$33,197,218,398
SRP CURRENT ASSESSED VALUATIONS FOR 2005	\$536,657,362
Total to calculate Secondary Tax Rate & Levy Amount	\$33,733,875,760
LEVY AMOUNT NEEDED (G. O. BOND PRINCIPAL AND INTEREST)	\$45,789,555
SRP IN LIEU NEEDED (G.O. BOND PRINCIPAL AND INTEREST)	\$740,051
12. TAX RATE ESTIMATE FY 2005-06	\$0.1379
COMBINED TAX RATES FOR FY 2005-06 * PER \$100.00 OF ASSESSED VALUATION	
11. PRIMARY LEVY RATE	\$0.8936
12. SECONDARY LEVY RATE	\$0.1379
COMBINED LEVY RATE	\$1.0315

**Maricopa County Community College District**  
**Annual Budgeted Expenditures Limitation Report Worksheet**  
**Fiscal Year Ending June 30, 2006**

	Current Funds			Plant Funds		Total
	Unrestricted		Restricted	Unexpended	Ret. of Debt	
	General	Auxiliary Enter.				
A. Total Budgeted Expenditures	\$ 501,559,484	\$ 114,772,134	\$ 150,024,122	\$ 273,887,679	\$ 50,700,892	\$ 1,090,944,311
Transfers	\$ (9,770,019)	\$ (2,863,267)	\$ 400,000	\$ 12,233,286	\$ -	\$ -
A. Net Total Expenditures	\$ 491,789,465	\$ 111,908,867	\$ 150,424,122	\$ 286,120,965	\$ 50,700,892	\$ 1,090,944,311
B. Less Exclusions Claimed:						
Bond Proceeds				\$ 199,363,000		\$ 199,363,000
Debt Service Requirements on Bonded Indebtedness					\$ 50,700,892	\$ 50,700,892
Proceeds From Other Long-Term Obligations				\$ 28,728,000		\$ 28,728,000
Debt Service Requirements on Other Long-Term Obligations						\$ -
Dividends, Interest And Gains on Sale of Securities	\$ 1,500,000	\$ 626,248	\$ 84,000	\$ 8,907,965		\$ 11,118,213
Trustee or Custodian						\$ -
Grants and Aid From Federal Gov't			\$ 89,282,398			\$ 89,282,398
Grants, Aid, Contributions or Gifts From Private Agency, Organization or Individual Except Those Amounts Received in Lieu of Taxes			\$ 27,726,629			\$ 27,726,629
Amounts Received From The State For Purchasing Land, Buildings or Improvements or Constructing Buildings or Improvements				\$ 10,972,000		\$ 10,972,000
Interfund Transfers	\$ 4,405,750	\$ 13,927,485	\$ 400,000	\$ 8,477,000		\$ 27,210,235
Amounts Accumulated For Purchase of Land And The Purchase or Construction of Buildings or Improvements						\$ -
Contracts With Other Political Subdivisions						\$ -
Tuition And Fees	\$ 123,949,400	\$ 64,891,253				\$ 188,840,653
Property Taxes Received From Voter-Approved Overrides						\$ -
Refunds, Reimbursements or Other Recoveries	\$ 1,500					\$ 1,500
Monies Received A.R.S. 15-1472			\$ 7,111,791			\$ 7,111,791
Prior Years Carry-Forward		\$ 19,094,838	\$ 11,200,000	\$ 29,673,000		\$ 59,967,838
Total Exclusions Claimed	\$ 129,856,650	\$ 98,539,824	\$ 135,804,818	\$ 286,120,965	\$ 50,700,892	\$ 701,023,149
C. Budgeted Exp. Subject to Limitation	\$ 361,932,815	\$ 13,369,043	\$ 14,619,304	\$ -	\$ -	\$ 389,921,162
D. Expenditure Limitation Fiscal Year 2005-06						\$ 398,312,386
Unused (Overcommitted) Legal Limit						\$ 8,391,224

