



Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

ADOPTED BUDGET Fiscal Year 2007-08

June 12, 2007

A Community of Colleges... Colleges for the Community... A Maricopa Experience

**Real Life.
Real People.
Real Learning.**





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The Nursing Program provides several options, beginning with Nurse Assisting and continuing on to the Practical Nurse Certificate and Registered Nurse degree. Approved by the Arizona State Board of Nursing, the program is also accredited by the National League of Nursing Accreditation.



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General Overview

Administration and Addresses

Vision and Mission

Statement of Values

FY 2007-2008 Budget Overview

Section A

The Fire Science Technology Program is designed for students who desire advanced training as professional firefighters, basic preparation courses for a career in fire science, or a better understanding of fire hazards and problems in the field. However, because of accident liability, hands-on experiences are limited to in-service personnel. Completion of the two-year program will qualify students for the Associate in Applied Science degree in Fire Science Technology.

MARICOPA COMMUNITY COLLEGES

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Tempe, AZ 85281

Ph. (480) 731-8000

District Governing Board

District Administration

Mrs. Linda B. Rosenthal	President	Rufus Glasper	Chancellor
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Ms. Colleen Clark	Member	Debra Thompson	Vice Chancellor, Business Services
Mr. Scott Crowley	Member	Albert A. Crusoe	Vice Chancellor, Human Resources
Mr. Jerry D. Walker	Member	Steven Helfgot	Vice Chancellor, Student Development & Community Affairs
		Darrel Huish	Associate Vice Chancellor, Information Technologies

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**MARICOPA COMMUNITY COLLEGES
VISION AND MISSION**

VISION

A Community of Colleges...Colleges for the Community

...working collectively and responsibly to meet the life-long learning needs of our diverse students and communities.

MISSION

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

We focus on learning through:

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

**MARICOPA COMMUNITY COLLEGES
STATEMENT OF VALUES**

The Maricopa Community Colleges are committed to:

COMMUNITY

We value all people – our students, our employees, their families, and the communities in which they live and work. We value our global community of which we are an integral part.

EXCELLENCE

We value excellence and encourage our internal and external communities to strive for their academic, professional and personal best.

HONESTY AND INTEGRITY

We value academic and personal honesty and integrity and believe these elements are essential in our learning environment. We strive to treat each other with respect, civility and fairness.

INCLUSIVENESS

We value inclusiveness and respect for one another. We believe that team work is critical, that each team member is important and we depend on each other to accomplish our mission.

INNOVATION

We value and embrace an innovative and risk-taking approach so that we remain at the forefront of global educational excellence.

LEARNING

We value lifelong learning opportunities that respond to the needs of our communities and are accessible, affordable, and of the highest quality. We encourage dialogue and the freedom to have an open exchange of ideas for the common good.

RESPONSIBILITY

We value responsibility and believe that we are each accountable for our personal and professional actions. We are responsible for making our learning experiences significant and meaningful.

STEWARDSHIP

We value stewardship and honor the trust placed in us by the community. We are accountable to our communities for the efficient and effective use of resources as we prepare our students for their role as productive world citizens.

MARICOPA COMMUNITY COLLEGES
Executive Summary

In FY 2007-08, the Maricopa Community Colleges (the “District”) will continue to build on a long history of services to the community. Currently, the ten colleges and two skill centers that comprise the Maricopa Community Colleges offer 10,254 courses, including 3,297 academic courses and 6,957 occupational courses. Students may choose to take just one course or a few courses—or to complete a certificate program or pursue an associate degree. Although enrollment has been slightly down in the past two years, the steady growth of student enrollment that has occurred over the District’s 45-year history is expected to continue as the population in Maricopa County continues to grow, as population demand for new courses and programs accelerates.

The Adopted Budget of \$1.4 billion represents a decrease of \$56.1 million compared with FY 2006-07. The reduction does not reflect a decrease in services, but rather results from the expenditure of the 2004 Capital Development program General Obligation bond proceeds. The following general principles and priorities were set through the district-wide budget process and are reflected in the adopted budget.

Overall

- The first parameter for budget development is maintenance of the District’s financial stability policy, which requires balances of at least 8% of General Fund revenues. The District has met this requirement each year since the policy was adopted and this budget reflects resources sufficient to meet the policy goal by year-end.
- The budget is balanced with revenues equaling expenditures and one-time funds approved for use as one-time expenditures.
- The District’s colleges have flexibility to reallocate budgets and to use new allocations to meet high priority needs. In summary, a review of college and District Office strategic and operational plans reveals a rich array of accomplishments in the past and innovative student and community-focused plans for the future.

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

- Property taxes for operational purposes (General Fund) reflect the final maximum tax levy calculation provided by the County in February 2007. If the Governing Board had not approved an increase in taxes on existing property to the legal limits, resources would have been reduced by \$6.3 million overall.
- State Aid is budgeted in both the General and Plant funds at the requested appropriated level, which is tied to student enrollments at the Maricopa Community Colleges in FY2005-2006. Operating support is held harmless from declines while Capital aid is reduced by \$217,900.
- Tuition and fees in the General Fund are projected to decrease due to a decline in the projection for enrollment and the Governing Board's decision to maintain the FY06-07 tuition rate.
- The budget reflects the issuance of series A and B General Obligation bonds for expenditures to support a 2004 bond referendum approved by Maricopa County voters.
- The budget reflects revenue bond debt service for Performing Arts Centers and the new Student Information System. The budget also reflects possible additional revenue bonds issuances for an additional performing arts center and a conference center. Existing tuition and fee and student auxiliary fund allocations are used to repay this debt.
- The District will build on existing workforce development efforts with additional funds provided as a result of Proposition 301 (a statewide November 2000 referendum that raised sales taxes for education).

Overall Expenditure Highlights:

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

- An additional contribution of 0.5% in Arizona State Retirement System (ASRS) from 9.1% to 9.6% at an additional cost of \$1.4 million
- Health Insurance/Wellness increase of \$1.4 million (flex benefit increases were approved by the Governing Board at its December meeting);
- 16 additional faculty (one at Phoenix, three each at Gateway, Chandler-Gilbert, Mesa, Paradise Valley, and Estrella Mountain) for a total cost of \$1.3 million. This is the District's match of faculty positions created by the colleges in FY06-07 by reallocating budgets.

MARICOPA COMMUNITY COLLEGES
Executive Summary

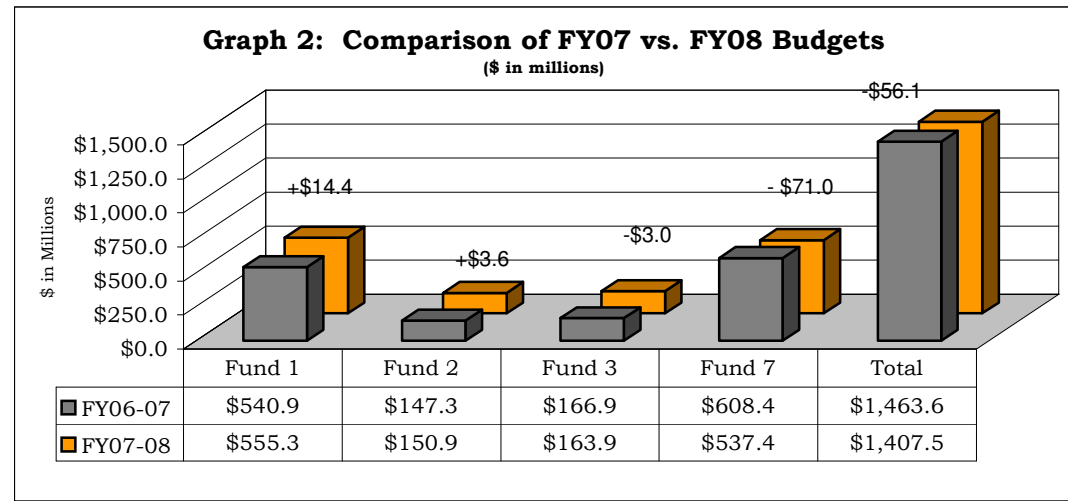
- Operating Costs for 2004 Bond Program at \$2.95 million (toward a total need estimated at \$55 million for operating cost support for the 2004 capital development program and technology implementation);
- Funding for a Central Help Desk for technology support at \$455,000 and college/district office technology positions at \$500,000;
- Bond Operating Support for District Office at \$196,000;
- Funding of business/inflation costs and College/District-wide initiatives at \$2.1 million;
- Move 2 Proposition 301 supported faculty to a permanent funding source at \$155,000;
- Funding for Meet and Confer (salary increase) and other compensation items at \$11.2 million (Meet & Confer and other compensation items were approved by the Governing Board at its April meeting.)

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

**MARICOPA COMMUNITY COLLEGES
All Funds Summary**

Major Changes by Fund (See Graph 2)

- General Fund: Most of the growth in the District’s main operating budget is from property taxes. The increase in the property tax levy is offset by the decrease of tuition and fee revenue based on lower projected FTSE number.
- Auxiliary Fund: The fund accounts for all operations supported by the college activities fee as well as other substantially self-supporting activities including bookstores and non-credit instruction. The increase largely results from additional revenues due to student enrollment growth, increases in course fees, and additional non-credit activities.
- Restricted Fund: The fund accounts for all restricted activity such as grants and student financial aid. The decrease in this fund mainly reflects projected decrease in the federal student financial aid reflective of anticipated growth in awards and Proposition 301.
- With the 2004 Capital Development program well underway, there is a decrease in unspent bond proceeds in FY2008. The Plant Fund (Fund 7) budget reflects the unspent balance of series A and B General Obligation bonds issued as part of the 2004 Capital Development program.



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

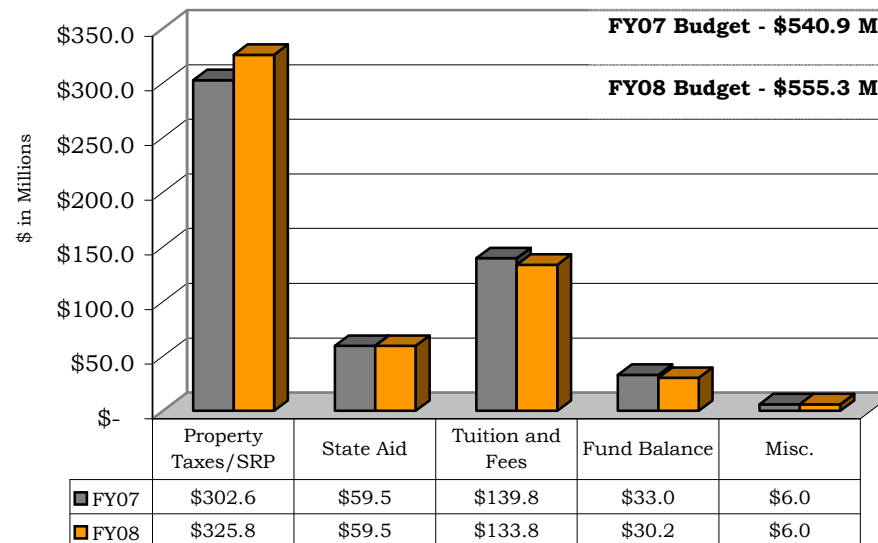
**MARICOPA COMMUNITY COLLEGES
Current Unrestricted Fund 1**

The General Fund (Fund 1) is the largest and main operating budget fund for the Maricopa Community Colleges. For FY 2007-08, the General Fund in the Adopted Budget totals \$555.3 million, an increase of \$14.4 million or 2.65% over FY 2006-07. The General Fund is 39.5% 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, 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 as approved by the Governing Board, 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. Although a moderate FTSE growth is projected for FY2007-08, it is less than projected in FY2006-07 and the overall tuition and fees are lower than those budgeted in FY2006-07. 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 2007-08 appropriation is based on enrollment for FY 2005-06.
- Other revenue sources include interest income, transfers from other funds and Fund Balance or carryforward.

Graph 3: FY07 vs. FY08 General Fund Revenue Budget



**MARICOPA COMMUNITY COLLEGES
Current Unrestricted Fund 1**

Expenditure Budget

Allocation of Budget Increases

The FY 2007-08 Adopted Budget is \$14.4 million larger than the FY 2006-07 Adopted 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, \$21.6 million in permanent funds will be available, given the Governing Board approval to maximize taxes and full funding of state aid. The total funds available also assume a state aid capital transfer of \$2-million to the General Fund.

