



*Chandler-Gilbert*



*Estrella Mountain*



*GateWay*



*Glendale*



*Mesa*



*Phoenix*



*Paradise Valley*



*Rio Salado*



*Scottsdale*



*South Mountain*



# **ADOPTED BUDGET**

## **Fiscal Year 2003-2004**





**FY 2003-2004**

# Table of Contents

<b>Section</b>	<b>Description</b>	<b>Page</b>
Section A	General Overview	A1-22
	Administration and Addresses	A1
	Vision and Mission	A2
	Statement of Values	A3
	FY03-04 Budget Overview	A4-22
Section B	All Funds Summary	B1-4
Section C	Current Unrestricted Fund 1	C1-16
Section D	Current Auxiliary Fund 2	D1-16
Section E	Current Restricted Fund 3	E1-12
Section F	Plant Fund 7	F1-6
Section G	Legal Budget	G1-12
Section H	Appendix	H1-8
Section I	Glossary	I1-6



**FY 2003-2004**

# **General Overview**

- ◆ **Administration and Addresses**
- ◆ **Vision and Mission**
- ◆ **Statement of Values**
- ◆ **FY 2003-2004 Budget Overview**

**MARICOPA COMMUNITY COLLEGES**

2411 West 14th Street

Tempe, AZ 85281

Ph. (480) 731-8000

District Governing Board

District Administration

Mr. Ed Contreras	President	Rufus Gasper	Chancellor
Mrs. Linda B. Rosenthal	Secretary	Anna Solley	Vice Chancellor, Academic Affairs
Mrs. Nancy Stein	Member	Ronald D. Bleed	Vice Chancellor, Information Technologies
Mr. Gene Eastin	Member	Steven Helfgot	Vice Chancellor, Student Development & Community Affairs
Dr. Donald R. Campbell	Member	Debra Thompson	Acting Vice Chancellor, Business Services
		Jose Leyba	Acting Vice Chancellor, Human Resources

College And Education Center Administration

Corina Gardea, President  
Phoenix College  
1202 W. Thomas Rd.  
Phoenix, AZ 85013  
Ph. (602) 264-2492

Arthur DeCabooter, President  
Scottsdale Community College  
9000 E. Chaparral Road  
Scottsdale, AZ 85256  
Ph. (480) 423-6000

Paul Dale, Acting President  
Paradise Valley Community College  
18401 N. 32nd Street  
Phoenix, AZ 85032  
Ph. (602) 787-6500

Phillip Randolph, President  
Glendale Community College  
6000 W. Olive Avenue  
Glendale, AZ 85302  
Ph. (623) 845-3000

Linda M. Thor, President  
Rio Salado College  
2323 W. 14th Street  
Tempe, AZ 85281  
Ph. (480) 517-8000

Homero Lopez, President  
Estrella Mountain Community College  
3000 N. Dysart Road  
Avondale, AZ 85323  
Ph. (623) 935-8000

Eugene Giovannini, President  
GateWay Community College  
108 N. 40th Street  
Phoenix, AZ 85034  
Ph. (602) 286-8000

Kenneth Atwater, President  
South Mountain Community College  
7050 S. 24th Street  
Phoenix, AZ 85040  
Ph. (602) 243-8000

John E. Underwood, Director  
Maricopa Skill Center  
1245 E. Buckeye Road  
Phoenix, AZ 85034  
Ph. (602) 238-4300

Larry Christiansen, President  
Mesa Community College  
1833 W. Southern Avenue  
Mesa, AZ 85202  
Ph. (480) 461-7000

Maria L. Hesse, President  
Chandler-Gilbert Community College  
2626 E. Pecos Road  
Chandler, AZ 85225  
Ph. (480) 732-7000

Adolfo Gamez, Director  
Southwest Skill Center  
3000 N. Dysart Road  
Avondale, AZ 85323  
Ph. (623) 535-2700

## **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 create and continuously improve affordable, accessible, effective, and safe learning environments for the lifelong educational needs of the diverse communities we serve.

#### **Our Colleges Fulfill This Mission Through:**

- ◆ University Transfer Education
- ◆ General Education
- ◆ Developmental Education
- ◆ Workforce Development
- ◆ Student Development Services
- ◆ Continuing Education
- ◆ Community Education

## 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

Fiscal Year 2003-04 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 8,775 courses, including 2,755 academic courses and 6,020 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 40-plus year history is expected to continue: full time student equivalents in credit classes are projected to approach 67,500 and tens of thousands more students are expected to enroll in non-credit courses.

The Adopted Budget of \$724.8 million represents an increase of \$35.3 million over Fiscal Year 2002-03. 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 proposed for use as one-time expenditures (except for a small amount of fund balance long planned for use as bridge funding for 1994 capital development program operating costs).
- The District's financial condition remains strong and its budget is expected to increase. However, State budget pressures limit the availability of resources.
- Although funds are more limited than ever, there are funds available to cover cost increases and to allocate to some high priority programmatic needs. Additionally, the District continues to promote innovation in our programs and services, both with funding and organizational initiatives. Several funding opportunities exist with available funds from Proposition 301 to advance workforce development and job training, a Board contingency and loan and grant funds. Several operational initiatives are underway that are expected to help focus our programs and services in new directions: district-wide strategic planning to help focus on issues and strategic directions, program reviews to help streamline and innovate, and master planning to envision service needs in the next decade and beyond.
- Most allocations of additional General Fund resources have been made. Remaining funds are reserved in the Miscellaneous and Transfers budget and will constitute possible mid year budget adjustments.

**Major Changes by Fund**

- General Fund, \$415.3 million adopted budget or an increase of \$36.5 million: much of the growth in the District's main operating budget is from property taxes and tuition and fees; including the \$5 per credit hour tuition increase approved by the Board in April.

**MARICOPA COMMUNITY COLLEGES**  
Executive Summary (cont.)

- Auxiliary Fund, \$89.5 million adopted budget or an increase of \$17.5 million: \$9.7 million of the change reflects the transfer of the skill center budgets from the Restricted Fund to more properly account for the Skill Centers as auxiliary enterprises rather than restricted activities.
- Restricted Fund, \$105.1 million or an increase of \$6.7 million: The fund accounts for all restricted activity such as grants and financial aid. The increase in this fund mainly reflects potential increases in student financial aid reflective of potential enrollment growth.
- Plant Fund, \$114.9 million or a decrease of \$25.4 million: The decrease in the capital budget reflects 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.

**Overall Resource Highlights**

- Property taxes for operational purposes (General Fund) reflect the final tax levy calculation provided by the County in February 2003 and raises taxes on existing property to the legal limit.
- State Aid is budgeted in both the General and Plant funds at the level proposed by the Governor in January 2003 (\$49.9m & \$9.6m respectively). This is \$9.7 million less than the level that the district would receive per the statutory formula if the State were not experiencing significant budget issues. Increasingly limited State support makes it more difficult to fund the cost of enrollment growth. The actual state appropriation was finalized at \$46.6 million for operating and \$8.3 million for capital. A contingent expenditure amount was also budgeted to cover this shortfall in state aid revenue.
- Tuition and fees in the General Fund are projected to increase due to enrollment growth and a \$5 per credit hour tuition rate increase.
- The budget reflects the use of revenue bonds for Performing Arts Centers at three colleges and the new Student Information System, with debt to be repaid by existing student activity fees. A new revenue bond issue for the Paradise Valley Performing Arts Center is planned in FY 2003-04. The budget also reflects the final stages of implementation of the 1994 General Obligation bond program.
- “Life without the bond” is the “coined” name of a 3-year plan to use accumulated fund balance and reduced capital state aid transfers to provide Plant fund (capital) budget for capital equipment items previously funded with 1994 General Obligation bonds. (Fiscal Year 2002-03 was the first year in which there are no allocations of General Obligation Bond funds for capital equipment.) This initiative will help to fund critical capital items.
- The District will build on existing workforce development efforts (over 6,000 occupational courses in nearly 600 active programs) with additional funds provided as a result of Proposition 301 (a November 2000 referendum approved by statewide voters that raised sales taxes for education).



**MARICOPA COMMUNITY COLLEGES**  
Executive Summary (cont.)**Overall Expenditure Highlights:**

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

- A 129% increase in the State Retirement rate from 2.49% to 5.7% at a cost to the District of \$6.4 million (employees also experience the same increase in salary deductions);
- A 16% increase in medical insurance at a cost of \$2.6 million (flex benefit increases were approved by the Governing Board at its January 2003 meeting).
- A Governing Board approved compensation package including a step increase for eligible employees plus a 2% salary adjustment at a cost of \$9.6 million
- \$1.2 million in additional Scholarships.
- 12 additional faculty (one each at Phoenix College, Glendale, Gateway, Scottsdale, Rio Salado, South Mountain and Estrella Mountain, two at Mesa and 3 at Chandler/Gilbert) for a total of 25 with 13 funded from Proposition 301 (one each at Gateway, South Mountain, and Estrella, two at Phoenix College and Paradise Valley, three each at Mesa and Scottsdale) at a cost of approximately \$800,000 in the General Fund and \$900,000 in the Restricted Fund.
- Enrollment growth funding (tuition and fee rebate) at \$8.2 million.
- Insurance increases at \$.6 million.

Priorities for funds held in a miscellaneous and transfer reserve include (not in priority order) the initiatives detailed below. Some priorities have been funded post budget adoption from these reserve funds while other priorities have been established but allocations are pending:

- Post adoption additional funding allocation for enhanced access (enrollment growth or the District's Tuition and Fee Rebate program) at \$2.3 million;
- Post adoption funding of business and inflation costs at \$.6 million;
- Potential bid costs for new insurance coverage for employees at \$.1 million;
- Post adoption funding for the remaining operating cost needs related to 1994 capital program projects (\$1.7 million); and
- Post adoption funding for the implementation of a new Student Information System at \$.4 million.

These initiatives allow the district to meet certain mandated business expenses such as the State retirement increase 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

FY 2003 - 2004

**MARICOPA COMMUNITY COLLEGES**  
Executive Summary (cont.)

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.

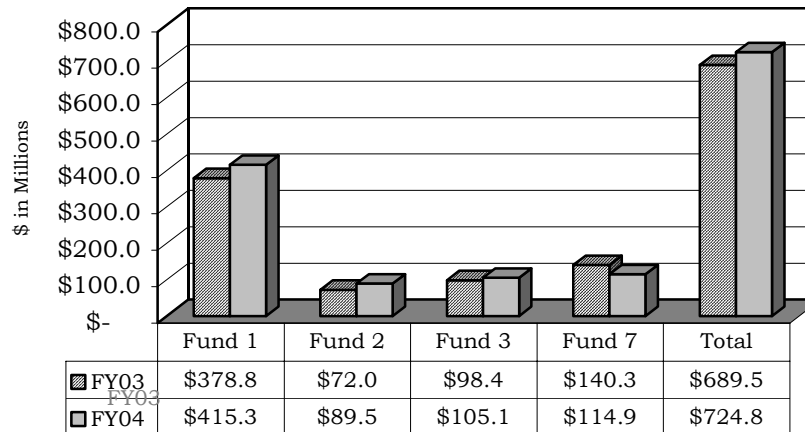
The schedules that follow in Sections B through F provide detail on the budget, Section G includes the Legal Budget, Section H includes the Appendix and Section I includes a glossary of terms.

**MARICOPA COMMUNITY COLLEGES  
All Funds Summary**

A comparison of the FY 2002-03 and FY 2003-04 budgets (Graph 2) illustrates a \$35.3 million, or 5.1%, increase in resources. This is the result of increases in the three operating budget funds, the Current Unrestricted Fund (henceforth known as the General Fund, which is the District's main operating budget), the Auxiliary Fund (in which the District accounts for self-supporting activities or enterprises) and the Restricted Fund (Grants, Student Financial Aid and Proposition 301), which are offset by a large decline in the capital (Plant Fund) budget.

The decrease in the Plant Funds budget does not reflect service declines. The budget decrease in the Plant Fund began in FY 2000-01. It is the result of the significant implementation of the capital development (General Obligation bond) program that was approved by voters in 1994. As a result of this implementation, budget requirements are lower than in prior years. This trend will continue. More details on the budget follow in section B through F.

**Graph 2: Comparison of FY03 vs. FY04 Budgets**

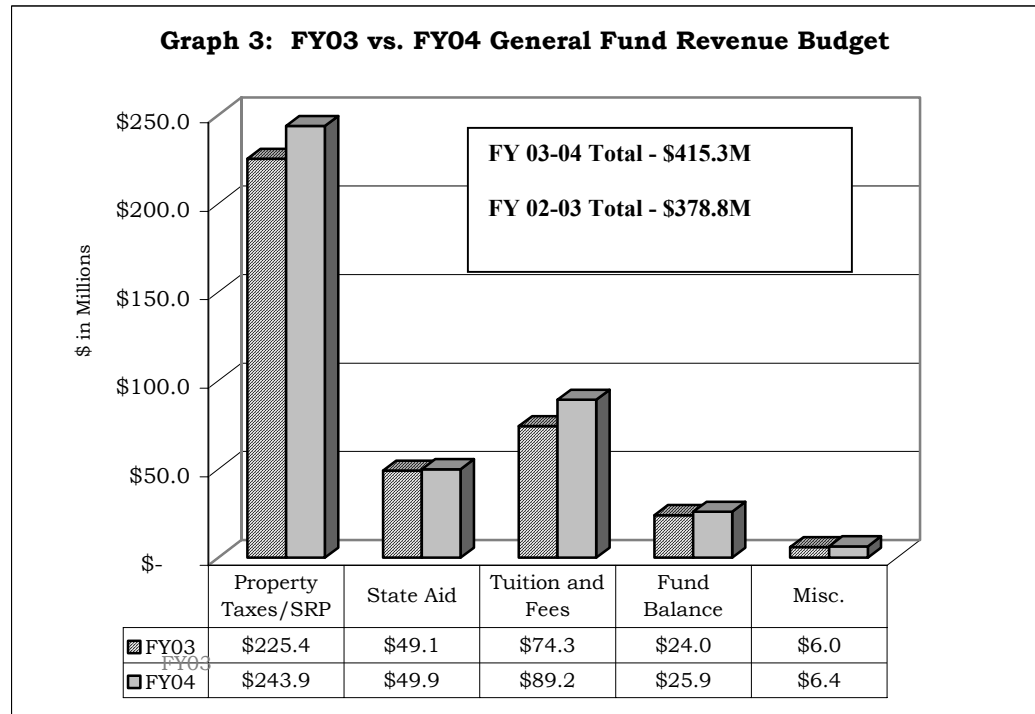


**MARICOPA COMMUNITY COLLEGES  
Current Unrestricted Fund 1 (General Fund)**

The General Fund (Fund 1) is the largest and main operating budget fund for the Maricopa Community Colleges. For FY 2003-04, the General Fund totals \$415.3 million, an increase of 9.6% over FY 2002-03. The General Fund is 57.3% 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) 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) to 67,476. The resources from the approved tuition increase of \$5 per credit hour are included in the budget, resulting in increased revenues of \$10.2 million. 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 2003-04 projection is based on enrollment growth for FY 2001-02. The State of Arizona is experiencing notably lower revenue growth than forecasted. As a consequence, the State reduced appropriations to State agencies and political subdivisions, including community colleges, mid-year in both FY 2001-02 and FY 2002-03. The FY 2003-04 state aid budget is higher than the \$46.6 million finally appropriated by the Legislature. The budget includes an



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

- expenditure contingency to cover this revenue shortfall
- Other revenue sources include interest income, transfers from other funds and Fund Balance or carryforward.

**Expenditure Budget**

**Allocation of Budget Increases**

The FY 2003-04 Budget is \$36.5 million larger than the FY 2002-03 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, \$36.6 million in permanent funds will be available, given: Governing Board approval to maximize property taxes and state aid budgeted at the level proposed by the Governor in January 2003. The expenditure budget includes a contingency amount to cover the difference between the Governor’s January state aid recommendation and the actual amount appropriated.

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

- A 129% increase in the State Retirement rate from 2.49% to 5.7% at a cost to the District of \$6.4 million (employees also experience the same increase in salary deductions);
- A 16% increase in medical insurance at a cost of \$2.6 million (flex benefit increases were approved by the Governing Board at its January 2003 meeting).
- A Governing Board approved compensation package including a step increase for eligible employees plus a 2% salary adjustment at a cost of \$9.6 million
- \$1.2 million in additional Scholarships.
- 12 additional faculty (one each at Phoenix College, Glendale, Gateway, Scottsdale, Rio Salado, South Mountain and Estrella Mountain, two at Mesa and 3 at Chandler/Gilbert) for a total of 25 with 13 funded from Proposition 301(one each at Gateway, South Mountain, and Estrella, two at Phoenix College and Paradise Valley, three each at Mesa and Scottsdale) at a cost of approximately \$800,000 in the General Fund and \$900,000 in the Restricted Fund.
- Enrollment growth funding (tuition and fee rebate) at \$8.2 million.

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

Revenue Increases	\$ 36,454,552
Plus:	
FY02 & 03 State Aid Related Cuts Reallocated	\$ 4,555,284
Reserve for Potential State Aid Dual Enrollment Restoration	\$ (2,273,000)
Expend. Reductions for Reduced Fund bal. & interfund trfs.	\$ (2,105,739)
Total Potential Available	<u>\$ 36,631,097</u>
Remaining Potential Perm. Dollars to Allocate	<u>\$ 36,631,097</u>

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

- Insurance increases at \$.6 million.

Priorities for funds held in a miscellaneous and transfer reserve, several of which have been funded post budget adoption include (not in priority order):

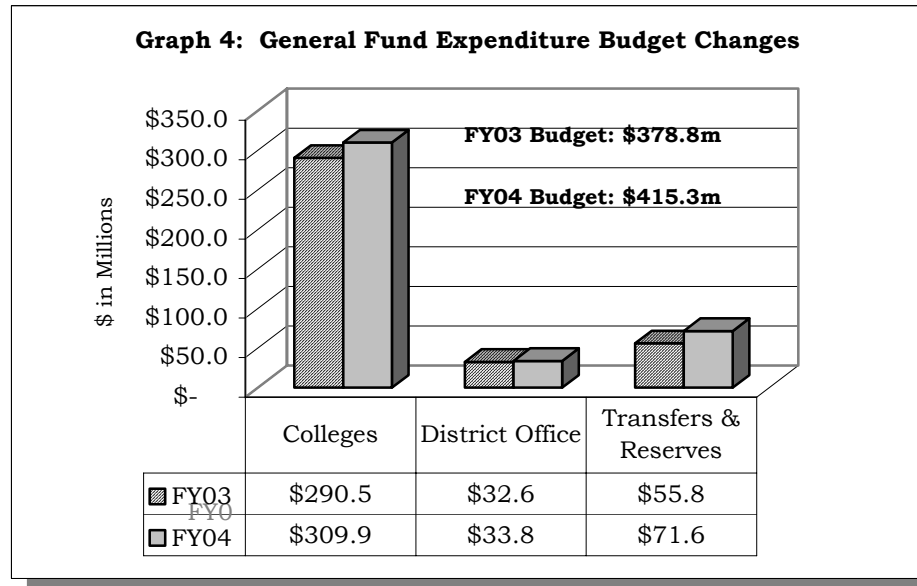
- Post adoption additional funding for enhanced access (enrollment growth or the District’s Tuition and Fee Rebate program) at \$2.3 million;
- Post adoption funding of business and inflation costs at \$.6 million;
- Potential bid costs for new insurance coverage for employees at \$.1 million;
- Post adoption funding of operating costs related to the implementation of remaining 1994 capital program projects (\$1.7 million); and
- Post adoption funding for implementation of a new Student Information System at \$.4 million.

**Expenditures by Unit**

Graph 4 compares expenditure budgets for the colleges, District Office and Transfers and Reserves. Section C shows varying percentage changes among the units. There are a few reasons for this. One reason, as supported by data in the Appendix, is that enrollment growth varies among colleges. Therefore, budget adjustments to fund enrollment growth (the Tuition and Fee Rebate program) vary. Similarly, some colleges have new capital development program buildings that are opening next fiscal year. Those with new buildings or large additions receive relatively larger budget allocations for operating costs. Third, there are some reallocations between units that also contribute to different overall rates of change.

**Expenditures by Function**

Most functional categories will increase in the FY 2003-04 budget. The highest percentage increase came in the area of General Institutional (25.8%) reflecting the fact that the revenue increases held in reserve have not been fully allocated. The Contingency budget reflects a significant increase (16.8%) due to increased potential carryforward projections. Public Service has



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

decreased by 8.8% due to the reclassification of the Maricopa Colleges Television unit at Scottsdale College to an Academic Support function.

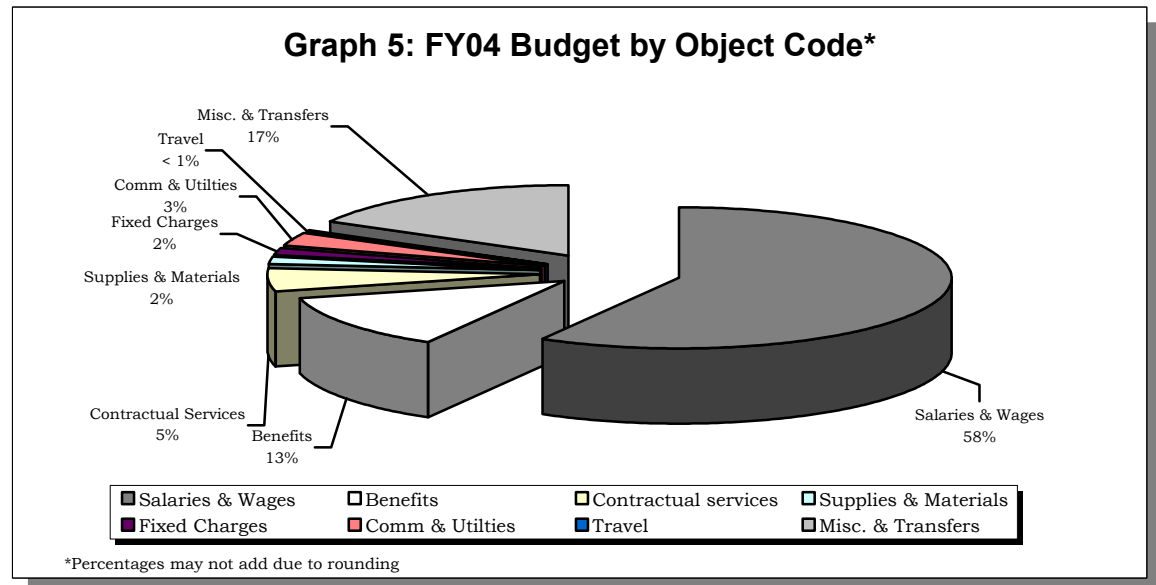
Academic Support, Student Services, and Physical Plant have increases ranging from 6.2% to 8.4%. The increases in these functions are mainly due to increases in the Arizona State Retirement System contribution and Flex benefit budgets as well as adjustments to interfund transfers.

Instruction has increased by 8.4% in FY 2003-04. The Instruction budget has grown related to increases in the Arizona State Retirement System and Flex benefit rates as well as from the allocation of additional faculty positions and funds for the District's enrollment growth funding program.

Administration has increased by 4.3%. The increase results from higher state retirement contributions and flex benefits, the compensation package costs as well as an increased Fund 2 transfer to support Meet and Confer. These increases are partially offset by the decrease in the budget requirements for future year Capital Development Master Planning and a transfer for Liability Insurance from Administration to General Institutional. Other transfers to the Auxiliary Fund were reduced reflecting an effort to minimize interfund transfers. This was accomplished by moving varied expenses from the Auxiliary Fund (Fund 2) to the General Fund (Fund 1).

**Expenditures by Object Code**

Graph 5 illustrates the composition of the FY 2003-04 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.



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

Object codes that show notable changes are detailed below.

- **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 84.1 new positions, including additional faculty positions. The salaries and wages also increase due to the Board approved compensation package which includes a step increase and a 2% cost of living adjustment.

- **Employee Benefits:**

The 25.8% growth in the benefits budget is due to: 1) benefits for new positions; 2] \$6.4 million or 129% increase of Arizona State Retirement System (ASRS) contribution rate from 2.49% to 5.70% in FY 2003-04; and 3) \$2.6 million or a 16.0% premium increase for health insurance premium increases as well as a total of \$850,000 from Cigna rebate. The flex benefit/premium increase is funded from three sources. First, partial and temporary funding is from a rebate from Cigna, Maricopa's health insurer until a few years ago. The use of these funds allows the District to phase in permanent budget. When the Cigna rebate is exhausted, permanent funds will need to be set aside to fund premium increases. Second, some of the new General Fund revenues have been allocated. Third, to help cover these premium increases, employees also will experience more out-of-pocket payments.

- **Contractual Services**

Contractual Services represent 5.1% of the total General Fund budget and is projected to increase by \$73,100 in FY 2003-04. A decline in the reliance on contract services is evident in the Rio Salado budget, offset by increases at most of the other colleges. The decline at Rio results from a decline in FTSE enrollment (even though overall enrollment is up) related to off site classes. As a result, contracts for the rental of class space is projected to decline.

- **Supplies and Materials**

There were varied changes but most of the increases were at Scottsdale Community College and Mesa Community College, with the adjustment made to more accurately reflect projected expenditures.



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

- **Fixed Charges**

Fixed charges represent 1.6% of the total General Fund budget, an increase of \$527,245 or 8.64% over FY 2002-03. There were varied declines totaling \$72,755 across the district offset by a \$600,000 increase at the district office for increased property and liability insurance premiums.

- **Communication and Utilities**

There were varied changes across the district, but most of the \$159,690 increase was at Scottsdale Community College and Estrella Mountain Community College to better reflect actual expenditure needs.

- **Travel:**

Travel represents .3% of the total General Fund budget, an increase of 29.8% over FY 2002-03. The largest increase comes from District Transfers for MAT Professional Growth. MAT Professional Growth did not increase in total. Instead, MAT leadership requested a reclassification of some of the professional growth funds from the Miscellaneous and Transfers object code to more accurately reflect the intended use of these funds as Travel. 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 such learning exchange programs 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.

- **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 (\$2,456,457), Tuition and Fee Rebate Program funds (\$12,352,588), designated for carryforward (\$20,011,776), insurance supplements (\$1,480,598), operational contingency (\$900,000), transfers to other funds (\$9,602,702), and compensated absences (\$2,100,000). The amount currently budgeted for Miscellaneous and Transfers and the increase over FY 03 reflects the fact that some FY 04 resource growth is unallocated at budget adoption and will be allocated during the year to other priorities as noted on page A12.

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

**Budgeted Positions**

Overall, the budget includes 84.1 positions more than the FY 2002-03 Adopted Budget. The colleges and District Office created these positions by reallocating base budgets or with additional Tuition and Fee Rebate or operating costs budget provided in FY 2003-04 or from new revenues from the tuition increase. The major changes are as follows:

**Faculty: 23.0**

12 were funded from increased General Fund revenues and 11.0 were created through reallocations. Another 13 positions are added in the Restricted Fund from proposition 301 revenues.

- **Support Staff: 25.8**

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 the types of positions added are Administrative Secretary, Human Resources Technician, Student Services Technicians, Financial Aid Technicians, Computer Maintenance Technicians, and Fiscal Technician.

- **MAT: 33.0**

There are increases at all units. These increases are a combination of reclassifications of positions from the policy groups or reassignments (most of the District Office changes are reclassifications of PSA to MAT) and the creation of new positions. Examples of added new positions at the colleges are an Institutional Research Specialist, Coordinator College Financial Services, Supervisor Maintenance, Supervisor Security/Building Operation, Associate Dean Instruction, and Coordinator Learning Center.

Smaller or no changes are noted in other employee groups: Maintenance and Operations, Crafts, Safety, Chancellor's Executive Council and Retirees.

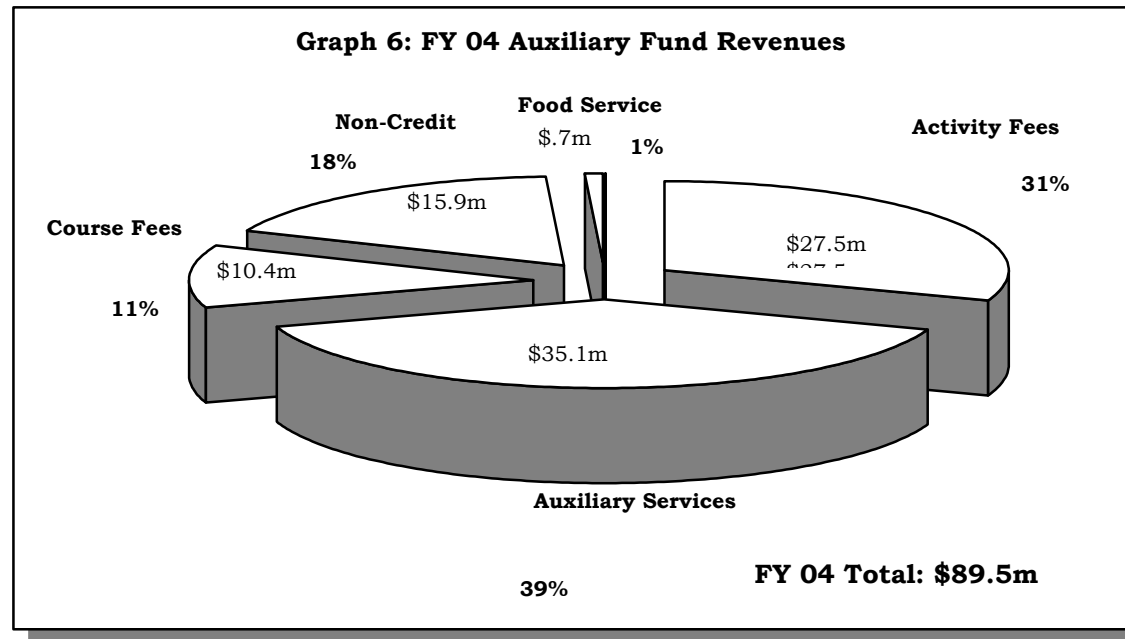
**MARICOPA COMMUNITY COLLEGES  
Current Auxiliary Fund 2**

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 \$89.5 million, a \$17.5 million, or 24.3% increase over FY 02-03. Moving the Skill Center budgets from the Restricted Fund (Fund 3) to the Auxiliary Fund (Fund 2) in FY 03-04 accounts for \$9.9 million (56.7%) of the Auxiliary Fund increase. The Auxiliary Fund budget accounts for 12.4% 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**

- Student activity fee receipts are expected to increase due to enrollment growth. The \$12.50 per credit hour student activity fee will not increase.
- The budget includes the allocation of student fees for revenue bond debt service payments for new Performing Arts Centers (PACs) and the new Student Information System.



**Other Auxiliary Programs**

- The most significant change is the inclusion of the budgets for the Maricopa Skill Center and the Southwest Skill Center. The skill centers offer Maricopa County residents an opportunity to develop skills and trades that will aid them in finding immediate employment. The budgets were moved from the Restricted Fund to more properly account for the resources and expenditures of these centers as auxiliary enterprises, rather than as restricted activities. This change accounts for 103

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

FTE's (full time equivalents) of the total increase of 138.2 FTE's in the FY 2003-04 Auxiliary Fund budget. The colleges added 35.2 FTE's. Positions added included Associate Instructor, Athletic Specialist, Athletic Trainer, Accountant, Administrative Assistant, Office Coordinator, Buyer and Fiscal Technician.