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**Chandler-Gilbert**

**Estrella Mountain**

**GateWay**

**Glendale**

**Mesa**

**Paradise Valley**

**Phoenix**

**Rio Salado**

**Scottsdale**

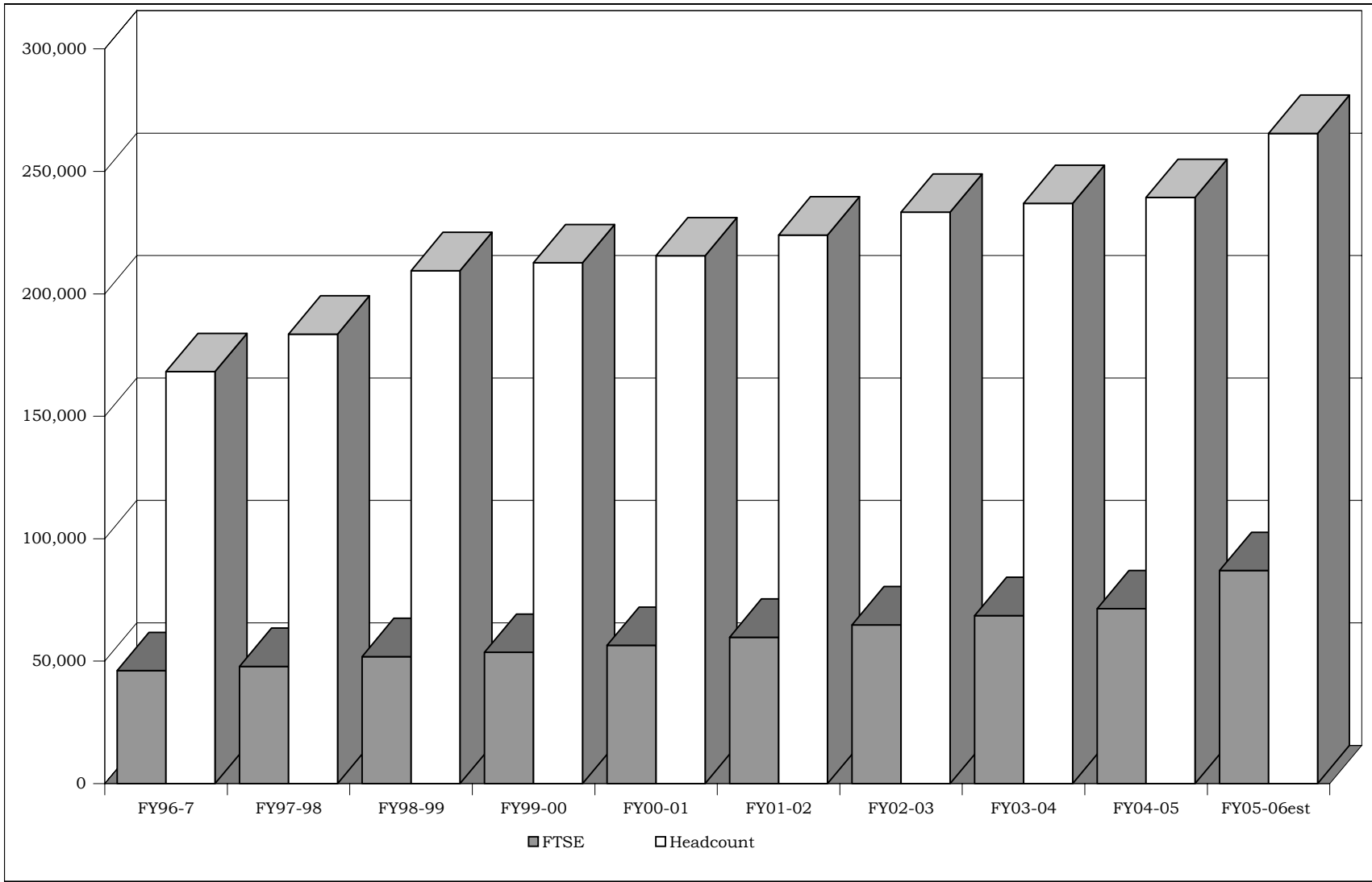
**South Mountain**

# **Appendix**

## **FY 2005-2006**

FY 1996-97 through FY 2005-06

### Maricopa Community Colleges Student Enrollment



MARICOPA COMMUNITY COLLEGES  
STUDENT ENROLLMENT

<b>Headcount *</b>	ACTUAL FISCAL 1996-97	ACTUAL FISCAL 1997-98	ACTUAL FISCAL 1998-99	ACTUAL FISCAL 1999-00	ACTUAL FISCAL 2000-01	ACTUAL FISCAL 2001-02	ACTUAL FISCAL 2002-03	ACTUAL FISCAL 2003-04	ACTUAL FISCAL 2004-05	PROJECTED FISCAL 2005-06
Phoenix	19,441	19,342	20,660	21,533	21,463	22,289	22,296	22,480	20,872	21,861
Glendale	29,205	29,180	30,975	32,965	33,174	33,259	33,888	34,360	33,694	34,899
GateWay	14,097	15,185	14,860	15,525	17,117	15,954	16,251	15,918	15,947	14,830
Mesa	36,185	37,247	38,589	38,270	38,542	39,869	41,941	43,931	45,098	51,404
Scottsdale	16,260	16,074	16,817	17,763	18,095	19,380	20,028	19,639	19,000	20,621
Rio Salado	24,717	25,733	31,072	30,410	34,198	36,097	38,419	41,280	44,203	53,357
South Mountain	4,457	4,470	5,105	5,286	5,764	6,163	6,587	7,200	7,308	9,129
Chandler-Gilbert	6,113	6,872	7,975	9,377	10,038	10,712	12,179	12,416	12,707	15,717
Paradise Valley	9,937	9,965	10,355	11,020	11,600	12,687	12,480	13,004	13,640	15,291
Estrella Mountain	4,676	5,338	6,836	7,303	7,441	8,291	8,922	9,040	9,705	11,791
Subtotal	165,088	169,406	183,244	189,452	197,432	204,701	212,991	219,268	222,174	248,899
Maricopa Skill Center	3,137	1,505	1,868	1,961	2,106	2,482	2,211	2,289	1,243	1,351
Southwest Skill Center	0	0	0	0	91	435	388	730	548	1,113
ABE/GED/ESL	0	12,649	24,368	21,288	15,875	16,401	17,747	14,636	15,349	14,151