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

- An additional 0.5% of wages contributed to the Arizona State Retirement System (ASRS) from 9.1% to 9.6% at an additional cost of \$1.4 million.
- Flex benefit cost increase of \$1.4 million (flex benefit increases were approved by the Governing Board at its December 2006 meeting);
- 16 additional faculty (one at Phoenix, three each at Gateway, Chandler-Gilbert, Mesa, Paradise Valley, and Estrella Mountain for a total cost of \$1.3 million);
- Operating Costs for 2004 Bond Program at \$2.95 million (toward a total need estimated at \$55 million for operating cost support for the 2004 capital development program and technology implementation);
- Funding for a Central Help Desk for technology support at \$455,000 and college technology positions at \$500,000;
- Bond Operating Support for District Office at \$196,000;
- Funding of business/inflation costs and College/District-wide initiatives at \$2.1 million;
- Move 2 Proposition 301 supported faculty to a permanent funding source at \$155,000;
- Funding for Meet and Confer (salary increase) and other compensation items at \$11.2 million (Meet & Confer and other compensation items were approved by the Governing Board at its April meeting.)

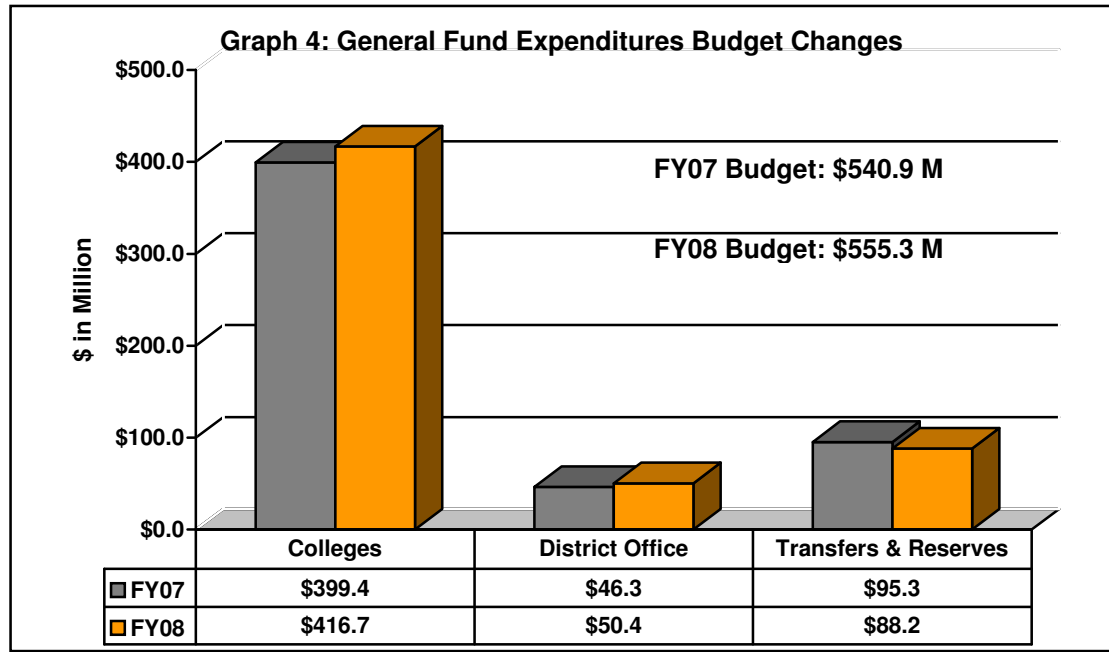
Table 1. Availability of General Fund Resources for Priority Allocations

Revenue Increases, including carryforward	\$ 14,346,583
Plus:	
Carryforward Adjustment (carryforward resources dedicated to one-time expenses)	\$ 2,821,400
Other Adjustments (one-time funding for uncollected tax levy and bad debt, enrollment growth reallocation, Fund 2 reallocation)	\$ 4,421,543
Total Potential Available	<u>\$ 21,589,526</u>
Remaining Potential Perm. Dollars to Allocate	<u>\$ 21,589,526</u>

**MARICOPA COMMUNITY COLLEGES
Current Unrestricted Fund 1**

Expenditures by Unit

Graph 4 compares expenditure budgets for the colleges, District Office and Transfers and Reserves. Variations in the growth rate in college budgets generally reflect budget allocations for varied rates of enrollment growth. College budgets are increasing due to salary increases, ASRS and Flex benefit rate increase plus allocations for the additional 16 faculty, Bond operating cost allocations, and enrollment growth funding increases at some colleges. The budget at the District Office has increased due to salary, ASRS and flexes rate increases, operating cost support for a new surplus warehouse and for Emerald Point, plus Auditor and bond support positions. The decrease in the Transfers and Reserves budget is due primarily to a reduction in enrollment growth funding and carryforward reserves.



Expenditures by Function

Most functional categories have moderate or no increases. The highest percentage increase is in General Institution with 7.6%, which is due to increases in Compensated Absences, Diversity Task Force, bond operating cost increases for new facilities and transfers to Skill Centers. Instruction, Academic Support, Administration Student Services and Physical Plant have varying increases from 0.93% to 5.73% due primarily to the addition of new positions, ASRS, Flex benefit and salary increases.

Contingency decreased about 5.3% because of the reduction of carryforward funding.

**MARICOPA COMMUNITY COLLEGES
Current Unrestricted Fund 1**

Expenditures by Object Code

Graph 5 illustrates the composition of the FY 2007-08 budget by object code. Because the services provided District wide are dependent on employees, most of the budget is allocated to salaries and wages and employee benefits. Object codes that show notable changes are detailed as follows:

- **Salaries and Wages**

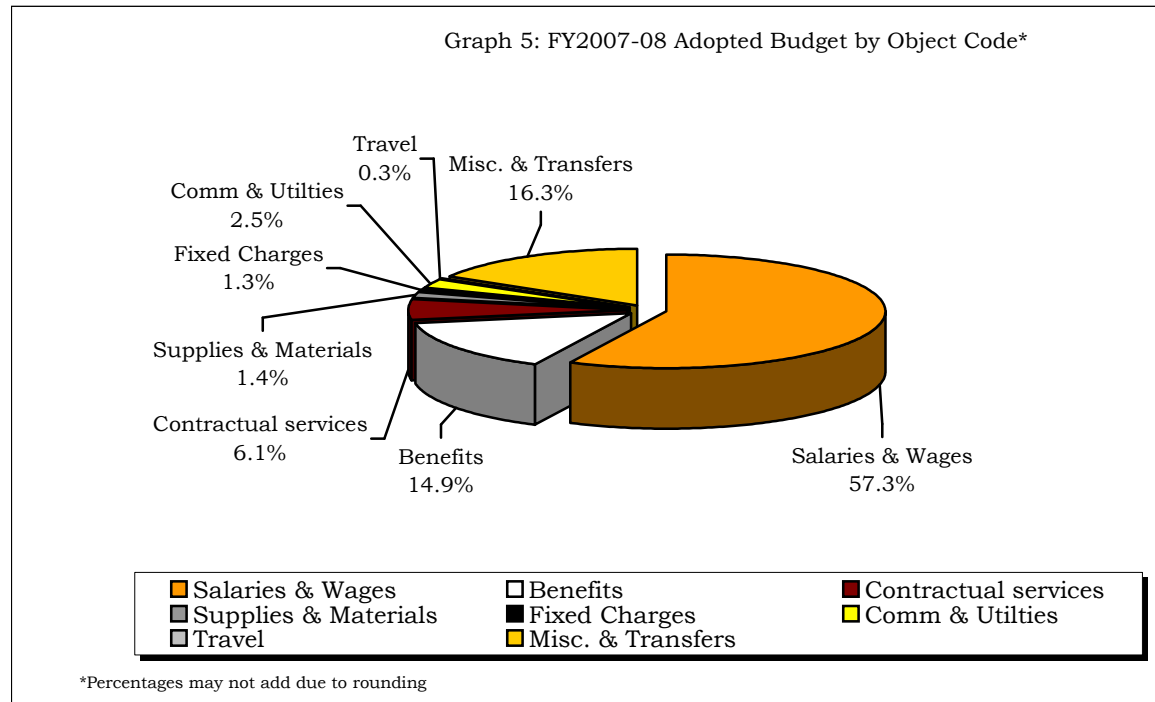
Salaries and wages includes budget for all Governing Board approved faculty and staff, as well as temporary staff. The increase in salaries and wages is due to the creation of 74.4 new positions, including 20 additional faculty plus approved meet and confer salary increases.

- **Employee Benefits**

The 6.7% growth in the benefits budget is due to the following:
 1) benefits for new positions;
 2) an additional 0.5% ASRS contribution rate from 9.1% to 9.6%, and 3) a 4% increase in average Flex benefit costs.

- **Contractual Services**

Contractual Services represents 6.1% of the total General Fund budget and is projected to increase by \$2.2 million in FY 2007-08. The largest portion of this increase is at Rio Salado (\$826,000) due to funding for Professional Services in Educational Services Programs and Academic Dual Enrollment, as well as for Operations, Preventive Maintenance, Institutional Computer and Business Institute Marketing. Gateway Community College reflects an increase of almost \$528,500 for Dual Enrollment Contractual Services related to Community Partnerships, for as well as for Duplicating Services.



MARICOPA COMMUNITY COLLEGES
Current Unrestricted Fund 1

- **Supplies and Materials**

A decrease in Supplies & Materials (11 %) is due primarily to Scottsdale's reduction (\$1.34 million) of instructional copy center charges, technology renewal and replacement supplies as well as general supplies in various charge centers. These funds were re-allocated to part-time Faculty budgets at SCC to cover growing expenditures for these visiting personnel.

- **Fixed Charges**

Fixed charges represent 1.3% of the total General Fund budget; there is a 0.7% increase compared to FY2006-07.

- **Communication and Utilities**

Varied changes across the district comprise the 3.6% increase in communication and utility costs.

- **Travel**

Travel represents 0.3% of the total General Fund budget, and is increasing about 5% over FY 2006-07. The Maricopa Community Colleges generally follow travel reimbursement guidelines adopted by the State of Arizona. During FY2006-07, the State increased travel reimbursement rates in recognition of increasing gasoline prices. Travel includes spending for mileage between sites, in and out of state travel, conference registration, hotels, meals, airfare, etc. Travel accounts for professional growth related activities, such as faculty and staff representation at national and regional conferences and on national boards and committees, as well as participation in learning exchange programs. 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 (\$3.3 million), Enrollment Growth Funding Program funds (\$10.4 million), carryforward for one-time allocation (\$22.3 million), transfers to Skill Centers and other auxiliary funds for meet and confer, scholarships and other needs (\$16.3 million), compensated absences (\$3 million), Capital Development Operating Cost (\$6.4 million), and Tuition Waivers (\$2.8 million).

**MARICOPA COMMUNITY COLLEGES
Current Unrestricted Fund 1****Budgeted Positions**

Overall, the Adopted Budget for FY2007-08 includes 74.4 positions more than the FY 2006-07 Adopted Budget. The colleges and District Office created these positions by reallocating base budgets or with Enrollment Growth Funding or new faculty funds provided in FY 2007-08. The major changes are as follows:

- **Faculty: +20.0**

A total of 16 new positions were created and funded from increased General Fund revenues (one at Phoenix, three each at Gateway, Chandler-Gilbert, Mesa, Paradise Valley, and Estrella Mountain). Two additional positions were created at Mesa and South Mountain through reallocations of college budgets; two faculty positions were moved from Prop 301 restricted funds to the General Fund at Phoenix College and Mesa.

- **Support Staff: -5.1**

There are increases at some units and decreases at others, reflecting the decisions made in each unit's budget development process, reclassifications, and reallocations. The overall decrease to Support Staff primarily is due to job reclassifications to MAT positions. Examples of reclassified positions are: Accounting Assistant, Administrative Assistant I, Audiovisual Technician, Computer Tech, Computer Operator I, Coordinator III, Facilities Technician, Graphic Designer II, Information Processing Tech, Office Coordinator, Property Control Assistant, Science Lab Technician, Senior Human Resource Analyst, and Student Services Technician.

- **MAT: + 54.4**

There are increases at most units due to the combination of reclassifications from other policy groups, reassignments and the creation of new positions. Examples of new positions added at the colleges and the District Office are: Architectural Project Manager, Auditors, Coordinator Facilities, Coordinator Occupational Health Safety, Coordinator Learning Center, Coordinator Science Lab, Coordinator Testing, Coordinator Video Production, Director Admissions, Director Athletics, Director Security, Instructional Designer, Lead Certified College Safety Officer, Mgr. Computer Operations, Operational Services Assistant, Programmer Analyst, Sr. Network Technician, Technology Trainer, Supervisor Maintenance, Web/Database Applications Developer, Web Technician.

- **Crafts: -1.0** The decrease was due to a reclassification to M&O Building Maintenance Technician at Gateway.

- **M & O: +8.0**

Building Maintenance Technicians, Custodian I, and Groundskeeper positions were created at Gateway, Red Mountain, Paradise Valley, Estrella Mountain and the District Office.