- An additional change in Other Auxiliary Programs is that some expense budget items that were supported by a General Fund transfer were moved to the General Fund in an effort to reduce interfund transfers. This better matched the actual revenue source and spending. (See D-9 for details)

**Non-Credit**

- The increase reflects the potential maximum level of non-credit activity estimated by each college.

**Course Fees**

- An increase in the course fee budget results from both adding new courses and enrollment growth. Additionally, the budget reflects various approved fee increases to cover the cost of providing supplies, material and equipment for special courses. Three colleges are showing larger than average increases, reflective of new offerings, enrollment growth and/or fee changes. The large increase at Gateway results from budgeting ITTC courses (Industrial Technology) as Course Fees for those ITTC courses that are offered for credit. At Rio Salado, the increases are primarily due to distance learning, math courses and the Teacher Preparation Program. At Estrella Mountain, increases in Biology, Chemistry, Physics etc. are reflected in the proposed budget as well as a new course fee for the culinary program., all related to the growth and development of the district's newest college. Significant growth at Red Mountain also reflects the development of this newly opened campus.

**Food Services**

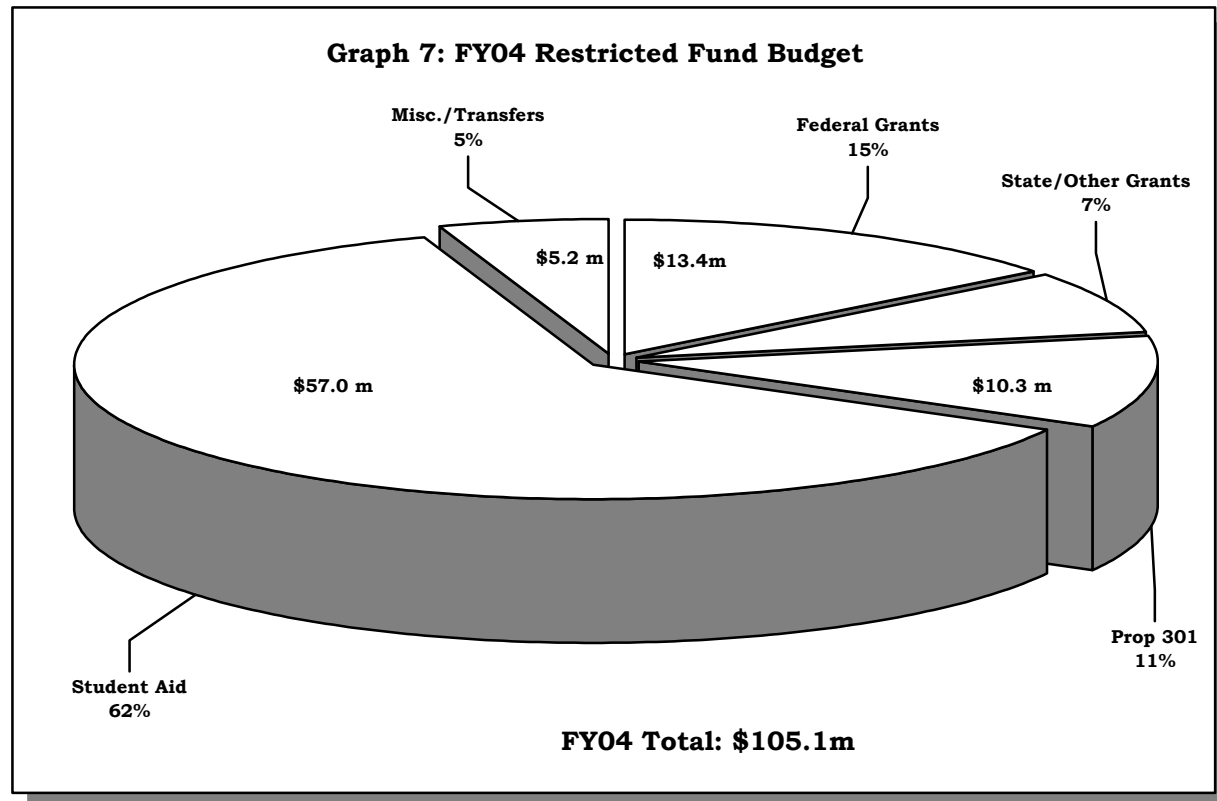
- Food service budgets are based on estimates of potential activity in directly operated food service units.

**MARICOPA COMMUNITY COLLEGES  
Current Restricted Fund 3**

Revenues that are restricted in use are budgeted in the Current Restricted Fund (Fund 3). For FY 2003-04, the Restricted Fund budget totals \$105.1 million and accounts for 14.5% 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 \$5.2 million in Proposition 301 sales tax revenues to expand upon its current base of occupational courses and programs and its many workforce development initiatives. FY 2003-04 is also the first year the District will receive a \$1 million capital distribution from Proposition 301 resources. An estimated \$100,000 in interest income is also budgeted for FY 2003-04 along with prior year carry forward maximum estimate, bringing available funding to a total of \$10.3 million for FY 2003-04. The District Governing Board approved a plan for the use of the funds at its February 27, 2003 meeting. A District committee will review proposals for potential funding in the categories of: funds to promote workforce development training required by the public and private employment sectors, occupational capital funds, biotechnology and the expansion of the District's Small Business Development Center. A total of 39 faculty are proposed in FY 2003-04.



**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 potential enrollment increases 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 Community College Charter High School and a new Isaac Charter High School
- Title V Grant.

Historically, the budget for grants and contracts far exceeds actual activity. For this reason, the Grants and Contracts total budget was revised downward to more closely reflect actual activity.

**Skill Centers**

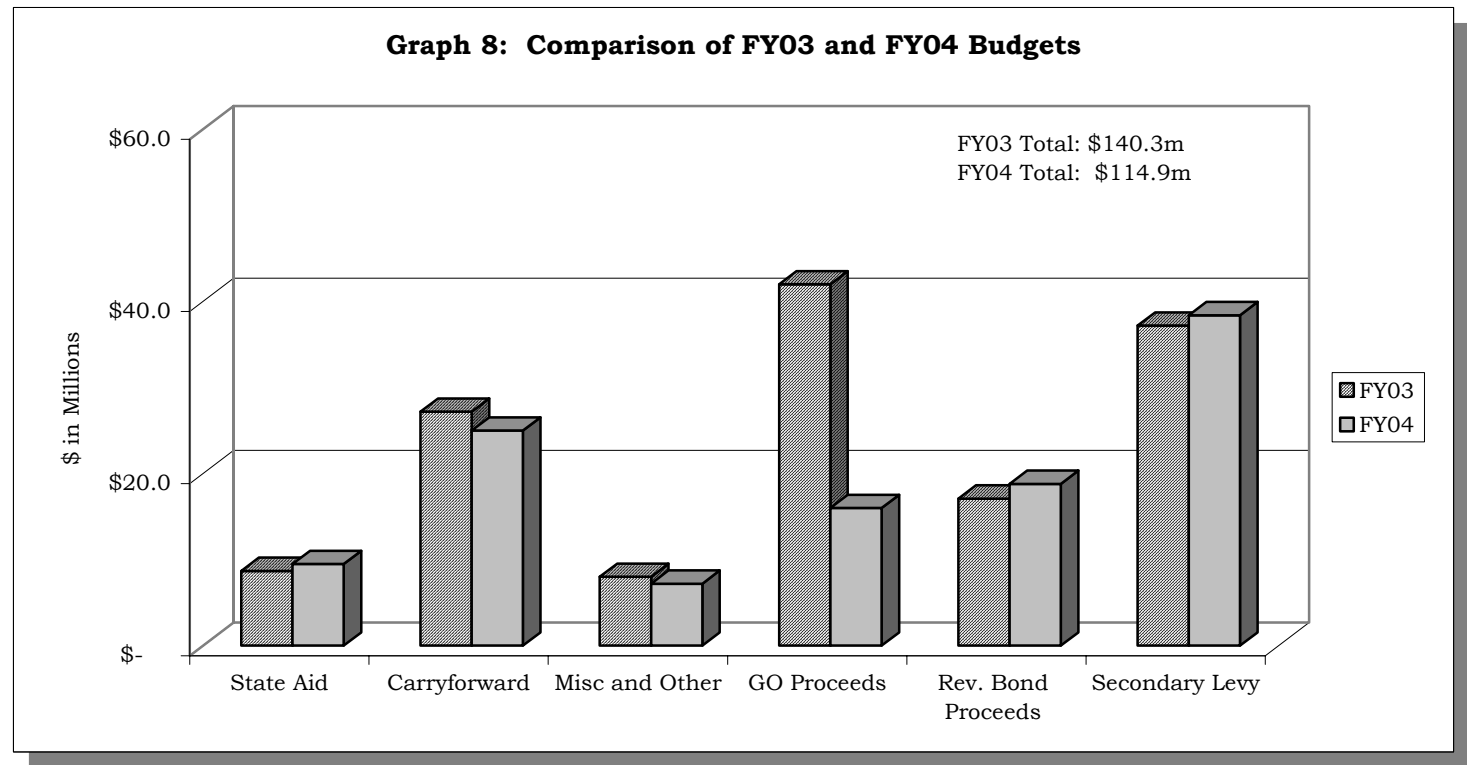
The Skill Center budgets were moved to the Auxiliary Fund to more properly account for this activity as an Auxiliary Enterprise rather than a restricted activity.

**MARICOPA COMMUNITY COLLEGES  
Plant Fund 7**

The Plant Fund accounts for 15.9% of the District's total budget and amounts to \$114.9 million in FY 2003-04. Also known as Fund 7, this is MCCC's capital budget fund.

The budget assumes state aid funding at the level recommended by the Governor in January 2003, but also includes a contingency reserve amount to cover the variance to the appropriated state aid level of \$8.3 million.

The budget is 18.1% less than the FY 2002-03 budget. The reduction in the FY 2003-04 budget mainly is due to reduced revenues from the 1994 capital development/General Obligation (G.O.) Bond program. Less funding is required and available because most major projects are now complete. This includes the use of bond funds for the past several years to fund capital equipment purchases. A progressive decline in the size of the capital budget will occur over the next few years, until all capital development funds have been expended.



Detailed schedules for Fund 7 can be found in Section F. However, there are several noteworthy elements of the FY 2003-04 budget:

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

- Approximately \$12.5 million of a total of nearly \$386 million remains for G.O. bond program funded capital projects. Allocations from 1994 bond funds are no longer available for occupational equipment and information technology. However, the need for equipment continues. 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 2003-04 and run through FY 2005-06. \$4.5 million is budgeted for allocation in FY 2003-04; about 60% of actual spending during the years that the 1994 bond funds were available.
- The secondary tax rate is estimated at \$.1375 per \$100 of assessed valuation, and is slightly lower than the \$.1485 rate in FY 2002-03. Secondary property taxes repay the debt service for General Obligation bonds.
- A considerable effort is underway to evaluate facility, equipment and technology needs in the future and to recommend financing options.

**Performing Arts Centers (PACs)**

- Revenue bond proceeds and carryforward are budgeted for the construction of a Performing Arts Center at South Mountain Community College (scheduled for completion in August 2003). The construction of the Chandler-Gilbert Community College Performing Arts Center is complete. Another \$7.6 million in revenue bonds is planned in FY 2003-04 for the Paradise Valley Performing Arts Center, with an estimated project completion date of October 2004.

**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 will be expended over the next several years.

**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.



This page is left blank intentionally.



# **All Funds Summary Budget Detail**

**FY 2003-2004**

**Section B**

**MARICOPA COMMUNITY COLLEGES  
ALL FUNDS SUMMARY**

The following provides All Funds Summary Schedules for the FY 2003-04 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)

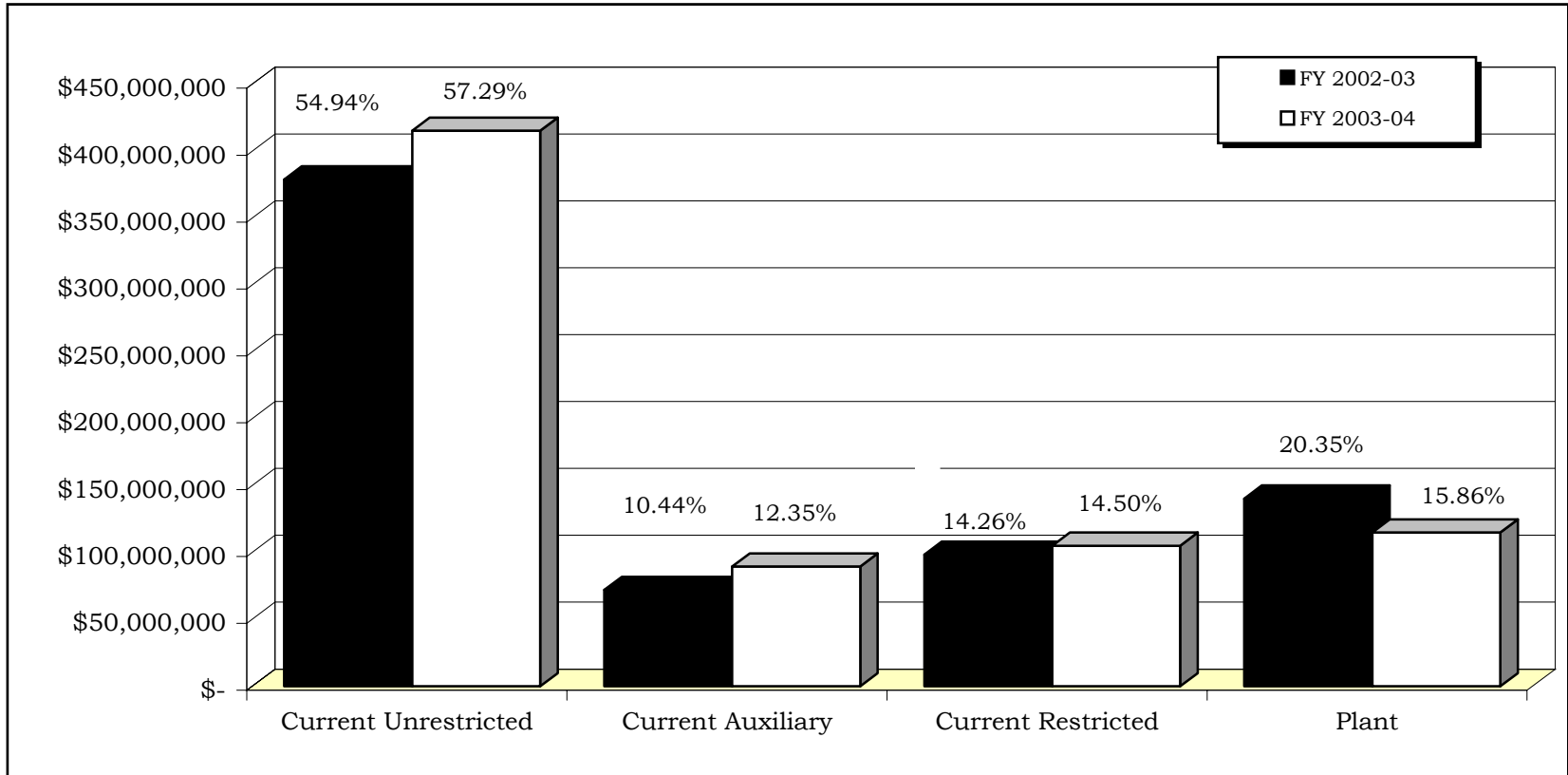
Current Restricted Fund (Fund 3)

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



Fund	Category	Adopted		Increase / (Decrease)		Percent of Total	
		FY 2002-03	FY 2003-04	Amount	Percentage	FY 2002-03	FY 2003-04
Fund 1	Current Unrestricted	\$ 378,812,394	\$ 415,266,946	\$ 36,454,552	9.62%	54.94%	57.29%
Fund 2	Current Auxiliary	72,006,615	89,532,035	17,525,420	24.34%	10.44%	12.35%
Fund 3	Current Restricted	98,357,034	105,096,265	6,739,231	6.85%	14.26%	14.50%
Fund 7	Plant	140,330,362	114,940,882	(25,389,480)	-18.09%	20.35%	15.86%
	<b>Total</b>	<b>\$ 689,506,405</b>	<b>\$ 724,836,128</b>	<b>\$ 35,329,723</b>	<b>5.12%</b>	<b>100.00%</b>	<b>100.00%</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	\$ 239,464,278	\$ -	\$ -	\$ -	\$ -	\$ 239,464,278
District Levy - Secondary	-	-	-	-	37,777,314	37,777,314
In Lieu Tax, SRP	4,479,644	-	-	-	654,570	5,134,214
General Obligation Bonds	-	-	-	12,500,000	-	12,500,000
Revenue Bonds (PACs)	-	-	-	16,600,000	-	16,600,000
State Aid / Other State Appropriations	49,932,900	-	6,164,021	9,565,000	-	65,661,921
Subtotal Tax Support:	293,876,822	-	6,164,021	38,665,000	38,431,884	377,137,727
Tuition & Fees:						
General Tuition and Fees	78,559,042	\$25,668,141	-	-	-	104,227,183
Out-of-State Tuition	8,206,625	-	-	-	-	8,206,625
Out-of-District Tuition	400,000	-	-	-	-	400,000
Course Fees	-	10,360,810	-	-	-	10,360,810
Non-Credit/ Special Interest	-	15,888,626	-	-	-	15,888,626
Other Fees and Charges	2,006,236	-	-	-	-	2,006,236
Subtotal Tuition and Fees:	89,171,903	51,917,577	-	-	-	141,089,480
Miscellaneous:						
Grants and Contracts	-	-	32,988,185	-	-	32,988,185
Tuition/Fees and Grants/Donations	-	11,231,635	-	-	-	11,231,635
Scholarships and Financial Aid	-	-	56,973,814	-	-	56,973,814
Interest Income/Other	2,105,563	1,100,000	100,000	1,225,000	-	4,530,563
Food Service	-	701,913	-	-	-	701,913
Auxiliary Programs	-	7,529,311	-	-	-	7,529,311
Indirect Cost/ Other Restricted Activity	-	-	4,541,157	-	-	4,541,157
Subtotal Miscellaneous:	2,105,563	20,562,859	94,603,156	1,225,000	-	118,496,578
Fund Balance	21,565,776	11,289,318	4,000,000	27,000,000	-	63,855,094
FB Operating Cost	4,353,394	-	-	-	-	4,353,394
Life without the Bond Reserve	-	-	-	3,000,000	-	3,000,000
Subtotal Fund Balance:	25,919,170	11,289,318	4,000,000	30,000,000	-	71,208,488
Transfers						
Inter/Intra Fund Transfers	-	5,962,165	-	-	-	5,962,165
FTSE Growth Reserve	2,854,500	(2,854,500)	-	-	-	-
Indirect Cost/Grant Overhead	443,988	413,988	-	-	-	857,976
Loan Repayment Transfer from Fund 3	45,000	-	-	-	-	45,000
Cigna Rebate/Quasi-Endowment transfer	850,000	-	-	-	-	850,000
Fund 1/Fund 2 Transfer to Plant Fund	-	-	-	1,409,000	-	1,409,000
Fund 2 Transfer to Plant Fund (Debt Svc)	-	(4,185,998)	-	-	4,185,998	-
LEAP - District Match	-	-	329,088	-	-	329,088
Fund 1 to Skill Centers	-	3,400,533	-	-	-	3,400,533
Colleges Capital Projects & PAC's	-	(1,264,000)	-	1,024,000	-	(240,000)
Salary & Flex Rate Incr/Misc from Fund 1	-	4,290,093	-	-	-	4,290,093
Subtotal Transfers:	4,193,488	5,762,281	329,088	2,433,000	4,185,998	16,903,855
Total Revenues	\$ 415,266,946	\$ 89,532,035	\$ 105,096,265	\$ 72,323,000	\$ 42,617,882	\$ 724,836,128

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	\$37,877,907	\$ 5,542,682	\$ 11,134,577	\$ 838,728	\$ -	\$ 55,393,894
City Colleges	344,980	37,884	-	-	-	382,864
Glendale Community College	49,422,973	6,576,185	13,238,225	984,787	-	70,222,170
GateWay Community College	20,871,739	3,349,552	8,260,968	626,157	-	33,108,416
Mesa Community College	60,083,586	16,153,210	17,317,267	1,281,329	-	94,835,392
MCC @ Red Mountain	5,106,792	579,342	-	88,650	-	5,774,784
Scottsdale Community College	33,130,325	9,508,460	5,450,287	692,212	-	48,781,284
SCC Airpark	933,474	208,049	-	-	-	1,141,523
Maricopa Colleges Television	397,619	20,000	-	-	-	417,619
Rio Salado College	28,365,948	13,138,114	14,117,613	809,572	-	56,431,247
South Mountain Community College	15,263,001	2,610,097	5,720,176	370,263	-	23,963,537
Chandler-Gilbert Community College	22,061,328	2,789,552	3,521,148	386,095	-	28,758,123
Williams Education Center	1,232,024	1,100,150	-	109,837	-	2,442,011
Paradise Valley Community College	20,494,439	3,623,369	3,744,661	572,734	-	28,435,203
Estrella Mountain Comm. College	14,280,162	2,430,729	4,853,769	365,667	-	21,930,327
Skill Centers	-	9,935,915	2,061,132	396,933	-	12,393,980
District Office	33,835,555	796,013	-	162,176	-	34,793,744
District Transfers	-	19,437,230	15,232,454	-	-	34,669,684
Prof. Growth, Supplements, Reserves & Transfers	26,241,571	-	-	5,879,860	-	32,121,431
Enrollment Growth/Tuition & Fee Rebate Program	12,352,588	-	-	-	-	12,352,588
Transfer to Fund 1 Tuition & Fee Rebate	-	(2,854,500)	-	-	-	(2,854,500)
Designated for Carryforward	20,011,776	-	-	27,000,000	-	47,011,776
Capital Development Program	-	-	-	12,500,000	-	12,500,000
Designated for Uncol. Tax Levy Allow.	2,456,457	-	-	-	-	2,456,457
Contingency	900,000	-	-	-	-	900,000
SIS Project and PAC Construction	-	-	-	16,825,000	-	16,825,000
Debt Service (GO Bonds)	-	-	-	-	38,431,884	38,431,884
Transfer to Unrestricted Fund 1	-	-	443,988	-	-	443,988
Transfer to Auxiliary Fund 2	\$4,704,081	-	-	-	-	4,704,081
Transfer to Auxiliary Fund 2 (Skill Centers )	3,400,533	-	-	-	-	3,400,533
Transfer to Restricted Fund 3 (LEAP Match)	329,088	-	-	-	-	329,088
Transfer to Plant Fund 7 for	-	-	-	-	-	-
College Capital Projects (Interfund Trfs.)	1,169,000	(1,264,000)	-	2,433,000	-	2,338,000
Transfer to Plant Fund 7 (Debt Svc/PAC)	-	(4,185,998)	-	-	4,185,998	-
Total Expenditures	<u>\$415,266,946</u>	<u>\$89,532,035</u>	<u>\$ 105,096,265</u>	<u>\$72,323,000</u>	<u>\$42,617,882</u>	<u>\$724,836,128</u>



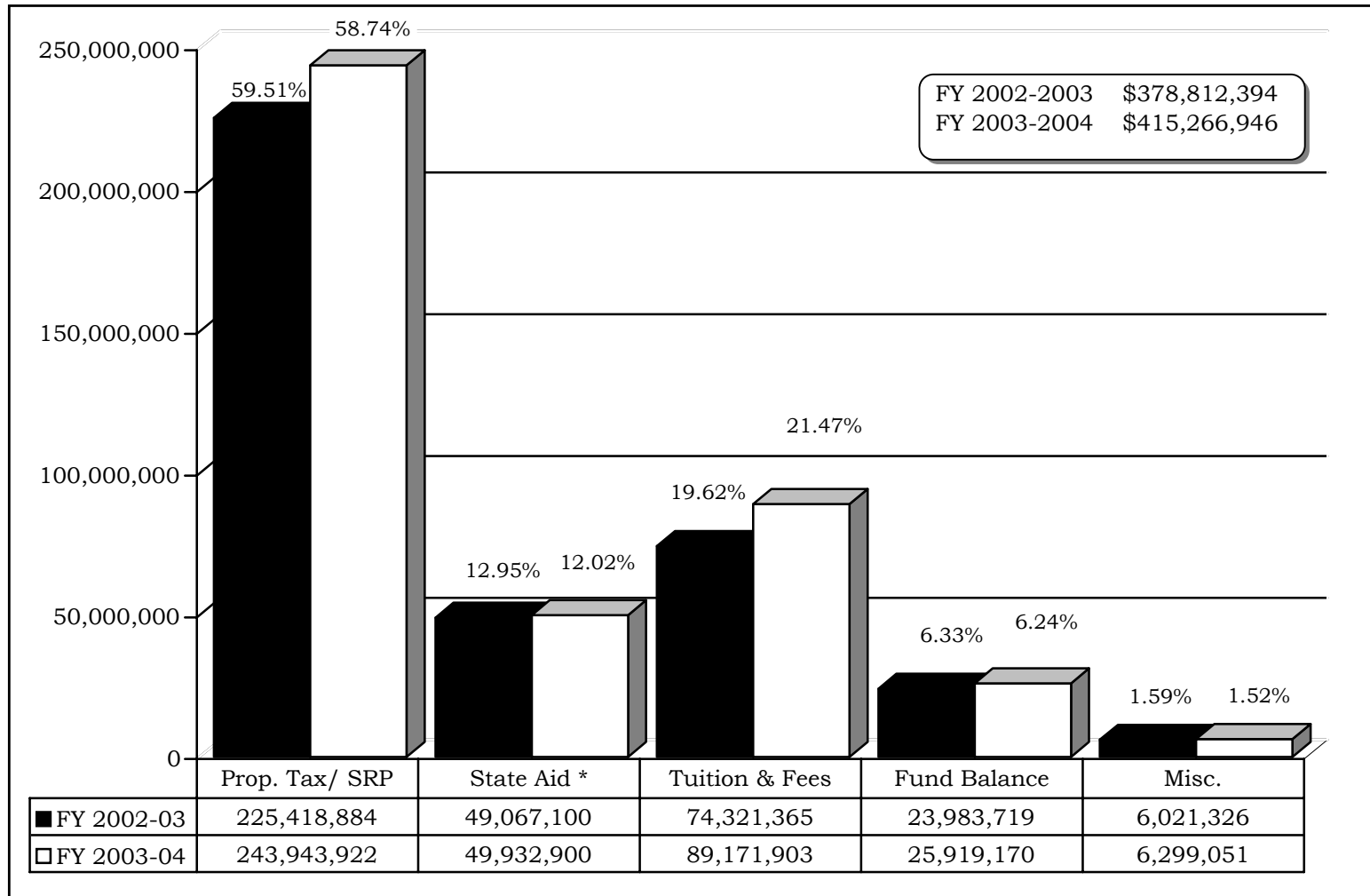
# **Current Unrestricted Fund 1 Budget Detail**

**FY 2003-2004**

**Section C**

FY 2003 vs. FY 2004

### 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.

\* State Aid in FY 02-03 is the adopted level; FY 03-04 is recommended as of January 2003 by the Governor's office, plus a contingency.



MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
REVENUE BUDGET

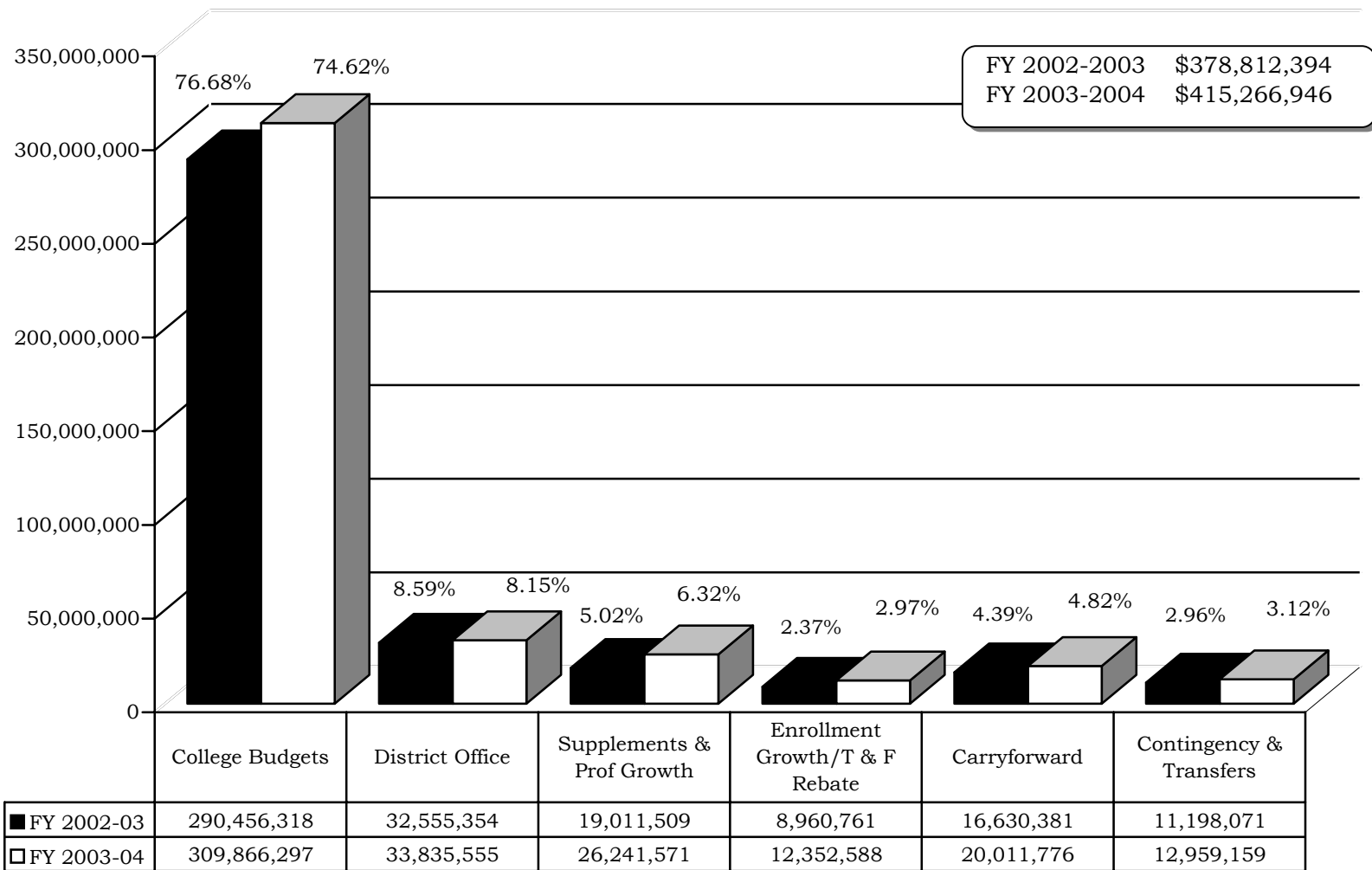
SOURCES OF REVENUE	FY01-02		FY02-03		FY03-04		Increase / (Decrease) FY2002-03 to 2003-04	
	Actual Revenues	% Of Total	Adopted Revenue Budget	% Of Total	Adopted Revenue Budget	% Of Total	Amount	Percent
<b>Tax Supported:</b>								
Maximum Primary Levy	\$202,530,355	62.17%	\$221,156,802	58.38%	\$239,464,278	57.67%	\$18,307,476	8.28%
In Lieu Tax (SRP)	4,367,298	1.34%	4,262,082	1.13%	4,479,644	1.08%	217,562	5.10%
Subtotal Property Tax/SRP	206,897,653	63.51%	225,418,884	59.51%	243,943,922	58.74%	18,525,038	8.22%
State Aid Appropriation *	47,592,900	14.61%	49,067,100	12.95%	47,659,900	11.48%	(1,407,200)	-2.87%
Potential Dual Enrollment Restoration	0	0.00%	0	0.00%	2,273,000	0.55%	2,273,000	N/A
Subtotal State Aid	47,592,900	14.61%	49,067,100	12.95%	49,932,900	12.02%	865,800	1.76%
Subtotal Tax Supported	254,490,553	78.12%	274,485,984	72.46%	293,876,822	70.77%	19,390,838	7.06%
<b>Tuition and Fees:</b>								
General Tuition	55,020,486	16.89%	63,487,886	16.76%	78,559,042	18.92%	15,071,156	23.74%
Out-of-State Tuition	6,674,201	2.05%	8,053,746	2.13%	8,206,625	1.98%	152,879	1.90%
Out-of-District Tuition	820,054	0.25%	900,000	0.24%	400,000	0.10%	(500,000)	-55.56%
Other Fees & Charges	2,185,078	0.67%	1,879,733	0.50%	2,006,236	0.48%	126,503	6.73%
Subtotal Tuition & Fees	64,699,819	19.86%	74,321,365	19.62%	89,171,903	21.47%	14,850,538	19.98%
<b>Misc. &amp; Other:</b>								
Interest and Other	3,350,022	1.03%	3,005,563	0.79%	2,105,563	0.51%	(900,000)	-29.94%
Trf. from Aux. Fund (FTSE Growth Rsrv)	1,851,000	0.57%	1,847,063	0.49%	2,854,500	0.69%	1,007,437	54.54%
Trf. from Quasi Endowment Fund (CIGNA Rebate)	680,000	0.00%	650,000	0.17%	850,000	0.20%	200,000	30.77%
Trf. from Restr. Fund (for Indirect Cost & Loan Repayment)	679,173	0.21%	518,700	0.14%	488,988	0.12%	(29,712)	-5.73%
Subtotal Misc. & Other	6,560,195	1.81%	6,021,326	1.59%	6,299,051	1.52%	277,725	4.61%
Total Anticipated New Revenue	325,750,567	100.00%	354,828,675	93.67%	389,347,776	93.76%	34,519,101	9.73%
Fund Balance (Carryforward)	0	0.00%	21,599,381	5.70%	21,565,776	5.19%	(33,605)	-0.16%
Fund Balance (Operating Costs)	0	0.00%	2,384,338	0.63%	4,353,394	1.05%	1,969,056	82.58%
Subtotal Fund Balance	0	0.00%	23,983,719	6.33%	25,919,170	6.24%	1,935,451	8.07%
Total Anticipated Revenue	<u>\$325,750,567</u>	<u>100.00%</u>	<u>\$378,812,394</u>	<u>100.00%</u>	<u>\$415,266,946</u>	<u>100.00%</u>	<u>\$36,454,552</u>	<u>9.62%</u>

\* FY02 reflects mid-year reduction of \$2,381,000; FY03 is \$4,108,600 less if no cuts had been made in recent years and funding occurred per statutory formula:

FY03 was cut mid-year by \$2,453,400; FY04 is per Governor Office Jan. 03 and is \$9,303,470 less than it should have been approved per statute formula. FY04 Final appropriation as of Jun. 03 is \$46,613,700.

FY 2003 vs. FY 2004

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



FY 2002-2003 \$378,812,394  
FY 2003-2004 \$415,266,946

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	FY01-02		FY02-03		FY03-04		Increase / (Decrease) FY 2002-03 to 2003-04	
	Actual	% Of	Adopted	% Of	Adopted	% Of	Amount	Percent
	Expenditures	Total	Expenditure Budget	Total	Expenditure Budget	Total		
Phoenix College (PC)	\$34,894,201	10.68%	\$35,739,978	9.43%	\$37,877,907	9.12%	\$2,137,929	5.98%
City Colleges	337,770	0.10%	337,787	0.09%	344,980	0.08%	7,193	2.13%
Glendale Community College (GCC)	46,278,375	14.16%	47,079,288	12.43%	49,422,973	11.90%	2,343,685	4.98%
GateWay Community College (GWCC)	19,406,788	5.94%	19,585,088	5.17%	20,871,739	5.03%	1,286,651	6.57%
Mesa Community College (MCC)	57,377,174	17.56%	56,203,175	14.84%	60,083,586	14.47%	3,880,411	6.90%
Red Mountain Campus	3,401,419	1.04%	4,698,699	1.24%	5,106,792	1.23%	408,093	8.69%
Scottsdale Community College (SCC)	32,056,788	9.81%	31,135,026	8.22%	33,130,325	7.98%	1,995,299	6.41%
Scottsdale Airpark	970,697	0.30%	908,025	0.24%	933,474	0.22%	25,449	2.80%
Maricopa Colleges Television (MCTV) *	0	0.00%	0	0.00%	397,619	0.10%	397,619	N/A
Rio Salado College (RSC)	26,842,595	8.21%	27,234,273	7.19%	28,365,948	6.83%	1,131,675	4.16%
South Mountain Comm. College (SMCC)	14,137,950	4.33%	14,092,769	3.72%	15,263,001	3.68%	1,170,232	8.30%
Chandler-Gilbert Comm. College (CGCC)	19,629,984	6.01%	20,043,686	5.29%	22,061,328	5.31%	2,017,642	10.07%
Williams Campus	1,109,941	0.34%	1,188,257	0.31%	1,232,024	0.30%	43,767	3.68%
Paradise Valley Comm. College (PVCC)	19,308,553	5.91%	19,233,257	5.08%	20,494,439	4.94%	1,261,182	6.56%
Estrella Mountain Comm. College (EMCC)	12,787,625	3.91%	12,977,010	3.43%	14,280,162	3.44%	1,303,152	10.04%
District Office (DO)	31,775,873	9.72%	32,555,354	8.59%	33,835,555	8.15%	1,280,201	3.93%
Subtotal Colleges & District Office	\$320,315,733	98.03%	\$323,011,672	85.27%	\$343,701,852	82.77%	20,690,180	6.41%
<b>TRANSFER &amp; RESERVES</b>								
Professional Growth and Supplements Transfers (see page C5 and C6 for detail)	\$ 3,495,778	1.07%	\$ 19,011,509	5.02%	\$ 26,241,571	6.32%	7,230,062	38.03%
Enrollment Growth/Tuition & Fee Rebate Program **	0	0.00%	8,960,761	2.37%	12,352,588	2.97%	3,391,827	37.85%
Designated for Carryforward (transfer)	102,327	0.03%	16,630,381	4.39%	20,011,776	4.82%	3,381,395	20.33%
<u>Contingency Reserve</u>								
Designated for Uncollected Tax Levy	1,042,217	0.32%	2,456,457	0.65%	2,456,457	0.59%	0	0.00%
Basic Contingency	0	0.00%	900,000	0.24%	900,000	0.22%	0	0.00%
<u>Interfund Transfers:</u>								
Trf. to Aux. Fund (Grants Reporting, M&C) ***	\$1,642,614	0.50%	\$3,640,163	0.96%	\$4,704,081	1.13%	1,063,918	29.23%
Trf. To Aux. Fund (Skill Centers)****	0	0.00%	3,032,451	0.80%	3,400,533	0.82%	368,082	12.14%
Trf. To Restricted Fund (LEAP Match) *****	0	0.00%	0	0.00%	329,088	0.08%	329,088	N/A
Trf. To Plant Fund (CG Carryforward) & Loan Program*****	169,000	0.05%	1,169,000	0.31%	1,169,000	0.28%	0	0.00%
Subtotal Contingency & Interfund Transfers	2,853,831	0.87%	11,198,071	2.96%	12,959,159	3.12%	1,761,088	15.73%
Subtotal Transfer and Reserves	6,451,936	1.97%	55,800,722	14.73%	71,565,094	17.23%	15,764,372	28.25%
Total Expenditures	\$326,767,669	100.00%	\$378,812,394	100.00%	\$415,266,946	100.00%	\$36,454,552	9.62%

Notes:

- \* Formerly budgeted as part of the SCC budget.
- \*\* For FY04, this transfer includes potential transfer to Southwest Skill Center for \$156,865.
- \*\*\* FY 03-04 transfer to Grant Reporting in Aux. Fund \$413,988, Meet & Confer/Flex rate incrs. \$3,050,607 and Scholarship of \$1,239,486
- \*\*\*\* Skill Centers budgets moved from Restricted Fund to Aux. Fund starting FY03-04
- \*\*\*\*\* Formerly budgeted in Fund 2 with a transfer from Fund 1; transfer to Fund 2 eliminated and funded directly from Fund 1 now.
- \*\*\*\*\* \$169K is a transfer to CGCC, and \$1 mil. 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 2002-03 Adopted Budget	FY 2003-04 Adopted Budget	Increase/(Decrease) FY 2002-03 to FY 2003-04	
			Amount	Percent
<u>Instruction</u>				
Professional Growth - Faculty *	\$ 1,379,000	\$ 1,379,000	0	0.00%
Subtotal Professional Growth - Instruction	<u>1,379,000</u>	<u>1,379,000</u>	<u>0</u>	<u>0.00%</u>
<u>Academic Support</u>				
Professional Growth Part-time Faculty	75,000	75,000	0	0.00%
Adj. Faculty Reassigned Time **	7,500	11,340	3,840	51.20%
Faculty Association President *, ****	63,392	68,022	4,630	7.30%
Faculty Reassigned Time **, ****	59,948	63,551	3,603	6.01%
Subtotal Professional Growth - Acad. Support	<u>205,840</u>	<u>217,913</u>	<u>12,073</u>	<u>5.87%</u>
<u>Administration</u>				
Professional Growth - Professional Staff *	571,359	571,359	0	0.00%
Professional Growth - MAT *, ***	445,000	465,000	20,000	4.49%
Professional Growth - Crafts	85,000	85,000	0	0.00%
Professional Growth - M&O	68,000	68,000	0	0.00%
Professional Growth - Safety	13,000	13,000	0	0.00%
MAT Reassigned Time *	40,000	40,000	0	0.00%
MAT Conference ***	20,000	0	(20,000)	-100.00%
Subtotal Professional Growth - Administration	<u>1,242,359</u>	<u>1,242,359</u>	<u>0</u>	<u>0.00%</u>
<u>Physical Plant</u>				
Crafts Apprenticeship Program *, ****	269,728	283,972	14,244	5.28%
Subtotal Professional Growth - Physical Plant	<u>269,728</u>	<u>283,972</u>	<u>14,244</u>	<u>5.28%</u>
 Total Professional Growth	 <u>\$ 3,096,927</u>	 <u>\$ 3,123,244</u>	 <u>\$ 26,317</u>	 <u>0.85%</u>

\* Flex benefits have been decentralized to these lines. Prof. Growth allocations now will fund flex costs as well as salary and other benefits.

\*\* Reflects meet and confer adjustments for FY02-03 that occurred after budget adoption.

\*\*\* Transfer of funds between MAT Professional growth accounts.

\*\*\*\* Crafts additional budget related to the FY03-04 Flex benefits increase from an average rate per position of \$5,073 to \$5,721 and FY03-04 2 % COLA increases for the 5 apprentices; all other additional due to FY03-04 salary and overload rate changes.

FY 2003-2004

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

SUPPLEMENTS DETAIL	FY02-03	FY03-04	Increase / Decrease FY 2002-03 to 2003-04	
	Adopted Expenditure Budget	Adopted Expenditure Budget	Amount	Percent
Education Payments - Non-Faculty	\$ 85,333	\$ 54,220	\$ (31,113)	-36.46%
Anniversaries	104,439	122,058	17,619	16.87%
Faculty Movement Salary Schedule	2,188	2,091	(97)	-4.43%
Library Database	348,000	348,000	0	0.00%
3rd Party Short Term Disability - FICA Contribution	50,000	50,000	0	0.00%
Capital Development Planning ***	1,151,000	325,000	(826,000)	-71.76%
Bond Operating Cost	0	500,000	500,000	N/A
Loan and Grant Program ****	774,712	430,000	(344,712)	-44.50%
Capital Inventory	0	15,000	15,000	N/A
Bank Charges *	0	200,000	200,000	N/A
DW Telephone Cost	67,555	67,555	0	0.00%
International Education	100,000	100,000	0	0.00%
SBDC Matching Funds	154,442	154,442	0	0.00%
Flex Benefits-Administration *****	650,000	850,000	200,000	30.77%
Preventive Maintenance	1,000,000	1,100,000	100,000	10.00%
Insurance Supplements	500,000	1,480,598	980,598	196.12%
Learning Programs *	0	343,265	343,265	N/A
Miscellaneous Revenue Supplements	200,000	200,000	0	0.00%
Revenue Reserve **	6,130,508	12,196,688	6,066,180	98.95%
Tuition Waivers	1,500,000	1,500,000	0	0.00%
Compensated Absences	2,100,000	2,100,000	0	0.00%
Utilities Supplements	189,000	171,796	(17,204)	-9.10%
Retirement Programs	807,405	807,614	209	0.03%
<b>Total Supplements **</b>	<b>\$ 15,914,582</b>	<b>\$ 23,118,327</b>	<b>\$ 7,203,745</b>	<b>45.27%</b>
<b>Grand Total Supplements and Professional Growth</b>	<b>\$ 19,011,509</b>	<b>\$ 26,241,571</b>	<b>\$ 7,230,062</b>	<b>38.03%</b>

\* Formerly budgeted in Fund 2 with a transfer from Fund 1 to minimize interfund transfer; expenses were moved to Fund 1 from Fund 2.

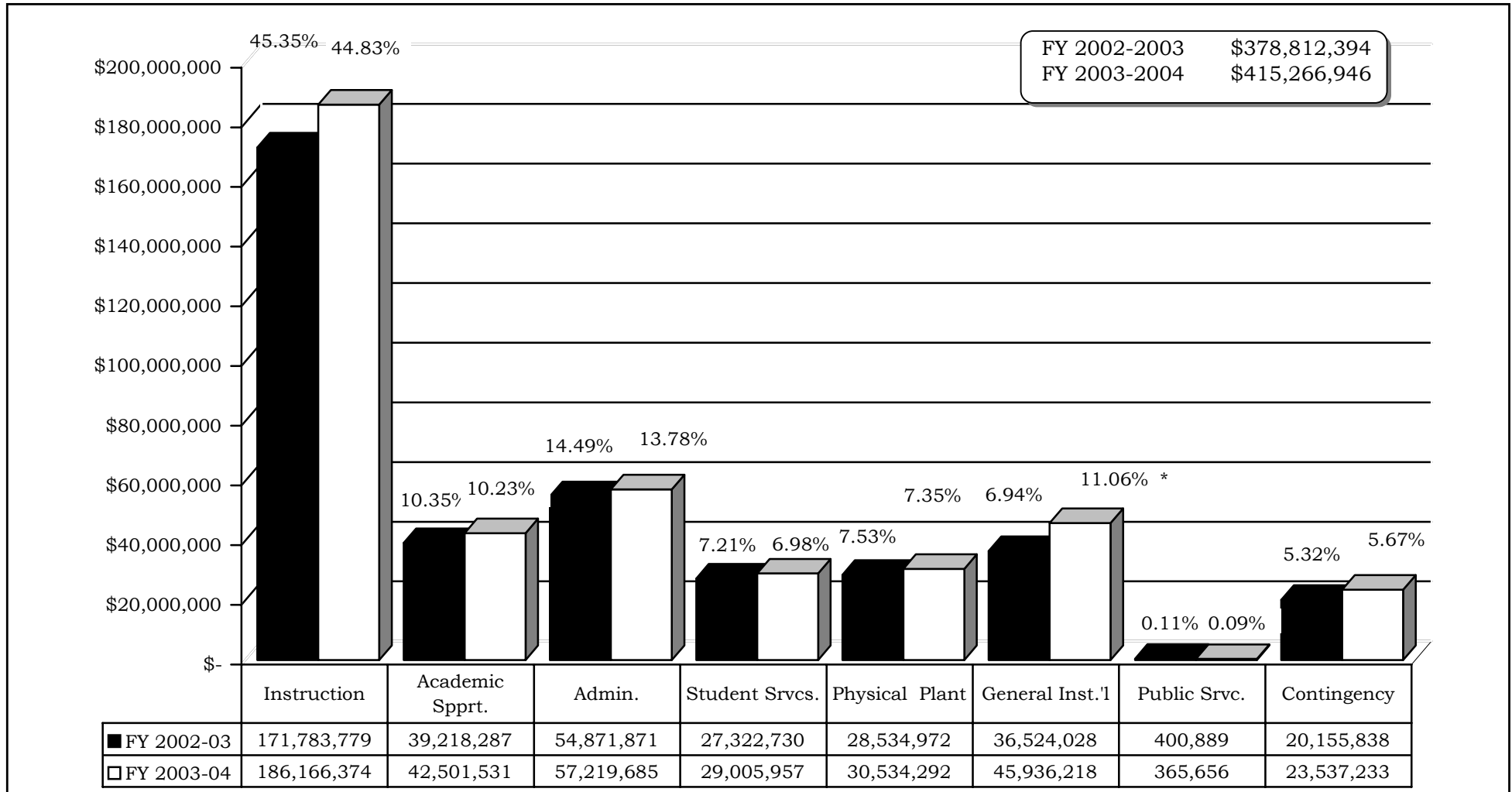
\*\* Increase and amount reflects the fact that some of the FY04 allocations are still held in reserves, and will be transferred out to appropriate accounts after adoption.

\*\*\* Final year of funding.

\*\*\*\* \$1 million also is assumed to be a possible transfer to Fund 7 for loans and grants.

\*\*\*\*\* Funded from Cigna reserve.

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.

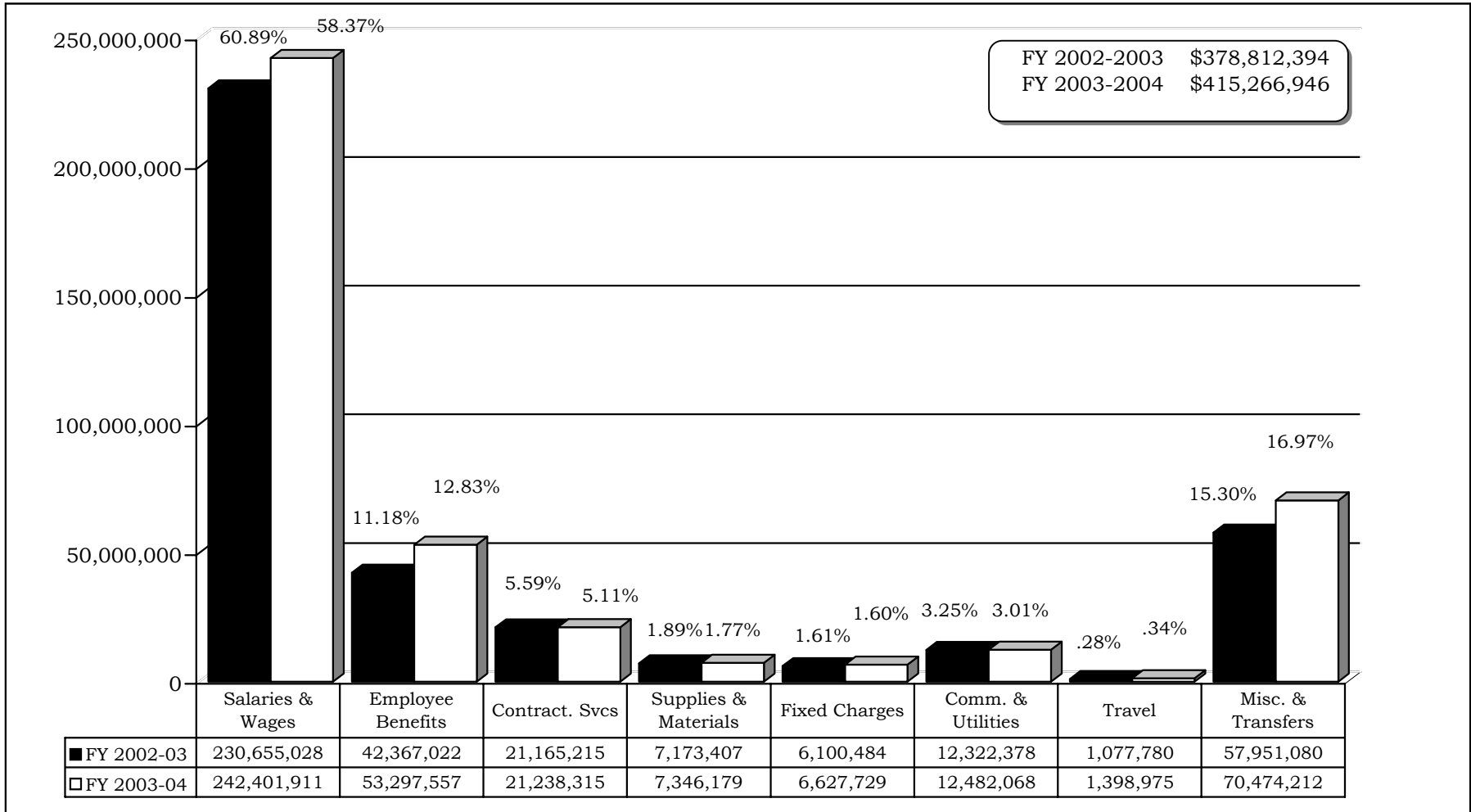
\* Some funds are still held in reserve, pending finalization of the appropriation of State Aid. The percentage share of Gen. Institutional will decrease while other functional areas will increase when this is finalized.

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 2003-04 Total Budget
Phoenix College	\$ 21,597,057	\$ 4,510,437	\$ 1,917,022	\$ 3,304,722	\$ 3,519,725	\$ 3,014,297	\$ 14,647	\$ -	\$ 37,877,907
City Colleges Center	-	-	334,980	-	10,000	-	-	-	344,980
Glendale Community College	31,510,880	5,735,343	1,627,803	4,411,502	3,884,219	2,253,226	-	-	49,422,973
GateWay Community College	11,125,536	1,616,609	1,079,796	2,285,878	1,994,366	2,769,554	-	-	20,871,739
Mesa Community College	34,883,169	7,453,066	4,087,451	4,935,221	4,365,608	4,357,071	2,000	-	60,083,586
Red Mountain Campus	2,077,096	727,970	779,745	445,444	1,007,088	69,449	-	-	5,106,792
Scottsdale Community College	19,203,351	3,318,648	1,460,587	3,428,359	3,875,012	1,826,388	17,980	-	33,130,325
Scottsdale Airpark	162,465	-	-	-	455,084	315,925	-	-	933,474
Maricopa Colleges Television	-	397,619	-	-	-	-	-	-	397,619
Rio Salado College	15,628,519	4,698,697	2,891,039	2,209,790	1,004,177	1,933,726	-	-	28,365,948
South Mountain Community College	6,385,349	2,314,230	2,233,416	1,554,259	1,578,934	987,743	209,070	-	15,263,001
Chandler-Gilbert Community College	10,682,950	2,835,840	3,052,008	2,054,327	1,977,341	1,436,903	21,959	-	22,061,328
Williams Campus	-	-	87,740	-	924,514	219,770	-	-	1,232,024
Paradise Valley Community College	11,502,665	2,707,294	1,328,654	2,290,166	1,713,648	952,012	-	-	20,494,439
Estrella Mountain Community College	6,615,602	1,777,425	1,586,052	1,548,527	1,397,813	1,354,743	-	-	14,280,162
District Office Operations	958,056	3,548,126	23,305,621	208,459	1,270,808	4,444,485	100,000	-	33,835,555
<b>Subtotal Colleges &amp; District Office</b>	<b>\$ 172,332,695</b>	<b>\$ 41,641,304</b>	<b>\$ 45,771,914</b>	<b>\$ 28,676,654</b>	<b>\$ 28,978,337</b>	<b>\$ 25,935,292</b>	<b>\$ 365,656</b>	<b>\$ -</b>	<b>\$ 343,701,852</b>
<b>Transfers &amp; Reserves</b>									
Professional Growth & Supplements *	\$ 1,481,091	\$ 860,227	\$ 5,743,690	\$ 215	\$ 1,555,955	\$ 16,600,393	\$ -	\$ -	\$ 26,241,571
Enrollment Growth funding/Tuition & Fee Rebate	12,352,588	-	-	-	-	-	-	-	12,352,588
Designated for Carryforward	-	-	-	-	-	-	-	20,011,776	20,011,776
<u>Contingency:</u>									
Designated for Uncollected Tax Levy	-	-	-	-	-	-	-	2,456,457	2,456,457
Basic Contingency	-	-	-	-	-	-	-	900,000	900,000
<u>Interfund Transfers:</u>									
Trf. to Auxiliary Fund (Grants Rpt, M&C)	-	-	\$ 4,704,081	-	-	-	-	-	4,704,081
Trf. to Auxiliary Fund (Skill Centers)	-	-	-	-	-	3,400,533	-	-	3,400,533
Trf. to Restricted Fund (LEAP Match)	-	-	-	329,088	-	-	-	-	329,088
Trf. to Fund 7 (CGCC & Loan Program)	-	-	1,000,000	-	-	-	-	169,000	1,169,000
<b>Subtotal Contingency &amp; Interfund Transfers</b>	<b>-</b>	<b>-</b>	<b>5,704,081</b>	<b>329,088</b>	<b>-</b>	<b>3,400,533</b>	<b>-</b>	<b>3,525,457</b>	<b>12,959,159</b>
<b>Total Transfers and Reserves</b>	<b>\$ 13,833,679</b>	<b>\$ 860,227</b>	<b>\$ 11,447,771</b>	<b>\$ 329,303</b>	<b>\$ 1,555,955</b>	<b>\$ 20,000,926</b>	<b>\$ -</b>	<b>\$ 23,537,233</b>	<b>\$ 71,565,094</b>
<b>FY 2003-04 Total Adopted Budget</b>	<b>\$ 186,166,374</b>	<b>\$ 42,501,531</b>	<b>\$ 57,219,685</b>	<b>\$ 29,005,957</b>	<b>\$ 30,534,292</b>	<b>\$ 45,936,218</b>	<b>\$ 365,656</b>	<b>\$ 23,537,233</b>	<b>\$ 415,266,946</b>
Percentage of Total	44.83%	10.23%	13.78%	6.98%	7.35%	11.06%	0.09%	5.67%	100.00%
FY 2002-03 Total Adopted Budget	\$171,783,779	\$39,218,287	\$54,871,871	\$27,322,730	\$28,534,972	\$36,524,028	\$400,889	\$20,155,838	\$378,812,394
FY 02-03 to 03-04 Increase/(Decrease) Amount: *	\$14,382,595	\$3,283,244	\$2,347,814	\$1,683,227	\$1,999,320	\$9,412,190	(\$35,233)	\$3,381,395	\$36,454,552
Percentage Increase/(Decrease):	8.37%	8.37%	4.28%	6.16%	7.01%	25.77%	-8.79%	16.78%	9.62%

\* 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	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
Salaries & Wages	\$ 26,793,047	\$ 27,702,570	\$153,889	\$141,683	\$35,792,314	\$37,052,025	\$ 13,732,157	\$ 14,448,173
Employee Benefits	4,777,442	5,927,089	30,188	35,060	6,249,163	7,765,755	2,530,985	3,178,588
Contractual Services	1,128,962	1,278,793	101,181	97,803	1,353,806	1,337,333	1,696,014	1,682,152
Supplies & Materials	585,008	581,552	2,000	2,000	858,727	858,727	356,216	330,379
Fixed Charges	432,455	290,009	-	-	435,301	443,046	230,622	135,626
Comm. & Utilities	1,373,925	1,373,925	50,529	50,529	1,552,177	1,590,351	793,361	735,000
Travel	87,467	87,467	-	-	48,000	48,000	34,750	41,050
Misc. & Transfers	561,672	636,502	-	17,905	789,800	327,736	210,983	320,771
Total Before O/H Alloc.	35,739,978	37,877,907	337,787	344,980	47,079,288	49,422,973	19,585,088	20,871,739
Cost/FTSE Fund 1 **	\$5,998	\$6,070	N.A.	N.A.	\$4,837	\$5,020	\$6,797	\$6,852
District Office Overhead (OH) ***								
Allocation Based on FTSE	3,530,518	3,641,907	-	-	5,713,217	5,694,492	1,691,291	1,761,672
Total After O/H Alloc.	<u>\$ 39,270,496</u>	<u>\$ 41,519,814</u>	<u>\$ 337,787</u>	<u>\$ 344,980</u>	<u>\$ 52,792,505</u>	<u>\$ 55,117,465</u>	<u>\$ 21,276,379</u>	<u>\$ 22,633,411</u>
Cost/FTSE Fund 1 w/OH	\$6,529	\$6,594	N.A.	N.A.	\$5,424	\$5,598	\$7,384	\$7,431

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

\*\* Cost/FTSE calculated using actual FTSE from two years prior, reflective of actual T & F rebate adjustments.

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

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

	Mesa Community College		Red Mountain Campus*		Scottsdale Community College		Scottsdale Airpark*	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
Salaries & Wages	\$ 41,780,274	\$ 43,647,792	\$ 3,336,909	\$ 3,562,893	\$ 22,734,959	\$ 23,654,248	\$ 406,647	\$ 417,131
Employee Benefits	7,105,919	8,872,597	624,144	798,515	4,202,744	5,221,254	77,825	95,772
Contractual Services	2,653,234	2,698,401	61,000	61,000	733,335	785,664	7,998	6,281
Supplies & Materials	923,921	1,085,084	220,000	227,738	1,392,877	1,293,528	11,153	11,388
Fixed Charges	1,124,834	1,125,834	25,000	25,000	366,003	366,703	310,402	310,402
Comm. & Utilities	2,030,636	2,030,636	420,290	420,290	1,316,783	1,403,283	92,500	92,500
Travel	130,500	172,350	-	-	86,992	89,692	1,500	-
Misc. & Transfers	453,857	450,892	11,356	11,356	301,333	315,953	-	-
Total Before O/H Alloc.	56,203,175	60,083,586	4,698,699	5,106,792	31,135,026	33,130,325	908,025	933,474
Cost/FTSE Fund 1 **	\$4,864	\$4,871	N.A.	N.A.	\$6,028	\$6,483	N.A.	N.A.
District Office Overhead (OH) ***								
Allocation Based on FTSE	7,349,171	7,740,715	-	-	3,120,238	3,345,211	-	-
Total After O/H Alloc.	\$ 63,552,346	\$ 67,824,301	\$ 4,698,699	\$ 5,106,792	\$ 34,255,264	\$ 36,475,536	\$ 908,025	\$ 933,474
Cost/FTSE Fund 1 w/OH	\$5,076	\$5,068	N.A.	N.A.	\$6,444	\$6,861	N.A.	N.A.