Subtotal	3,137	14,154	26,236	23,249	18,072	19,318	20,346	17,655	17,140	16,615
Total Headcount	168,225	183,560	209,480	212,701	215,504	224,019	233,337	236,923	239,314	265,514
<b>Full-Time Student Equivalent (FTSE)</b>	ACTUAL FISCAL 1996-97	ACTUAL FISCAL 1997-98 **	ACTUAL FISCAL 1998-99	ACTUAL FISCAL 1999-00	ACTUAL FISCAL 2000-01	ACTUAL FISCAL 2001-02	ACTUAL FISCAL 2002-03	ACTUAL FISCAL 2003-04	ACTUAL FISCAL 2004-05	PROJECTED FISCAL 2005-06
Phoenix	5,704	5,592	5,826	5,998	6,015	6,297	6,761	6,909	6,847	7,420
Glendale	8,702	8,707	9,069	9,391	9,685	9,760	10,681	11,017	11,242	11,944
GateWay	2,438	2,576	2,601	2,647	2,881	3,046	3,441	3,703	3,728	4,083
Mesa	11,506	11,822	12,341	12,294	12,511	13,374	14,410	15,116	15,803	16,584
Scottsdale	4,643	4,624	4,819	5,048	5,316	5,784	6,210	6,396	6,359	7,204
Rio Salado	5,647	6,076	7,196	7,310	8,176	8,201	8,771	9,938	10,949	12,350
South Mountain	1,348	1,367	1,440	1,446	1,515	1,633	1,838	2,014	2,094	2,379
Chandler-Gilbert	1,740	1,913	2,172	2,503	2,927	3,358	3,849	4,230	4,432	5,119
Paradise Valley	2,565	2,571	2,819	3,087	3,275	3,448	3,724	3,970	4,288	4,589
Estrella Mountain	1,010	1,243	1,641	1,772	1,881	2,116	2,461	2,587	2,986	3,299
Subtotal	45,303	46,490	49,925	51,497	54,181	57,018	62,146	65,880	68,729	74,971
Maricopa Skill Center	832	885	831	962	938	1,154	971	764	605	833
Southwest Skill Center	0	0	0	0	31	122	143	234	293	595
ABE/GED/ESL	0	500	1,115	1,174	1,284	1,485	1,566	1,734	1,761	1,848
Subtotal	832	1,385	1,946	2,136	2,253	2,761	2,680	2,732	2,659	3,276
Total FTSE	46,135	47,875	51,871	53,633	56,433	59,779	64,826	68,612	71,387	78,247

\* Headcount reflects credit courses only.

\*\* Restated per college shared FTSE agreements.

Note: Columns may not add due to rounding.



FY 2005-2006

MARICOPA COMMUNITY COLLEGES  
 FY 2004-05 AUDITED FULL-TIME STUDENT EQUIVALENTS (FTSE)