- **College Safety: -2.0** This net decrease is the result of reclassifications to MAT positions at Glendale and Williams Center.

There were no FTE changes to Retirees and Chancellor's Executive Council.

**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 \$150.9 million, a \$3.6 million, or 2.4% increase over FY 2006-07. The Auxiliary Fund budget accounts for 10.7% of the total district budget. The following highlights new budget allocations. Detailed schedules for the Auxiliary Fund can be found in Section D.

Highlights

College Activities

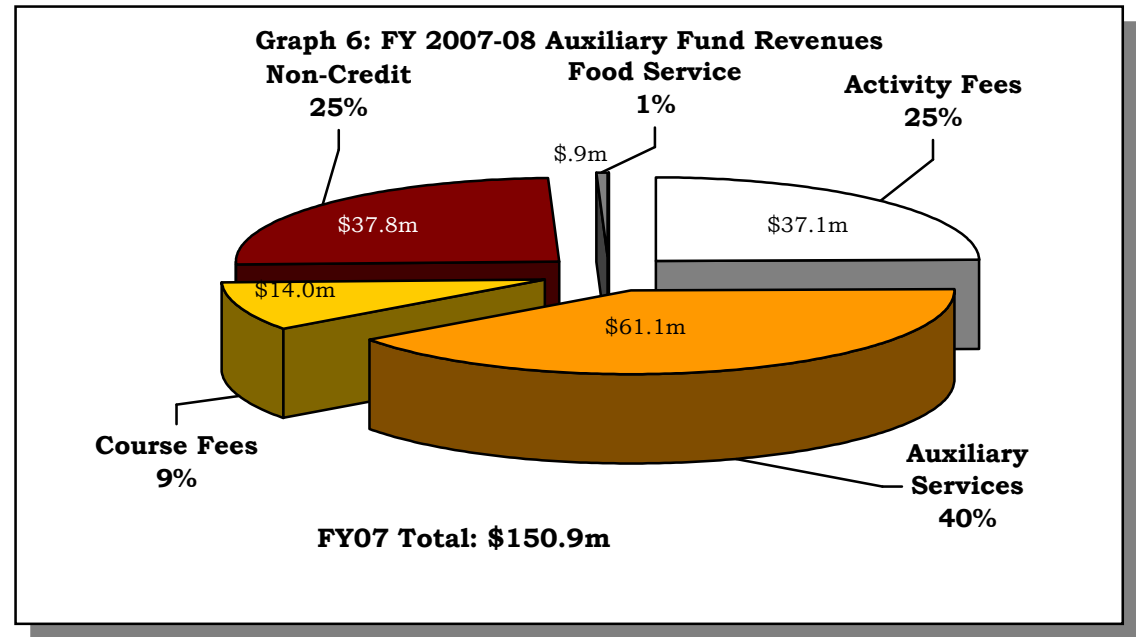
- The student activity fee was changed to \$1.50 in FY 2004-05, with the remaining \$11 combined with the regular tuition.
- The budget includes the allocation of student fees for revenue bond debt service payments for Performing Arts Centers (PACs) and the new Student Information System.

Other Auxiliary Programs

- The Other Auxiliary Programs budget is projected to increase by \$2 million in FY 2007-08. This reflects the shift of scholarship funding formerly in College Activities (Financially Needy & Student Success Grants) to Maricopa Grants in Other Auxiliary Programs.

Non-Credit

- Increase reflects new Non-Credit course offerings at Estrella Mountain, Rio Salado and Scottsdale Community College.



FY 2007 - 2008

MARICOPA COMMUNITY COLLEGES
Current Auxiliary Fund 2

Course Fees

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

Food Services

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

FTE

- A total of 8.5 new FTE positions are created for FY 2007-08. Positions added include Administrative Assistant, Athletic Specialist, Director of Student Life, Supervisor of Auxiliary Services and Institutional Research Analyst. Much of the increase is at Rio Salado College and Estrella Mountain Community College.

**MARICOPA COMMUNITY COLLEGES
Current Restricted Fund 3**

Revenues that are restricted in use are budgeted in the Current Restricted Fund (Fund 3). For FY 2007-08, the Restricted Fund Adopted budget totals \$163.9 million and accounts for 11.6% of the total budget. The Restricted Fund budget reflects potential financial aid awards, grants, contracts, and Proposition 301 sales tax revenues.

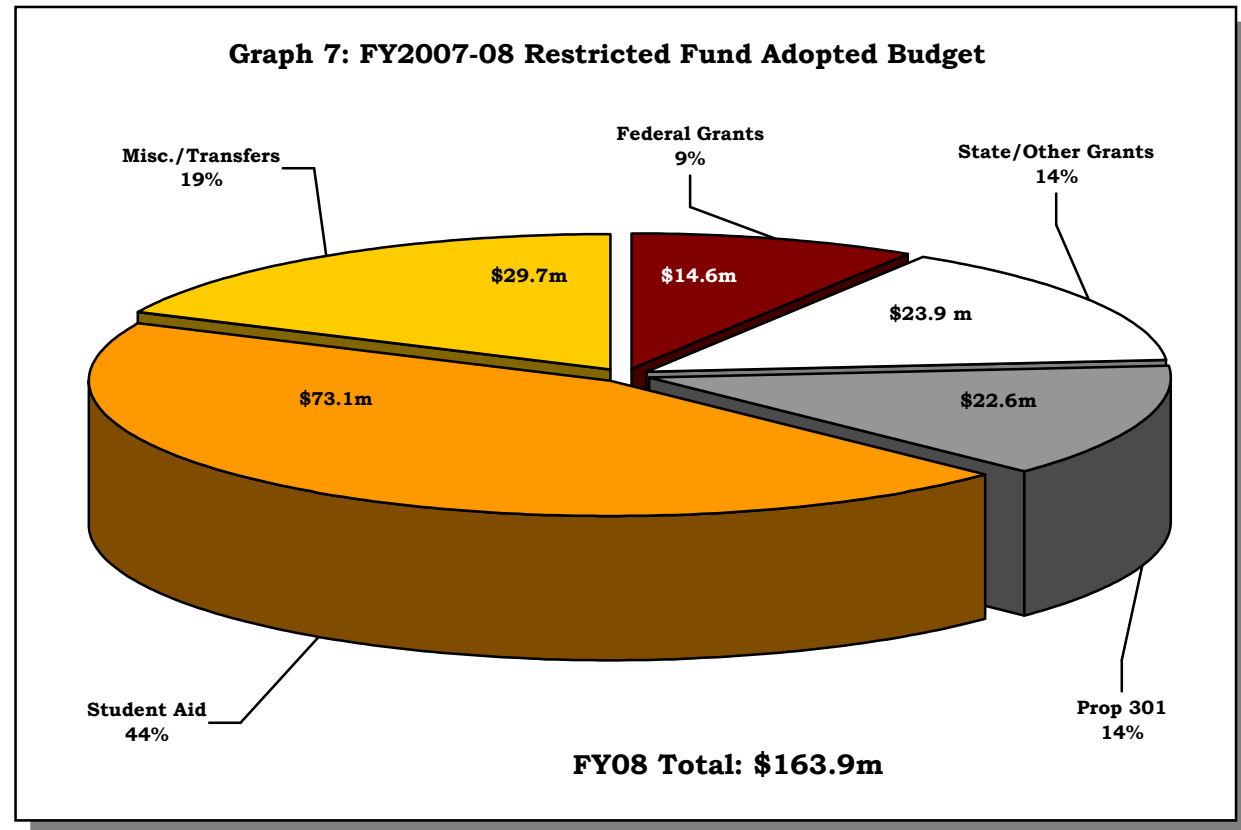
Proposition 301 Sales Tax Revenues

The Maricopa Community Colleges anticipate receiving \$10.2 million in Proposition 301 sales tax revenues to expand upon the current base of occupational courses and programs and the many workforce development initiatives.

An estimated \$150,000 in interest income is budgeted for FY 2007-08 along with prior year carryforward estimate.

Beginning in FY2005-06 Maricopa adopted a new allocation process to support college workforce activities. The new more flexible process recognizes fixed needs and student enrollments in occupational programs. Colleges will allocate Proposition 301 funds to address program enhancements in response to workforce needs.

A total of 35 faculty members will continue to be funded by Proposition 301, since 2 faculty moved to Fund 1 in FY 2007-08.



**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.

Grant and Contracts

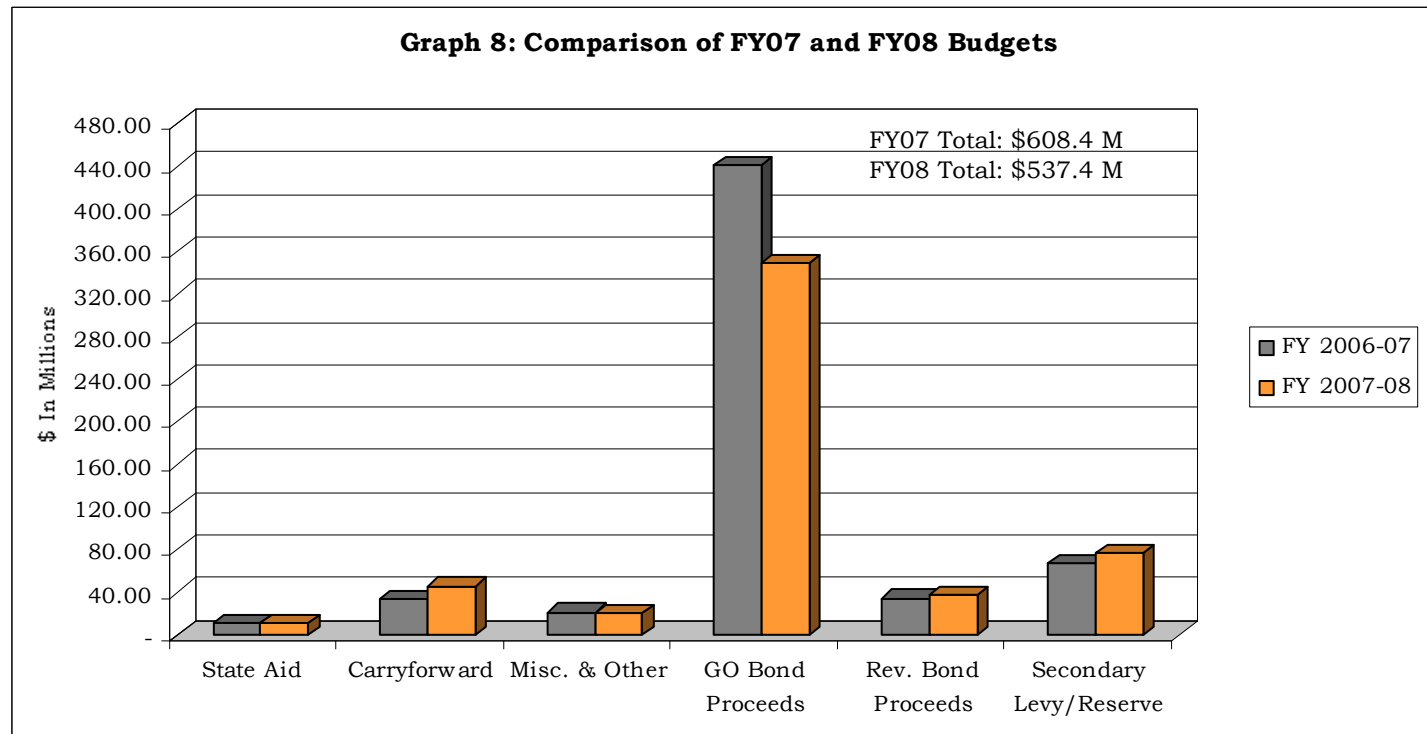
The Maricopa Community Colleges receive numerous grants and contracts that advance teaching and learning and the District's commitment to public service, including:

- Carl Perkins Grant funds
- ABE/GED/ESOL grants with the Department of Education
- Small Business Administration grants for business training and counseling
- Pass-through grants from the Arizona Department of Commerce for employee training and development in local corporations
- The GateWay Early College High School and the Teacher Prep Charter High School
- Title V Grant.
- ASSETS grant from Corporation for National and Community Service.
- Federal, State and Private grants for Nursing Programs.

**MARICOPA COMMUNITY COLLEGES
Plant Fund 7**

The Plant Fund accounts for 38.2% of the District’s total budget and amounts to \$537.4 million in FY 2007-08. Also known as Fund 7, this is MCCCCD's capital budget fund.