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

\*\* Cost/FTSE calculated using actual FTSE from two years prior, reflective of actual T & F rebate adjustments.

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

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	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
Salaries & Wages	\$ -	\$ 251,947	\$ 14,497,895	\$ 15,901,545	\$ 10,159,274	\$ 10,975,049	\$ 14,662,407	\$ 15,810,347
Employee Benefits	-	62,062	2,484,868	3,184,570	1,893,776	2,451,179	2,658,045	3,441,901
Contractual Services	-	30,000	7,832,111	6,939,753	477,018	545,692	739,615	807,823
Supplies & Materials	-	50,610	642,170	589,479	316,613	356,584	520,326	511,594
Fixed Charges	-	-	511,278	540,600	155,550	193,635	290,658	328,458
Comm. & Utilities	-	-	1,046,000	1,045,700	437,034	589,077	862,913	862,913
Travel	-	3,000	92,700	70,200	72,382	71,867	70,434	79,434
Misc. & Transfers	-	-	127,251	94,101	581,122	79,918	239,288	218,858
Total Before O/H Alloc.	-	397,619	27,234,273	28,365,948	14,092,769	15,263,001	20,043,686	22,061,328
Cost/FTSE Fund 1 **	N/A	N/A	\$2,897	\$2,958	\$9,302	\$9,347	\$7,254	\$6,937
District Office Overhead (OH) ***								
Allocation Based on FTSE	-	-	5,517,351	5,547,011	889,233	944,455	1,718,009	1,942,119
Total After O/H Alloc.	\$ -	\$ 397,619	\$ 32,751,624	\$ 33,912,959	\$ 14,982,002	\$ 16,207,456	\$ 21,761,695	\$ 24,003,447
Cost/FTSE Fund 1 w/OH	N/A	N/A	\$3,484	\$3,608	\$9,889	\$9,925	\$7,435	\$7,148

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

\*\* Cost/FTSE calculated using actual FTSE from two years prior, reflective of actual T & F rebate adjustments.

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

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	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
Salaries & Wages	\$ 624,711	\$ 649,002	\$ 14,287,815	\$ 14,893,301	\$ 9,543,700	\$ 10,358,537	\$ 20,544,992	\$ 21,202,772
Employee Benefits	146,133	176,427	2,525,694	3,142,466	1,846,243	2,355,242	3,950,513	5,048,379
Contractual Services	75,820	65,784	577,580	549,920	472,682	620,789	2,001,799	1,960,744
Supplies & Materials	36,095	32,095	608,561	728,102	219,913	212,776	475,827	465,704
Fixed Charges	31,315	31,215	158,541	168,241	84,637	84,757	1,120,888	777,825
Comm. & Utilities	244,400	244,200	894,604	795,942	319,000	394,000	698,826	681,526
Travel	4,100	-	36,469	36,469	16,625	37,025	301,511	339,871
Misc. & Transfers	25,683	33,301	143,993	179,998	474,210	217,036	3,460,998	3,358,734
Total Before O/H Alloc.	1,188,257	1,232,024	19,233,257	20,494,439	12,977,010	14,280,162	32,555,354	33,835,555
Cost/FTSE Fund 1 **	N.A.	N.A.	\$5,873	\$5,944	\$6,900	\$6,749	N.A.	N.A.
District Office Overhead (OH) ***								
Allocation Based on FTSE	-	-	1,922,269	1,994,171	1,104,057	1,223,801	(32,555,354)	(33,835,555)
Total After O/H Alloc.	\$ 1,188,257	\$ 1,232,024	\$ 21,155,526	\$ 22,488,610	\$ 14,081,067	\$ 15,503,963	\$ -	\$ -
Cost/FTSE Fund 1 w/OH	N/A	N/A	\$6,460	\$6,522	\$7,487	\$7,327	N/A	N/A

\*\* Cost/FTSE calculated using actual FTSE from two years prior, reflective of actual T & F rebate adjustments.

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

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

	Transfers & Reserves		Grand Total		Increase / (Decrease)		Percent of Total	
	2002-03	2003-04	2002-03	2003-04	Amount	Percent	2002-03	2003-04
Salaries & Wages	\$ 1,604,038	\$ 1,732,896	\$ 230,655,028	\$ 242,401,911	\$ 11,746,883	5.09%	60.89%	58.37%
Employee Benefits	1,263,340	1,540,701	\$ 42,367,022	\$ 53,297,557	10,930,535	25.80%	11.18%	12.83%
Contractual Services	1,253,060	1,770,383	21,165,215	21,238,315	73,100	0.35%	5.59%	5.11%
Supplies & Materials	4,000	8,839	7,173,407	7,346,179	172,772	2.41%	1.89%	1.77%
Fixed Charges	823,000	1,806,378	6,100,484	6,627,729	527,245	8.64%	1.61%	1.60%
Comm. & Utilities	189,400	172,196	12,322,378	12,482,068	159,690	1.30%	3.25%	3.01%
Travel	94,350	322,550	1,077,780	1,398,975	321,195	29.80%	0.28%	0.34%
Misc. & Transfers	50,569,534	64,211,151	57,951,080	70,474,212	12,523,132	21.61%	15.30%	16.97%
Total Before O/H Alloc.	55,800,722	71,565,094	378,812,394	415,266,946	36,454,552	9.62%	100.00%	100.00%
Cost/FTSE Fund 1 **	\$8,943	\$7,976	\$6,139	\$6,154	\$15	0.25%	N.A.	N.A.
District Office Overhead (OH) ***								
Allocation Based on FTSE	3,662,535	5,189,587	-	-	N.A.	N.A.	N.A.	N.A.
Total After O/H Alloc.	<u>\$ 59,463,257</u>	<u>\$ 76,754,681</u>	<u>\$ 378,812,394</u>	<u>\$ 415,266,946</u>	<u>\$ 36,454,552</u>	<u>9.62%</u>	<u>100.0%</u>	<u>100.0%</u>
Cost/FTSE Fund 1 w/OH	\$9,529	\$8,554	\$6,139	\$6,154	\$15	0.25%		

\*\* Cost/FTSE calculated using actual FTSE from two years prior, reflective of actual T & F rebate adjustments.

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

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

	Phoenix College		City Colleges Center		Glendale Community College		GateWay Community College		Mesa Community College	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
	Residential Faculty	178.0	179.0	-	-	248.0	254.0	77.0	79.0	276.0
Executive (C.E.C.)	1.0	1.0	-	-	1.0	1.0	1.0	1.0	1.0	1.0
Management (M.A.T.)	41.0	42.9	-	-	51.1	51.1	25.3	27.8	67.2	67.7
Support Staff (P.S.A)	127.6	134.0	3.0	2.0	167.4	170.8	83.2	83.0	163.2	174.1
Custodians/Grounds	35.0	35.0	-	1.0	35.0	35.0	18.0	18.0	42.0	41.0
Craftsmen/Craftsmen Trainees	5.0	5.0	-	-	8.5	8.5	3.5	3.5	8.0	8.0
College Safety	7.0	7.0	-	-	6.0	7.0	7.0	8.0	7.0	6.0
Retirees	19.4	20.0	-	-	17.9	18.4	0.5	0.5	30.5	27.5
Enrollment Growth/T&F Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>414.0</b>	<b>423.9</b>	<b>3.0</b>	<b>3.0</b>	<b>534.9</b>	<b>545.8</b>	<b>215.5</b>	<b>220.8</b>	<b>594.9</b>	<b>605.3</b>
	Red Mountain Campus		Scottsdale Community College		Scottsdale Airpark		Maricopa Colleges Television		Rio Salado College	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
	Residential Faculty	21.0	22.0	150.5	150.5	3.0	3.0	-	-	22.5
Executive (C.E.C.)	-	-	1.0	1.0	-	-	-	-	1.0	1.0
Management (M.A.T.)	7.0	8.0	39.5	44.0	1.0	1.0	-	2.0	60.0	67.0
Support Staff (P.S.A)	20.0	21.0	124.0	124.3	2.0	2.0	-	3.0	120.0	117.0
Custodians/Grounds	6.0	6.0	32.0	32.0	1.0	1.0	-	-	3.0	3.0
Craftsmen/Craftsmen Trainees	1.0	1.0	9.0	9.0	-	-	-	-	-	-
College Safety	1.0	1.0	5.8	5.8	-	-	-	-	-	-
Retirees	-	-	17.0	17.5	0.5	0.5	-	-	-	-
Enrollment Growth/T&F Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>56.0</b>	<b>59.0</b>	<b>378.8</b>	<b>384.1</b>	<b>7.5</b>	<b>7.5</b>	<b>-</b>	<b>5.0</b>	<b>206.5</b>	<b>211.5</b>

\* Note: The grand total budgeted positions doesn't include part-time faculty of 1,540 in 2002-03, and 1,625 in 2003-04. Numbers may not add due to rounding.

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

	South Mountain Community College		Chandler Gilbert Community College		Williams Campus		Paradise Valley Community College		Estrella Mountain Community College	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
Residential Faculty	52.0	53.0	76.5	82.5	-	-	89.0	89.0	50.0	51.0
Executive (C.E.C.)	1.0	1.0	1.0	1.0	-	-	1.0	1.0	1.0	1.0
Management (M.A.T.)	28.5	30.5	42.0	44.0	1.0	1.0	28.0	30.0	29.5	31.0
Support Staff (P.S.A)	62.1	66.9	85.2	88.6	3.8	2.8	68.6	72.2	67.5	68.0
Custodians/Grounds	14.0	15.0	15.0	16.0	6.0	7.0	13.3	13.5	16.0	16.0
Craftsmen/Craftsmen Trainees	3.5	3.5	2.0	3.0	3.0	3.0	1.0	1.0	2.0	2.0
College Safety	5.0	5.5	7.0	6.0	1.0	1.0	6.0	5.0	3.0	3.0
Retirees	-	-	-	-	-	-	-	-	-	-
Enrollment Growth/T&F Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>166.1</b>	<b>175.4</b>	<b>228.7</b>	<b>241.1</b>	<b>14.8</b>	<b>14.8</b>	<b>206.9</b>	<b>211.7</b>	<b>169.0</b>	<b>172.0</b>
	District Office Operations		District Transfers		Grand Total *		Increase/(Decrease)		% of Total	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	FTE	Percent	2002-03	2003-04
Residential Faculty	-	-	-	-	1,243.5	1,266.5	23.0	1.8%	34.2%	34.1%
Executive (C.E.C.)	6.0	6.0	-	-	16.0	16.0	0.0	0.0%	0.4%	0.4%
Management (M.A.T.)	218.0	224.0	-	-	639.0	672.0	33.0	5.2%	17.6%	18.1%
Support Staff (P.S.A)	124.1	117.5	-	-	1,221.6	1,247.4	25.8	2.1%	33.6%	33.5%
Custodians/Grounds	3.0	3.0	-	-	239.3	242.5	3.2	1.3%	6.6%	6.5%
Craftsmen/Craftsmen Trainees	-	-	5.0	5.0	51.5	52.5	1.0	1.9%	1.4%	1.4%
College Safety	1.0	1.0	-	-	56.8	56.3	(0.5)	(0.9)%	1.6%	1.5%
Retirees	0.5	0.5	-	-	86.3	84.9	(1.4)	(1.6)%	2.4%	2.3%
Enrollment Growth/T&F Rebate	-	-	80.0	80.0	80.0	80.0	0.0	0.0%	2.2%	2.2%
<b>Total Budgeted Positions</b>	<b>352.6</b>	<b>352.0</b>	<b>85.0</b>	<b>85.0</b>	<b>3,634.0</b>	<b>3,718.1</b>	<b>84.1</b>	<b>2.3%</b>	<b>100.0%</b>	<b>100.0%</b>

\* Note: The grand total budgeted positions doesn't include part-time faculty of 1,540 in 2002-03, and 1,625 in 2003-04.  
Numbers may not add due to rounding.



# **Current Unrestricted Fund 2 Budget Detail**

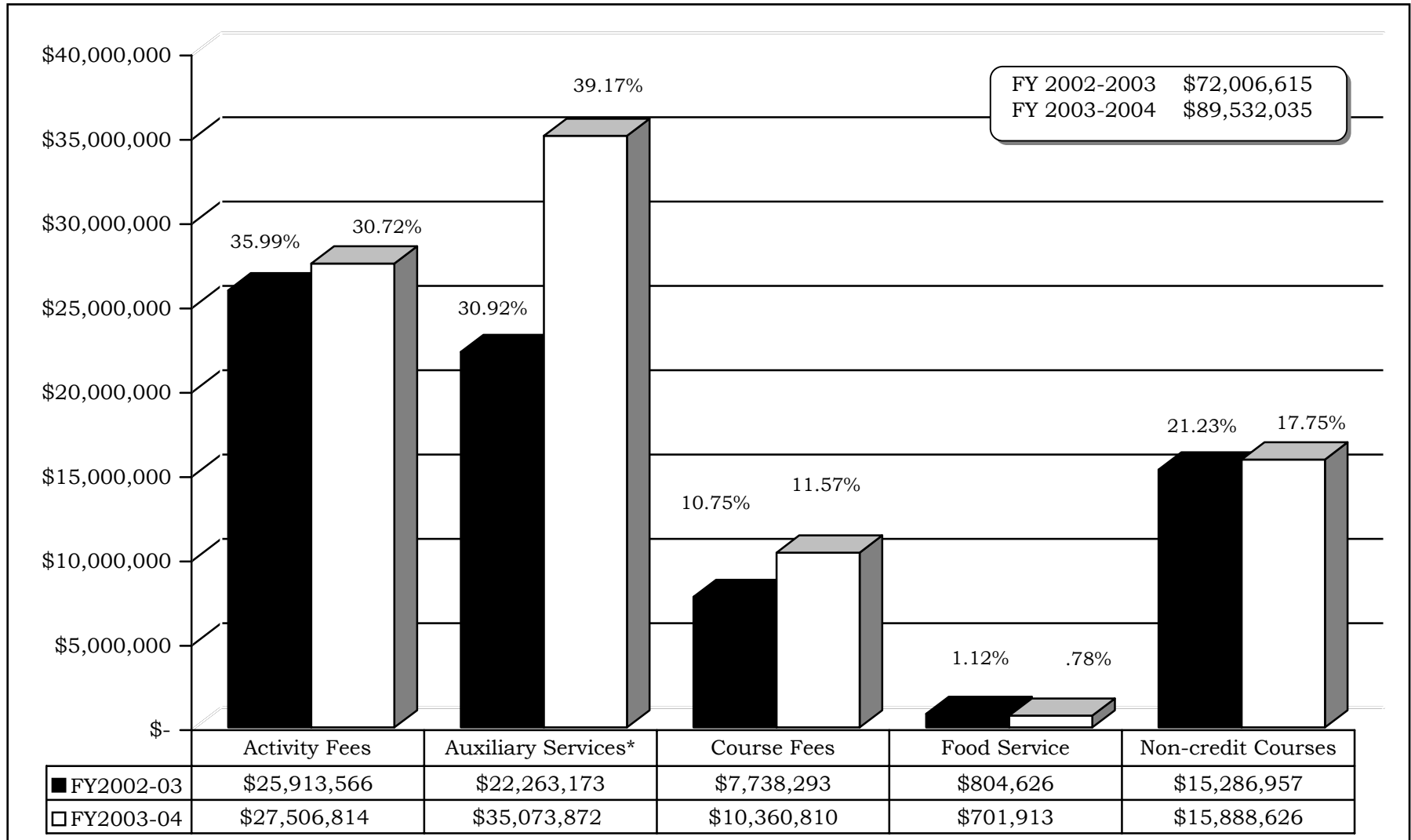
**FY 2003-2004**

**Section D**



FY 2003 vs. FY 2004

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



Note: Amounts are shown net of transfers-out.

\*Large increase reflects move of skill centers from Fund 3.

FY 2003-2004

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
REVENUE SUMMARY

Sources of Revenue	FY 2002-03		FY 2003-04		Increase/(Decrease) FY 2002-03 to 2003-04	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Student Activity Fees	\$22,164,750	30.78%	\$24,236,250	27.07%	\$ 2,071,500	9.35%
Miscellaneous Student Activities Revenues	1,730,272	2.40%	1,431,891	1.60%	(298,381)	-17.24%
Intra and Interfund Transfers	883,146	1.23%	666,568	0.74%	(216,578)	-24.52%
Transfer for Salary and Flex Increases (From General Fund)	1,875,324	2.60%	2,626,530	2.93%	751,206	40.06%
Carryforward/Fund Bal. - Activities	3,550,942	4.93%	3,843,010	4.29%	292,068	8.23%
<b>College Activity Fees / Revenues</b>	<b>\$30,204,434</b>	<b>41.95%</b>	<b>\$ 32,804,249</b>	<b>36.64%</b>	<b>\$ 2,599,815</b>	<b>8.61%</b>
Interest Income	1,100,000	1.53%	1,100,000	1.23%	-	0.00%
Bookstore Commissions	2,208,000	3.07%	2,208,000	2.47%	-	0.00%
Miscellaneous Other Revenues	1,874,091	2.60%	1,752,330	1.96%	(121,761)	-6.50%
Tuition/Fees*	3,128,969	4.35%	10,489,037	11.72%	7,360,068	235.22%
Grants/Donations	738,372	1.03%	742,598	0.83%	4,226	0.57%
Carryforward/Fund Bal. - Auxiliary Programs	4,181,552	5.81%	7,446,308	8.32%	3,264,756	78.08%
Sales of Aux. Svcs/ Printshops / Copy Centers	2,792,062	3.88%	3,568,981	3.99%	776,919	27.83%
Intra and Interfund Transfers	6,100,504	8.47%	5,295,597	5.91%	(804,907)	-13.19%
Trfs from Gen Fund	3,076,889	4.27%	5,064,096	5.66%	1,987,207	64.58%
Trfs for Grants Overhead fm Gen Fund	413,988	0.57%	413,988	0.46%	-	0.00%
<b>Other Auxiliary Programs</b>	<b>\$ 25,614,427</b>	<b>35.57%</b>	<b>\$ 38,080,935</b>	<b>42.53%</b>	<b>\$ 12,466,508</b>	<b>48.67%</b>
Course Fees	7,738,293	10.75%	10,360,810	11.57%	2,622,517	33.89%
Food Service	804,626	1.12%	701,913	0.78%	(102,713)	-12.77%
Non-Credit / Special Interest	15,286,957	21.23%	15,888,626	17.75%	601,669	3.94%
<b>Subtotal Revenue</b>	<b>\$ 79,648,737</b>	<b>110.61%</b>	<b>\$ 97,836,533</b>	<b>109.28%</b>	<b>\$ 18,187,796</b>	<b>22.84%</b>
Transfer To Restricted Fund (LEAP Matching)**	(293,204)	-0.41%	-	0.00%	293,204	-100.00%
Transfer To General Fund (FTSE Grwth Rsrv. & T&F Reb.)	(1,847,063)	-2.57%	(2,854,500)	-3.19%	(1,007,437)	54.54%
Transfer To Plant Fund (RSC Capital Projects)	(36,000)	-0.05%	(24,000)	-0.03%	12,000	-33.33%
Transfer To Plant Fund (MCC B & G)	(400,000)	-0.56%	(500,000)	-0.56%	(100,000)	25.00%
Transfer To Plant Fund (GCC,PVC Loan Payment)	(200,000)	-0.28%	(240,000)	-0.27%	(40,000)	20.00%
Transfer To Plant Fund (SCC Capital Projects)	(670,000)	-0.93%	(500,000)	-0.56%	170,000	-25.37%
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	(4,195,855)	-5.83%	(4,185,998)	-4.68%	9,857	-0.23%
<b>Total Transfers</b>	<b>(\$7,642,122)</b>	<b>-10.61%</b>	<b>\$ (8,304,498)</b>	<b>-9.28%</b>	<b>(\$662,376)</b>	<b>8.67%</b>
<b>Total Revenue Less Transfers Out</b>	<b>\$ 72,006,615</b>	<b>100.00%</b>	<b>\$ 89,532,035</b>	<b>100.00%</b>	<b>\$ 17,525,420</b>	<b>24.34%</b>

\*Increase reflects in large part move of Skill Center Budgets from Fund 3 to Fund 2.

\*\*Previously through FY03 funded by transfer of Fund 1 resources; FY04, funded directly from Fund 1.

FY 2002-2003

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
EXPENDITURE SUMMARY

Expenditures	FY 2002-03		FY 2003-04		Increase/(Decrease) FY 2002-03 to 2003-04	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Associated Students	\$ 1,453,129	2.02%	\$ 1,472,133	1.64%	\$ 19,004	1.31%
Athletics	4,687,879	6.51%	4,967,293	5.55%	279,414	5.96%
College Activities	24,063,426	33.42%	26,364,823	29.45%	2,301,397	9.56%
Assoc. Students/Clg Activities/Athletics	\$30,204,434	41.95%	\$32,804,249	36.64%	\$2,599,815	8.61%
Contract Training, Service Maintenance, Other*	6,426,238	8.92%	15,798,413	17.65%	9,372,175	145.84%
Auxiliary Programs, Partnerships, and Other	3,489,430	4.85%	6,629,299	7.40%	3,139,869	89.98%
Scholarships/Awards & Contingency	4,071,653	5.65%	4,995,389	5.58%	923,736	22.69%
Other Transfers	2,475,888	3.44%	227,664	0.25%	(2,248,224)	-90.80%
Inter and Intra Fund Transfers	9,151,218	12.71%	10,430,170	11.65%	1,278,952	13.98%
Other Auxiliary Programs	\$25,614,427	35.57%	\$38,080,935	42.53%	\$12,466,508	48.67%
Course Materials	7,738,293	10.75%	10,360,810	11.57%	2,622,517	33.89%
Food Service	804,626	1.12%	701,913	0.78%	(102,713)	-12.77%
Non-Credit / Special Interest	15,286,957	21.23%	15,888,626	17.75%	601,669	3.94%
Subtotal Expenditures	\$79,648,737	110.61%	\$97,836,533	109.28%	\$18,187,796	22.84%
Transfer To Restricted Fund (LEAP Matching)**	(293,204)	-0.41%	-	0.00%	293,204	-100.00%
Transfer To General Fund (FTSE Grwth Rsrv. & T&F Reb.)	(1,847,063)	-2.57%	(2,854,500)	-3.19%	(1,007,437)	54.54%
Transfer To Plant Fund (RSC Capital Projects)	(36,000)	-0.05%	(24,000)	-0.03%	12,000	-33.33%
Transfer To Plant Fund (MCC B & G)	(400,000)	-0.56%	(500,000)	-0.56%	(100,000)	25.00%
Transfer To Plant Fund (GCC,PVC Loan Payment)	(200,000)	-0.28%	(240,000)	-0.27%	(40,000)	20.00%
Transfer To Plant Fund (SCC Capital Projects)	(670,000)	-0.93%	(500,000)	-0.56%	170,000	-25.37%
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	(4,195,855)	-5.83%	(4,185,998)	-4.68%	9,857	-0.23%
Total Transfers From Fund 2 Revenues Above	(\$7,642,122)	-10.61%	(8,304,498)	-9.28%	(\$662,376)	8.67%
Total Expenditures Less Transfers	\$72,006,615	100.00%	\$89,532,035	100.00%	\$ 17,525,420	24.34%

\*Increase reflects in large part move of Skill Center Budgets from Fund 3 to Fund 2.

\*\*Previously through FY03 funded by transfer of Fund 1 resources; FY04, funded directly from Fund 1.

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 2003-04 Adopted Program Budgets									Increase/ (Decrease)	
	FY 2002-03	Associated Students	Athletics	College Activities*	Other Auxiliary Programs	Course Fees	Food Service	Non-Credit	Total Adopted Budget	FY 2002-03 to 2003-04	
	Adopted Budget									Amount	Percent
Phoenix	\$ 5,234,917	\$ 191,076	\$ 936,795	\$ 1,078,824	\$ 1,324,690	\$ 943,369	\$ -	\$ 1,067,928	\$ 5,542,682	\$ 307,765	5.88%
City Colleges	37,884	-	-	-	29,384	8,500	-	-	37,884	-	0.00%
Glendale	6,341,559	134,634	736,285	1,898,171	1,330,782	1,250,777	-	1,225,536	6,576,185	234,626	3.70%
GateWay	2,808,392	46,416	144,038	1,308,018	632,090	800,060	-	418,930	3,349,552	541,160	19.27%
Maricopa Skill Ctr**	-	-	-	-	6,865,918	-	-	-	6,865,918	6,865,918	N/A
Mesa	14,928,678	132,690	714,643	3,420,216	2,245,735	2,368,963	-	7,270,963	16,153,210	1,224,532	8.20%
Red Mountain	239,323	-	-	153,952	-	425,390	-	-	579,342	340,019	142.08%
Scottsdale	7,551,782	50,000	883,640	1,627,631	3,514,487	1,354,730	639,429	1,438,543	9,508,460	1,956,678	25.91%
Scottsdale Airpark	307,825	-	-	-	40,000	58,000	-	110,049	208,049	(99,776)	-32.41%
Maricopa Colleges Television	-	-	-	-	20,000	-	-	-	20,000	20,000	N/A
Rio Salado	9,508,437	84,000	-	1,767,732	8,327,142	1,293,000	-	1,035,088	12,506,962	2,998,525	31.54%
KJZZ	439,795	-	-	345,311	-	-	-	-	345,311	(94,484)	-21.48%
Sun Sounds	267,951	-	-	285,841	-	-	-	-	285,841	17,890	6.68%
South Mountain	2,367,943	573,503	496,393	1,249,193	49,000	174,216	-	67,792	2,610,097	242,154	10.23%
Chandler-Gilbert	2,626,865	14,250	432,646	985,556	132,500	561,100	-	663,500	2,789,552	162,687	6.19%
Williams Educ. Ctr.	1,093,265	-	2,000	101,694	100,000	-	-	896,456	1,100,150	6,885	0.63%
Paradise Valley	3,052,592	244,064	620,853	978,816	289,196	587,205	-	903,235	3,623,369	570,777	18.70%
Estrella Mountain	1,910,019	1,500	-	1,104,743	435,896	535,500	62,484	290,606	2,430,729	520,710	27.26%
Southwest Skill Ctr**	-	-	-	-	3,069,997	-	-	-	3,069,997	3,069,997	N/A
District Office	831,104	-	-	-	806,013	-	-	-	806,013	(25,091)	-3.02%
Dist Wide Programs	20,100,406	-	-	10,059,125	8,868,105	-	-	500,000	19,427,230	(673,176)	-3.35%
<b>Totals</b>	<b>\$ 79,648,737</b>	<b>\$ 1,472,133</b>	<b>\$ 4,967,293</b>	<b>\$ 26,364,823 *</b>	<b>\$ 38,080,935</b>	<b>\$ 10,360,810</b>	<b>\$ 701,913</b>	<b>\$ 15,888,626</b>	<b>\$ 97,836,533</b>	<b>\$ 18,187,796</b>	<b>22.84%</b>

\* This includes \$24.2 million from the \$12.50/cr hr Student Activities Fee, Meet and Confer dollars transferred from General Fund, and miscellaneous Student Activities Fees not otherwise allocated for Athletics or Associated Students.

\*\*Skill Centers were budgeted in Fund 3 in FY02-03.

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 2002-03	FY 2003-04 Adopted Budget				Increase/ (Decrease) FY 2002-03 to 2003-04	
	Adopted Budget	Associated Students	Athletics	College Activities	Total Budget	Amount	Percent
	Phoenix	\$ 2,096,341	\$ 191,076	\$ 936,795	\$ 1,078,824	\$ 2,206,695	\$ 110,354
Glendale	2,781,755	134,634	736,285	1,898,171	2,769,090	(12,665)	-0.46%
GateWay	1,434,570	46,416	144,038	1,308,018	1,498,472	63,902	4.45%
Mesa	4,078,060	132,690	714,643	3,420,216	4,267,549	189,489	4.65%
Red Mountain Campus	102,243	-	-	153,952	153,952	51,709	50.57%
Scottsdale	2,386,032	50,000	883,640	1,627,631	2,561,271	175,239	7.34%
Rio Salado	2,474,574	84,000	-	2,398,884	2,482,884	8,310	0.34%
South Mountain	2,083,967	573,503	496,393	1,249,193	2,319,089	235,122	11.28%
Chandler-Gilbert	1,294,765	14,250	432,646	985,556	1,432,452	137,687	10.63%
Williams Campus	101,431	-	2,000	101,694	103,694	2,263	2.23%
Paradise Valley	1,557,571	244,064	620,853	978,816	1,843,733	286,162	18.37%
Estrella Mountain	1,021,744	1,500	-	1,104,743	1,106,243	84,499	8.27%
Subtotal	21,413,053	1,472,133	4,967,293	16,305,698	22,745,124	1,332,071	6.22%
Bond and Transfers*	8,791,381	-	-	10,059,125 *	10,059,125	1,659,758	18.88%
Grand Total	\$ 30,204,434	\$ 1,472,133	\$ 4,967,293	\$ 26,364,823	\$ 32,804,249	\$ 2,991,829	9.91%

\*See D-8 for details. FY03-4 amount includes allocations of \$9.499 million from the \$12.50 student activities fee and carryforward/intrafund transfers of \$560K.

FY 2003-2004

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 2002-03	FY 2003-04	Increase/ (Decrease) FY 2002-03 to 2003-04	
	Adopted Budget	Adopted Budget	Amount	Percent
Phoenix	\$ 184,038	\$ 191,076	\$ 7,038	3.82%
Glendale	140,634	134,634	(6,000)	-4.27%
GateWay	49,216	46,416	(2,800)	-5.69%
Mesa	130,000	132,690	2,690	2.07%
Scottsdale	50,000	50,000	-	0.00%
Rio Salado	79,000	84,000	5,000	6.33%
South Mountain	573,503	573,503	-	0.00%
Chandler-Gilbert	14,250	14,250	-	0.00%
Paradise Valley	230,988	244,064	13,076	5.66%
Estrella Mountain	1,500	1,500	-	0.00%
Total	<u>\$ 1,453,129</u>	<u>\$ 1,472,133</u>	<u>\$ 19,004</u>	<u>1.31%</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 2002-03 to 2003-2004	
	FY 2002-03	FY 2003-04	FY 2002-03	FY 2003-04	FY 2002-03	FY 2003-04	FY 2002-03	FY 2003-04	Amount	Percent
Phoenix	\$ 641,324	\$ 690,546	\$ 146,385	\$ 146,385	\$ 99,864	\$ 99,864	\$ 887,573	\$ 936,795	\$ 49,222	5.55%
Glendale	258,471	280,551	229,901	255,577	172,576	200,157	660,948	736,285	75,337	11.40%
Gateway	78,263	116,293	11,050	14,354	10,643	13,391	99,956	144,038	44,082	44.10%
Mesa	248,178	218,942	307,719	323,179	168,684	172,522	724,581	714,643	(9,938)	-1.37%
Scottsdale	42,957	46,761	415,556	420,060	311,333	416,819	769,846	883,640	113,794	14.78%
South Mountain	232,559	293,728	90,252	92,746	91,308	109,919	414,119	496,393	82,274	19.87%
Chandler-Gilbert	146,948	161,600	87,442	87,442	136,057	183,604	370,447	432,646	62,199	16.79%
Williams Campus	2,000	2,000	-	-	-	-	2,000	2,000	-	0.00%
Paradise Valley*	576,619	440,013	37,188	37,771	144,602	143,069	758,409	620,853	(137,556)	-18.14%
<b>Total</b>	<b>\$ 2,227,319</b>	<b>\$2,250,434</b>	<b>\$ 1,325,493</b>	<b>\$ 1,377,514</b>	<b>\$ 1,135,067</b>	<b>\$ 1,339,345</b>	<b>\$4,687,879</b>	<b>\$ 4,967,293</b>	<b>\$ 279,414</b>	<b>5.96%</b>

\*Large decrease reflects completion of softball field.