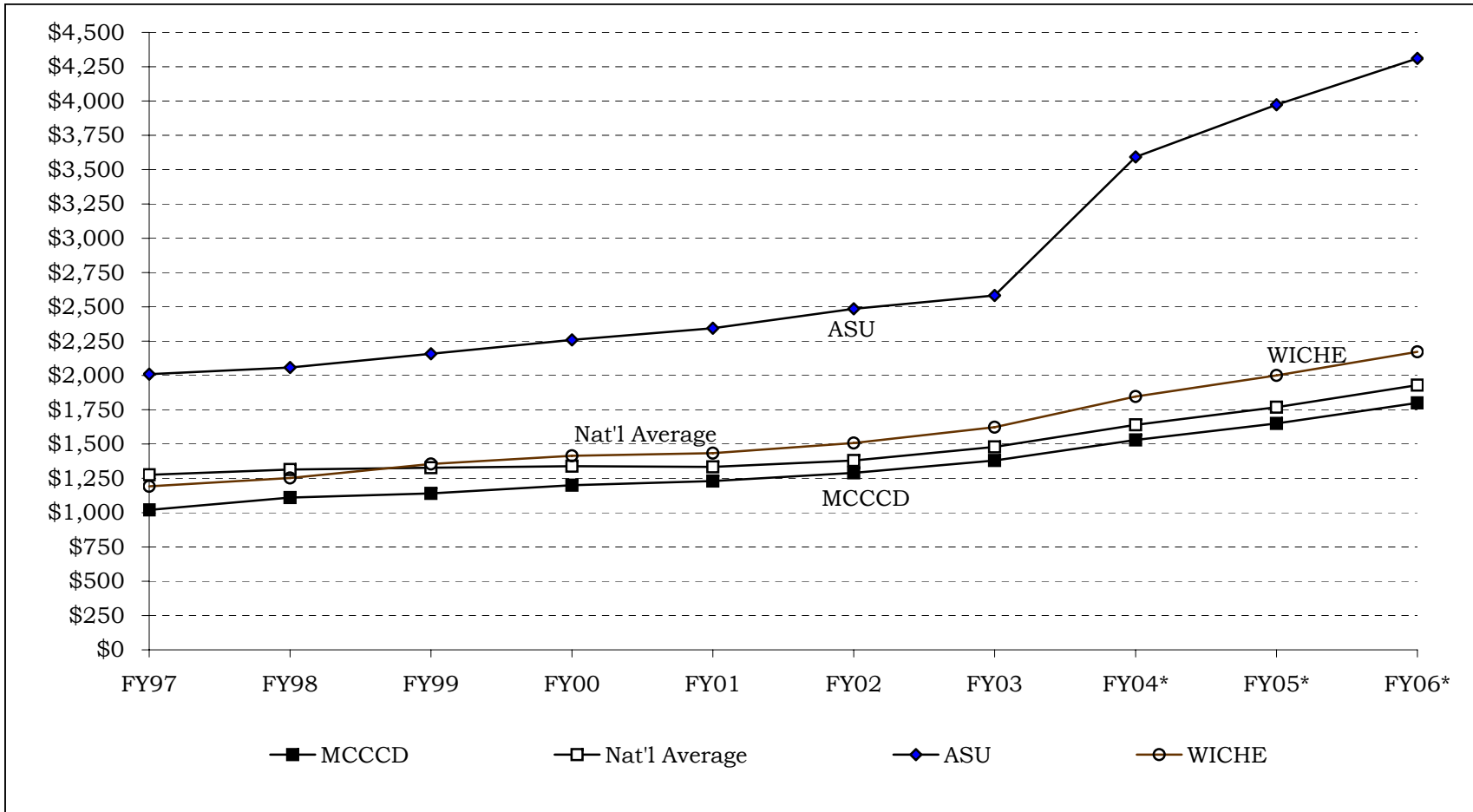
College	45th Day Fall	45th Day Spring	Avg. 45th Day Fall/Spring	Short-Term	OE-OE	Summer	Total Annual FTSE
Phoenix	5,917	5,700	5,808	253	59	727	6,847
Glendale	9,726	8,746	9,236	479	98	1,429	11,242
GateWay	2,342	2,362	2,352	643	261	472	3,728
Mesa	13,900	12,476	13,188	632	185	1,798	15,803
Scottsdale	5,606	5,153	5,380	228	20	732	6,359
Rio Salado	3,284	2,849	3,066	2,778	2,728	2,377	10,949
South Mountain	1,826	1,668	1,747	85	0	263	2,094
Chandler-Gilbert	4,278	3,584	3,931	73	29	399	4,432
Paradise Valley	3,768	3,570	3,669	101	95	424	4,288
Estrella Mountain	2,624	2,453	2,538	96	0	352	2,986
Subtotal	53,271	48,560	50,916	5,367	3,474	8,971	68,729
Maricopa Skill Center					605		605
Southwest Skill Center					293		293
ABE/GED/ESL *					1,761		1,761
<b>Total</b>	<b>53,271</b>	<b>48,560</b>	<b>50,916</b>	<b>5,367</b>	<b>6,133</b>	<b>8,971</b>	<b>71,387</b>

\* Total ABE/GED/ESL FTSE of 118 for Glendale, 13 for Mesa, and 1,631 for Rio Salado.

Note: Columns may not add due to rounding.

FY 1996-97 through FY 2005-06

### Maricopa Community Colleges Annual Tuition and Fee Comparison National Average for 2 Year Institutions - ASU



\* National Averages Are Projected, ASU & MCCC Tuition Rates are actual in all years.