The budget assumes state aid funding as requested by the statutory formula. The budget includes resources from the first and second of five planned debt issuances for the 2004 capital development program. While some resources from the 1994 capital program will carryforward into FY 2007-08, that program is substantially completed. Detailed schedules for Fund 7 can be found in Section F. There are several noteworthy elements of the FY 2007-08 budget:



**MARICOPA COMMUNITY COLLEGES
Plant Fund 7 (cont.)**

Bond Program/ Capital Development Program

- Approximately \$2.2 million remains for 1994 General Obligation bond program funded capital projects. As the 1994 projects are completed, these funds will be spent.
- \$240 million has been budgeted for issue of the 2004 General Obligation Bond Series B in 2007.
- The secondary tax rate is estimated at \$0.1514 per \$100 of assessed valuation, and is lower than the \$0.1831 rate in FY06-07. The 36.5% increase in Maricopa County property values enables a reduction in the 2007-08 secondary tax rate, even as the 2004 Capital Development program moves forward with outstanding debt from the first two bond issuances of \$190.3 million in 2005 and \$240 million in 2007.

Performing Arts Centers (PACs)

- Revenue bond proceeds are budgeted for the construction of a Performing Arts Center (PAC) at Estrella Mountain Community College and a Conference Center at Gateway Community College. The District has budgeted \$14 million as a funding source for PAC and Conference Center construction.

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 premiums. This is the District's only on-going revenue source for capital improvements.

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All Funds Summary FY2007-08

Section B

The course is designed for students who are seeking employment as a police officer in Arizona and wish to enhance their qualifications by completion of the police academy program prior to obtaining a sworn police officer position. The course is also appropriate for students who are currently serving as reserve officers or non-sworn positions within police agencies who need to receive certification but are not available to attend a full time state sponsored academy.

**MARICOPA COMMUNITY COLLEGES
ALL FUNDS SUMMARY**

The following provides All Funds Summary Schedules for the FY 2007-08 Adopted Budget. The budget is comprised of three Current (Operating) Funds and one Plant (Capital) Fund as follows:

Current Funds:Current Unrestricted Fund (Fund 1)

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

Current Auxiliary Fund (Fund 2)

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

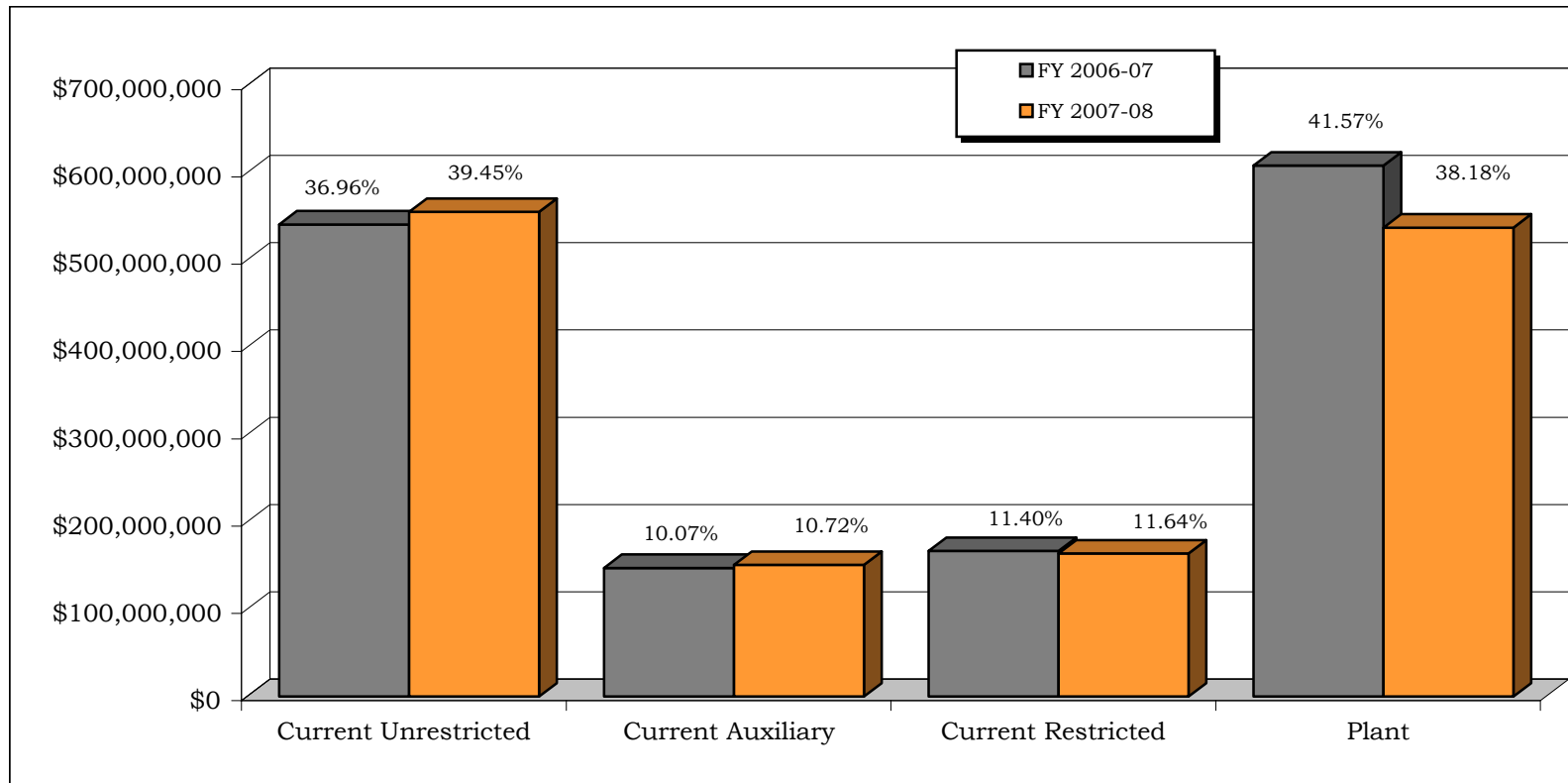
Current Restricted Fund (Fund 3)

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

Plant Fund (Fund 7)

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

Maricopa Community Colleges - All Funds Revenue and Expenditure Budget Summary



	Adopted FY 2006-07	Adopted FY 2007-08	Increase / (Decrease) FY 2006-07 to 2007-08		Percent of Total	
			Amount	Percentage	FY 2006-07	FY 2007-08
Fund 1 Current Unrestricted	\$540,939,456	\$ 555,286,039	\$ 14,346,583	2.65%	36.96%	39.45%
Fund 2 Current Auxiliary	147,322,150	150,884,375	3,562,225	2.42%	10.07%	10.72%
Fund 3 Current Restricted	166,874,413	163,874,413	(3,000,000)	-1.80%	11.40%	11.64%
Fund 7 Plant	608,429,802	537,413,497	(71,016,305)	-11.67%	41.57%	38.18%
Total	\$1,463,565,821	\$ 1,407,458,324	\$ (56,107,497)	-3.83%	100.00%	100.00%

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	321,018,986	-	-	-	-	321,018,986
District Levy - Secondary	-	-	-	-	75,866,133	75,866,133
In Lieu Tax, SRP	4,816,598	-	-	-	-	4,816,598
General Obligation Bonds	-	-	-	312,174,000	-	312,174,000
State Aid / Other State Appropriations	57,528,300	-	11,237,146	11,204,000	-	79,969,446
Subtotal Tax Support:	383,363,884	-	11,237,146	323,378,000	75,866,133	793,845,163
Tuition & Fees:						
General Tuition and Fees	116,216,100	28,367,925	-	-	-	144,584,025
Out-of-State Tuition	11,074,650	-	-	-	-	11,074,650
Out-of-District Tuition	492,045	-	-	-	-	492,045
Course Fees	-	13,975,877	-	-	-	13,975,877
Non-Credit/ Special Interest	-	37,818,435	-	-	-	37,818,435
Auxiliary Tuition/Fees	-	10,215,531	-	-	-	10,215,531
Other Fees and Charges	5,974,060	-	-	-	-	5,974,060
Subtotal Tuition and Fees:	133,756,855	90,377,768	-	-	-	224,134,623
Miscellaneous:						
Grants and Contracts	-	-	38,472,854	-	-	38,472,854
Grants/Donations	-	970,971	-	-	-	970,971
Scholarships and Financial Aid	-	-	73,108,417	-	-	73,108,417
Interest Income/Other	4,410,000	1,571,324	150,000	37,243,106	-	43,374,430
Food Service	-	941,355	-	-	-	941,355
Auxiliary Programs	-	13,368,128	-	-	-	13,368,128
Revenue Bonds (PACs)	-	-	-	36,462,800	-	36,462,800
Indirect Cost/ Other Restricted Activity	-	-	29,305,996	-	-	29,305,996
Subtotal Miscellaneous:	4,410,000	16,851,778	141,037,267	73,705,906	-	236,004,951
Fund Balance	30,169,100	22,676,717	11,200,000	45,610,000	-	109,655,817
Subtotal Fund Balance:	30,169,100	22,676,717	11,200,000	45,610,000	-	109,655,817
Transfers						
State Aid Capital Transfer from Plant Fund	2,000,000	-	-	-	-	2,000,000
Inter/Intra Fund Transfers	-	16,267,518	-	-	-	16,267,518
FTSE Growth Reserve	1,586,200	(1,586,200)	-	-	-	-
Fund 1/Fund 2 Transfer to Plant Fund	-	-	-	7,000,000	-	7,000,000
Fund 2 Transfer to Plant Fund	-	(1,050,000)	-	5,000,000	-	3,950,000
Fund 2 Transfer to Plant Fund Debt Svc Reserve/Land)	-	(8,163,459)	-	-	4,213,458	(3,950,001)
LEAP - District Match	-	-	400,000	-	-	400,000
Fund 1 to Skill Centers	-	4,961,825	-	-	-	4,961,825
Fund 2 Transfer to Plant Fund for Colleges Capital Projects & PAC's	-	(1,840,000)	-	2,640,000	-	800,000
Salary & Flex Rate Incr/Misc from Fund 1	-	12,388,428	-	-	-	12,388,428
Subtotal Transfers:	3,586,200	20,978,112	400,000	14,640,000	4,213,458	43,817,770
Total Revenues	555,286,039	150,884,375	163,874,413	457,333,906	80,079,591	1,407,458,324

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	47,331,762	5,778,820	13,461,720	3,803,272	-	70,375,574
City Colleges	442,146	68,500	-	-	-	510,646
Glendale Community College	64,229,717	8,213,845	15,866,529	2,987,226	-	91,297,317
GateWay Community College	28,048,057	4,210,567	10,835,078	2,534,243	-	45,627,945
Mesa Community College	78,091,585	36,975,159	22,655,827	3,293,335	-	141,015,906
Downtown Ed Center	423,209	-	-	-	-	423,209
MCC @ Red Mountain	6,908,734	477,698	-	104,234	-	7,490,666
Scottsdale Community College	42,175,230	22,566,288	7,389,203	3,075,003	-	75,205,724
SCC Business Institute	751,426	362,739	-	-	-	1,114,165
Maricopa Colleges Television	1,032,117	15,000	-	-	-	1,047,117
Rio Salado College	44,879,609	22,682,569	17,315,574	2,313,277	-	87,191,029
South Mountain Community College	19,979,910	2,974,609	6,227,995	2,474,682	-	31,657,196
Chandler-Gilbert Community College	30,457,246	3,784,498	5,733,074	1,971,471	-	41,946,289
Williams Education Center	1,776,981	205,713	-	388,242	-	2,370,936
Paradise Valley Community College	28,423,822	6,551,146	5,233,450	2,601,861	-	42,810,279
Estrella Mountain Comm. College	21,547,503	4,598,290	6,978,382	1,761,408	-	34,885,583
Skill Centers	-	11,793,648	1,596,884	195,411	-	13,585,943
District Office	50,403,471	302,995	50,580,696	131,286	-	101,418,448
Downtown Phoenix Campus	250,000	-	-	-	-	250,000
District Transfers	-	31,961,950	-	-	-	31,961,950
Prof. Growth, Supplements, Reserves, Major Maint. & Transfers	26,501,430	-	-	33,607,788	-	60,109,218
Enrollment Growth/Tuition & Fee Rebate Program	10,434,845	-	-	-	-	10,434,845
Transfer to Fund 1 Tuition & Fee Rebate	-	(1,586,200)	-	-	-	(1,586,200)
Designated for Carryforward	22,288,630	-	-	45,610,000	-	67,898,630
Capital Development Program	-	-	-	297,378,367	-	297,378,367
Designated for Uncol. Tax Levy Allow.	3,258,356	-	-	-	-	3,258,356
Contingency	900,000	-	-	-	-	900,000
Rev Bond Proceeds	-	-	-	31,500,000	-	31,500,000
PAC Construction	-	-	-	4,962,800	-	4,962,800
Debt Service (GO Bonds)	-	-	-	-	75,866,133	75,866,133
Transfer to Auxiliary Fund 2	12,388,428	-	-	-	-	12,388,428
Transfer to Auxiliary Fund 2 (Skill Centers)	4,961,825	-	-	-	-	4,961,825
Transfer to Restricted Fund 3 (LEAP Match)	400,000	-	-	-	-	400,000
Transfer to Plant Fund 7 for	-	-	-	-	-	-
College Capital Projects (Interfund Trfs.)	7,000,000	(1,840,000)	-	16,640,000	-	21,800,000
Transfer to Plant Fund 7 (Debt Svc/PAC/Land)	-	(9,213,459)	-	-	4,213,458	(5,000,001)
Total Expenditures	555,286,039	150,884,375	163,874,413	457,333,906	80,079,591	1,407,458,324



Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

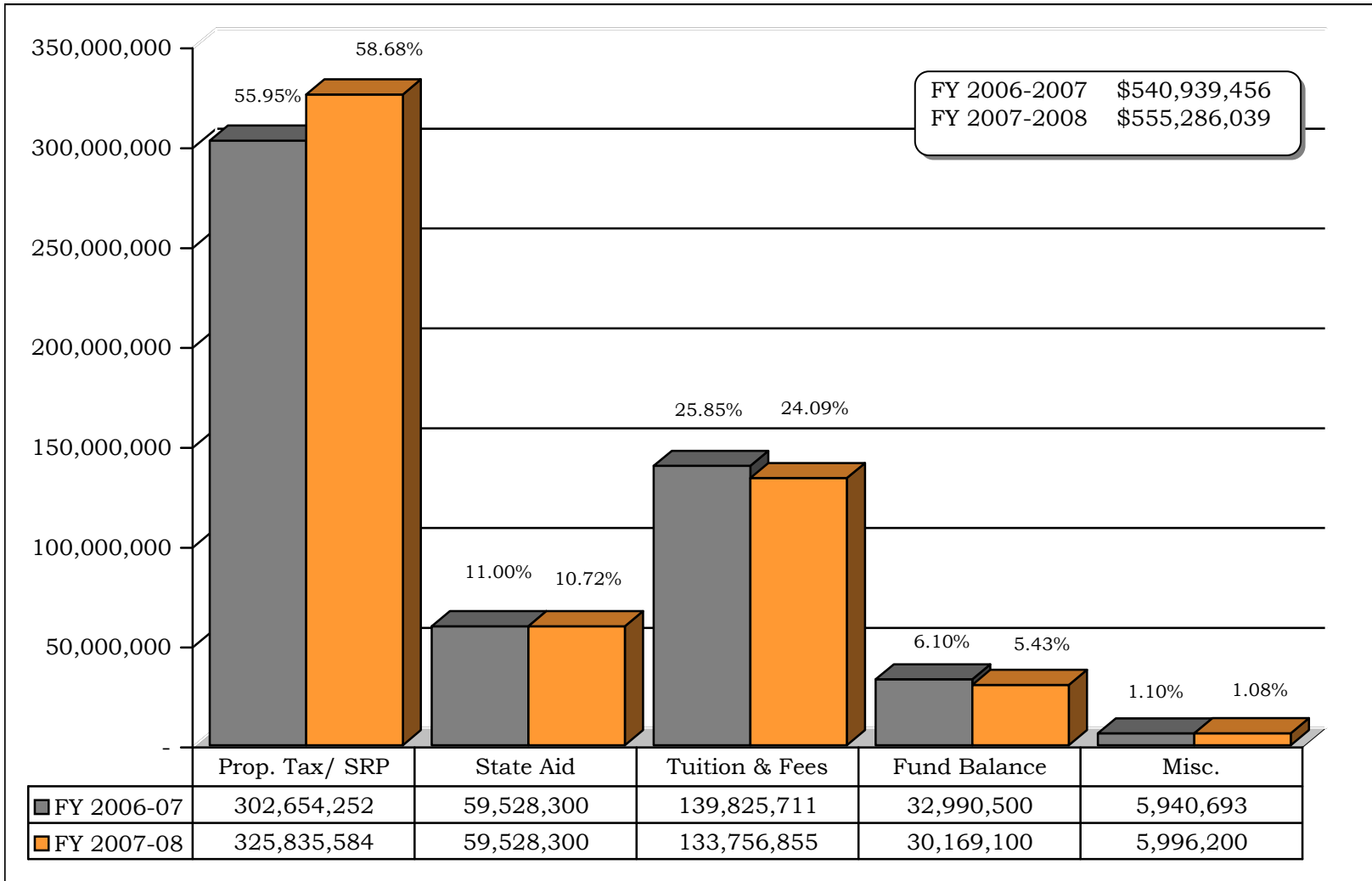


Current Unrestricted Fund 1 Budget Detail FY2007-08

Section C

The Certificate of Completion (CCL) in Nuclear Medicine Technology is designed to prepare students to function as competent members of the healthcare team in the role of nuclear medicine technologists. Employment opportunities exist in hospitals, medical offices and ambulatory clinics. Upon completion of the program, the student will be eligible to apply for the certifying board examination administered by the American Registry of Radiologic Technology [ARRT (N)], the nuclear Medicine Technology Certification Board (NMTCB) and Arizona State Licensure. The curriculum is structured to provide appropriate didactic instruction, as well as ample supervised clinical exposure, to assure sufficient opportunity to achieve all didactic and clinical requirements.

Maricopa Community Colleges - Current Unrestricted Fund 1
Revenue Summary



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

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1
REVENUE BUDGET

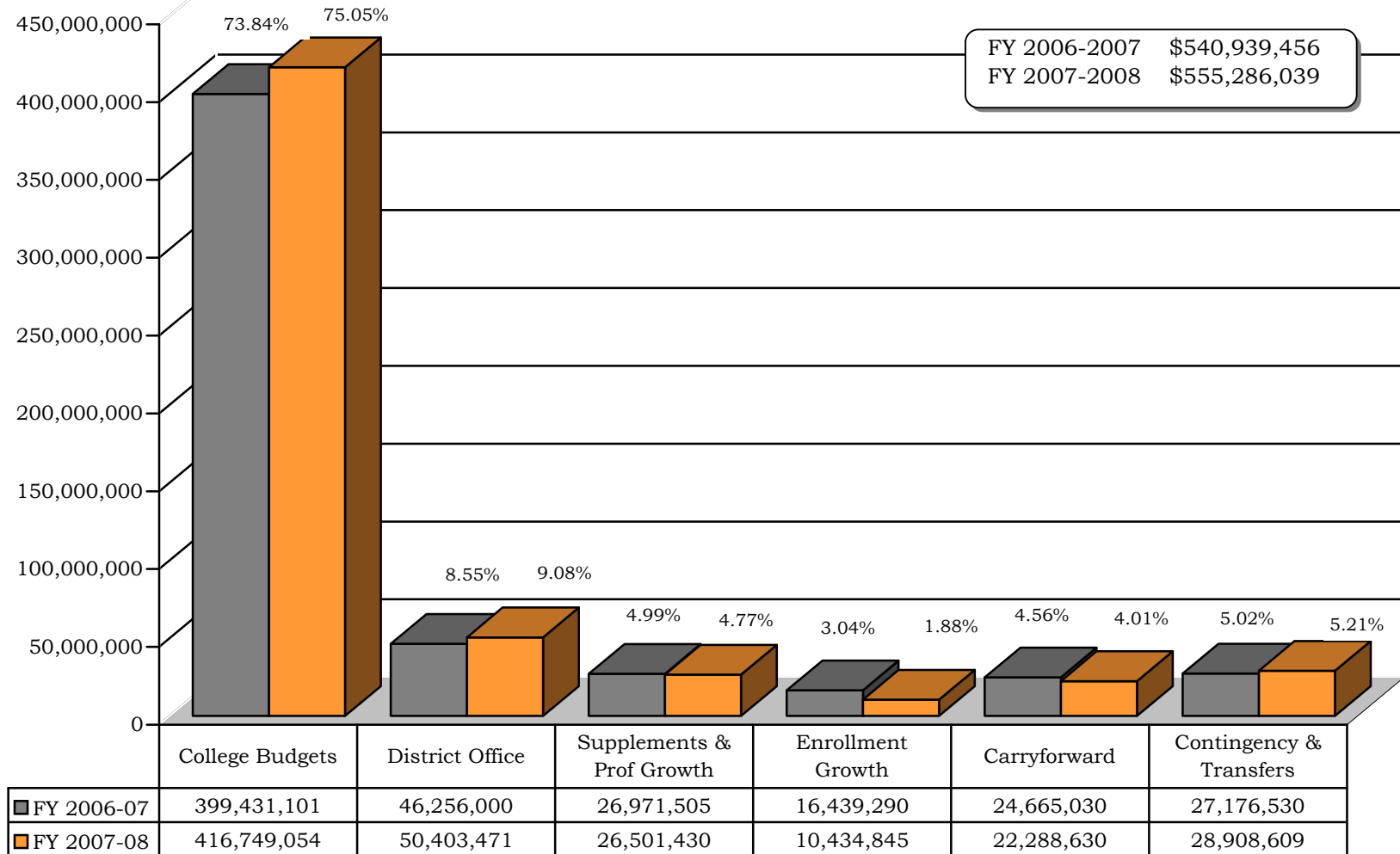
SOURCES OF REVENUE	FY 2005-06		FY 2006-07		FY 2007-08		Increase / (Decrease) FY 2006-07 to 2007-08	
	Actual Revenues	% Of Total	Adopted Revenue Budget	% Of Total	Adopted Revenue Budget	% Of Total	Amount	Percent
Tax Supported:								
Maximum Primary Levy	\$ 273,982,214	60.18%	\$ 298,014,922	55.09%	\$ 321,018,986	57.81%	\$ 23,004,064	7.72%
In Lieu Tax (SRP)	4,647,291	1.02%	4,639,330	0.86%	4,816,598	0.87%	177,268	3.82%
Subtotal Property Tax/SRP	\$ 278,629,505	61.20%	\$ 302,654,252	55.95%	\$ 325,835,584	58.68%	\$ 23,181,332	7.66%
State Aid Appropriation *	54,863,200	12.05%	57,528,300	10.63%	57,528,300	10.36%	-	0.00%
Capital Transfer from Fund 7		0.00%	2,000,000	0.37%	2,000,000	0.36%	-	0.00%
Subtotal State Aid	\$ 54,863,200	12.05%	\$ 59,528,300	11.00%	\$ 59,528,300	10.72%	\$ -	0.00%
Subtotal Tax Supported	\$ 333,492,705	73.25%	\$ 362,182,552	66.95%	\$ 385,363,884	69.40%	\$ 23,181,332	6.40%
Tuition and Fees:								
General Tuition	99,869,632	21.93%	121,821,225	22.52%	116,216,100	20.93%	(5,605,125)	-4.60%
Out-of-State Tuition	9,704,982	2.13%	11,694,858	2.16%	11,074,650	1.99%	(620,208)	-5.30%
Out-of-District Tuition	537,665	0.12%	387,588	0.07%	492,045	0.09%	104,457	26.95%
Other Fees & Charges	2,358,129	0.52%	5,922,040	1.09%	5,974,060	1.08%	52,020	0.88%
Subtotal Tuition & Fees	\$ 112,470,408	24.70%	\$ 139,825,711	25.85%	\$ 133,756,855	24.09%	\$ (6,068,856)	-4.34%
Misc. & Other:								
Interest and Other	5,317,610	1.17%	3,194,093	0.59%	4,410,000	0.79%	1,215,907	38.07%
Trf. from Aux. Fund (FTSE Growth Rsrv)	3,020,000	0.66%	2,746,600	0.51%	1,586,200	0.29%	(1,160,400)	-42.25%
Trf. from Quasi Endowment Fund **	1,000,000	0.22%	-	0.00%	-	0.00%	-	0.00%
Subtotal Misc. & Other	\$ 9,337,610	2.05%	\$ 5,940,693	1.10%	\$ 5,996,200	1.08%	\$ 55,507	0.93%
Total Anticipated New Revenue	455,300,723	100.00%	507,948,956	93.90%	525,116,939	94.57%	17,167,983	3.38%
Fund Balance (Carryforward)	-	0.00%	32,990,500	6.10%	30,169,100	5.43%	(2,821,400)	-8.55%
Subtotal Fund Balance	\$ -	0.00%	\$ 32,990,500	6.10%	\$ 30,169,100	5.43%	\$ (2,821,400)	-8.55%
Total Anticipated Revenue	\$ 455,300,723	100.00%	\$ 540,939,456	100.00%	\$ 555,286,039	100.00%	\$ 14,346,583	2.65%

* FY08 Funding as shown by JLBC

** FY05-06 Quasi Endowment transfer from Workers' Compensation reserves reallocated to Medical Insurance Claims reserves.