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

The following DETAIL illustrates how the Student Activity Fee of \$12.50 is allocated for college activities and district-wide expenditures.

College	FY 2002-03 Allocation Total	Adopted FY 2003-04								Increase/ (Decrease)	
		Basic Allocation Activities	Basic Allocation Athletics	Basic Athl & Art Waivers	Formula Allocation (FTSE)	FY 2003-04 Allocation Sub-Total	FY03-4 Trfrs Benefits	Cumulative M&C Trans * Thr FY03-04 *	FY 2003-04 Allocation Total	FY 2002-03 to 2003-04 Amount	Percent
		Phoenix	\$ 1,791,569	\$ 267,113	\$400,639	\$ 40,063	\$981,183	\$ 1,688,998	\$ 49,512	\$ 189,723	\$ 1,928,233
Glendale	2,540,264	267,113	386,477	58,000	\$1,520,705	2,232,295	80,862	352,933	2,666,090	125,826	4.95%
GateWay	928,600	267,113	110,129	17,600	\$474,575	869,417	37,357	138,299	1,045,073	116,473	12.54%
Mesa	2,973,012	267,113	400,191	65,600	\$2,083,921	2,816,825	74,631	309,631	3,201,087	228,075	7.67%
Red Mountain Campus	101,415	100,000	-	-	\$0	100,000	4,165	7,059	111,224	9,809	9.67%
Scottsdale	1,703,908	267,113	402,655	41,286	\$901,235	1,612,289	53,257	235,217	1,900,763	196,855	11.55%
Rio Salado	1,767,339	267,113	-	-	\$1,277,852	1,544,965	34,982	184,614	1,764,561	(2,778)	-0.16%
South Mountain	990,152	267,113	390,676	28,525	\$254,492	940,806	37,120	137,050	1,114,976	124,824	12.61%
Chandler-Gilbert	1,077,612	267,113	289,277	22,200	\$523,271	1,101,861	24,742	105,849	1,232,452	154,840	14.37%
Williams Campus	101,431	100,000	-	-	\$0	100,000	876	2,818	103,694	2,263	2.23%
Paradise Valley	1,229,141	267,113	297,929	30,600	\$537,200	1,132,842	44,719	181,843	1,359,404	130,263	10.60%
Estrella Mountain	638,330	267,113	-	-	\$329,700	596,813	20,653	83,632	701,098	62,768	9.83%
Subtotal	15,842,773	2,871,130	2,677,973	303,874	8,884,134	14,737,111	462,876	1,928,668	17,128,655	1,285,882	8.12%
Bond and Transfers:											
Bond Retirement	215,240	225,175				225,175			225,175	9,935	4.62%
PAC/SIS Debt Service	2,098,565	2,088,303				2,088,303			2,088,303	(10,262)	-0.49%
Pres. Scholarships	1,624,826	1,819,805				1,819,805	129,986		1,949,791	324,965	20.00%
Woodrow Wilson Scholarships	35,000	35,000				35,000			35,000	-	0.00%
Student Insurance	500,000	765,291				765,291			765,291	265,291	53.06%
Copyright Fees	53,000	33,000				33,000			33,000	(20,000)	-37.74%
Tournament Fund	525,000	580,065				580,065			580,065	55,065	10.49%
Special Population Outreach	100,000	125,000				125,000			125,000	25,000	25.00%
At-Risk Scholarships	560,000	627,000				627,000	45,000		672,000	112,000	20.00%
Honors Fee Awards	330,000	336,000				336,000	60,000		396,000	66,000	20.00%
Student Public Policy Forum		10,000				10,000			10,000	10,000	N/A
FTSE Growth Reserve	1,847,063	2,854,500				2,854,500			2,854,500	1,007,437	54.54%
Revenue Reserve	17,687	-				-			-	(17,687)	-100.00%
Subtotal Transfers	7,906,381	9,499,139				9,499,139	234,986	-	9,734,125	1,827,744	23.12%
Grand Total	\$ 23,749,154	\$ 12,370,269	\$ 2,677,973	\$ 303,874	\$ 8,884,134	\$ 24,236,250	\$ 697,862	* \$ 1,928,668	* \$ 26,862,780	\$ 3,113,626	13.11%

Notes:

- Total available funds are based on a FY 2003-04 FTSE projection of 64,630(67,476 total FTSE projection less 1,330 for Skill Centers less 1,516 projected ABE/GED FTSE).
- The formula allocation is based on actual Final Audited FTSE for FY 2001-02 for each college as a percentage of total FTSE.
- Presidential Scholarship is increased based on a trended increase in actual disbursement in FY97-8 through FY01-2.
- Tournament Fund is increased based on an average increase of 21% in actuals--more tournaments are being funded for the students to attend.
- FTSE Growth Reserve is calculated based on net of projected FY03-4 FTSE (67,476-1,330-1,516) to FY01-2 actual audited FTSE (59,778-1276-1485)
- Basic athletic allocations were increased by \$40,273 to add one athletic specialist at 8 colleges (\$322k total).
- FY04 ASRS increase (\$208,717) and FY04 Flex increase (\$120,600) included in FY03-4 Transfers column. Flex transfers are cumulative throuh FY03-4.
- \*The grand total for Benefits and Meet and Confer for all of Fund 2 as of April 2003 is \$3.071 million; the total for FY03-4 for college activities was \$2.392 million (\$.463 million Flex/Benefits, \$1.929 million M&C). The comparable numbers for the FY02-3 were Total Benefits/M&C \$2.559 million; the total for college activities was \$1.726 million (\$.133 million flex, \$1.593 million M&C).



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 2002-03 Adopted Budget	FY 2003-04 Adopted Budget	Increase/ (Decrease) FY 2002-03 to 2003-04	
			Amount	Percent
Phoenix	\$1,079,626	\$1,324,690	\$245,064	22.70%
City Colleges	29,384	29,384	0	0.00%
Glendale	1,330,500	1,330,782	282	0.02%
GateWay	581,017	632,090	51,073	8.79%
Maricopa Skill Ctr*	0	6,865,918	6,865,918	N/A
Mesa	1,950,187	2,245,735	295,548	15.15%
Scottsdale	1,990,926	3,514,487	1,523,561	76.53%
Scottsdale Airpark	112,000	40,000	(72,000)	-64.29%
Maricopa College Television	0	20,000	20,000	N/A
Rio Salado	6,196,955	8,327,142	2,130,187	34.37%
South Mountain	48,000	49,000	1,000	2.08%
Chandler-Gilbert	132,500	132,500	0	0.00%
Williams Campus	100,000	100,000	0	0.00%
Paradise Valley	216,918	289,196	72,278	33.32%
Estrella Mountain	356,285	435,896	79,611	22.34%
Southwest Skill Ctr*	0	3,069,997	3,069,997	N/A
District Office	831,104	806,013	(25,091)	-3.02%
<b>Subtotal Colleges</b>	<b>14,955,402</b>	<b>29,212,830</b>	<b>14,257,428</b>	<b>95.33%</b>
District Programs / Transfers:				
Revenue Bonds (Non-Fee Portion)	1,882,050	1,873,063	(8,987)	-0.48%
Funding for Meet & Confer and other	2,559,378	509,449	(2,049,929)	-80.09%
Chancellor's Scholarships	22,000	26,500	4,500	20.45%
Scholarships for Financially Needy**	750,000	1,000,000	250,000	33.33%
Compensated Absences	200,000	200,000	0	0.00%
Learning Programs/LEAP***	836,469	0	(836,469)	-100.00%
Honors Administration	365,000	365,000	0	0.00%
Campus Security Training Program	75,000	75,000	0	0.00%
Self-Insurance	50,000	50,000	0	0.00%
DSSC Printshop / Copy Center	256,369	120,000	(136,369)	-53.19%
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	3,270,156	2,376,315	(893,841)	-27.33%
Carryforward	254,100	2,134,275	1,880,175	739.94%
<b>Subtotal Programs / Transfers</b>	<b>10,659,025</b>	<b>8,868,105</b>	<b>(1,790,920)</b>	<b>-16.80%</b>
<b>Total</b>	<b>\$25,614,427</b>	<b>\$38,080,935</b>	<b>\$12,466,508</b>	<b>48.67%</b>

\*Budgeted in Fund 3 in FY02-03.

\*\*Budgeted with Fund Balance through FY03 for a 4-year period; continued funding in FY04 requires a permanent budget from the General Fund (property tax growth).

\*\*\*Included in this line are LEAP Matching, Distinguished Visitors, Fine Arts Programs, Learning Grants, Bank Charges and Strategic Initiatives. Expense budgets for these lines have been moved to Fund 1 because they have been funded with a Fund 1 transfer.

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

\*(Effective FY 2003-2004, the Skill Center Budgets are in Fund 2)

	FY 2002-03*		FY 2003-04		Increase/(Decrease)	
	Adopted Budget	% of Total	Proposed Budget	% of Total	Amount	Percent
<b>REVENUES</b>						
Tuition (1200 students x 640 hrs x \$3.75/hr)	\$ -	N/A	\$ 2,880,000	41.95%	\$ 2,880,000	N/A
Workshop/Seminars	\$ -	N/A	\$ 131,759	1.92%	\$ 131,759	N/A
Training Materials / Lab Fee	\$ -	N/A	\$ 375,000	5.46%	\$ 375,000	N/A
Registration Fee	\$ -	N/A	\$ 7,500	0.11%	\$ 7,500	N/A
Sales of Auxiliary Enterprises	\$ -	N/A	\$ 533,921	7.78%	\$ 533,921	N/A
Rental Income and Other	\$ -	N/A	\$ 20,000	0.29%	\$ 20,000	N/A
Transfers From MCCCCD General Fund	\$ -	N/A	\$ 2,667,738	38.85%	\$ 2,667,738	N/A
Carryforward	\$ -	N/A	\$ 250,000	3.64%	\$ 250,000	N/A
Subtotal Before Additional Transfers	\$ -	N/A	\$ 6,865,918	100.00%	\$ 6,865,918	N/A
Potential Enrollment Growth/Tuition & Fee Rebate Transfer Fund 1	\$ -	N/A	\$ -	0.00%	\$ -	N/A
Total Anticipated Revenue	\$ -	N/A	\$ 6,865,918	100.00%	\$ 6,865,918	N/A
<b>EXPENDITURES</b>						
Instruction	\$ -	N/A	\$ 3,877,053	56.47%	\$ 3,877,053	N/A
Student Services	\$ -	N/A	\$1,258,926	18.34%	\$ 1,258,926	N/A
Administration	\$ -	N/A	\$875,284	12.75%	\$ 875,284	N/A
Operation and Maintenance of Plant	\$ -	N/A	\$827,059	12.05%	\$ 827,059	N/A
Contingency	\$ -	N/A	\$27,596	0.40%	\$ 27,596	N/A
Subtotal Before Additional Transfers	\$ -	N/A	\$ 6,865,918	100.00%	\$ 6,865,918	N/A
Potential Enrollment Growth/Tuition & Fee Rebate Transfer Fund 1	\$ -	N/A	\$ -	0.00%	\$ -	N/A
Total Expenditures	\$ -	N/A	\$ 6,865,918	100.00%	\$ 6,865,918	N/A
<b>ENROLLMENT / TUITION</b>						
Average Daily Student Population	400		650		250	62.50%
Number of Days in Session	245		243		(2)	-0.82%
Hourly Tuition Rate	\$ 3.50		\$ 3.75		\$0.25	7.14%

\* Note: Effective FY03-04, the budget was moved from Fund 3; see Fund 3 for FY02-03 detail.

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

\*(Effective FY 2003-2004, the Skill Center Budgets are in Fund 2)

	FY 2002-03*		FY 2003-04		Increase/(Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>REVENUES</b>						
Tuition	\$ -	N/A	\$ 1,352,194	44.05%	\$ 1,352,194	N/A
Training Materials / Lab Fee	\$ -	N/A	\$ 365,700	11.91%	\$ 365,700	N/A
Registration Fee	\$ -	N/A	\$ 2,700	0.09%	\$ 2,700	N/A
Rentals	\$ -	N/A	\$ 60,000	1.95%	\$ 60,000	N/A
Carryforward	\$ -	N/A	\$ 399,753	13.02%	\$ 399,753	N/A
Transfers From General Fund 1	\$ -	N/A	\$ 732,795	23.87%	\$ 732,795	N/A
Subtotal Before Additional Transfers	\$ -	N/A	\$ 2,913,142	94.89%	\$ 2,913,142	N/A
Potential Enrollment Growth/Tuition & Fee Rebate Transfer Fund 1	\$ -	N/A	156,855	5.11%	\$ 156,855	N/A
Total Anticipated Revenue	\$ -	N/A	\$ 3,069,997	100.00%	\$ 3,069,997	N/A
<b>EXPENDITURES</b>						
Instruction	\$ -	N/A	\$ 2,417,009	78.73%	\$ 2,417,009	N/A
Administration	\$ -	N/A	\$ 193,647	6.31%	\$ 193,647	N/A
Operation and Maintenance of Plant	\$ -	N/A	\$ 110,000	3.58%	\$ 110,000	N/A
Contingency	\$ -	N/A	\$ 192,486	6.27%	\$ 192,486	N/A
Subtotal Before Additional Transfers	\$ -	N/A	\$ 2,913,142	94.89%	\$ 2,913,142	N/A
Potential Enrollment Growth/Tuition & Fee Rebate Transfer Fund 1	\$ -	N/A	156,855	5.11%	156,855	N/A
Total Expenditures	\$ -	N/A	\$ 3,069,997	100.00%	\$ 3,069,997	N/A
<b>ENROLLMENT / TUITION</b>						
Average Daily Student Population	290		221		(69)	-23.79%
Number of Days in Session	245		243		(2)	-0.82%
Hourly Tuition Rate	\$ 3.50		\$ 3.75		\$ 0.25	7.14%

\* Note: Effective FY03-04, the budget was moved from Fund 370; see Fund 3 for FY02-03 detail.

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 2002-03	FY 2003-04	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2002-03 to 2003-04 Amount	Percent
Phoenix	\$ 753,057	\$ 943,369	\$ 190,312	25.27%
City Colleges	8,500	8,500	-	0.00%
Glendale	1,059,250	1,250,777	191,527	18.08%
GateWay	480,260	800,060	319,800 *	66.59%
Mesa	2,010,959	2,368,963	358,004	17.80%
Red Mountain Campus	137,080	425,390	288,310 **	210.32%
Scottsdale	1,148,953	1,354,730	205,777	17.91%
Scottsdale Airpark	57,000	58,000	1,000	1.75%
Rio Salado	625,000	1,293,000	668,000 ***	106.88%
South Mountain	168,780	174,216	5,436	3.22%
Chandler-Gilbert	561,100	561,100	-	0.00%
Paradise Valley	445,354	587,205	141,851	31.85%
Estrella Mountain	283,000	535,500	252,500 ****	89.22%
<b>Total</b>	<b>\$ 7,738,293</b>	<b>\$ 10,360,810</b>	<b>\$ 2,622,517</b>	<b>33.89%</b>

\*Gateway increase reflects change of Industrial Technology courses from non-credit to credit.

\*\* Red Mountain increase is due to the on-going rapid expansion of the campus.

\*\*\*Rio increases are due to distance learning, math fees and the teacher prep program.

\*\*\*\*EMCC increases are due to science lab fees, culinary course fees, and increased budget capacity to utilize carryforward from prior years.

FY 2003-2004

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 2002-03	FY 2003-04	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2002-03 to 2003-04 Amount	Percent
Scottsdale	\$ 597,142	\$ 639,429	\$ 42,287	7.08%
Estrella Mountain	57,484	62,484	5,000	8.70%
District Programs/Transfers	150,000 *	-	(150,000)	-100.00%
Total	<u>\$ 804,626</u>	<u>\$ 701,913</u>	<u>\$ (102,713)</u>	<u>-12.77%</u>

\*Reduction reflects contract change with vendor to reinvest District share of revenue into facilities/equipment.

FY 2003-2004

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 2002-03	FY 2003-04	Increase/ (Decrease)	
	Adopted	Adopted	FY 2002-03 to 2003-04	
	Budget	Budget	Amount	Percent
Phoenix	\$ 1,305,893	\$ 1,067,928	\$ (237,965)	-18.22%
Glendale	1,170,054	1,225,536	55,482	4.74%
GateWay	312,545	418,930	106,385	34.04%
Mesa	6,889,472	7,270,963	381,491	5.54%
Scottsdale	1,428,729	1,438,543	9,814	0.69%
Scottsdale Airpark	138,825	110,049	(28,776)	-20.73%
Rio Salado	919,654	1,035,088	115,434	12.55%
South Mountain	67,196	67,792	596	0.89%
Chandler-Gilbert	638,500	663,500	25,000	3.92%
Williams Education Center	891,834	896,456	4,622	0.52%
Paradise Valley	832,749	903,235	70,486	8.46%
Estrella Mountain	191,506	290,606	99,100	51.75%
District-Wide	500,000	500,000	-	0.00%
<b>Total</b>	<b>\$ 15,286,957</b>	<b>\$ 15,888,626</b>	<b>\$ 601,669</b>	<b>3.94%</b>

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

	Phoenix College		City Colleges Center		Glendale Community College		GateWay Community College		Maricopa Skill Center *	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
	Residential Faculty	-	-	-	-	-	-	-	-	-
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	11.1	13.1	-	-	9.8	9.8	2.5	4.0	-	9.0
Support Staff (P.S.A)	11.5	10.3	-	-	22.5	22.1	11.4	10.8	-	23.0
Custodians/Grounds	4.5	4.5	-	-	6.0	6.0	1.0	1.0	-	6.0
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	0.5	-	-	-	-	-
Enrollment Growth/T&F Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>27.1</b>	<b>27.9</b>	<b>-</b>	<b>-</b>	<b>38.8</b>	<b>37.9</b>	<b>14.9</b>	<b>15.8</b>	<b>-</b>	<b>81.0</b>
	Mesa Community College		Red Mountain Campus		Scottsdale Community College		Scottsdale Airpark		Rio Salado College	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
	Residential Faculty	-	-	-	-	-	-	-	-	-
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	18.0	19.0	-	-	8.7	15.7	0.5	1.0	50.0	51.0
Support Staff (P.S.A)	36.0	36.2	1.0	2.0	18.2	21.9	-	-	15.0	28.5
Custodians/Grounds	3.0	3.0	-	-	1.0	1.0	-	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	1.5	1.5	-	-	-	-
Enrollment Growth/T&F Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>57.0</b>	<b>58.2</b>	<b>1.0</b>	<b>2.0</b>	<b>29.4</b>	<b>40.1</b>	<b>0.5</b>	<b>1.0</b>	<b>65.0</b>	<b>79.5</b>

\* Large increase reflects move of Skill Center Budgets from Fund 3, as well as expected growth in Rio Salado Colleges EArmyU contract with the U.S. armed forces, and the possibility of directly operated copy centers at Scottsdale CC.

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

	South Mountain Community College		Chandler Gilbert Community College		Williams Campus		Paradise Valley Community College		Estrella Mountain Community College	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
Residential Faculty	-	-	-	-	-	-	-	-	-	-
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	3.7	4.7	2.0	3.0	-	-	6.0	6.0	3.5	4.5
Support Staff (P.S.A)	4.4	5.3	7.0	8.0	-	0.5	13.9	15.7	5.3	4.9
Custodians/Grounds	3.8	3.7	-	-	-	-	1.5	1.5	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
Enrollment Growth/T&F Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>11.9</b>	<b>13.7</b>	<b>9.0</b>	<b>11.0</b>	<b>-</b>	<b>0.5</b>	<b>21.4</b>	<b>23.2</b>	<b>8.8</b>	<b>9.4</b>
	Southwest Skill Center *		District Office Operations		Grand Total		Increase/(Decrease)		% of Total	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	FTE	Percent	2002-03	2003-04
Residential Faculty	-	14.0	-	-	-	57.0	57.0	0.0%	0.0%	13.1%
Executive (C.E.C.)	-	-	-	-	-	-	0.0	0.0%	0.0%	0.0%
Management (M.A.T.)	-	1.0	4.0	4.0	119.8	145.8	26.0	21.7%	40.1%	33.4%
Support Staff (P.S.A)	-	7.0	9.5	9.5	155.8	205.6	49.8	32.0%	52.2%	47.1%
Custodians/Grounds	-	-	-	-	20.8	26.7	5.9	28.4%	7.0%	6.1%
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	0.0	0.0%	0.0%	0.0%
College Safety	-	-	-	-	-	-	0.0	0.0%	0.0%	0.0%
Retirees	-	-	-	-	2.0	1.5	(0.5)	(25.0)%	0.7%	0.3%
Enrollment Growth/T&F Rebate	-	-	-	-	-	-	0.0	0.0%	0.0%	0.0%
<b>Total Budgeted Positions</b>	<b>-</b>	<b>22.0</b>	<b>13.5</b>	<b>13.5</b>	<b>298.4</b>	<b>436.6</b>	<b>138.2</b>	<b>46.3%</b>	<b>100.0%</b>	<b>100.0%</b>

\* Large increase reflects move of Skill Center Budgets from Fund 3, as well as expected growth in Rio Salado Colleges EArmyU contract with the U.S. armed forces, and the possibility of directly operated copy centers at Scottsdale CC.



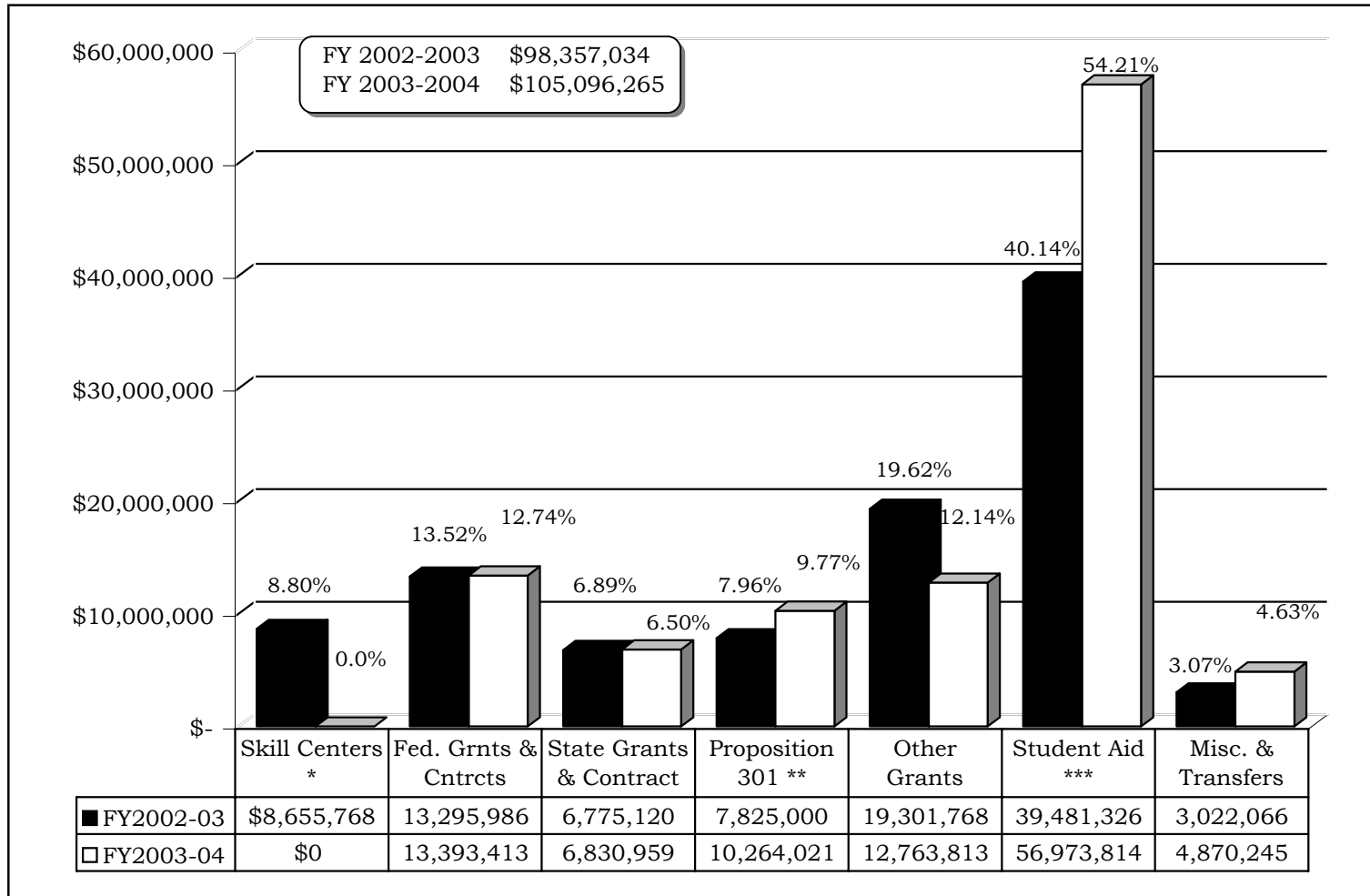


# **Current Restricted Fund 3 Budget Detail**

**FY 2003-2004**

**Section E**

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.

\* Effective FY03-04, Skill Centers budgets are moved to Fund 2.

\*\* FY 03-04 Prop 301 revenue includes potential carryforward from FY02-03.

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

FY 2003-2004

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
REVENUE SUMMARY

REVENUES	FY 2002-03		FY 2003-04 *		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Skill Centers *	\$ 8,655,768	8.80%	\$ -	0.00%	\$ (8,655,768)	-100.00%
<b>Grants and Contracts</b>						
Federal Grants & Contracts	13,295,986	13.52%	13,393,413	12.74%	97,427	0.73%
State Grants & Contracts	6,775,120	6.89%	6,830,959	6.50%	55,839	0.82%
Prop. 301 Sales Tax & Interest, Carryforward	7,825,000	7.96%	10,264,021	9.77%	2,439,021	31.17%
Other/Local Govt. Grants and Contracts	19,301,768	19.62%	12,763,813	12.14%	(6,537,955)	-33.87%
<b>Total Grants and Contracts **</b>	<b>47,197,874</b>	<b>47.99%</b>	<b>43,252,206</b>	<b>41.15%</b>	<b>(3,945,668)</b>	<b>-8.36%</b>
<b>Student Financial Aid</b>						
Federal Student Aid						
FWS	2,148,618	2.18%	2,001,556	1.90%	(147,062)	-6.84%
FSEOG	1,418,170	1.44%	1,430,057	1.36%	11,887	0.84%
LEAP	257,383	0.26%	252,510	0.24%	(4,873)	-1.89%
Pell Grants	30,173,782	30.68%	47,046,483	44.77%	16,872,701	55.92%
State Student Aid - LEAP	293,204	0.30%	252,510	0.24%	(40,694)	-13.88%
Scholarships	5,190,169	5.28%	5,990,698	5.70%	800,529	15.42%
<b>Total Student Financial Aid</b>	<b>39,481,326</b>	<b>40.14%</b>	<b>56,973,814</b>	<b>54.21%</b>	<b>17,492,488</b>	<b>44.31%</b>
<b>Other Restricted Activities/Transfers</b>						
Trf. from Gen. Fund for LEAP Matching	293,204	0.30%	329,088	0.31%	35,884	12.24%
Miscellaneous, transfers, and Other	2,728,862	2.77%	4,541,157	4.32%	1,812,295	66.41%
<b>Total Restricted Activities/Transfers</b>	<b>3,022,066</b>	<b>3.07%</b>	<b>4,870,245</b>	<b>4.63%</b>	<b>1,848,179</b>	<b>61.16%</b>
<b>Total Anticipated Revenue</b>	<b>\$ 98,357,034</b>	<b>100.00%</b>	<b>\$ 105,096,265</b>	<b>100.00%</b>	<b>\$ 6,739,231</b>	<b>6.85%</b>

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

\* Effective FY03-04, Skill Centers budgets are moved to Fund 2. The move more accurately reflect their activity as an auxiliary enterprise, rather than a restricted activity.

\*\* Decrease reflect historic actual revenue activities that have been much lower than budgeted.

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
EXPENDITURE SUMMARY

EXPENDITURES BY UNIT	FY 2002-03		FY 2003-04		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Phoenix	\$ 9,348,820	9.50%	\$ 11,134,577	10.59%	\$ 1,785,757	19.10%
Glendale	10,097,916	10.27%	13,238,225	12.60%	3,140,309	31.10%
GateWay	5,758,105	5.85%	8,260,968	7.86%	2,502,863	43.47%
Mesa	17,665,652	17.96%	17,317,267	16.48%	(348,385)	-1.97%
Scottsdale	4,157,088	4.23%	5,450,287	5.19%	1,293,199	31.11%
Rio Salado	11,359,614	11.55%	14,117,613	13.43%	2,757,999	24.28%
South Mountain	3,762,994	3.83%	5,720,176	5.44%	1,957,182	52.01%
Chandler-Gilbert	2,536,647	2.58%	3,521,148	3.35%	984,501	38.81%
Paradise Valley	3,811,607	3.88%	3,744,661	3.56%	(66,946)	-1.76%
Estrella Mountain	3,394,417	3.45%	4,853,769	4.62%	1,459,352	42.99%
Skill Centers*	10,132,866	10.30%	2,061,132	1.96%	(8,071,734)	-79.66%
District Office	16,331,308	16.60%	15,676,442	14.92%	(654,866)	-4.01%
<b>Total Expenditures by Unit</b>	<b>\$ 98,357,034</b>	<b>100.00%</b>	<b>\$ 105,096,265</b>	<b>100.00%</b>	<b>\$ 6,739,231</b>	<b>6.85%</b>
<b>EXPENDITURES BY FUNCTION **</b>						
Instruction	\$ 18,065,909	18.37%	\$ 15,557,998	14.80%	\$ (2,507,911)	-13.88%
Public Service	21,697,434	22.06%	22,130,901	21.06%	433,467	2.00%
Academic Support	1,316,651	1.34%	1,595,617	1.52%	278,966	21.19%
Student Services	47,850,234	48.65%	56,889,554	54.13%	9,039,320	18.89%
Institutional Support	3,432,504	3.49%	3,528,094	3.36%	95,590	2.78%
Operation & Maintenance of Plant	1,319,660	1.34%	203,932	0.19%	(1,115,728)	-84.55%
Scholarships and Fellowships	4,674,642	4.75%	5,190,169	4.94%	515,527	11.03%
<b>Total Expenditures by Function</b>	<b>\$ 98,357,034</b>	<b>100.00%</b>	<b>\$ 105,096,265</b>	<b>100.00%</b>	<b>\$ 6,739,231</b>	<b>6.85%</b>

\* Effective FY04, Skill Centers budgets exclusive of Grant Funds are budgeted in Fund 2.