MARICOPA COMMUNITY COLLEGES  
 HISTORIC TUITION AND FEES  
 LOCAL, WICHE,  
 AND NATIONAL COMPARISON

**MCCCD Historic Tuition & Fees**

Fiscal Year	Per Credit Hour			Annual	Increase /	
	Current Unrestricted Fund 1	Current Auxiliary Fund 2	Combined Total	Cost Per Fulltime Student	Dollars	Percent
FY 1996-97	24.00	10.00	34.00	1,020.00	-	0.00%
FY 1997-98	26.00	11.00	37.00	1,110.00	90.00	8.82%
FY 1998-99	27.00	11.00	38.00	1,140.00	30.00	2.70%
FY 1999-00	28.00	12.00	40.00	1,200.00	60.00	5.26%
FY 2000-01	28.50	12.50	41.00	1,230.00	30.00	2.50%
FY 2001-02	30.50	12.50	43.00	1,290.00	60.00	4.88%
FY 2002-03	33.50	12.50	46.00	1,380.00	90.00	6.98%
FY 2003-04	38.50	12.50	51.00	1,530.00	150.00	10.87%
FY 2004-05	53.50	1.50 (3)	55.00	1,650.00	120.00	7.84%
FY 2005-06	58.50	1.50	60.00	1,800.00	150.00	9.09%

**Local, National, and WICHE Comparisons**

Fiscal Year	MARICOPA DISTRICT		NATL. AVG. PUBLIC 2YR INST.		WICHE AVG. PUBLIC 2YR INST.		AZ STATE UNIVERSITY	
	Annual Cost	Percent Change	Annual Cost	Percent Change	Annual Cost	Percent Change	Annual Cost	Percent Change
FY 1996-97	1,020.00	0.00%	1,276.00 (1)	2.99%	1,192.00	3.03% (4)	2,009.00	3.03%
FY 1997-98	1,110.00	8.82%	1,314.00 (1)	2.98%	1,252.00	5.03% (4)	2,058.00	2.44%
FY 1998-99	1,140.00	2.70%	1,327.00 (1)	0.99%	1,355.00	8.23% (4)	2,158.00	4.86%
FY 1999-00	1,200.00	5.26%	1,338.00 (1)	0.83%	1,414.00	4.35% (4)	2,259.00	4.68%
FY 2000-01	1,230.00	2.50%	1,333.00 (1)	-0.37%	1,434.00	1.41% (4)	2,344.00	3.76%
FY 2001-02	1,290.00	4.88%	1,380.00 (1)	3.53%	1,507.00	5.09% (4)	2,486.00	6.06%
FY 2002-03	1,380.00	6.98%	1,479.00 (1)	7.17%	1,623.00	7.70% (4)	2,583.00	3.90%
FY 2003-04	1,530.00	10.87%	1,639.76 (2)	10.87%	1,846.00	13.74% (4)	3,593.00	39.10%
FY 2004-05	1,650.00 (3)	7.84%	1,768.37 (2)	7.84%	2,000.00	8.34% (4)	3,973.00	10.58%
FY 2005-06	1,800.00	9.09%	1,929.13 (2)	9.09%	2,171.76	8.59% (5)	4,311.00	8.51%

(1) Source: U.S. Dept of Education, National Center for Education Statistics 2003, Web Release - December 30, 2004

(2) Annual Cost: Assuming variance remains at 90% of National Average

(3) Starting in FY05, \$11 of the Student Activities Fee was combined with General Tuition.

(4) Source: Western Interstate Commission for Higher Education (WICHE) - Average Tuition and Fees at Public Institution in WICHE Region

(5) FY06 Annual cost for WICHE is estimated

MARICOPA COMMUNITY COLLEGES  
PROPERTY TAXES FOR VARIOUS HOME VALUES

Property taxes represent a major source of support for the general operations and capital needs of the Maricopa Community Colleges. The following illustrates the property tax that owners of homes with varying assessed valuations may expect to pay in FY 2005-06.

Approx. Value for Taxes	Tax Rate	\$50,000	\$60,000	\$70,000	\$80,000	\$90,000	\$100,000
Assessment Ratio @ 10%	Per \$100 Assessed Value	\$5,000	\$6,000	\$7,000	\$8,000	\$9,000	\$10,000