FY 2007 vs. FY 2008

Maricopa Community Colleges - Current Unrestricted Fund 1 Expenditure Summary



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

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1
EXPENDITURE BUDGET

EXPENDITURES	FY 2005-06		FY 2006-07		FY 2007-08		Increase / (Decrease) FY 2006-07 to 2007-08	
	Actual Expenditures	% Of Total	Adopted Expenditure Budget	% Of Total	Adopted Expenditure Budget	% Of Total	Amount	Percent
Phoenix College (PC)	45,781,352	10.08%	45,817,241	8.47%	47,331,762	8.52%	\$ 1,514,521	3.31%
City Colleges	418,518	0.09%	371,274	0.07%	442,146	0.08%	70,872	19.09%
Glendale Community College (GCC)	59,442,433	13.09%	62,160,943	11.49%	64,229,717	11.57%	2,068,774	3.33%
GateWay Community College (GWCC)	25,630,138	5.64%	26,715,281	4.94%	28,048,057	5.05%	1,332,776	4.99%
Mesa Community College (MCC)	73,627,238	16.21%	75,669,798	13.99%	78,091,585	14.06%	2,421,787	3.20%
Downtown Ed Center	243,804	0.05%	250,000	0.05%	423,209	0.08%	173,209	69.28%
Red Mountain Campus	6,181,515	1.36%	6,549,332	0.05%	6,908,734	0.08%	359,402	5.49%
Scottsdale Community College (SCC)	40,337,643	8.88%	40,981,031	7.58%	42,175,230	7.60%	1,194,199	2.91%
SCC Business Institute	547,815	0.12%	732,781	0.14%	751,426	0.14%	18,645	2.54%
Maricopa Colleges Television (MCTV)	766,649	0.17%	1,011,811	0.19%	1,032,117	0.19%	20,306	2.01%
Rio Salado College (RSC)	42,063,771	9.26%	41,278,583	7.63%	44,879,609	8.08%	3,601,026	8.72%
South Mountain Comm. College (SMCC)	18,794,025	4.14%	19,261,746	3.56%	19,979,910	3.60%	718,164	3.73%
Chandler-Gilbert Comm. College (CGCC)	28,649,640	6.31%	29,012,154	5.36%	30,457,246	5.48%	1,445,092	4.98%
Williams Campus	1,631,986	0.36%	1,801,837	0.33%	1,776,981	0.32%	(24,856)	-1.38%
Paradise Valley Comm. College (PVCC)	26,686,009	5.88%	26,979,558	4.99%	28,423,822	5.12%	1,444,264	5.35%
Estrella Mountain Comm. College (EMCC)	19,989,371	4.40%	20,587,731	3.81%	21,547,503	3.88%	959,772	4.66%
District Office (DO)	42,030,397	9.25%	46,256,000	8.55%	50,403,471	9.08%	4,147,471	8.97%
Downtown Phoenix Campus	69	0.00%	250,000	0.05%	250,000	0.05%	-	0.00%
Subtotal Colleges & District Office	\$ 432,822,373	95.30%	\$ 445,687,101	82.39%	\$ 467,152,525	84.13%	\$ 21,465,424	4.82%
TRANSFER & RESERVES								
Professional Growth and Supplements Transfers (see pg. C5-C6)	7,928,786	1.75%	26,971,505	4.99%	26,501,430	4.77%	\$ (470,075)	-1.74%
Enrollment Growth Funding *	115,050	0.03%	16,439,290	3.04%	10,434,845	1.88%	(6,004,445)	-36.52%
Designated for Carryforward (transfer)	188,112	0.04%	24,665,030	4.56%	22,288,630	4.01%	(2,376,400)	-9.63%
<u>Contingency Reserve</u>								
Designated for Uncollected Tax Levy	-	0.00%	3,013,931	0.56%	3,258,356	0.59%	244,425	8.11%
Basic Contingency	197,300	0.04%	900,000	0.17%	900,000	0.16%	-	0.00%
<u>Interfund Transfers:</u>								
Trf. to Aux. Fund (Scholarship, M&C) **	8,440,353	1.86%	10,710,214	1.98%	12,388,428	2.23%	1,678,214	15.67%
Trf. To Aux. Fund (Skill Centers)	4,149,024	0.91%	4,707,385	0.87%	4,961,825	0.89%	254,440	5.41%
Trf. To Restricted Fund (LEAP Match)	344,171	0.08%	400,000	0.07%	400,000	0.07%	-	0.00%
<u>Trf. To Plant Fund ***</u>	-	0.00%	7,445,000	1.38%	7,000,000	1.26%	(445,000)	-5.98%
Subtotal Contingency & Interfund Transfers	13,130,848	2.89%	27,176,530	5.02%	28,908,609	5.21%	1,732,079	6.37%
Subtotal Transfer and Reserves	\$ 21,362,796	4.70%	\$ 95,252,355	17.61%	\$ 88,133,514	15.87%	\$ (7,118,841)	-7.47%
Total Expenditures	454,185,169	100.00%	540,939,456	100.00%	555,286,039	100.00%	\$ 14,346,583	2.65%

Notes:

- * For FY07-08, this includes potential transfer to Southwest Skill Center for \$411,750
- ** FY07-08 Meet & Confer/ASRS/Flex rate incrs/Activities Fee Hold Harmless \$6,988,843 and Scholarship of \$5,399,585
- *** Potential college transfers of balances to Plant Fund 7 to address capital inflation

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 2006-07	FY 2007-08	Increase/(Decrease)	
	Adopted Budget	Adopted Budget	FY 2006-07 to FY 2007-08 Amount	Percent
<u>Instruction</u>				
Professional Growth - Faculty	\$ 2,588,050	\$ 2,610,550	\$ 22,500	0.87%
Subtotal Professional Growth - Instruction	<u>\$ 2,588,050</u>	<u>\$ 2,610,550</u>	<u>\$ 22,500.00</u>	<u>0.87%</u>
<u>Academic Support</u>				
Professional Growth Part-time Faculty	125,000	132,333	7,333	5.87%
Adj. Faculty Reassigned Time *	29,444	29,941	497	1.69%
Faculty Association President *	73,471	76,051	2,580	3.51%
Faculty Reassigned Time *	78,775	79,118	343	0.44%
Subtotal Professional Growth - Acad. Support	<u>\$ 306,690</u>	<u>\$ 317,443</u>	<u>\$ 10,753</u>	<u>3.51%</u>
<u>Administration</u>				
Professional Growth - Professional Staff *	708,796	723,964	15,168	2.14%
Professional Growth - PSA Pres	54,222	56,140	1,918	3.54%
Professional Growth - MAT *	651,850	740,183	88,333	13.55%
Professional Growth - Crafts	88,125	88,125	-	0.00%
Professional Growth - M&O	74,688	90,521	15,833	21.20%
Professional Growth - Safety	30,000	38,333	8,333	27.78%
Craft Reassigned Time	7,500	7,500	-	0.00%
M&O Reassigned Time	10,000	10,000	-	0.00%
MAT Reassigned Time *	60,615	62,754	2,139	3.53%
Safety Reassigned Time	2,500	2,500	-	0.00%
Subtotal Professional Growth - Administration	<u>\$ 1,688,296</u>	<u>\$ 1,820,020</u>	<u>\$ 131,724</u>	<u>7.80%</u>
<u>Physical Plant</u>				
Crafts Apprenticeship Program *	355,788	366,621	10,833	3.04%
Subtotal Professional Growth - Physical Plant	<u>\$ 355,788</u>	<u>\$ 366,621</u>	<u>\$ 10,833</u>	<u>3.04%</u>
 Total Professional Growth	 <u>\$ 4,938,824</u>	 <u>\$ 5,114,634</u>	 <u>\$ 175,810</u>	 <u>3.56%</u>

* Additional budgets related to the FY07-08 Flex benefits increase from an average rate per position of \$6,852 to \$7,142, the ASRS contribution rate increase to 9.6% plus Meet and Confer.

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

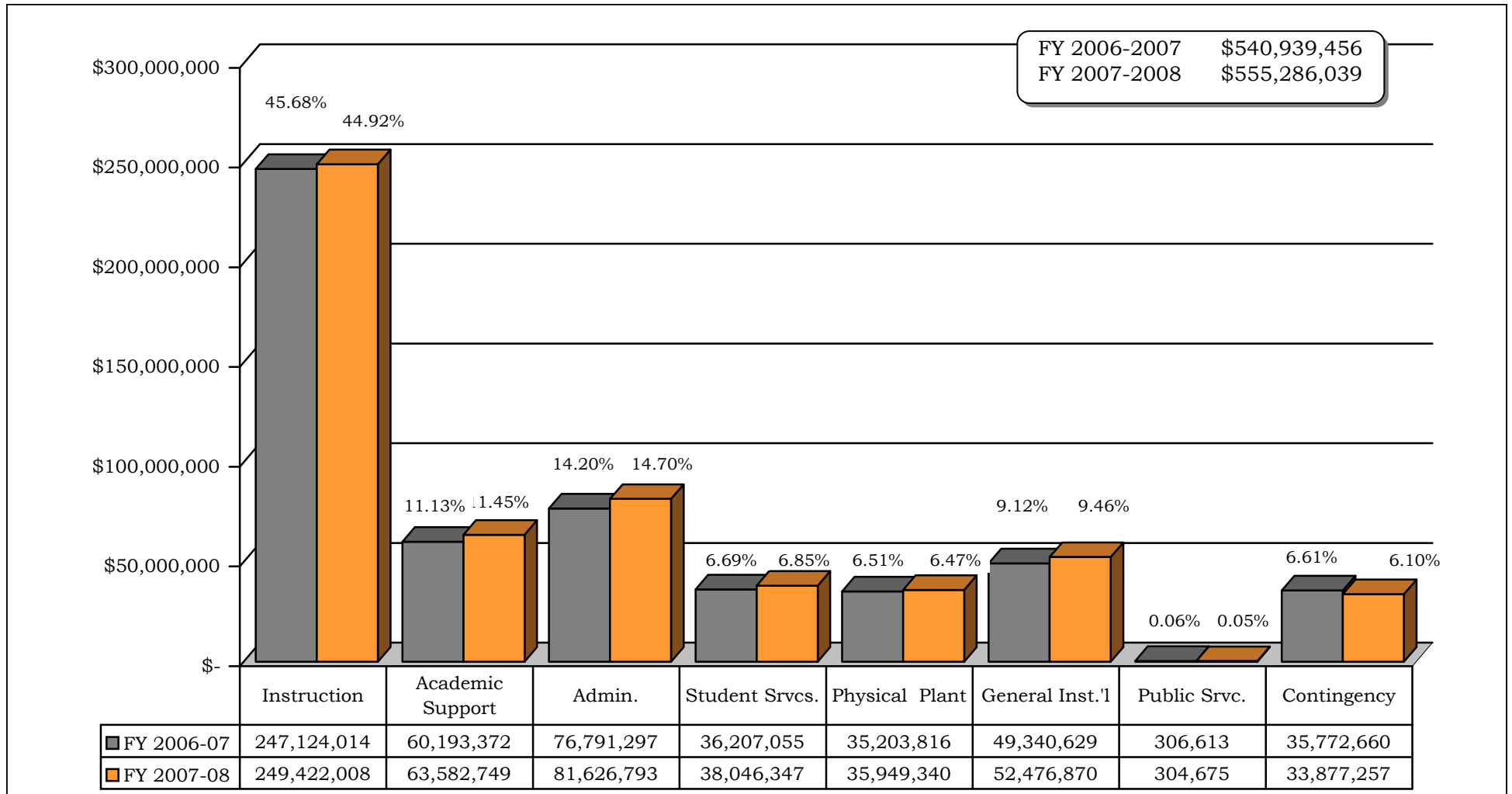
SUPPLEMENTS DETAIL	FY 2006-07	FY 2007-08	Increase / Decrease	
	Adopted Expenditure Budget	Adopted Expenditure Budget	FY 2006-07 to 2007-08	
			Amount	Percent
3rd Party Short Term Disability - FICA Contribution	\$ 50,000	\$ 50,000	\$ -	0.00%
Anniversaries & Education payments	703,208	865,874	162,666	23.13%
Bank Charges	200,000	200,000	-	0.00%
Central Plant Chiller Maintenance	100,000	100,000	-	0.00%
Capital Development Operating Costs	6,242,143	6,377,215	135,072	2.16%
Capital Inventory	15,000	15,000	-	0.00%
Compensated Absences	2,700,000	3,000,000	300,000	11.11%
DW Telephone Cost	81,455	81,455	-	0.00%
Disability Resources	248,320	248,320	-	0.00%
Flex Benefits-Administration *	1,106,444	1,106,444	-	0.00%
Insurance Supplements	1,425,522	1,373,667	(51,855)	-3.64%
International Education	100,000	100,000	-	0.00%
Learning Programs **	142,155	-	(142,155)	-100.00%
Library Database	515,000	564,800	49,800	9.67%
Loan and Grant Program	880,470	880,470	-	0.00%
Mediation	-	20,000	20,000	0.00%
Preventive Maintenance	1,200,000	1,200,000	-	0.00%
Retirement Programs	742,229	742,229	-	0.00%
Revenue Reserve	1,640,408	616,315	(1,024,093)	-62.43%
Safety & Diversity Infusion ***	500,000	259,980	(240,020)	-48.00%
SBDC Matching Funds	154,442	154,442	-	0.00%
Student Bad Debt Recovery	300,000	315,000	15,000	5.00%
Tuition Waivers	2,630,000	2,759,700	129,700	4.93%
Utilities Supplements	100,884	100,884	-	0.00%
Wellness, Health Risk Assessment,Third Party Administrator	255,001	255,001	-	0.00%
Total Supplements	\$ 22,032,681	\$ 21,386,796	\$ (645,885)	-2.93%
Grand Total Supplements and Professional Growth	\$ 26,971,505	\$ 26,501,430	\$ (470,075)	-1.74%