\*\* Changes in functional categories reflect the large projected increase in Financial Aid (Student Services), and move of the Skill Centers to Fund 2 (results in a significant decline in Instructional and Operational & Maintenance of Plant)

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	\$ 423,691	\$ 517,485	\$ 232,038	\$ 1,635,514	\$ 448,597	\$ 2,310,051	\$ 1,200,000
State Grants & Contracts	312,927	273,108	682,737	630,253	145,631	2,184,979	50,000
Charter Schools	249,600	0	1,430,891	0	0	0	0
Prop. 301 *	303,687	313,910	165,203	718,929	305,112	178,573	156,812
Other Grants & Contracts	11,350	954,133	2,261,488	1,200,143	60,429	6,798,354	50,000
<b>Total Grants &amp; Contracts</b>	<b>\$ 1,301,255</b>	<b>\$ 2,058,636</b>	<b>\$ 4,772,357</b>	<b>\$ 4,184,839</b>	<b>\$ 959,769</b>	<b>\$ 11,471,957</b>	<b>\$ 1,456,812</b>
<b>Student Financial Aid</b>							
FWS - Federal	\$ 431,247	\$ 545,816	\$ 141,552	\$ 448,978	\$ 72,969	\$0	\$ 87,518
FWS - Inst. Matching (25%)	143,749	181,939	47,184	149,659	24,323	0	0
Pell Grants	7,292,544	9,246,634	2,650,000	9,972,156	3,336,684	2,403,285	2,997,000
FSEOG - Federal	196,520	277,718	119,960	346,747	91,755	49,702	61,529
FSEOG - Inst. Matching (25%)	65,507	92,573	39,987	115,582	30,585	16,567	0
Admin. Overhead (9710)	55,101	72,642	26,284	71,378	17,037	9,078	12,337
LEAP - Federal	33,141	40,286	15,717	48,788	21,003	15,905	15,443
LEAP - State	33,141	40,286	15,717	48,788	21,003	15,905	15,443
LEAP - District Matching	33,141	40,286	15,717	48,788	21,003	15,905	15,443
Scholarships	1,019,744	612,425	366,130	1,660,920	725,000	92,031	525,552
<b>Subtotal Student Financial Aid</b>	<b>\$ 9,303,835</b>	<b>\$ 11,150,604</b>	<b>\$ 3,438,248</b>	<b>\$ 12,911,785</b>	<b>\$ 4,361,362</b>	<b>\$ 2,618,378</b>	<b>\$ 3,730,265</b>
Less FWS Inst. Matching	(143,749)	(181,939)	(47,184)	(149,659)	(24,323)	0	0
Less SEOG Inst. Matching	(65,507)	(92,573)	(39,987)	(115,582)	(30,585)	(16,567)	0
<b>Total Student Financial Aid</b>	<b>\$ 9,094,579</b>	<b>\$ 10,876,093</b>	<b>\$ 3,351,077</b>	<b>\$ 12,646,543</b>	<b>\$ 4,306,454</b>	<b>\$ 2,601,811</b>	<b>\$ 3,730,265</b>
<b>Other Restricted Activities /Transfers</b>							
Other Restricted Activity	\$ 738,743	\$ 303,496	\$ 137,534	\$ 485,885	\$ 159,064	\$ 43,845	\$ 513,099
Transfer to General Fund	0	0	0	0	25,000	0	20,000
<b>Total Other Rest. Activity/Transfers</b>	<b>\$ 738,743</b>	<b>\$ 303,496</b>	<b>\$ 137,534</b>	<b>\$ 485,885</b>	<b>\$ 184,064</b>	<b>\$ 43,845</b>	<b>\$ 533,099</b>
<b>Total Restricted Fund</b>	<b>\$ 11,134,577</b>	<b>\$ 13,238,225</b>	<b>\$ 8,260,968</b>	<b>\$ 17,317,267</b>	<b>\$ 5,450,287</b>	<b>\$ 14,117,613</b>	<b>\$ 5,720,176</b>

\* College dollars related to faculty; all other dollars held in reserve and transferred after fiscal year begins.

**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 Student 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-Wide/ Office	Grand Total
<b>Grants &amp; Contracts</b>							
Federal Grants & Contracts	\$ 174,342	\$ 89,775	\$ 501,513	\$0	\$0	\$ 5,860,407	\$ 13,393,413
State Grants & Contracts	120,465	31,056	280,859	0	0	438,453	5,150,468
Charter Schools	0	0	0	0	0	0	1,680,491
Prop. 301 *	465,801	146,044	392,341	0	0	7,117,609	10,264,021
Other Grants & Contracts	4,668	588,658	3,966	0	0	830,624	12,763,813
<b>Total Grants &amp; Contracts</b>	<b>\$ 765,276</b>	<b>\$ 855,533</b>	<b>\$ 1,178,679</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 14,247,093</b>	<b>\$ 43,252,206</b>
<b>Student Financial Aid</b>							
FWS - Federal	\$ 47,537	\$ 94,140	\$ 131,799	\$0	\$0	\$0	\$ 2,001,556
FWS - Inst. Matching (25%)	15,846	31,380	43,933	0	0	0	638,013
Pell Grants	1,854,726	2,478,622	2,908,764	1,781,163	124,905	0	47,046,483
FSEOG - Federal	78,204	65,307	142,615	0	0	0	1,430,057
FSEOG - Inst. Matching (25%)	26,068	21,769	47,538	0	0	0	456,176
Admin. Overhead (9710)	11,748	15,475	23,584	0	0	0	314,664
LEAP - Federal	15,857	17,769	15,083	13,518	0	0	252,510
LEAP - State	15,857	17,769	15,083	13,518	0	0	252,510
LEAP - District Matching	15,857	17,769	15,083	13,518	0	76,578	329,088
Scholarships	613,271	117,374	143,741	114,510	0	0	5,990,698
<b>Subtotal Student Financial Aid</b>	<b>\$ 2,694,971</b>	<b>\$ 2,877,374</b>	<b>\$ 3,487,223</b>	<b>\$ 1,936,227</b>	<b>\$ 124,905</b>	<b>\$ 76,578</b>	<b>\$ 58,711,755</b>
Less FWS Inst. Matching	(15,846)	(31,380)	(43,933)	0	0	0	(638,013)
Less SEOG Inst. Matching	(26,068)	(21,769)	(47,538)	0	0	0	(456,176)
<b>Total Student Financial Aid</b>	<b>\$ 2,653,057</b>	<b>\$ 2,824,225</b>	<b>\$ 3,395,752</b>	<b>\$ 1,936,227</b>	<b>\$ 124,905</b>	<b>\$ 76,578</b>	<b>\$ 57,617,566</b>
<b>Other Restricted Activities /Transfers</b>							
Other Restricted Activity	\$ 102,815	\$ 64,903	\$ 279,338	\$ -	\$ -	\$ 908,783	\$ 3,737,505
Transfer to General Fund	0	0	0	0	0	443,988	488,988
<b>Total Other Rest. Activity/Transfers</b>	<b>\$ 102,815</b>	<b>\$ 64,903</b>	<b>\$ 279,338</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,352,771</b>	<b>\$ 4,226,493</b>
<b>Total Restricted Fund</b>	<b>\$ 3,521,148</b>	<b>\$ 3,744,661</b>	<b>\$ 4,853,769</b>	<b>\$ 1,936,227</b>	<b>\$ 124,905</b>	<b>\$ 15,676,442</b>	<b>\$ 105,096,265</b>

\* College dollars related to faculty; all other dollars held in reserve and transferred after fiscal year begins.

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
 MARICOPA SKILL CENTER \*  
 REVENUE AND EXPENDITURE SUMMARY

\* (Effective FY 2003-2004, the Skill Center Budgets are in Fund 2)

	FY 2002-03		FY 2003-04 *		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>REVENUES</b>						
Tuition (1200 students x 640 hrs x \$3.75/hr)	\$ 2,688,000	34.76%	\$ -	N/A	\$ (2,688,000)	-100.00%
Workshop/Seminars	131,759	1.70%	-	N/A	(131,759)	-100.00%
Training Materials / Lab Fee	337,500	4.36%	-	N/A	(337,500)	-100.00%
Registration Fee	7,500	0.10%	-	N/A	(7,500)	-100.00%
Sales of Auxiliary Enterprises	533,921	6.90%	-	N/A	(533,921)	-100.00%
Rental Income and Other	20,000	0.26%	-	N/A	(20,000)	-100.00%
Transfers From MCCCDC General Fund	2,382,819	30.81%	-	N/A	(2,382,819)	-100.00%
Carryforward for Vacation Accrual	250,000	3.23%	-	N/A	(250,000)	-100.00%
Subtotal Anticipated Revenue	<u>6,351,499</u>	<u>82.14%</u>	-	N/A	<u>-6,351,499</u>	<u>-100.00%</u>
Grants & Contracts	178,811	2.31%	-	N/A	(178,811)	-100.00%
Student Aid	1,202,489	15.55%	-	N/A	(1,202,489)	-100.00%
Total Anticipated Revenue	<u>\$ 7,732,799</u>	<u>100.00%</u>	<u>\$ -</u>	<u>N/A</u>	<u>\$ (7,732,799)</u>	<u>-100.00%</u>
<b>EXPENDITURES</b>						
Instruction	\$ 4,455,573	57.62%	\$ -	N/A	\$ (4,455,573)	-100.00%
Student Services	1,682,718	21.76%	-	N/A	(1,682,718)	-100.00%
Administration	451,252	5.84%	-	N/A	(451,252)	-100.00%
Operation and Maintenance of Plant	841,518	10.88%	-	N/A	(841,518)	-100.00%
Contingency	22,026	0.28%	-	N/A	(22,026)	-100.00%
Transfer to General Fund for Loan Repayment	29,712	0.38%	-	N/A	(29,712)	-100.00%
Carryforward for Vacation Accrual	250,000	3.23%	-	N/A	(250,000)	-100.00%
Total Expenditures	<u>\$ 7,732,799</u>	<u>100.00%</u>	<u>\$ -</u>	<u>N/A</u>	<u>\$ (7,732,799)</u>	<u>-100.00%</u>
<b>ENROLLMENT / TUITION</b>						
Average Daily Student Population	400		650		250	62.50%
Number of Days in Session	245		243		(2)	-0.82%
Hourly Tuition Rate	\$ 3.50		\$ 3.75		\$0.25	7.14%

\* The Skill Center budgets are proposed to move to Fund 2 to more accurately reflect their activity as an auxiliary enterprise, rather than a restricted fund activity; see Fund 2 for FY03-04 detail.

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
 SOUTHWEST SKILL CENTER \*  
 REVENUE AND EXPENDITURE SUMMARY  
 \*(Effective FY 2003-2004, the Southwest Skill Center Budgets are Fund 2)

	FY 2002-03		FY 2003-04 *		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>REVENUES</b>						
Tuition	\$ 1,138,037	47.42%	\$ -	N/A	\$(1,138,037)	-100.00%
Training Materials / Lab Fee	263,775	10.99%	-	N/A	(263,775)	-100.00%
Registration Fee	2,825	0.12%	-	N/A	(2,825)	-100.00%
Carryforward	250,000	10.42%	-	N/A	(250,000)	-100.00%
Transfers From MCCCCD General Fund	649,632	27.07%	-	N/A	(649,632)	-100.00%
Subtotal Anticipated Revenue	2,304,269	96.01%	-	N/A	(2,304,269)	-100.00%
Student Financial Aid	95,798	3.99%	-	N/A	(95,798)	-100.00%
Total Anticipated Revenue	<u>\$ 2,400,067</u>	<u>100.00%</u>	<u>\$ -</u>	<u>N/A</u>	<u>\$(2,400,067)</u>	<u>-100.00%</u>
<b>EXPENDITURES</b>						
Instruction	\$ 290,282	12.09%	\$ -	N/A	\$ (290,282)	-100.00%
Student Services	904,581	37.69%	-	N/A	(904,581)	-100.00%
Administration	398,648	16.61%	-	N/A	(398,648)	-100.00%
Operation and Maintenance of Plant	110,000	4.58%	-	N/A	(110,000)	-100.00%
Carryforward	250,000	10.42%	-	N/A	(250,000)	-100.00%
Contingency	446,556	18.61%	-	N/A	(446,556)	-100.00%
Total Expenditures	<u>\$ 2,400,067</u>	<u>100.00%</u>	<u>\$ -</u>	<u>N/A</u>	<u>\$(2,400,067)</u>	<u>-100.00%</u>
<b>ENROLLMENT / TUITION</b>						
Average Daily Student Population	290		221		(69)	-23.79%
Number of Days in Session	245		243		(2)	-0.82%
Hourly Tuition Rate	\$ 3.50		\$ 3.75		\$ 0.25	7.14%

\* The Skill Center budgets are moved to Fund 2 to more accurately reflect their activity as an auxiliary enterprise, rather than a restricted fund activity; see Fund 2 for FY03-04 detail.



FY 2003-2004

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

This is a new Charter High School planned to operate in FY2003-2004, with as many as 40 students.

REVENUES	FY 2002-03		FY 2003-04		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Grants and Contracts *	\$ -	N/A	\$ 249,600	84.73%	\$ 249,600	N/A
Potential Transfer From Fund 1 **	\$ -	N/A	\$ 45,000	15.27%	\$ 45,000	N/A
<b>Total Revenues</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ 294,600</b>	<b>100.00%</b>	<b>\$ 294,600</b>	<b>N/A</b>
<b>EXPENDITURES</b>						
Personal Services	\$ -	N/A	\$ 195,000	66.19%	\$ 195,000	N/A
Employee Benefits	-	N/A	29,800	10.12%	29,800	N/A
Purchase Services	-	N/A	24,750	8.40%	24,750	N/A
Supplies and Materials	-	N/A	13,000	4.41%	13,000	N/A
Other	-	N/A	18,050	6.13%	18,050	N/A
Capital	-	N/A	14,000	4.75%	14,000	N/A
<b>Total Expenditures</b>	<b>\$ -</b>	<b>N/A</b>	<b>\$ 294,600</b>	<b>100.00%</b>	<b>\$ 294,600</b>	<b>N/A</b>

\* This amount includes an estimated Prop 301 distribution of \$20,000, which is separate from Maricopa's Prop 301 revenue.

\*\* Potential transfer is Carryforward from a FY03 one-time allocation in Fund 1 for planning and start-up.

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

REVENUES	FY 2002-03		FY 2003-04		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Grants and Contracts **	\$ 1,362,159	100.00%	\$ 1,430,891	100.00%	\$ 68,732	5.05%
Total Anticipated Revenues	<u>\$ 1,362,159</u>	<u>100.00%</u>	<u>\$ 1,430,891</u>	<u>100.00%</u>	<u>\$ 68,732</u>	<u>5.05%</u>
<b>EXPENDITURES</b>						
Personal Services	\$ 924,890	67.90%	\$ 909,558	63.57%	\$ (15,332)	-1.66%
Employee Benefits	181,803	13.35%	235,736	16.47%	53,933	29.67%
Contract Services	74,923	5.50%	88,000	6.15%	13,077	17.45%
Supplies and Materials	57,266	4.20%	72,500	5.07%	15,234	26.60%
Transportation	45,000	3.30%	45,000	3.14%	-	0.00%
Capital	23,288	1.71%	25,000	1.75%	1,712	7.35%
Miscellaneous & Transfers	54,989	4.04%	55,097	3.85%	108	0.20%
Total Expenditures	<u>\$ 1,362,159</u>	<u>100.00%</u>	<u>\$ 1,430,891</u>	<u>100.00%</u>	<u>\$ 68,732</u>	<u>5.05%</u>

\* Preliminary - will change as final information is finalized

\*\* This amount includes estimated Prop 301 distribution of \$56,880 in FY2002-03, and \$86,324 in FY2003-04, which is separate from Maricopa's Prop 301 distribution.

FY 2003-2004

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

REVENUES	FY 2002-03		FY 2003-04		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Prop 301 Sales Tax Revenue	\$ 5,200,000	66.45%	\$ 5,164,021	50.31%	\$ (35,979)	-0.69%
Prop 301 Capital Distribution	-	0.00%	1,000,000	9.74%	1,000,000	N/A
Interest Income	125,000	1.60%	100,000	0.97%	(25,000)	-20.00%
Fund Balance Carryforward Estimate	2,500,000	31.95%	4,000,000	38.97%	1,500,000	60.00%
<b>Total Revenues</b>	<b>\$ 7,825,000</b>	<b>100.00%</b>	<b>\$ 10,264,021</b>	<b>100.00%</b>	<b>\$ 2,439,021</b>	<b>31.17%</b>
<b>EXPENDITURES</b>						
Quality Instruction	\$ 1,800,000	23.00%	\$ 3,146,412	30.65%	\$ 1,346,412	74.80%
Small Business Development Ctr.	200,000	2.56%	200,000	1.95%	\$ -	0.00%
BioTechnology	-	0.00%	300,000	2.92%	\$ 300,000	N/A
Rapid Response to New Economy Reserve	2,750,000	35.14%	600,000	5.85%	\$(2,150,000)	-78.18%
	450,000	5.75%	567,609	5.53%	\$ 117,609	26.14%
Planned Flexibility	125,000	1.60%	450,000	4.38%	\$ 325,000	260.00%
Capital Distribution	-	0.00%	1,000,000	9.74%	\$ 1,000,000	N/A
Carryforward Estimate	2,500,000	31.95%	4,000,000	38.97%	\$ 1,500,000	60.00%
<b>Total Expenditures</b>	<b>\$ 7,825,000</b>	<b>100.00%</b>	<b>\$ 10,264,021</b>	<b>100.00%</b>	<b>\$ 2,439,021</b>	<b>31.17%</b>

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

	Phoenix College		Glendale Community College		GateWay Community College		Maricopa Skill Center ***		Mesa Community College	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
	Residential Faculty **	2.0	4.0	4.0	4.0	1.0	2.0	38.0	-	6.0
Management (M.A.T.)	-	-	-	-	-	-	8.0	-	-	-
Support Staff (P.S.A.)	-	-	-	-	-	-	23.0	-	-	-
Custodians/Grounds	-	-	-	-	-	-	6.0	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>2.0</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>1.0</b>	<b>2.0</b>	<b>75.0</b>	<b>-</b>	<b>6.0</b>	<b>9.0</b>
	Scottsdale Community College		Rio Salado College		South Mountain Community College		Chandler Gilbert Community College		Paradise Valley Community College	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04
	Residential Faculty **	1.0	4.0	2.0	2.0	1.0	2.0	5.0	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>1.0</b>	<b>4.0</b>	<b>2.0</b>	<b>2.0</b>	<b>1.0</b>	<b>2.0</b>	<b>5.0</b>	<b>5.0</b>	<b>-</b>	<b>2.0</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, except in Skill Centers.

\*\*\* Effective FY03-04, Skill Centers budgets are moved to Fund 2.

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

	Estrella Mountain Community College		Southwest Skill Center ***		District Office Operations		Grand Total		Increase / (Decrease) ****	
	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	2002-03	2003-04	FTE	Percent
	Residential Faculty **	4.0	5.0	13.0	0.0	-	-	77.0	39.0	(38.0)
Management (M.A.T.)	-	-	2.0	0.0	-	-	10.0	-	(10.0)	-100.0%
Support Staff (P.S.A.)	-	-	6.0	0.0	-	-	29.0	-	(29.0)	-100.0%
Custodians/Grounds	-	-	-	-	-	-	6.0	-	(6.0)	-100.0%
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	N/A
College Safety	-	-	-	-	-	-	-	-	-	N/A
Retirees	-	-	-	-	-	-	-	-	-	N/A
<b>Total Budgeted Positions</b>	<b>4.0</b>	<b>5.0</b>	<b>21.0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>122.0</b>	<b>39.0</b>	<b>(83.0)</b>	<b>-68.0%</b>
	<u>% of Total</u>									
	2002-03	2003-04								
Residential Faculty **	63.1%	100.0%								
Management (M.A.T.)	8.2%	0.0%								
Support Staff (P.S.A.)	23.8%	0.0%								
Custodians/Grounds	4.9%	0.0%								
Craftsmen/Craftsmen Trainees	0.0%	0.0%								
College Safety	0.0%	0.0%								
Retirees	0.0%	0.0%								
<b>Total Budgeted Positions</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, except Skill Centers.

\*\*\* Effective FY03-04, Skill Centers budgets are moved to Fund 2.

\*\*\*\* The decline in FTE reflects the move of both skill centers to Fund 2.

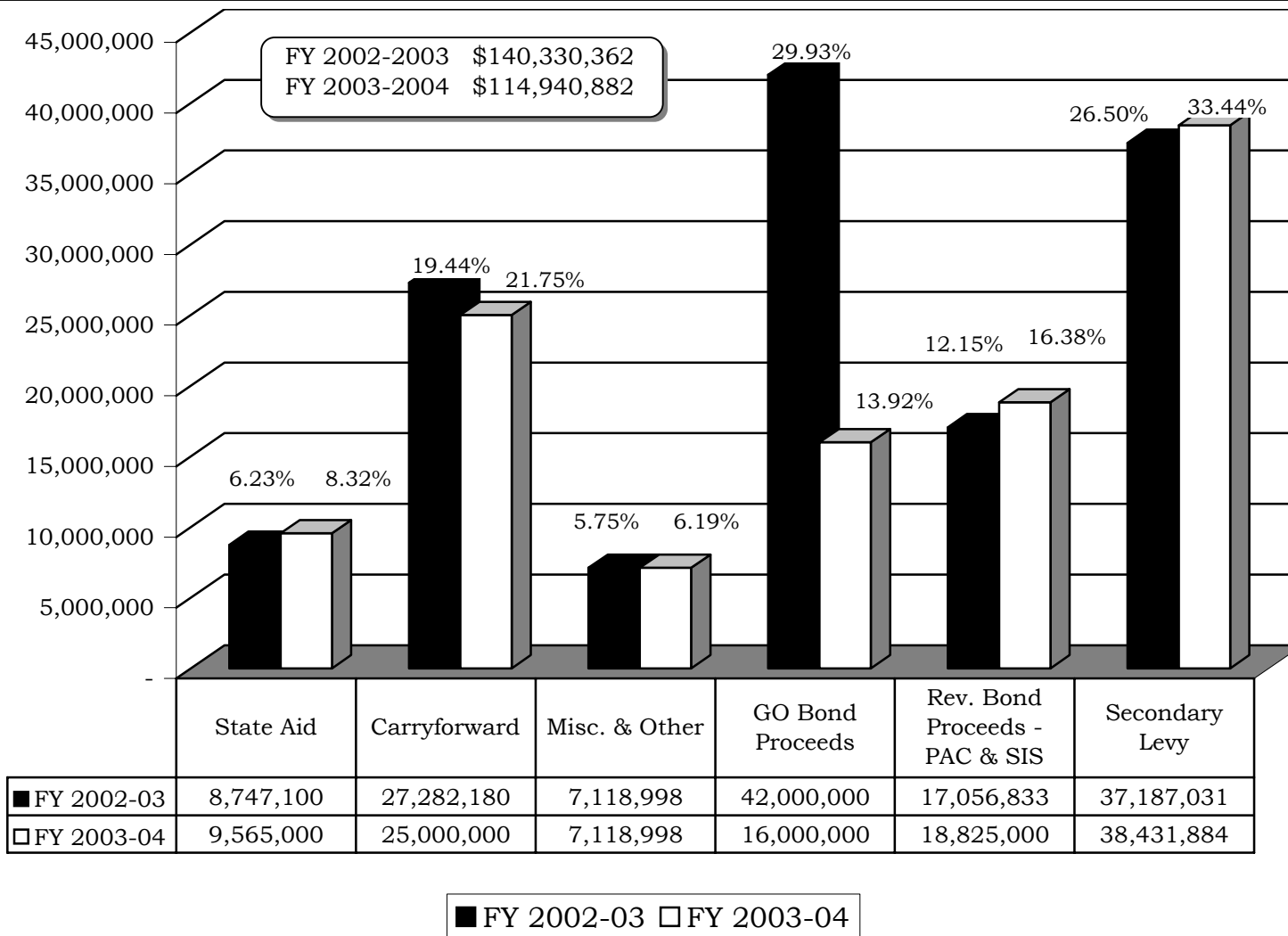


**FY 2003-2004**

# **Plant Fund 7 Budget Detail**

**Section F**

### 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 2002-2003		FY 2003-2004		Increase / Decrease FY 2002-03 to 2003-04	
	Adopted	% of	Adopted	% of	Amount	Percent
	Budget (1)	Total	Budget (2)	Total		
State Aid **	\$ 8,747,100	6.23%	\$ 9,198,000	8.00%	\$ 450,900	5.15%
FY04 Potential Dual Enrollment Restoration (2)	-	0.00%	\$ 367,000	0.32%	\$ 367,000	N/A
Interest Income & Other	800,000	0.57%	500,000	0.44%	(300,000)	-37.50%
College Capital Projects (Trf fm Aux Fund) *	1,106,000	0.79%	1,024,000	0.89%	(82,000)	-7.41%
Funding for Potential Capital Needs (Trsf fr Gen Fund)	586,363	0.42%	-	0.00%	(586,363)	-100.00%
Loan payments, GCC, PVC (Trsf fm Fund2),CGC (Trsf fm Fund1)***	369,000	0.26%	409,000	0.36%	40,000	10.84%
Loan and new initiative program (Potential trsf fm F1)****	1,000,000	0.71%	1,000,000	0.87%	-	0.00%
Carryforward - State Aid/Major Maintenance	27,282,180	19.44%	25,000,000	21.75%	(2,282,180)	-8.37%
Subtotal General Revenues	39,890,643	28.43%	37,498,000	32.62%	(2,392,643)	-6.00%
Interest Income--G.O. Bond Proceeds	1,000,000	0.71%	500,000	0.44%	(500,000)	-50.00%
Life without the Bond Reserve (Fund Balance)	3,000,000	2.14%	3,000,000	2.61%	-	0.00%
Carryforward - G.O. Bond Proceeds	38,000,000	27.08%	12,500,000	10.88%	(25,500,000)	-67.11%
Subtotal G.O. Bond Proceeds	42,000,000	29.93%	16,000,000	13.92%	(26,000,000)	-61.90%
Interest Income--PAC Revenue Bond Proceeds	300,000	0.21%	225,000	0.20%	(75,000)	-25.00%
Revenue Bond Proceeds SMC-PAC & SIS-Project	14,500,000	10.33%	-	0.00%	(14,500,000)	-100.00%
Revenue Bond Proceeds PVC-PAC	-	0.00%	7,600,000	6.61%	7,600,000	N/A
Carryforward--PAC Revenue Bond Proceeds (SMC & SIS)	500,000	0.36%	9,000,000	7.83%	8,500,000	1700.00%
Fund Balance for SIS & PVC PAC	1,756,833	1.25%	2,000,000	1.74%	243,167	13.84%
Subtotal Revenue Bond Proceeds	17,056,833	12.15%	18,825,000	16.38%	1,768,167	10.37%
Secondary Levy & SRP In lieu-G.O. Bond Retirement	37,187,031	26.50%	38,431,884	33.44%	1,244,853	3.35%
Trf. from Current Aux. Fund (Revenue Bonds)	4,195,855	2.99%	4,185,998	3.64%	(9,857)	-0.23%
Subtotal Debt Service	41,382,886	29.49%	42,617,882	37.08%	1,234,996	2.98%
Total Revenues	\$ 140,330,362	100.00%	\$ 114,940,882	100.00%	\$ (25,389,480)	-18.09%

(1) Amount was cut by \$437,300 mid year; adopted amount was \$282,100 less than the amount calculated by the statutory formula

(2) Per the statutory funding formula, the FY03-4 allocation should be \$9,565,000 in total, inclusive of dual enrollment.

\* Includes \$500K for MCC B & G, \$24K for RSC capital needs, and \$500K for SCC capital needs

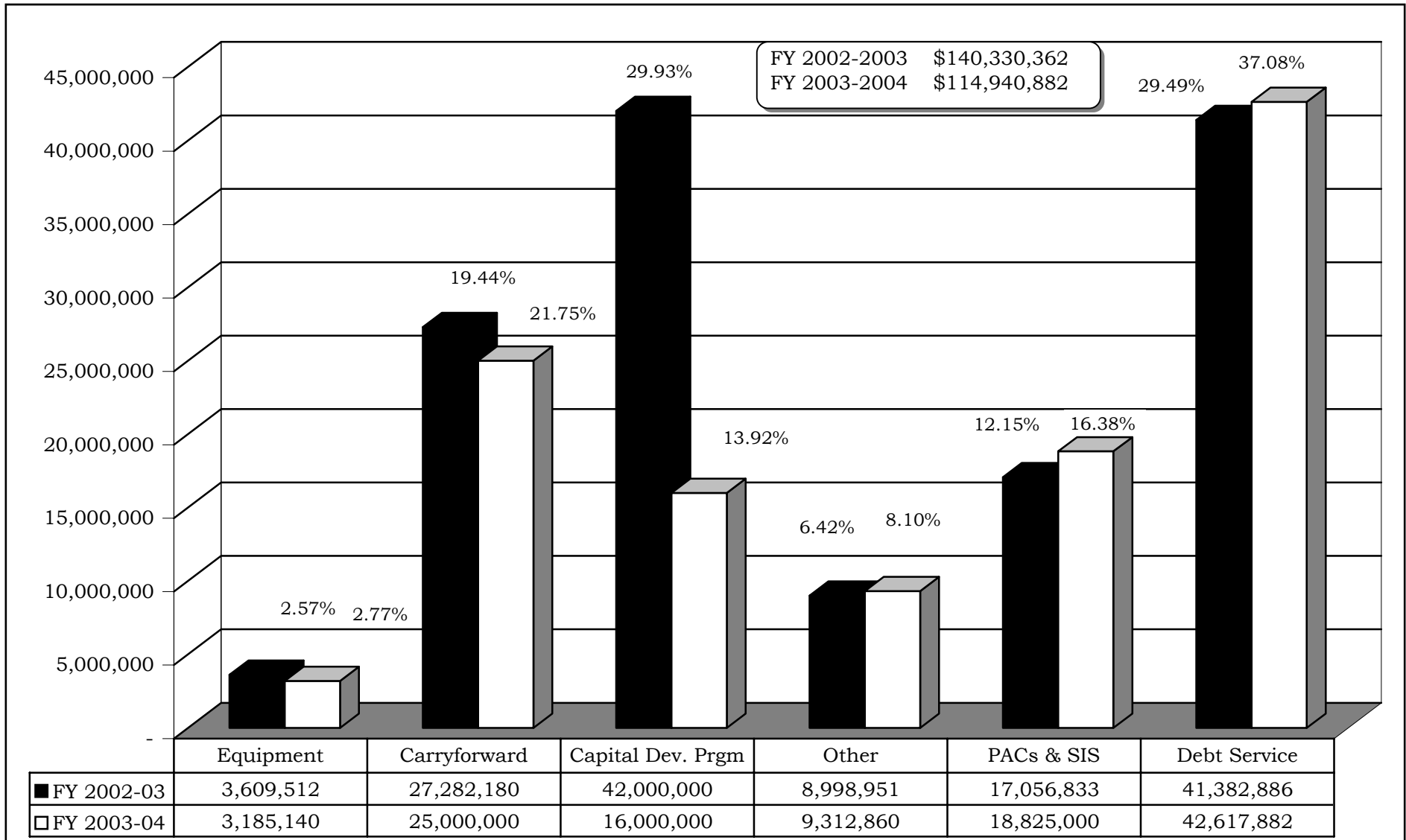
\*\* February 2003 Governor's Office Recommendation for FY 03-04

\*\*\* Includes \$150k for GCC capital loan and \$90K for PVC capital loans (both from F2), and \$169K for CGC loan (from F1)

\*\*\*\* Funded from fund balance; potential need only



### 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 the state statute; actual appropriation may be less due to state aid cuts.