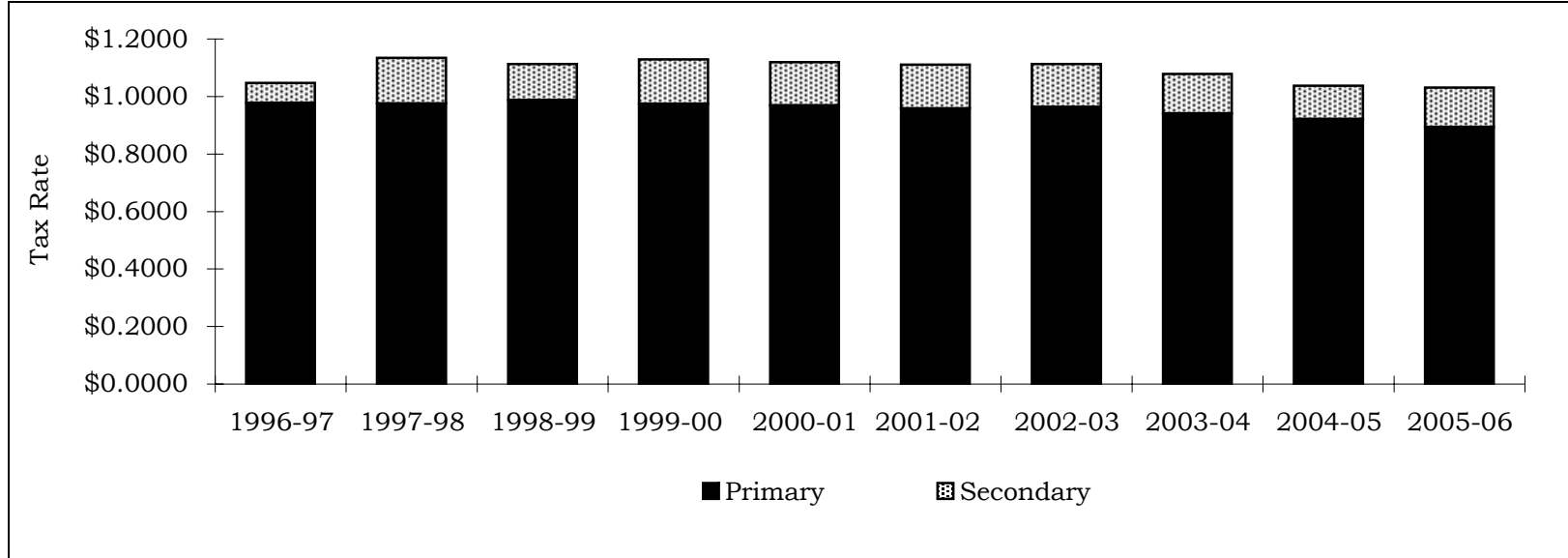
FY 2005 - 2006 Tax Rates for the Maricopa Community Colleges

Primary Tax @	\$0.8936	\$44.68	\$53.62	\$62.55	\$71.49	\$80.42	\$89.36
Secondary Tax (est) @	\$0.1379	\$6.90	\$8.27	\$9.65	\$11.03	\$12.41	\$13.79
Combined Tax @	<u>\$1.0315</u>	<u>\$51.58</u>	<u>\$61.89</u>	<u>\$72.21</u>	<u>\$82.52</u>	<u>\$92.84</u>	<u>\$103.15</u>

FY 1996-97 through FY 2005-06

Maricopa Community Colleges  
Historic Tax Rates

Property taxes are a major revenue source for the operating and capital needs of the Maricopa Community Colleges. The chart and table below provide historic information on the primary and secondary property tax rates for the Maricopa Community Colleges.