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

** Accounts moved to Fund 2 starting FY07-08

*** Decrease reflects transfer of diversity funding to the VC for Human Resources

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



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

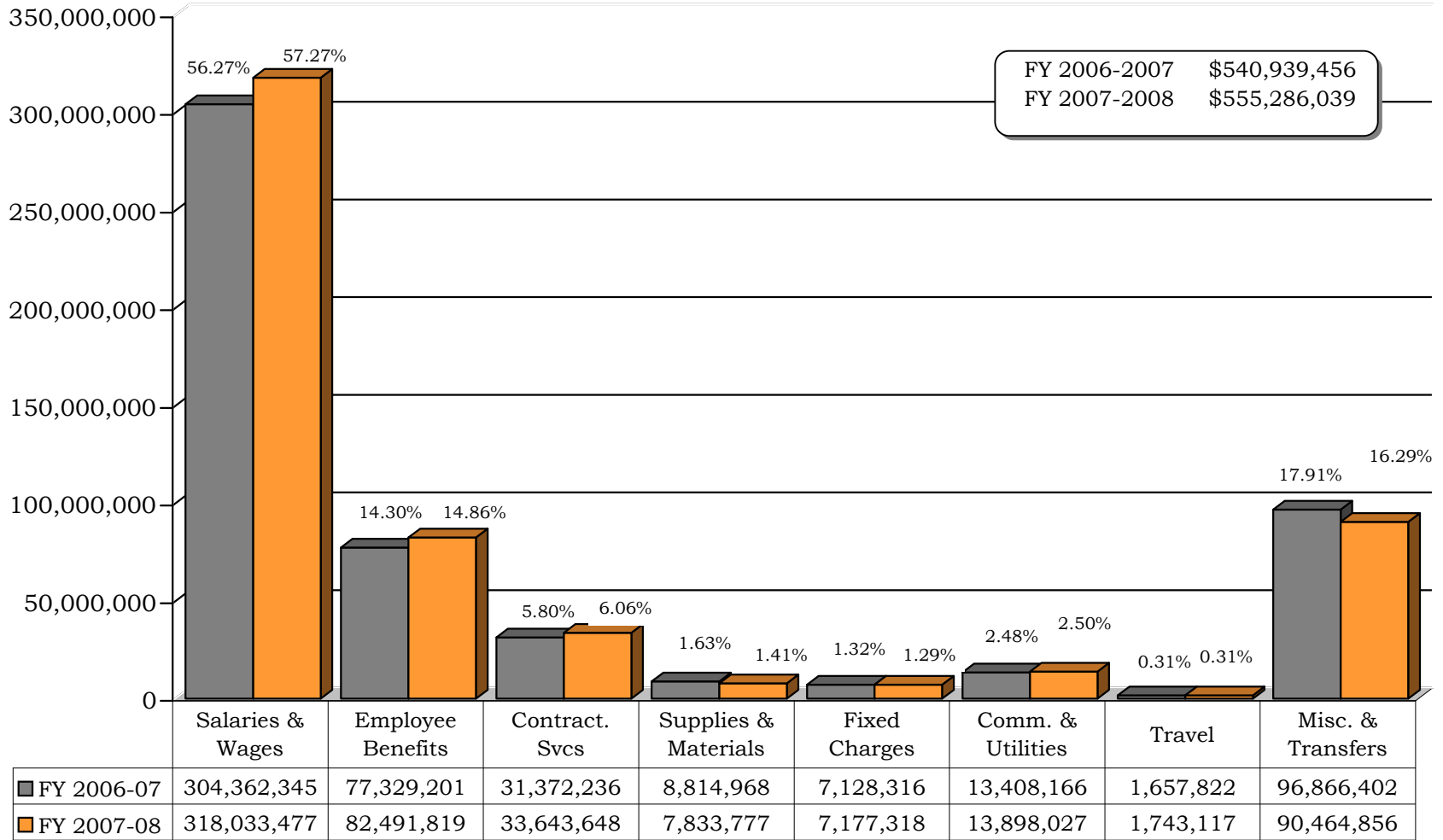
MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1
BUDGET BY FUNCTIONAL CATEGORY

Category	Academic			Student	Physical	General	Public	Contingency	FY2007-08 Total
	Instruction	Support	Administration	Services	Plant	Institutional	Service		Adopted Budget
Phoenix College	\$ 25,206,458	\$ 6,568,542	\$ 2,026,601	\$ 4,222,258	\$ 4,041,047	\$ 5,266,856	\$ -	\$ -	\$ 47,331,762
City Colleges Center	-	-	432,146	-	10,000	-	-	-	442,146
Glendale Community College	40,460,345	7,600,958	2,110,665	5,842,375	4,827,066	2,958,037	-	430,271	64,229,717
GateWay Community College	15,353,420	1,991,444	1,428,321	3,085,807	2,245,400	3,943,665	-	-	28,048,057
Mesa Community College	46,936,796	8,300,179	5,291,136	6,298,488	5,075,859	6,187,127	2,000	-	78,091,585
Downtown Mesa Educ Center	423,209	-	-	-	-	-	-	-	423,209
Red Mountain Campus	3,316,829	1,008,357	466,285	491,875	1,121,737	503,651	-	-	6,908,734
Scottsdale Community College	25,486,173	4,206,804	2,014,008	3,857,150	4,583,844	2,019,271	7,980	-	42,175,230
SCC Business Institute	206,975	166,175	132,965	-	245,311	-	-	-	751,426
Maricopa Colleges Television	15,000	1,017,117	-	-	-	-	-	-	1,032,117
Rio Salado College	23,339,725	7,976,693	4,963,494	3,729,230	1,880,789	2,989,678	-	-	44,879,609
South Mountain Community College	9,736,141	4,025,522	1,571,181	2,018,321	1,768,424	860,321	-	-	19,979,910
Chandler-Gilbert Community College	16,412,086	4,304,258	1,785,354	2,409,989	1,866,612	3,579,983	98,964	-	30,457,246
Williams Campus	-	-	342,796	46,429	1,139,968	247,788	-	-	1,776,981
Paradise Valley Community College	16,834,440	2,724,195	1,433,646	2,733,974	2,397,194	2,300,373	-	-	28,423,822
Estrella Mountain Community College	11,337,842	2,407,962	1,774,423	2,222,687	1,991,624	1,812,965	-	-	21,547,503
District Office Operations	687,384	4,589,885	34,679,596	439,444	986,960	8,824,471	195,731	-	50,403,471
Downtown Phoenix Campus	-	-	250,000	-	-	-	-	-	250,000
Subtotal Colleges & District Office	\$ 235,752,823	\$ 56,888,091	\$ 60,702,617	\$ 37,398,027	\$ 34,181,835	\$ 41,494,186	\$ 304,675	\$ 430,271	\$ 467,152,525
Transfers & Reserves									
Professional Growth & Supplements *	\$ 3,234,340	\$ 6,694,658	\$ 8,535,748	\$ 248,320	\$ 1,767,505	\$ 6,020,859	\$ -	\$ -	\$ 26,501,430
Enrollment Growth Funding	10,434,845	-	-	-	-	-	-	-	10,434,845
Designated for Carryforward	-	-	-	-	-	-	-	22,288,630	22,288,630
Contingency:									
Designated for Uncollected Tax Levy	-	-	-	-	-	-	-	3,258,356	3,258,356
Basic Contingency	-	-	-	-	-	-	-	900,000	900,000
Interfund Transfers:									
Trf. to Auxiliary Fund (Scholarships, M&C)	-	-	12,388,428	-	-	-	-	-	12,388,428
Trf. to Auxiliary Fund (Skill Centers)	-	-	-	-	-	4,961,825	-	-	4,961,825
Trf. to Restricted Fund (LEAP Match)	-	-	-	400,000	-	-	-	-	400,000
Trf. to Fund 7	-	-	-	-	-	-	-	7,000,000	7,000,000
Subtotal Contingency & Interfund Transfers	-	-	12,388,428	400,000	-	4,961,825	-	11,158,356	28,908,609
Total Transfers and Reserves	\$ 13,669,185	\$ 6,694,658	\$ 20,924,176	\$ 648,320	\$ 1,767,505	\$ 10,982,684	\$ -	\$ 33,446,986	\$ 88,133,514
FY 2007-08 Total Adopted Budget	\$ 249,422,008	\$ 63,582,749	\$ 81,626,793	\$ 38,046,347	\$ 35,949,340	\$ 52,476,870	\$ 304,675	\$ 33,877,257	\$ 555,286,039
Percentage of Total	44.92%	11.45%	14.70%	6.85%	6.47%	9.45%	0.05%	6.10%	100.00%
FY 2006-07 Total Adopted Budget	\$ 247,124,014	\$ 60,193,372	\$ 76,791,297	\$ 36,207,055	\$ 35,203,816	\$ 49,340,629	\$ 306,613	\$ 35,772,660	\$ 540,939,456
FY 06-07 to 07-08 Increase/(Decrease) Amount:	\$ 2,297,994	\$ 3,389,377	\$ 4,835,496	\$ 1,839,292	\$ 745,524	\$ 3,136,241	\$ (1,938)	\$ (1,895,403)	\$ 14,346,583
Percentage Increase/(Decrease):	0.93%	5.63%	6.30%	5.08%	2.12%	6.36%	-0.63%	-5.30%	2.65%

* See page C5 and C6 for detail.

FY 2007 vs. FY 2008

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	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
Salaries & Wages	\$ 32,894,750	\$ 33,803,847	\$ 176,192	\$ 228,628	\$ 45,517,603	\$ 46,633,265	\$ 18,356,095	\$ 18,742,839
Employee Benefits	8,254,492	8,665,460	57,248	75,684	11,119,471	11,661,141	4,623,809	4,915,324
Contractual Services	1,382,477	1,528,882	85,255	85,255	1,677,366	1,677,366	2,033,664	2,562,130
Supplies & Materials	636,907	613,549	2,000	2,000	1,043,754	1,043,754	401,381	401,138
Fixed Charges	355,711	352,001	-	-	555,785	555,785	168,019	195,350
Comm. & Utilities	1,442,532	1,442,532	50,529	50,529	1,772,743	1,772,743	815,000	899,720
Travel	92,345	84,088	-	-	48,500	48,500	55,169	80,708
Misc. & Transfers	758,027	841,403	50	50	425,721	837,163	262,144	250,848
Total Before O/H Alloc.	\$ 45,817,241	\$ 47,331,762	\$ 371,274	\$ 442,146	\$ 62,160,943	\$ 64,229,717	\$ 26,715,281	\$ 28,048,057
Cost/FTSE Fund 1 **	6,746	7,299	N.A.	N.A.	5,472	6,019	7,167	7,291
District Office Overhead (OH) ***								
Allocation Based on FTSE	4,337,854	4,399,013	-	-	7,196,750	7,171,607	2,361,645	2,585,362
Total After O/H Alloc.	\$ 50,155,095	\$ 51,730,775	\$ 371,274	\$ 442,146	\$ 69,357,693	\$ 71,401,324	\$ 29,076,926	\$ 30,633,419
Cost/FTSE Fund 1 w/OH	\$ 7,379	\$ 7,971	N.A.	N.A.	\$ 6,105	\$ 6,691	\$ 7,800	\$ 7,963