MARICOPA COMMUNITY COLLEGES - PLANT FUND 7  
EXPENDITURE SUMMARY

EXPENDITURES	FY 2002-2003		FY 2003-2004		Increase / Decrease FY 2002-03 to FY 2003-04	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Equipment Allocation (New, replacement)	\$ 3,609,512	2.57%	\$ 3,185,140	2.77%	\$ (424,372)	-11.76%
Self-Insurance & Other	150,000	0.11%	100,000	0.09%	(50,000)	-33.33%
Major Maintenance/ADA Projects	3,100,000	2.21%	3,200,000	2.78%	100,000	3.23%
Capital Reserve & Other	1,187,588	0.85%	2,079,860	1.81%	892,272	75.13%
Life without the Bond Reserve	1,500,000	1.07%	1,500,000	1.31%	-	0.00%
Funding for Potential Capital Needs (Trsf fr Gen Fund)	586,363	0.42%	-	0.00%	(586,363)	-100.00%
College Capital Projects (Trsf fr Auxiliary Fund) **	1,106,000	0.79%	1,024,000	0.89%	(82,000)	-7.41%
GCC, CGC, PVC Capital Projects (fr Gen & Aux--loans)***	369,000	0.26%	409,000	0.36%	40,000	10.84%
Funding for loan and initiative program	1,000,000	0.71%	1,000,000	0.87%	-	0.00%
Carryforward - Equipment/Major Maintenance	27,282,180	19.44%	25,000,000	21.75%	(2,282,180)	-8.37%
<b>Subtotal General Expenditures</b>	<b>39,890,643</b>	<b>28.43%</b>	<b>37,498,000</b>	<b>32.62%</b>	<b>(2,392,643)</b>	<b>-6.00%</b>
Revenue Reserve - GO Bond	1,000,000	0.71%	500,000	0.44%	(500,000)	-50.00%
Capital Development Program	38,000,000	27.08%	12,500,000	10.88%	(25,500,000)	-67.11%
Life without the Bond Reserve	3,000,000	2.14%	3,000,000	2.61%	-	0.00%
<b>Subtotal Capital Equipment</b>	<b>42,000,000</b>	<b>29.93%</b>	<b>16,000,000</b>	<b>13.92%</b>	<b>(26,000,000)</b>	<b>-61.90%</b>
Revenue Reserve for PAC's	300,000	0.21%	225,000	0.20%	(75,000)	-25.00%
SMC-PAC Construction & SIS-Project	14,500,000	10.33%	-	0.00%	(14,500,000)	-100.00%
PVC-PAC (est.)	-	0.00%	7,600,000	6.61%	7,600,000	N/A
Carryforward Revenue Bonds - PAC Construction & SIS	500,000	0.36%	9,000,000	7.83%	8,500,000	1700.00%
Carryforward Fees - Contingency SIS & PVC PAC	1,756,833	1.25%	2,000,000	1.74%	243,167	13.84%
<b>Subtotal Revenue Bond Proceeds</b>	<b>17,056,833</b>	<b>12.15%</b>	<b>18,825,000</b>	<b>16.38%</b>	<b>1,768,167</b>	<b>10.37%</b>
G.O. Bond Debt Service (Principal)	23,390,000	16.67%	26,010,000	22.63%	2,620,000	11.20%
G.O. Bond Debt Service (Interest)	13,797,031	9.83%	12,421,884	10.81%	(1,375,147)	-9.97%
Revenue Bond Debt Service (Principal)	2,965,000	2.11%	2,855,000	2.48%	(110,000)	-3.71%
Revenue Bond Debt Service (Interest)	1,230,855	0.88%	888,431	0.77%	(342,424)	-27.82%
Revenue Bond Debt Service (Interest & Principal) PVC est.	-	0.00%	442,567	0.39%	442,567	N/A
<b>Subtotal Debt Service</b>	<b>41,382,886</b>	<b>29.49%</b>	<b>42,617,882</b>	<b>37.08%</b>	<b>1,234,996</b>	<b>2.98%</b>
<b>Total Expenditures</b>	<b>\$ 140,330,362</b>	<b>100.00%</b>	<b>\$ 114,940,882</b>	<b>100.00%</b>	<b>\$ (25,389,480)</b>	<b>-18.09%</b>

\* Includes \$500K for MCC B & G, 24K for RSC capital needs, and \$500K for SCC capital needs

\*\* Includes \$150K for GCC parking and \$90K for PVC athletic facilities (from F2), and \$169K for CGC virtual reality center (from F1)

MARICOPA COMMUNITY COLLEGES -- PLANT FUND 7  
EQUIPMENT ALLOCATION SUMMARY

College	Adopted	FY 2003-2004				Increase/Decrease	
	FY2002-03	<i>Adopted Allocation</i>				FY2002-03 to FY 2003-04	
	Total	State Aid	Life w/o Bond (3)		Total	Amount	Percent
	Allocation (1)	Equip Alloc (2)	St Aid Funds	G.O. Fund Balance	Allocation		
Phoenix	\$ 876,867	\$ 278,280	\$ 186,816	\$ 373,632	\$ 838,728	\$ (38,139)	-4.35%
Glendale	\$ 1,049,470	\$ 343,970	\$ 213,606	\$ 427,211	\$ 984,787	\$ (64,683)	-6.16%
GateWay	\$ 663,494	\$ 254,856	\$ 123,767	\$ 247,534	\$ 626,157	\$ (37,337)	-5.63%
Mesa	\$ 1,357,125	\$ 411,226	\$ 290,034	\$ 580,069	\$ 1,281,329	\$ (75,796)	-5.59%
Red Mountain	\$ 80,858	\$ 88,650	\$ -	\$ -	\$ 88,650	\$ 7,792	9.64%
Scottsdale	\$ 724,598	\$ 281,372	\$ 136,947	\$ 273,893	\$ 692,212	\$ (32,386)	-4.47%
Rio Salado	\$ 893,091	\$ 385,110	\$ 141,487	\$ 282,975	\$ 809,572	\$ (83,519)	-9.35%
South Mountain	\$ 391,833	\$ 166,917	\$ 67,782	\$ 135,564	\$ 370,263	\$ (21,570)	-5.50%
Chandler-Gilbert	\$ 400,677	\$ 197,749	\$ 62,782	\$ 125,564	\$ 386,095	\$ (14,582)	-3.64%
Williams Campus	\$ 118,715	\$ 103,600	\$ 2,079	\$ 4,158	\$ 109,837	\$ (8,878)	-7.48%
Paradise Valley	\$ 594,651	\$ 208,100	\$ 121,545	\$ 243,089	\$ 572,734	\$ (21,917)	-3.69%
Estrella Mountain	\$ 379,302	\$ 171,374	\$ 64,764	\$ 129,529	\$ 365,667	\$ (13,635)	-3.59%
Maricopa Skill Center	\$ 400,149	\$ 177,070	\$ 71,856	\$ 143,713	\$ 392,639	\$ (7,510)	-1.88%
Southwest Skill Center	\$ -	\$ 4,294	\$ -	\$ -	\$ 4,294	\$ 4,294	n/a
District Office	\$ 178,682	\$ 112,572	\$ 16,535	\$ 33,069	\$ 162,176	\$ (16,506)	-9.24%
<b>TOTAL</b>	<b>\$ 8,109,512</b>	<b>\$ 3,185,140</b>	<b>\$ 1,500,000</b>	<b>\$ 3,000,000</b>	<b>\$ 7,685,140</b>	<b>\$ (424,372)</b>	<b>-5.23%</b>

**Note:**

- (1) Includes allocations from State Aid and Life without Bond bridge funding (State aid and GO Bond carryforward balances set aside for bridge funding)
- (2) State Aid equipment allocation: allocation methodology is unchanged with every unit receiving a basic allocation plus allocations based on actual percent share of FY00-1 Final Audited FTSE; Vocational FTSE; and value of non-computer equipment (each equally weighted)
- (3) In order to partially supplement the loss of funds from GO ITAC and GO OCC Ed, \$4.5 million annually is designated from a former State Aid transfer to Fund 1 and GO Bond funds for allocation starting from FY02-3 through FY04-5.

This page is left blank intentionally.



**FY 2003-2004**

# **State Board Report (Legal Budget) Detail Budget**

**Section G**

Maricopa County Community College District  
 Budget For Fiscal Year 2003 - 04  
 Summary of Budget Data

	<u>Budget 2002-03</u>	<u>Budget 2003-04</u>	<b>Increase/(Decrease) From Budget 2002-03 To Budget 2003-04</b>	
			<u>Amount</u>	<u>%</u>
<b>I. CURRENT GENERAL AND PLANT FUNDS</b>				
A. Expenditures				
Current General Fund	\$ 378,812,394	\$ 415,266,946	\$ 36,454,552	9.6%
Unexpended Plant Fund	98,947,476	72,323,000	(26,624,476)	-26.9%
Retirement of Indebtedness Plant Fund	41,382,886	42,617,882	1,234,996	3.0%
TOTAL	<u>\$ 519,142,756</u>	<u>\$ 530,207,828</u>	<u>\$ 11,065,072</u>	<u>2.1%</u>
B. Expenditures Per FTSE:				
Current General Fund	\$6,139 /FTSE	\$6,154 /FTSE	\$15	0.2%
Unexpended Plant Fund	\$1,604 /FTSE	\$1,072 /FTSE	(\$532)	-33.2%
Projected FTSE (Adopted/Proposed)	61,705	67,476	5,771	9.4%
<b>II. EXPENDITURE LIMITATIONS</b>		FISCAL YEAR 2002-03	\$270,802,318	
		FISCAL YEAR 2003-04	\$299,676,873	
III. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2002-03 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. § 42-17051.			\$0	
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FY 2003-04 PURSUANT TO A.R.S. § 42-17051.			\$239,464,278	
V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied				
Primary Tax Levy	\$ 221,156,802	\$ 239,464,278	\$ 18,307,476	8.3%
SRP In Lieu of Primary Tax Levy	4,262,082	4,479,643	217,562	5.1%
Secondary Tax Levy	36,526,312	37,777,314	1,251,002	3.4%
SRP In Lieu of Secondary Tax Levy	660,719	654,570	(6,149)	-0.9%
TOTAL PROPERTY TAX LEVY	<u>\$ 262,605,915</u>	<u>\$ 282,375,805</u>	<u>\$ 19,769,890</u>	<u>7.5%</u>
B. Rates Per \$100 Net Assessed Valuation				
Primary Rate	\$0.9634	\$0.9410	(\$0.0224)	-2.3%
Secondary Rate	0.1493	0.1375	(0.0118)	-7.9%
TOTAL PROPERTY TAX RATE	<u>\$1.1127</u>	<u>\$1.0785</u>	<u>(\$0.0342)</u>	<u>-3.1%</u>

Maricopa County Community College District  
 Budget For Fiscal Year 2003 - 04  
 Current General 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>2002-03</b>	<b>2003-04</b>	<b>From Budget 2002-03</b>	
	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>	<b>To Budget 2003-04</b>	
				<b>Amount</b>	<b>%</b>
<b>PROPERTY TAXES</b>					
Primary Tax Levy	\$ 216,733,666	\$ 221,156,802	\$ 239,464,278	\$ 18,307,476	8.3%
Secondary Tax Levy - Override	-	-	-	-	--
Subtotal	<u>\$ 216,733,666</u>	<u>\$ 221,156,802</u>	<u>\$ 239,464,278</u>	<u>\$ 18,307,476</u>	<u>8.3%</u>
<b>STATE APPROPRIATIONS</b>					
Maintenance Support	\$ 46,176,400	\$ 49,067,100	\$ 49,932,900	\$ 865,800	1.8%
Equalization Aid	-	-	-	-	--
Subtotal	<u>\$ 46,176,400</u>	<u>\$ 49,067,100</u>	<u>\$ 49,932,900</u>	<u>\$ 865,800</u>	<u>1.8%</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	\$ 63,487,886	\$ 63,487,886	\$ 78,559,042	\$ 15,071,156	23.7%
Out-Of-District Tuition	900,000	900,000	400,000	(500,000)	-55.6%
Out-Of-State Tuition	8,053,746	8,053,746	8,206,625	152,879	1.9%
Student Fees	1,879,733	1,879,733	2,006,236	126,503	6.7%
Tuition/Fee Remissions or Waivers	-	-	-	-	--
Subtotal	<u>\$ 74,321,365</u>	<u>\$ 74,321,365</u>	<u>\$ 89,171,903</u>	<u>\$ 14,850,538</u>	<u>20.0%</u>
<b>OTHER SOURCES</b>					
Investment Income	\$ 2,000,000	\$ 2,700,000	\$ 2,000,000	\$ (700,000)	-25.9%
Other - Miscellaneous Fees and Charges	305,563	305,563	105,563	(200,000)	-65.5%
- In-Lieu Tax (SRP)	4,262,082	4,262,082	4,479,644	217,562	5.1%
Subtotal	<u>\$ 6,567,645</u>	<u>\$ 7,267,645</u>	<u>\$ 6,585,207</u>	<u>\$ (682,438)</u>	<u>-9.4%</u>
<b>Total Revenues and Other Additions</b>	<u>\$ 343,799,076</u>	<u>\$ 351,812,912</u>	<u>\$ 385,154,288</u>	<u>\$ 33,341,376</u>	<u>9.5%</u>
<b>UNRESTRICTED GENERAL FUND BALANCE</b>					
<b>AT JULY 1, APPLIED TO BUDGET</b>	\$ 23,983,719	\$ 23,983,719	\$ 25,919,170	\$ 1,935,451	8.1%
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - Unexpended Plant Fund - Capital State Aid	\$ -	\$ -	\$ -	\$ -	--
Transfer In - Current Restricted Fund - Indirect Costs Recov	518,700	518,700	443,988	(74,712)	-14.4%
Transfer In - Current Restricted Fund - Loan Repayment	-	-	45,000	45,000	--
Transfer In - Current Auxiliary Fund - FTSE Growth Reserv	1,847,063	1,847,063	2,854,500	1,007,437	54.5%
Transfer In - Quasi-Endowment Fund - Cigna Rebate	650,000	650,000	850,000	200,000	30.8%
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<u>\$ 370,798,558</u>	<u>\$ 378,812,394</u>	<u>\$ 415,266,946</u>	<u>\$ 36,454,552</u>	<u>9.6%</u>

**Maricopa County Community College District  
 Budget For Fiscal Year 2003 - 04  
 Current General Fund - Revenues and Other Additions**

Unrestricted General Fund Balance at July 1, 2003	<u>\$ 69,501,583</u>
---	----------------------

Less: Governing Board Designations:

Bond Operating Costs	\$ 9,765,720
Financial Stability Policy at 8% as of 6/30/04	31,147,822
Other Contingency	<u>2,668,871</u>

Other Amounts Unavailable to Finance Expenditures of the Budget Year:	<u>\$ -</u>
---	-------------

Subtotal	<u>\$ (43,582,413)</u>
----------	------------------------

Add: Amounts Not Expected to be Expended in the Budget Year:

Subtotal	<u>\$ -</u>
----------	-------------

Unrestricted General Fund Balance at July 1, 2003, Applied to Budget	<u><u>\$ 25,919,170</u></u>
--	-----------------------------



Maricopa County Community College District  
 Budget For Fiscal Year 2003 - 04  
 Plant Funds - Revenues and Other Additions

	Estimated Actual 2002-03	Budget 2002-03	Budget 2003-04	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04	
				Amount	%
<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>					
<b>UNEXPENDED PLANT FUND</b>					
State Appropriations: Capital Support	\$ 8,747,100	\$ 8,747,100	\$ 9,565,000	\$ 817,900	9.4%
Investment Income	1,404,330	2,050,000	1,225,000	(825,000)	-40.2%
Proceeds from Sale of Bonds	14,500,000	14,500,000	7,600,000	(6,900,000)	-47.6%
Other Revenues and Additions	61,513,830	70,589,013	51,500,000	(19,089,013)	-27.0%
<b>Total Revenues And Other Additions</b>	<b>\$86,165,260</b>	<b>\$95,886,113</b>	<b>\$69,890,000</b>	<b>(\$25,996,113)</b>	<b>-27.1%</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	\$ 169,000	\$ 169,000	\$ 169,000	\$ -	0.0%
Transfer In - Potential Capital Needs - Current General Fund	586,363	586,363	-	(586,363)	--
Transfer In - Loan and Initiative Program - Current General fund	1,000,000	1,000,000	1,000,000	-	0.0%
Transfer In - Current Auxiliary Fund	1,306,000	1,306,000	1,264,000	(42,000)	-3.2%
Less: Amounts accumulated for future capital acquisitions	\$ 569,000	\$ -	\$ -	\$ -	0.0%
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - UNEXPENDED PLANT FUND</b>	<b>\$ 89,226,623</b>	<b>\$ 98,947,476</b>	<b>\$ 72,323,000</b>	<b>\$ (26,624,476)</b>	<b>-26.9%</b>
<b>RETIREMENT OF INDEBTEDNESS PLANT FUND</b>					
Sources for payment of principal and interest on general obligation bonds					
Secondary Tax Levy	\$ 35,223,511	\$ 36,526,312	\$ 37,777,314	\$ 1,251,002	3.4%
Salt River Project In Lieu of Secondary Tax Levy	637,152	660,719	654,570	(6,149)	-0.9%
Investment Income	1,309,080	-	-	-	--
<b>Total Revenues And Other Additions</b>	<b>\$ 37,169,743</b>	<b>\$ 37,187,031</b>	<b>\$ 38,431,884</b>	<b>\$ 1,244,853</b>	<b>3.3%</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>\$ 37,169,743</b>	<b>\$ 37,187,031</b>	<b>\$ 38,431,884</b>	<b>\$ 1,244,853</b>	<b>3.3%</b>

Maricopa County Community College District  
 Budget For Fiscal Year 2003 - 04  
 Plant Funds - Revenues and Other Additions

	Estimated Actual 2002-03	Budget 2002-03	Budget 2003-04	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04	
				Amount	%
Sources for payment of principal and interest on revenue bonds					
Interest Income	\$ -	\$ -	\$ -	\$ -	--
Other	\$ -	\$ -	\$ -	\$ -	--
<b>Total Revenues And Other Additions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF REVENUE BONDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>TRANSFERS IN/(OUT)</b>					
Transfers In - Current Auxiliary Fund - Revenue Bond	\$ 4,195,855	\$ 4,195,855	\$ 4,185,998	\$ (9,857)	-0.2%
Less: Amounts restricted for future debt service requirements	\$ -	\$ -	\$ -	\$ -	--
<b>TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF REVENUE BONDS</b>	<b>\$ 4,195,855</b>	<b>\$ 4,195,855</b>	<b>\$ 4,185,998</b>	<b>\$ (9,857)</b>	<b>-0.2%</b>
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - RETIREMENT OF INDEBTEDNESS PLANT FUND</b>	<b>\$ 41,365,598</b>	<b>\$ 41,382,886</b>	<b>\$ 42,617,882</b>	<b>\$ 1,234,996</b>	<b>3.0%</b>

Maricopa County Community College District  
 Budget For Fiscal Year 2003 - 04  
 Current General Fund and Plant Funds - Expenditures and Other Deductions

	Estimated Actual 2002-03	Budget 2002-03	Budget 2003-04	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04	
				Amount	%
<b>CURRENT GENERAL FUND</b>					
Instruction	\$ 177,095,526	\$ 171,783,779	\$ 186,166,374	\$ 14,382,595	8.4%
Public Service	371,591	400,889	365,656	(35,233)	-8.8%
Academic Support	35,926,860	39,218,287	42,501,531	3,283,244	8.4%
Student Services	25,819,712	27,322,730	29,005,957	1,683,227	6.2%
Institutional Support	79,494,443	91,395,899	103,155,903	11,760,004	12.9%
Operation and Maintenance of Plant	27,719,625	28,534,972	30,534,292	1,999,320	7.0%
Scholarships	-	-	-	-	--
Contingency	171,677	20,155,838	23,537,233	3,381,395	16.8%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT GENERAL FUND</b>	<b>\$ 346,599,434</b>	<b>\$ 378,812,394</b>	<b>\$ 415,266,946</b>	<b>\$ 36,454,552</b>	<b>9.6%</b>
<b>PLANT FUNDS:</b>					
<b>UNEXPENDED PLANT FUND</b>					
Land	\$ -	\$ -	\$ -	\$ -	--
Buildings	13,408,980	44,250,895	31,645,460	(12,605,435)	-28.5%
Improvements Other Than Buildings	6,839,571	11,062,724	16,408,757	5,346,033	48.3%
Equipment	13,577,685	14,609,512	3,185,140	(11,424,372)	-78.2%
Library Books	887,458	875,000	887,000	12,000	1.4%
Museum and Art Collections	-	-	-	-	--
Construction in Progress	4,469,660	18,437,872	10,548,486	(7,889,386)	-42.8%
Contingency	8,000,000	8,000,000	8,000,000	-	0.0%
Retirement of Indebtedness - Capital Leases & Installment Purchases	88,692	56,815	44,512	(12,303)	-21.7%
Interest on Indebtedness - Capital Leases & Installment Purchases	11,090	4,658	3,645	(1,013)	-21.7%
Other - Certificates of Participation	-	-	-	-	--
Other - Miscellaneous & Transfers	2,959,648	1,650,000	1,600,000	(50,000)	-3.0%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF UNEXPENDED PLANT FUND</b>	<b>\$ 50,242,784</b>	<b>\$ 98,947,476</b>	<b>\$ 72,323,000</b>	<b>\$ (26,624,476)</b>	<b>-26.9%</b>
<b>RETIREMENT OF INDEBTEDNESS PLANT FUND</b>					
Retirement of Indebtedness - G. O. Bonds	\$ 23,390,000	\$ 23,390,000	\$ 26,010,000	\$ 2,620,000	11.2%
Interest on Indebtedness - G. O. Bonds	13,797,031	13,797,031	12,421,884	(1,375,147)	-10.0%
Retirement of Indebtedness - Revenue Bonds	3,250,000	2,965,000	2,855,000	(110,000)	-3.7%
Interest on Indebtedness - Revenue Bonds	928,567	1,230,855	888,431	(342,424)	-27.8%
Retirement of Indebtedness - Other Long-Term Debt	-	-	442,567	442,567	--
Interest on Indebtedness - Other Long-Term Debt	-	-	-	-	--
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT OF INDEBTEDNESS PLANT FUND</b>	<b>\$ 41,365,598</b>	<b>\$ 41,382,886</b>	<b>\$ 42,617,882</b>	<b>\$ 1,234,996</b>	<b>3.0%</b>

Maricopa County Community College District  
 Budget For Fiscal Year 2003 - 04  
 Current Auxiliary Fund - Revenues and Other Additions

<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>	<b>Estimated Actual 2002-03</b>	<b>Budget 2002-03</b>	<b>Budget 2003-04</b>	<b>Increase/(Decrease) From Budget 2002-03 To Budget 2003-04</b>	
				<b>Amount</b>	<b>%</b>
<b>TUITION, REGISTRATION, AND STUDENT FEES</b>					
General Tuition (Non-credit/Special Interest)	\$ 6,713,037	\$ 15,286,957	\$ 15,778,281	\$ 491,324	3.2%
Out-of-District	-	-	-	-	--
Out-of-State Tuition	5,482,669	2,700,000	4,866,465	2,166,465	80.2%
Student Fees	27,662,065	29,737,180	41,660,772	11,923,592	40.1%
Tuition And Fee Remissions or Waivers	-	-	-	-	--
Subtotal	<u>\$ 39,857,771</u>	<u>\$ 47,724,137</u>	<u>\$ 62,305,518</u>	<u>\$ 14,581,381</u>	<u>30.6%</u>
<b>SALES AND SERVICES</b>					
Bookstore Commissions	\$2,144,794	\$ 2,208,000	\$ 2,208,000	\$ -	0.0%
Food Service Sales	512,487	804,626	697,120	(107,506)	-13.4%
Intercollegiate Athletics	159,672	126,397	118,037	(8,360)	-6.6%
Parking Fees or Permits	-	-	-	-	--
Other Sales And Services	2,087,697	2,665,665	1,618,621	(1,047,044)	-39.3%
Subtotal	<u>\$ 4,904,650</u>	<u>\$ 5,804,688</u>	<u>\$ 4,641,778</u>	<u>\$ (1,162,910)</u>	<u>-20.0%</u>
<b>OTHER REVENUES AND ADDITIONS</b>					
Investment Income	\$1,072,957	\$ 1,100,000	\$ 1,100,000	\$ -	0.0%
Other					
Indirect Cost Recoveries	413,988	413,988	413,988	-	0.0%
Cash Balance Carryforward	7,551,999	7,732,494	11,318,219	3,585,725	46.4%
Grants/Donations	3,104,811	3,063,476	2,969,392	(94,084)	-3.1%
Miscellaneous Other Revenues	1,556,559	1,874,091	1,311,068	(563,023)	-30.0%
Subtotal	<u>\$ 13,700,314</u>	<u>\$ 14,184,049</u>	<u>\$ 17,112,667</u>	<u>\$ 2,928,618</u>	<u>20.6%</u>
<b>Total Revenues And Other Additions</b>	<u>\$ 58,462,735</u>	<u>\$ 67,712,874</u>	<u>\$ 84,059,963</u>	<u>\$ 16,347,089</u>	<u>24.1%</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	\$ 4,702,927	\$ 4,702,927	\$ 6,143,822	\$ 1,440,895	30.6%
Transfer In - Current General Fund - Scholarships	149,286	149,286	-	\$ (149,286)	-100.0%
Transfer In - Current General Fund - PC Grant	100,000	100,000	-	\$ (100,000)	-100.0%
Transfer Out - Current Unrestricted Fund - FTSE Growth Reserve	(1,847,063)	(1,847,063)	(2,854,500)	(1,007,437)	54.5%
Transfer Out - Plant Fund	(1,306,000)	(1,306,000)	(1,264,000)	42,000	-3.2%
Mandatory Transfers Out For:					
Principal And Interest - to Debt Service Fund	(4,195,855)	(4,195,855)	(4,185,999)	9,856	-0.2%
LEAP Matching Portion - to Restricted Fund	(329,088)	(293,204)	-	293,204	-100.0%
Miscellaneous Inter and Intra Fund Transfers	6,983,650	6,983,650	7,632,749	649,099	9.3%
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<u>\$ 62,720,592</u>	<u>\$ 72,006,615</u>	<u>\$ 89,532,035</u>	<u>\$ 17,525,420</u>	<u>24.3%</u>

Maricopa County Community College District  
 Budget For Fiscal Year 2003 - 04  
 Current Restricted Fund - Revenues and Other Additions

<b><u>REVENUES AND OTHER ADDITIONS BY SOURCE</u></b>	<b>Estimated</b>			<b>Increase/(Decrease)</b>	
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>From Budget 2002-03</b>	
	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>	<b>To Budget 2003-04</b>	
				<b>Amount</b>	<b>%</b>
<b>GIFTS, GRANTS, AND CONTRACTS</b>					
Federal Grants And Contracts	\$51,015,817	\$ 47,293,939	\$ 64,124,019	\$ 16,830,080	35.6%
State Grants And Contracts	3,183,962	7,068,324	7,083,469	15,145	0.2%
Local Grants And Contracts	383,929	3,619,082	562,635	(3,056,447)	-84.5%
Private Gifts, Grants And Contracts	13,811,639	20,872,856	18,191,876	(2,680,980)	-12.8%
Subtotal	<u>\$68,395,347</u>	<u>\$ 78,854,201</u>	<u>\$ 89,961,999</u>	<u>\$ 11,107,798</u>	<u>14.1%</u>
<b>OTHER REVENUES AND ADDITIONS</b>					
Investment Income (State Shared Sales Tax , LGIP and Other)	\$ 190,218	\$ 125,000	\$ 100,000	\$ (25,000)	--
Other:					
State Shared Sales Tax (Prop 301)	4,535,652	5,200,000	5,164,021	(35,979)	-0.7%
State Shared Sales Tax (Prop 301) Capital Distribution	-	-	1,000,000	1,000,000	--
State Shared Sales Tax Carryforward (estimated)	-	2,500,000	4,000,000	1,500,000	60.0%
Miscellaneous and Other Restricted Activities	2,532,026	2,459,392	4,541,157	2,081,765	84.6%
Maricopa & Southwest Skill Center Tuition, Registration & Student Fees	2,829,162	4,569,396	-	(4,569,396)	-100.0%
Maricopa Skill Center Rentals and Sales	350,379	553,921	-	(553,921)	-100.0%
Subtotal	<u>\$10,437,437</u>	<u>\$ 15,407,709</u>	<u>\$ 14,805,178</u>	<u>\$ (602,531)</u>	<u>-3.9%</u>
<b>Total Revenues And Other Additions</b>	<u>\$78,832,784</u>	<u>\$ 94,261,910</u>	<u>\$ 104,767,177</u>	<u>\$ 10,505,267</u>	<u>11.1%</u>
<b>RESTRICTED FUND BALANCE AT JULY 1</b>	<u>\$ 9,678,746</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>--</u>
<b>TRANSFERS IN/(OUT)</b>					
Excess (Deficit) of Restricted Receipts Over Transfers to Revenue	\$ (380,096)	\$ -	\$ -	\$ -	--
Refunds to Grantors	(9,827)	-	-	-	--
Transfer In - Current Unrestricted Fund - Maricopa & Southwest Skill Centers	2,845,262	3,032,451	-	(3,032,451)	-100.0%
Mandatory Transfers For:					
Transfer In - Current Auxiliary Fund - LEAP Match	329,088	293,204	329,088	35,884	12.2%
Transfer In - Current General Fund - SEOG, SBDC Match	547,892	769,469	-	(769,469)	-100.0%
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<u>\$91,843,849</u>	<u>\$ 98,357,034</u>	<u>\$ 105,096,265</u>	<u>\$ 6,739,231</u>	<u>6.9%</u>

Maricopa County Community College District  
 Budget For Fiscal Year 2003 - 04  
 Current Auxiliary Enterprises and Current Restricted Funds  
 Expenditures and Other Deductions