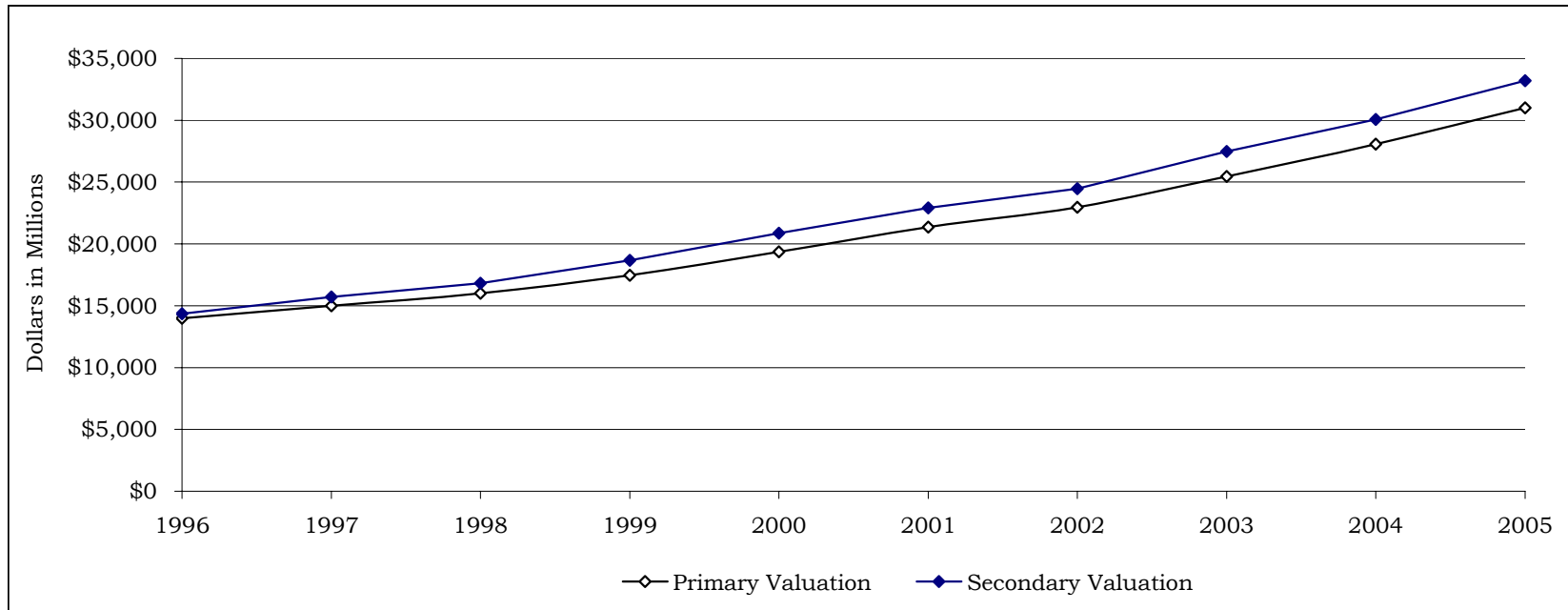
Rates per \$100 of Assessed Valuation

Fiscal Year	Primary	Secondary	Total
1996-97	\$0.9772	\$0.0704	\$1.0476
1997-98	\$0.9747	\$0.1599	\$1.1346
1998-99	\$0.9866	\$0.1259	\$1.1125
1999-00	\$0.9741	\$0.1544	\$1.1285
2000-01	\$0.9691	\$0.1503	\$1.1194
2001-02	\$0.9583	\$0.1524	\$1.1107
2002-03	\$0.9634	\$0.1493	\$1.1127
2003-04	\$0.9410	\$0.1375	\$1.0785
2004-05	\$0.9211	\$0.1161	\$1.0372
2005-06	\$0.8936	\$0.1379	\$1.0315

1996 through 2005

### Maricopa Community Colleges Historic Assessed Valuation - Maricopa County

The chart and table below provide historic information on the total assessed valuation of property in Maricopa County. The assessed valuation is a factor in determining the primary and secondary tax levies of the Maricopa Community Colleges.



Tax Year	PRIMARY				SECONDARY		
	Assessed Valuation	Increase / (Decrease)			Assessed Valuation	Increase / (Decrease)	
		Amount	Percent	Per FTSE		Amount	Percent
1996	13,975,668,204	481,931,378	3.6%	308,493	14,343,156,861	223,721,915	1.6%
1997	15,006,270,531	1,030,602,327	7.4%	319,350	15,723,498,194	1,380,341,333	9.6%
1998	16,017,265,623	1,010,995,092	6.7%	313,818	16,813,017,261	1,089,519,067	6.9%
1999	17,463,875,533	1,446,609,910	9.0%	331,565	18,676,830,848	1,863,813,587	11.1%
2000	19,362,298,255	1,898,422,722	10.9%	349,090	20,877,715,546	2,200,884,698	11.8%
2001	21,355,326,477	1,993,028,222	10.3%	365,030	22,913,134,480	2,035,418,934	9.7%
2002	22,955,864,882	1,600,538,405	7.5%	360,307	24,457,047,282	1,543,912,802	6.7%
2003	25,447,850,971	2,491,986,089	10.9%	376,370	27,477,987,528	3,020,940,246	12.4%
2004	28,070,870,413	2,623,019,442	10.3%	399,330	30,066,986,670	2,588,999,142	9.4%
2005	31,010,284,705	2,939,414,292	10.5%	405,167	33,197,218,398	3,130,231,728	10.4%

**Chandler-Gilbert**

**Estrella Mountain**

**GateWay**

**Glendale**

**Mesa**

**Paradise Valley**

**Phoenix**

**Rio Salado**

**Scottsdale**

**South Mountain**

# **Glossary**

## **FY 2005-2006**

**MARICOPA COMMUNITY COLLEGES**  
**Glossary****Academic Support**

A functional category of expenditures reflective of support services for instructional programs and academic functions such as funding for learning centers, libraries, and honor programs.

**Administration**

A functional category of expenditures related to management, business and human resources operations, and planning. Examples include: office of the president, fiscal operations, human resources offices, information technology staff and legal services.

**College Activities**

College Activities is an Auxiliary Fund (Fund 2) division. It includes the activity fee portion of the per credit hour charge to students, other student fees, and the use of Fund 2 fund balances for one-time capital and operational projects. Funds are used for a variety of activities including athletic programs, scholarships, student insurance, counseling, business office operations, drama and music, intramurals and the repayment of revenue bond debt (see section D for detail). It is the District's practice to dedicate all student activity fee revenues resulting from enrollment growth to the Tuition and Fee Rebate program; the funds, therefore, are budgeted as a transfer from Current Auxiliary (Fund 2) to the General Fund (Fund 1).

**Communications and Utilities**

All costs related to telephone, postage, electricity, water, sewer, etc. are charged to communications and utilities object code.

**Contractual Services**

Expenditures such as funding for professional services, advertising, marketing, etc. are budgeted in the contractual services object code series. Additionally, the cost of teaching services and course development for concurrent enrollment as well as employer-sponsored programs may be charged to this object code.

**Course Fees**

Course fees are budgeted in the Auxiliary Fund. They cover the cost of materials for credit courses that rely on special equipment or supplementary materials.



**MARICOPA COMMUNITY COLLEGES  
Glossary****Employee Benefits**

These object codes account for the employee paid costs of employee health insurance, District retirement contributions, social security and Medicare, life insurance, worker's compensation, etc.

**Enrollment Growth Funding**

A formula based funding allocation based on full time student equivalent (FTSE) growth (formerly called Tuition and Fee Rebate).

**Expenditure Limitation**

A provision of the State Constitution and Arizona Revised Statutes that limits the expenditure of local tax revenues (e.g. primary property taxes and State Aid). The limitation is set by the Economic Estimates Commission (EEC) by applying growth in enrollment (FTSE) and inflation over a base budget year.

**Fixed Charges**

Expenditures for facilities rentals, etc. are budgeted in fixed charges object code.

**Food Service**

This Auxiliary Fund division includes revenues and expenditures from directly operated food service operations.

**Full-time Student Equivalents (FTSE)**

A calculated estimate of enrollment, based on credit hours divided by 30 (the number of credits in a year that is considered to be full-time). In the case of Skill Center or ABE/GED students, clock hours are used and divided by 640.

**Functional Categories**

To ensure comparability and standardization in the presentation of financial information, all colleges and units are required to budget and account for the expenditure of funds by functional categories.

**MARICOPA COMMUNITY COLLEGES**  
**Glossary****General Institutional**

A functional category of expenditures including activities that provide safety, security, printing, travel, marketing, and insurance.

**Headcount**

The number of students enrolled in classes. Headcount may be duplicated or unduplicated.

**Instruction**

A functional category of expenditures accounting for instructional activities. An example is salaries and wages of faculty and supplies and other department chairs.

**Misc. & Transfers:**

The miscellaneous and transfers object code includes reserve, holding and transfers accounts. Examples are: a contingency for taxes that are budgeted but not collected; a basic contingency for unexpected needs as prioritized by the Governing Board; allocations for the Tuition and Fee Rebate program reserved to help fund additional courses for increased student enrollment; funds for incremental costs from capital development facilities; a funding supplement for the retirement programs, a reserve for insurance costs and college carryforward.

**Non Credit/Special Interest Courses**

These are fees that support the costs of these course offerings. This is an Auxiliary Fund division.

**Object codes**

Expenditures are budgeted and accounted for by object code categories to detail the use of funds. Revenues also are budgeted in object codes to distinguish different types of resources.

**MARICOPA COMMUNITY COLLEGES**  
**Glossary****Other Auxiliary Programs**

The activities of this Auxiliary Fund division are supported by several sources including interest on cash balances, bookstore commissions and facility rentals. Expenditures are for such purposes as scholarships, rental costs, faculty training (Lodestar), campus security training and revenue bond repayment costs.

**Physical Plant**

A functional category of expenditures allocated for the operation and maintenance of the physical plant, such as utility costs and staff responsible for the maintenance of buildings and grounds for all units.

**Public Services**

A functional category of expenditures that account for non-instructional services of benefit to the community; examples include public lectures, and community service programs.

**Salaries and Wages**

Compensation provided to all regular Governing Board approved faculty and staff, and also temporary staff is recorded in salaries and wages object codes.

**State Aid**

The State of Arizona provides financial support to community college districts based on formulas that are set in statute. These formulas largely are based on enrollment levels. The formulas use the most recent audited full-time student equivalents; hence state aid is provided for enrollment growth that occurred two years before the fiscal year under development.

**Student Services**

A functional category of expenditures reflective of support services provided to students, such as counseling, testing, admissions, student financial aid, and career development.

**MARICOPA COMMUNITY COLLEGES**  
**Glossary**

**Supplies & Materials**

The cost of classroom and office supplies and materials, software, audiovisual aids, etc. are budgeted in supplies and materials object code.

**Tax Levy Limit**

A provision of the State Constitution and statute that limits growth in taxes on existing property.

**Travel**

Travel related object codes include mileage, in and out of state travel, registration, hotels, airfare, etc.

**Tuition and Fee Rebate**

A formula based funding allocation based on full time student equivalent (FTSE) growth (now called Enrollment Growth Funding).