	<b>Estimated</b>			<b>Increase/(Decrease)</b>	
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>From Budget 2002-03</b>	
	<b>2002-03</b>	<b>2002-03</b>	<b>2003-04</b>	<b>To Budget 2003-04</b>	
				<b>Amount</b>	<b>%</b>
<b>CURRENT AUXILIARY ENTERPRISES FUND</b>					
Bookstore	\$ -	\$ -	\$ -	\$ -	0.0%
Food Services	586,505	804,626	701,913	(102,713)	-12.8%
Dormitories	-	-	-	-	0.0%
Intercollegiate Athletics	4,597,188	4,687,879	4,967,293	279,414	6.0%
College Activities	\$19,918,428	21,225,687	22,536,654	1,310,967	6.2%
Course Fees	4,652,053	7,738,293	10,360,810	2,622,517	33.9%
Non-Credit / Special Interest	7,655,962	15,286,957	15,888,626	601,669	3.9%
Other Auxiliary Enterprises	21,771,489	22,263,173	35,076,739	12,813,566	57.6%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS</b>					
<b>OF CURRENT AUXILIARY ENTERPRISES FUND</b>					
	<u>\$ 59,181,625</u>	<u>\$ 72,006,615</u>	<u>\$ 89,532,035</u>	<u>\$ 17,525,420</u>	<u>24.3%</u>
<b>CURRENT RESTRICTED FUND</b>					
Instruction	\$ 7,919,363	\$ 19,007,010	\$ 15,557,998	\$ (3,449,012)	-18.1%
Public Service	14,668,793	19,466,371	22,130,901	2,664,530	13.7%
Academic Support	1,293,945	2,725,897	1,595,617	(1,130,280)	-41.5%
Student Services	52,000,000	47,315,713	56,889,554	9,573,841	20.2%
Institutional Support (Administration)	2,715,540	3,558,168	3,528,094	(30,074)	-0.8%
Operation And Maintenance of Plant	813,712	1,093,706	203,932	(889,774)	-81.4%
Scholarships	6,023,590	5,190,169	5,190,169	-	0.0%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS</b>					
<b>OF CURRENT RESTRICTED FUND</b>					
	<u>\$ 85,434,943</u>	<u>\$ 98,357,034</u>	<u>\$ 105,096,265</u>	<u>\$ 6,739,231</u>	<u>6.9%</u>

Maricopa County Community College District  
 Estimated Tax Rates and Assessed Valuation\*  
 FY 2003-04  
 MCCCCD TAX RATES AND ASSESSED VALUATION FY03-04

MAXIMUM LEVY AND TAX RATE CALCULATIONS		PRIMARY TAX LEVY AND RATE	
1. MAXIMUM PRIOR YEAR LEVY	\$221,156,802	ACTUAL PRIMARY LEVY AMOUNT 2002-03	\$221,156,802
		ACTUAL PRIMARY TAX RATE 2002-03	\$0.9634
2. LINE 1 INCREASED BY 2 PERCENT	\$225,579,938		
3. CURRENT ASSESSED VALUE OF LAST YEAR'S PROPERTY	\$23,972,677,256	MAXIMUM PRIMARY LEVY AMOUNT 2003-04	\$239,464,278
		MAXIMUM PRIMARY TAX RATE 2003-04	\$0.9410
4. LINE 3 DIVIDED BY 100	\$239,726,773	PRIMARY LEVY - M & O	\$239,464,278
		PRIMARY LEVY - CAPITAL	\$0
5. MAXIMUM TAX RATE FY 2003-04 LINE 2 DIVIDED BY LINE 4	\$0.9410	10. SUBTOTAL - PRIMARY LEVY FY 2003-04	\$239,464,278
6. CURRENT ASSESSED VALUE INCLUDING NEW PROPERTY	\$25,447,850,971	SRP IN LIEU TAX AMOUNT FY 2003-04	\$4,479,643
		TOTAL LEVY & IN LIEU FY 2003-04	\$243,943,921
7. CURRENT ASSESSED VALUE DIVIDED BY 100	\$254,478,510	11. PRIMARY TAX RATE FY 2003-04 (LINE 10 / (LINE 7))	\$0.9410
8. MAXIMUM LEVY AMOUNT 2003-04 LINE 7 x LINE 5	\$239,464,278		
SALT RIVER PROJECT CAV**		SECONDARY TAX RATE AND LEVY*	
		CURRENT ASSESSED VALUATION FOR 2003	\$27,477,987,528
		SRP CURRENT ASSESSED VALUATIONS FOR 2003	\$476,051,376
		Total to calculate Secondary Tax Rate & Levy Amount	\$27,954,038,904
SRP CAV AT 2002 VALUES (Actual)	\$455,638,083	LEVY AMOUNT NEEDED (G. O. BOND PRINCIPAL AND INTEREST)	\$37,777,314
SRP CAV AT 2003 VALUES (Estimate)	\$476,051,376		
SRP CAV AT 2003 VALUES / 100	\$4,760,514	SRP IN LIEU NEEDED (G.O. BOND PRINCIPAL AND INTEREST)	\$654,570
9. SRP IN LIEU TAX AMOUNT FY 2003-04	\$4,479,643		
		12. TAX RATE ESTIMATE FY 2003-04	\$0.1375
		COMBINED TAX RATES FOR FY 2003-04 * PER \$100.00 OF ASSESSED VALUATION	
		11. PRIMARY LEVY RATE	\$0.9410
		12. SECONDARY LEVY RATE	\$0.1375
		COMBINED LEVY RATE	\$1.0785

\* Valuations are per the County Department of Finance, February 2003

\*\* SRP centrally assessed valuation estimates were obtained from SRP as of 2/13/03. Actuals will not be known until August 2003.

**Maricopa County Community College District**  
**Annual Budgeted Expenditures Limitation Report Worksheet**  
**Fiscal Year Ending June 30, 2004**

	Current Funds			Plant Funds		Total
	Unrestricted		Restricted	Unexpended	Ret. of Debt	
	General	Auxiliary Enter.				
A. Total Budgeted Expenditures	\$421,526,160	\$89,731,919	\$105,256,165	\$65,704,002	\$42,617,882	\$ 724,836,128
Transfers	(\$6,259,214)	(\$199,884)	(\$159,900)	\$6,618,998	\$0	\$0
A. Net Total Expenditures	\$415,266,946	\$89,532,035	\$ 105,096,265	\$72,323,000	\$42,617,882	\$ 724,836,128
B. Less Exclusions Claimed:						
Bond Proceeds				\$23,100,000		\$23,100,000
Debt Service Requirements on Bonded Indebtedness					\$42,617,882	\$42,617,882
Proceeds From Other Long-Term Obligations				\$11,000,000		\$11,000,000
Debt Service Requirements on Other Long-Term Obligations						\$0
Dividends, Interest And Gains on Sale of Securities	\$1,800,000	\$1,100,000	\$100,000	\$1,225,000		\$4,225,000
Trustee or Custodian				\$9,565,000		\$9,565,000
Grants and Aid From Federal Gov't			\$64,124,019			\$64,124,019
Grants, Aid, Contributions or Gifts From Private Agency, Organization or Individual Except Those Amounts Received in Lieu of Taxes						\$0
Amounts Received From The State For Purchasing Land, Buildings or Improvements or Constructing Buildings or Improvements						\$0
Interfund Transfers	\$3,343,488	\$14,969,724				\$18,313,212
Amounts Accumulated For Purchase of Land And The Purchase or Construction of Buildings or Improvements						\$0
Contracts With Other Political Subdivisions						\$0
Tuition And Fees	\$89,171,903	\$60,295,112				\$149,467,015
Property Taxes Received From Voter-Approved Overrides						\$0
Refunds, Reimbursements or Other Recoveries	\$851,500					\$851,500
Monies Received A.R.S. 15-1472			\$6,164,021			\$6,164,021
Prior Years Carry-Forward	\$27,871,489	\$11,279,318	\$4,000,000	\$27,433,000		\$70,583,807
Total Exclusions Claimed	\$123,038,380	\$87,644,154	\$99,930,439	\$72,323,000	\$42,617,882	\$425,553,855
C. Budgeted Exp. Subject to Limitation	\$ 292,228,566	\$ 1,887,881	\$ 5,165,826	\$ -	\$ -	\$ 299,282,273
D. Expenditure Limitation Fiscal Year 2003-04						\$ 299,676,873
Unused (Overcommitted) Legal Limit						\$ 394,600



This page is left blank intentionally.



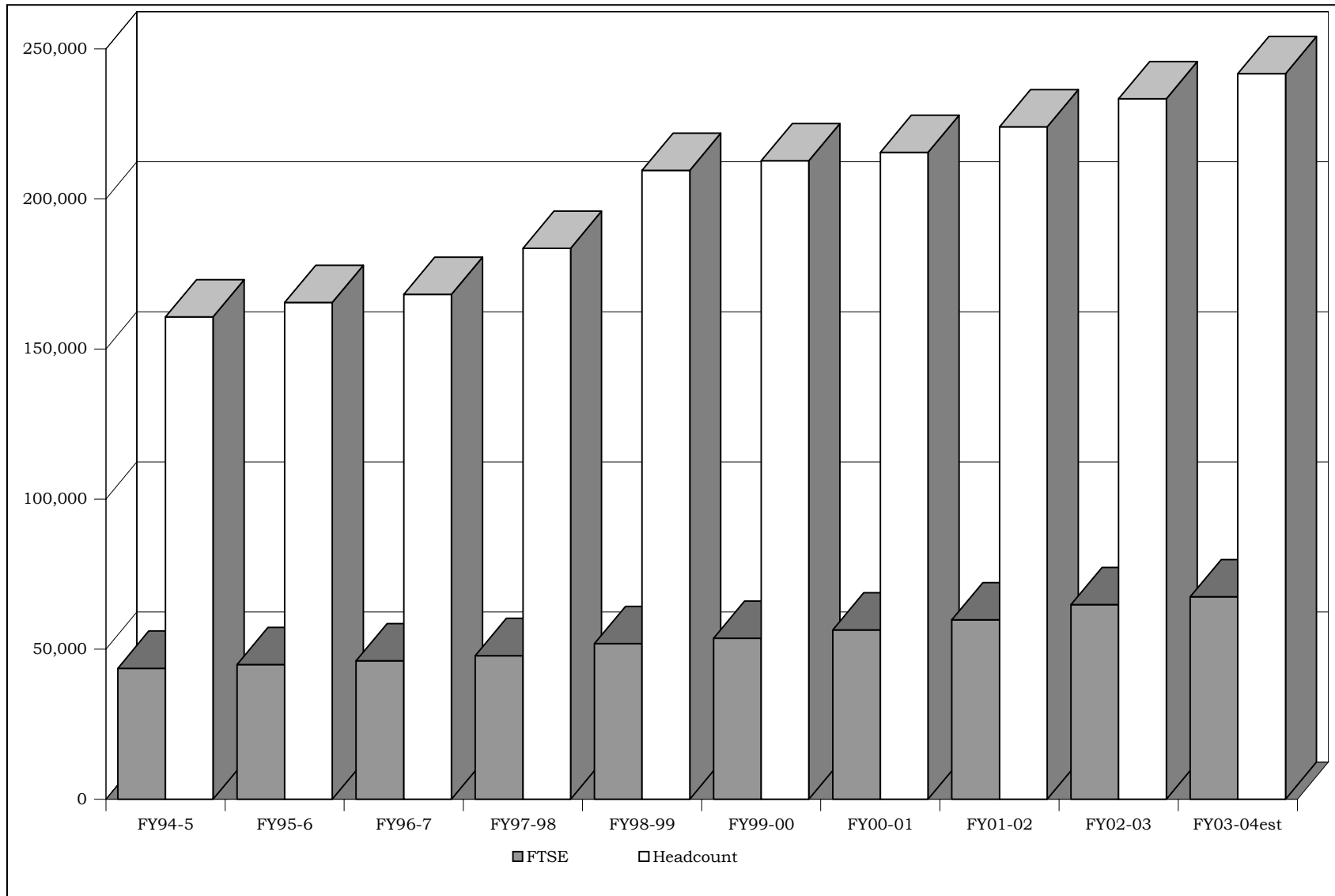
**FY 2003-2004**

# **Appendix FY 2003-2004**

**Section H**

FY 1994-95 through FY 2003-04

### Maricopa Community Colleges Student Enrollment



MARICOPA COMMUNITY COLLEGES  
STUDENT ENROLLMENT

<b>Headcount</b>	ACTUAL FISCAL 1994-95	ACTUAL FISCAL 1995-96	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	PROJECTED FISCAL 2003-04
Phoenix	20,142	20,387	19,441	19,342	20,660	21,533	21,463	22,289	22,296	22,778
Glendale	30,402	30,056	29,205	29,180	30,975	32,965	33,174	33,259	33,888	33,353
GateWay	12,512	13,730	14,097	15,185	14,860	15,525	17,117	15,954	16,251	16,303
Mesa	33,902	36,300	36,185	37,247	38,589	38,270	38,542	39,869	41,941	43,204
Scottsdale	16,742	17,005	16,260	16,074	16,817	17,763	18,095	19,380	20,028	21,422
Rio Salado	21,797	21,807	24,717	25,733	31,072	30,410	34,198	36,097	38,419	39,983
South Mountain	4,069	4,110	4,457	4,470	5,105	5,286	5,764	6,163	6,587	6,699
Chandler-Gilbert	5,419	5,764	6,113	6,872	7,975	9,377	10,038	10,712	12,179	14,422
Paradise Valley	9,048	9,341	9,937	9,965	10,355	11,020	11,600	12,687	12,480	13,540
Estrella Mountain	3,653	3,836	4,676	5,338	6,836	7,303	7,441	8,291	8,922	9,703
Subtotal	157,686	162,336	165,088	169,406	183,244	189,452	197,432	204,701	212,991	221,408
Maricopa Skill Center	3,039	3,150	3,137	1,505	1,868	1,961	2,106	2,482	2,211	2,574
Southwest Skill Center	0	0	0	0	0	0	91	435	388	542
ABE/GED/ESL	0	0	0	12,649	24,368	21,288	15,875	16,401	17,747	17,178
Subtotal	3,039	3,150	3,137	14,154	26,236	23,249	18,072	19,318	20,346	20,294
Total Headcount	160,725	165,486	168,225	183,560	209,480	212,701	215,504	224,019	233,337	241,702
Annual Percent Increase	3.24%	2.96%	1.66%	9.12%	14.12%	1.54%	1.32%	3.95%	4.16%	3.59%
<b>Full-Time Student Equivalent (FTSE)</b>	ACTUAL FISCAL 1994-95	ACTUAL FISCAL 1995-96	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	PROJECTED FISCAL 2003-04
Phoenix	5,936	5,908	5,704	5,592	5,826	5,998	6,015	6,297	6,761	6,907
Glendale	8,816	8,718	8,702	8,707	9,069	9,391	9,685	9,760	10,681	10,512
GateWay	2,418	2,516	2,438	2,576	2,601	2,647	2,881	3,046	3,441	3,452
Mesa	10,770	11,258	11,506	11,822	12,341	12,294	12,511	13,374	14,410	14,844
Scottsdale	4,773	4,716	4,643	4,624	4,819	5,048	5,316	5,784	6,210	6,642
Rio Salado	4,289	4,807	5,647	6,076	7,196	7,310	8,176	8,201	8,771	9,128
South Mountain	1,283	1,249	1,348	1,367	1,440	1,446	1,515	1,633	1,838	1,869
Chandler-Gilbert	1,596	1,649	1,740	1,913	2,172	2,503	2,927	3,358	3,849	4,558
Paradise Valley	2,239	2,395	2,565	2,571	2,819	3,087	3,275	3,448	3,724	4,040
Estrella Mountain	728	794	1,010	1,243	1,641	1,772	1,881	2,116	2,461	2,676
Subtotal	42,847	44,010	45,303	46,490	49,925	51,497	54,181	57,018	62,146	64,630
Maricopa Skill Center	810	901	832	885	831	962	938	1,154	971	1,130
Southwest Skill Center	0	0	0	0	0	0	31	122	143	200
ABE/GED/ESL	0	0	0	500	1,115	1,174	1,284	1,485	1,566	1,516
Subtotal	810	901	832	1,385	1,946	2,136	2,253	2,761	2,680	2,846
Total FTSE	43,657	44,911	46,135	47,875	51,871	53,633	56,433	59,779	64,826	67,476
Annual Percent Increase	0.35%	2.87%	2.73%	3.77%	8.35%	3.40%	5.22%	5.93%	8.44%	4.09%

\* Restated per college shared FTSE ag Note: Columns may not add due to rounding.

FY 2003-2004

MARICOPA COMMUNITY COLLEGES  
 FY 2002-03 AUDITED FULL-TIME STUDENT EQUIVALENTS (FTSE)

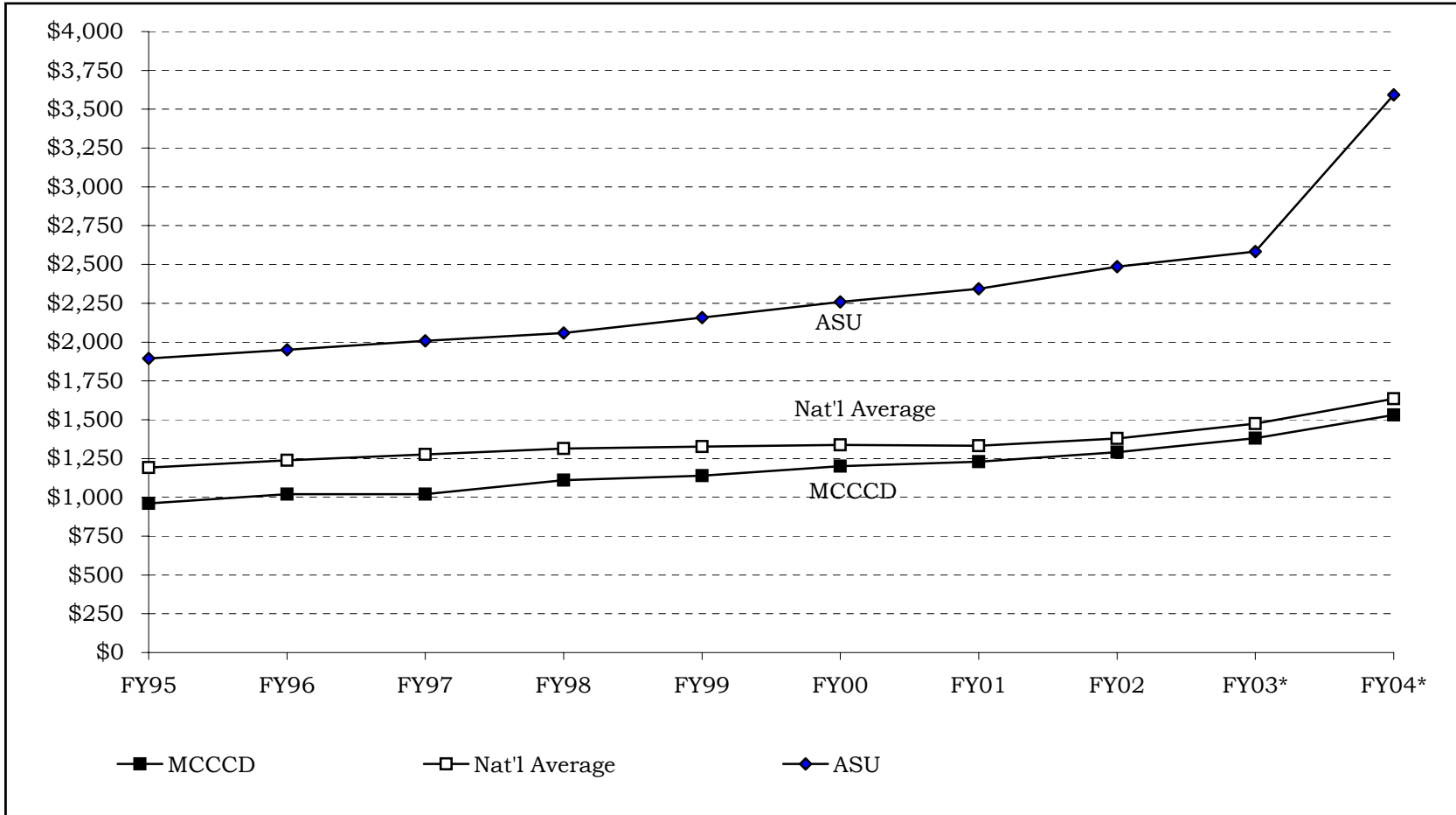
College	45th Day Fall	45th Day Spring	Avg. 45th Day Fall/Spring	Short-Term	OE-OE	Summer	Total Annual FTSE
Phoenix	5,777	5,683	5,730	306	56	669	6,761
Glendale	9,184	8,403	8,793	517	98	1,273	10,681
GateWay	2,281	2,177	2,229	553	233	426	3,441
Mesa	12,695	11,951	12,323	419	99	1,570	14,410
Scottsdale	5,488	5,177	5,332	211	27	640	6,210
Rio Salado	2,665	2,240	2,452	2,130	2,126	2,063	8,771
South Mountain	1,617	1,479	1,548	75	0	215	1,838
Chandler-Gilbert	3,587	3,207	3,397	83	30	339	3,849
Paradise Valley	3,264	3,061	3,162	89	114	359	3,724
Estrella Mountain	2,096	1,938	2,017	82	61	300	2,461
<b>Subtotal</b>	<b>48,652</b>	<b>45,314</b>	<b>46,983</b>	<b>4,465</b>	<b>2,845</b>	<b>7,853</b>	<b>62,146</b>
Skill Centers					1,114		1,114
ABE/GED/ESL *					1,566		1,566
<b>Total</b>	<b>48,652</b>	<b>45,314</b>	<b>46,983</b>	<b>4,465</b>	<b>5,525</b>	<b>7,853</b>	<b>64,826</b>

\* Total ABE/GED/ESL FTSE of 101 for Glendale, 9.50 for Mesa, and 1455.70 for Rio Salado.

Note: Columns may not add due to rounding.

FY 1994-95 through FY 2003-04

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



\* National Average Projected

MARICOPA COMMUNITY COLLEGES  
HISTORIC TUITION AND FEES/LOCAL AND NATIONAL COMPARISON

Fiscal Year	MCCCD Historic Tuition & Fees			Annual Cost Per Fulltime Student	Increase Dollars	/	Decrease Percent
	Per Credit Hour						
	Current Unrestricted Fund 1	Current Auxiliary Fund 2	Combined Total				
FY 1994-95	22.50	9.50	32.00	960.00	-		0.00%
FY 1995-96	24.00	10.00	34.00	1,020.00	60.00		6.25%
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%

Fiscal Year	National & Local Comparisons				AZ STATE UNIVERSITY	
	MARICOPA DISTRICT		NATL. AVG. PUBLIC 2YR INST.		Annual Cost	Percent Change
	Annual Cost	Percent Change	Annual Cost	Percent Change		
FY 1994-95	960.00	0.00%	1,192.00 (1)	5.96%	1,894.00	6.52%
FY 1995-96	1,020.00	6.25%	1,239.00 (1)	3.94%	1,950.00	2.96%
FY 1996-97	1,020.00	0.00%	1,276.00 (1)	2.99%	2,009.00	3.03%
FY 1997-98	1,110.00	8.82%	1,314.00 (1)	2.98%	2,058.00	2.44%
FY 1998-99	1,140.00	2.70%	1,327.00 (1)	0.99%	2,158.00	4.86%
FY 1999-00	1,200.00	5.26%	1,338.00 (1)	0.83%	2,259.00	4.68%
FY 2000-01	1,230.00	2.50%	1,333.00 (1)	-0.37%	2,344.00	3.76%
FY 2001-02	1,290.00	4.88%	1,379.00 (1)	3.45%	2,486.00	6.06%
FY 2002-03	1,380.00	6.98%	1,475.00 (2)	6.96%	2,583.00	3.90%
FY 2003-04	1,530.00	10.87%	1,635.00 (2)	10.85%	3,593.00	39.10%

(1) Source: U.S. Dept of Education, National Center for Education Statistics, April 2003

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

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 2003-04.

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 2003 - 2004 Tax Rates for the Maricopa Community Colleges

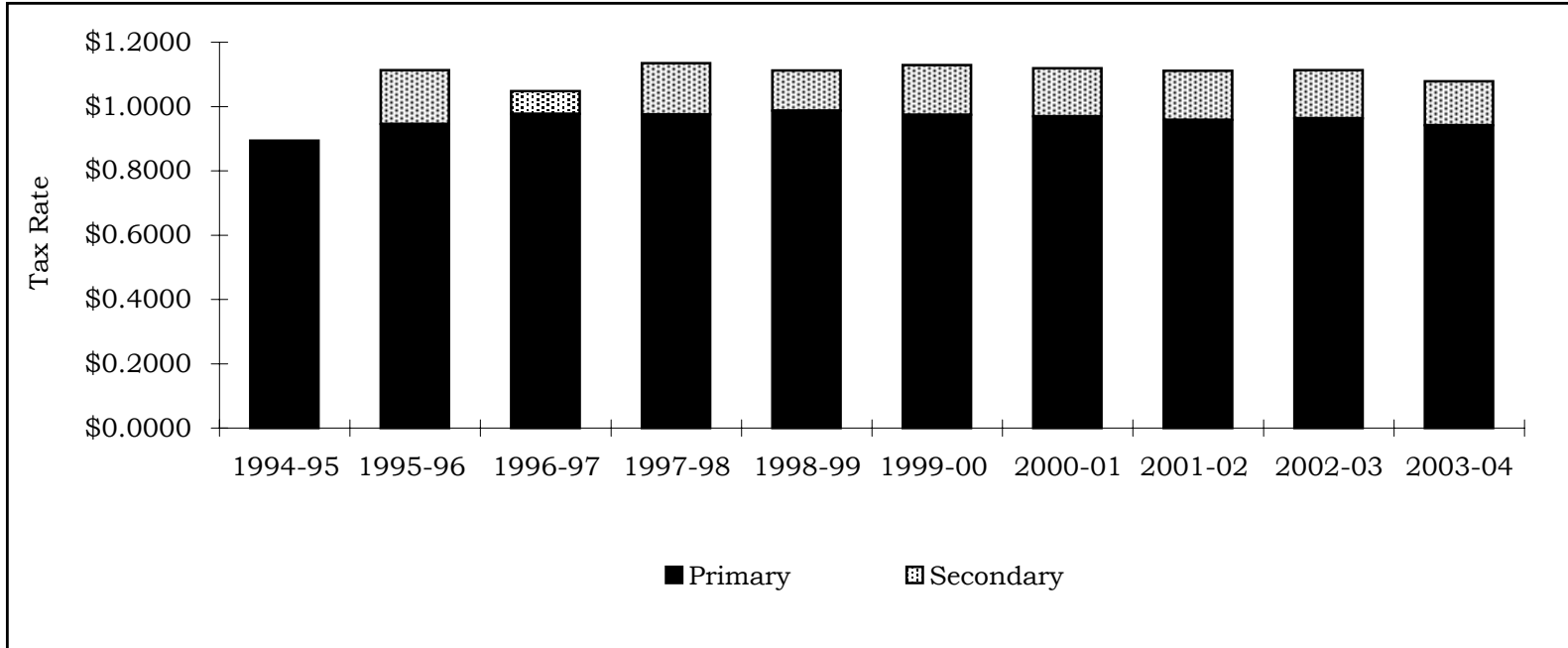
Primary Tax @	\$0.9410	\$47.05	\$56.46	\$65.87	\$75.28	\$84.69	\$94.10
Secondary Tax (est) @	\$0.1375	\$6.88	\$8.25	\$9.63	\$11.00	\$12.38	\$13.75
Combined Tax @	<u>\$1.0785</u>	<u>\$53.93</u>	<u>\$64.71</u>	<u>\$75.50</u>	<u>\$86.28</u>	<u>\$97.07</u>	<u>\$107.85</u>



FY 1994-95 through FY 2003-04

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.



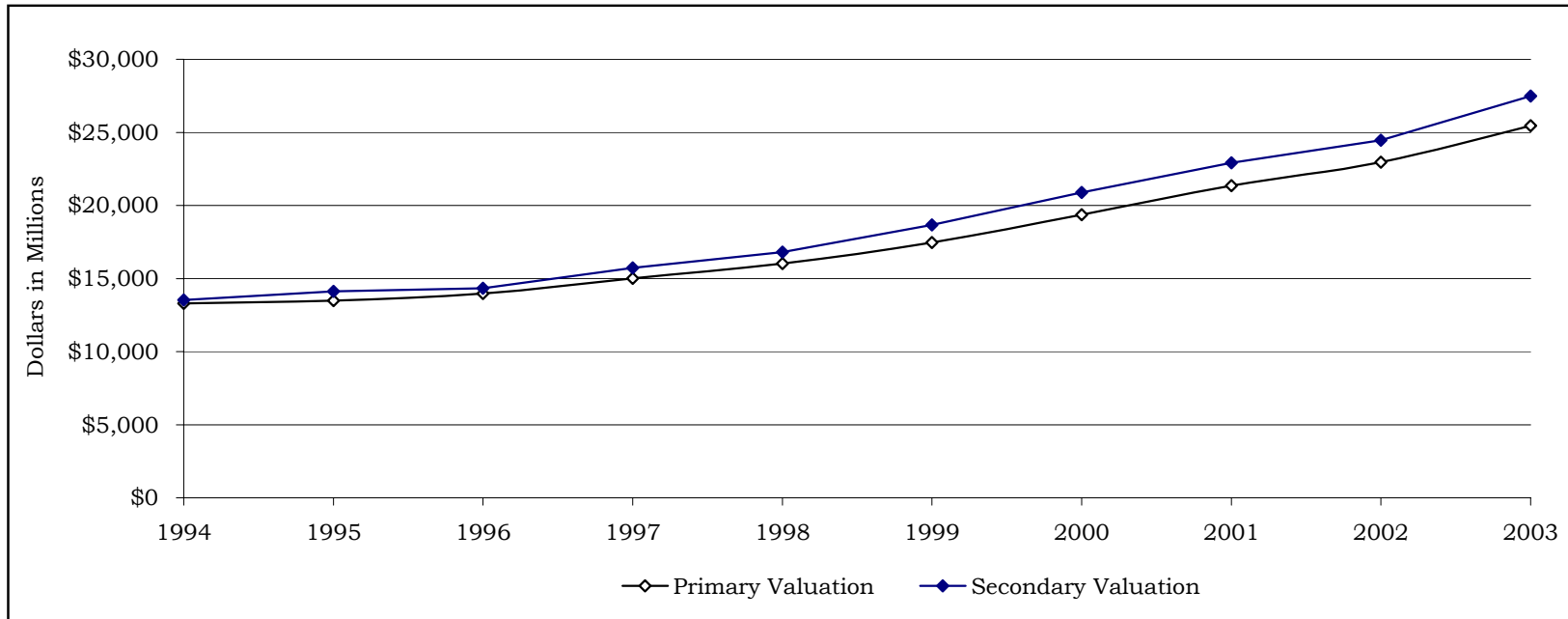
Rates per \$100 of Assessed Valuation

Fiscal Year	Primary	Secondary	Total
1994-95	\$0.8934	- -	\$0.8934
1995-96	\$0.9455	\$0.1675	\$1.1130
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

1994 through 2003

### 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
1994	13,302,326,609	6,131,532	0.0%	310,461	13,521,174,915	17,067,099	0.1%
1995	13,493,736,826	191,410,217	1.4%	306,606	14,119,434,946	598,260,031	4.4%
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%	384,722	27,477,987,528	3,020,940,246	12.4%



**FY 2003-2004**

# **Glossary**

## **FY 2003-2004**

**Section I**

**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 (cont.)****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 (cont.)****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 (cont.)****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 (cont.)**

**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).



This page is left blank intentionally.