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

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

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

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

	Mesa Community College		Downtown Mesa Educ Center		Red Mountain Campus*		Scottsdale Community College	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
Salaries & Wages	\$ 54,446,891	\$ 56,186,606	\$ -	\$ 143,611	\$ 4,587,331	\$ 4,839,456	\$ 27,995,257	\$ 30,528,089
Employee Benefits	12,621,636	13,361,909	-	29,865	1,215,444	1,322,621	7,124,065	7,689,795
Contractual Services	3,097,804	3,160,532	-	-	76,500	76,500	744,379	651,441
Supplies & Materials	1,131,423	1,131,423	-	-	265,500	265,500	2,163,520	827,035
Fixed Charges	1,169,662	1,169,662	-	-	37,000	37,000	384,465	378,815
Comm. & Utilities	1,990,636	1,990,636	-	-	355,107	355,107	1,394,783	1,020,411
Travel	172,350	172,350	-	-	-	-	94,692	94,692
Misc. & Transfers	1,039,396	918,467	250,000	249,733	12,450	12,550	1,079,870	984,952
Total Before O/H Alloc.	\$ 75,669,798	\$ 78,091,585	\$ 250,000	\$ 423,209	\$ 6,549,332	\$ 6,908,734	\$ 40,981,031	\$ 42,175,230
Cost/FTSE Fund 1 **	5,214	5,691	N.A.	N.A.	N.A.	N.A.	6,719	7,319
District Office Overhead (OH) ***								
Allocation Based on FTSE	10,019,409	10,087,482	-	-	-	-	4,028,759	4,036,646
Total After O/H Alloc.	\$ 85,689,207	\$ 88,179,067	\$ 250,000	\$ 423,209	\$ 6,549,332	\$ 6,908,734	\$ 45,009,790	\$ 46,211,876
Cost/FTSE Fund 1 w/OH	\$ 5,848	\$ 6,363	N.A.	N.A.	N.A.	N.A.	\$ 7,352	\$ 7,991

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

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

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

FY 2007-2008

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

	SCC Business Institute*		Maricopa Colleges Television *		Rio Salado College		South Mountain Comm. College	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
Salaries & Wages	\$ 314,602	\$ 333,818	\$ 501,690	\$ 524,599	\$ 21,371,005	\$ 23,302,117	\$ 13,453,637	\$ 14,039,232
Employee Benefits	87,439	93,797	134,444	142,985	5,031,821	5,653,880	3,420,638	3,621,719
Contractual Services	22,500	22,500	30,000	30,000	11,713,530	12,539,924	744,862	740,712
Supplies & Materials	10,000	4,000	65,610	331,533	706,309	702,034	341,459	352,291
Fixed Charges	283,240	283,240	-	-	784,826	824,331	245,277	248,602
Comm. & Utilities	15,000	14,071	-	-	1,046,240	1,180,115	592,077	592,077
Travel	-	-	3,000	3,000	201,665	281,125	70,342	71,271
Misc. & Transfers	-	-	277,067	-	423,187	396,083	393,454	314,006
Total Before O/H Alloc.	\$ 732,781	\$ 751,426	\$ 1,011,811	\$ 1,032,117	\$ 41,278,583	\$ 44,879,609	\$ 19,261,746	\$ 19,979,910
Cost/FTSE Fund 1 **	N.A.	N.A.	N/A	N/A	3,281	3,366	9,197	9,667
District Office Overhead (OH) ***								
Allocation Based on FTSE	-	-	-	-	7,969,394	8,959,721	1,326,849	1,389,052
Total After O/H Alloc.	\$ 732,781	\$ 751,426	\$ 1,011,811	\$ 1,032,117	\$ 49,247,977	\$ 53,839,330	\$ 20,588,595	\$ 21,368,962
Cost/FTSE Fund 1 w/OH	N.A.	N.A.	N/A	N/A	\$ 3,915	\$4,038	\$ 9,830	\$ 10,339

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

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

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

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

	Chandler-Gilbert Comm. College		Williams Campus *		Paradise Valley Comm. College		Estrella Mountain Comm. College	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
Salaries & Wages	\$ 20,587,854	\$ 21,846,786	\$ 1,032,855	\$ 986,099	\$ 18,827,326	\$ 19,758,716	\$ 14,896,845	\$ 15,548,717
Employee Benefits	5,079,295	5,500,545	311,454	305,211	4,693,987	5,021,749	3,705,046	4,004,946
Contractual Services	739,082	702,081	65,784	66,784	503,665	548,770	658,303	706,171
Supplies & Materials	533,085	601,031	23,995	24,995	731,514	685,282	216,435	277,588
Fixed Charges	329,876	334,376	39,962	39,962	211,596	212,721	111,470	115,881
Comm. & Utilities	621,243	606,243	280,568	305,568	1,003,967	1,155,734	483,727	623,727
Travel	78,381	64,089	1,100	4,600	46,369	46,369	79,687	61,183
Misc. & Transfers	1,043,338	802,095	46,119	43,762	961,134	994,481	436,218	209,290
Total Before O/H Alloc.	\$ 29,012,154	\$ 30,457,246	\$ 1,801,837	\$ 1,776,981	\$ 26,979,558	\$ 28,423,822	\$ 20,587,731	\$ 21,547,503
Cost/FTSE Fund 1 **	6,953	7,162	N.A.	N.A.	6,292	6,492	6,894	7,464
District Office Overhead (OH) ***								
Allocation Based on FTSE	2,807,518	3,024,880	-	-	2,716,670	2,942,219	1,891,888	1,940,063
Total After O/H Alloc.	\$ 31,819,672	\$ 33,482,126	\$ 1,801,837	\$ 1,776,981	\$ 29,696,228	\$ 31,366,041	\$ 22,479,619	\$ 23,487,566
Cost/FTSE Fund 1 w/OH	\$ 7,587	\$ 7,834	N/A	N/A	\$ 6,925	\$ 7,164	\$ 7,528	\$ 8,136

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

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

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

FY 2007-2008

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

	District Office Operations		Downtown Phoenix Campus		Transfers & Reserves	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
Salaries & Wages	\$ 27,552,516	\$ 28,889,740	\$ -	\$ -	\$ 1,849,896	\$ 1,697,312
Employee Benefits	7,879,831	8,464,702	-	-	1,969,081	1,960,486
Contractual Services	5,366,142	6,407,929	-	-	2,430,923	2,136,671
Supplies & Materials	518,237	551,624	-	-	23,839	19,000
Fixed Charges	533,125	565,925	-	-	1,918,302	1,863,667
Comm. & Utilities	1,375,175	1,719,975	-	-	168,839	168,839
Travel	391,672	411,792	-	-	322,550	319,350
Misc. & Transfers	2,639,302	3,391,784	250,000	250,000	86,568,925	79,968,189
Total Before O/H Alloc.	\$ 46,256,000	\$ 50,403,471	\$ 250,000	\$ 250,000	\$ 95,252,355	\$ 88,133,514
Cost/FTSE Fund 1 **	N.A.	N.A.	N.A.	N.A.	37,733	15,315
District Office Overhead (OH) ***						
Allocation Based on FTSE	(46,256,000)	(50,403,471)	-	-	1,599,264	3,867,425
Total After O/H Alloc.	<u>\$0</u>	<u>\$0</u>	<u>\$ 250,000</u>	<u>\$ 250,000</u>	<u>\$ 96,851,619</u>	<u>\$ 92,000,939</u>
Cost/FTSE Fund 1 w/OH	N/A	N/A	N/A	N/A	\$ 38,366	\$ 15,987

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

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

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

FY 2007-2008

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

	Grand Total		Increase / (Decrease)		Percent of Total	
	2006-07	2007-08	Amount	Percent	2006-07	2007-08
Salaries & Wages	\$ 304,362,345	\$ 318,033,477	\$ 13,671,132	4.49%	56.27%	57.27%
Employee Benefits	77,329,201	82,491,819	5,162,618	6.68%	14.30%	14.86%
Contractual Services	31,372,236	33,643,648	2,271,412	7.24%	5.80%	6.06%
Supplies & Materials	8,814,968	7,833,777	(981,191)	-11.13%	1.63%	1.41%
Fixed Charges	7,128,316	7,177,318	49,002	0.69%	1.32%	1.29%
Comm. & Utilities	13,408,166	13,898,027	489,861	3.65%	2.48%	2.50%
Travel	1,657,822	1,743,117	85,295	5.15%	0.31%	0.31%
Misc. & Transfers	96,866,402	90,464,856	(6,401,546)	-6.61%	17.91%	16.29%
Total Before O/H Alloc.	\$ 540,939,456	\$ 555,286,039	\$ 14,346,583	2.65%	100.00%	100.00%
Cost/FTSE Fund 1 **	7,409	7,404	(5)	-0.07%	N.A.	N.A.
District Office Overhead (OH) ***						
Allocation Based on FTSE	-	0	N.A.	N.A.	N.A.	N.A.
Total After O/H Alloc.	\$ 540,939,456	\$ 555,286,039	\$ 14,346,583	2.65%	100.0%	100.0%
Cost/FTSE Fund 1 w/OH	\$ 7,409	\$ 7,404	\$ (5)	-0.07%		

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

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

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

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

	Phoenix College		City Colleges Center		Glendale Community College		GateWay Community College	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
	Residential Faculty	198.0	200.0	-	-	276.0	276.0	100.0
Executive (C.E.C.)	1.0	1.0	-	-	1.0	1.0	1.0	1.0
Management (M.A.T.)**	50.1	53.1	1.0	1.0	60.3	67.3	39.5	42.5
Support Staff (P.S.A.)**	144.5	136.8	2.0	3.0	194.0	190.3	75.0	78.0
Custodians/Grounds (M & O)	36.0	36.0	1.0	1.0	35.0	35.0	17.0	18.0
Craftsmen/Craftsmen Trainees	5.0	5.0	-	-	10.0	10.0	4.0	3.0
College Safety **	6.0	7.0	-	-	8.5	7.5	8.0	8.0
Retirees	15.0	15.0	-	-	12.0	14.0	2.5	2.0
Enrollment Growth	-	-	-	-	-	-	-	-
Total Budgeted Positions	455.6	453.9	4.0	5.0	596.9	601.1	247.0	255.5
	Mesa Community College		Downtown Mesa Ed. Center		Red Mountain Campus		Scottsdale Community College	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
	Residential Faculty	307.0	310.0	-	-	29.0	31.0	160.0
Executive (C.E.C.)	1.0	1.0	-	-	-	-	1.0	1.0
Management (M.A.T.)**	76.7	82.6	-	1.0	8.0	8.0	52.1	55.6
Support Staff (P.S.A.)**	184.4	184.3	-	-	24.0	24.0	123.3	119.5
Custodians/Grounds (M & O)	43.0	43.0	-	-	7.0	8.0	32.0	32.0
Craftsmen/Craftsmen Trainees	9.0	9.0	-	-	1.0	1.0	10.0	10.0
College Safety **	5.0	5.0	-	-	1.0	1.0	3.8	2.8
Retirees	27.5	27.5	-	-	-	-	15.5	14.0
Enrollment Growth	-	-	-	-	-	-	-	-
Total Budgeted Positions	653.6	662.4	-	1.0	70.0	73.0	397.7	394.9

* Note: The grand total budgeted full time equivalent (FTE) positions does not include FTE adjunct faculty of 2,017 and 2,079 in 2006-07 and 2007-08 respectively. Numbers may not add due to rounding.

** The increase in MAT positions and decrease in PSA and College Safety in part reflects reclassification of positions to MAT.

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

	SCC Business Institute		Maricopa Colleges Television		Rio Salado College		South Mountain Community College	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
	Residential Faculty	3.0	3.0	-	-	32.5	32.5	61.0
Executive (C.E.C.)	-	-	-	-	1.0	1.0	1.0	1.0
Management (M.A.T.)**	-	-	5.0	5.0	83.0	99.0	35.8	36.8
Support Staff (P.S.A.)**	2.0	2.0	3.0	3.0	135.5	139.5	66.2	65.7
Custodians/Grounds (M & O)	-	-	-	-	8.0	8.0	15.0	15.0
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	3.5	3.5
College Safety **	-	-	-	-	-	-	5.5	5.5
Retirees	-	-	0.5	0.5	-	-	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
Total Budgeted Positions	5.0	5.0	8.5	8.5	260.0	280.0	188.0	188.5

	Chandler Gilbert Community College		William Campus		Paradise Valley Community College		Estrella Mountain Community College	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
	Residential Faculty	106.5	109.5	-	-	109.0	112.0	73.0
Executive (C.E.C.)	1.0	1.0	-	-	1.0	1.0	1.0	1.0
Management (M.A.T.)**	41.0	43.0	3.0	2.0	40.0	41.0	34.5	38.5
Support Staff (P.S.A.)**	99.5	102.8	3.8	4.8	75.2	74.2	66.3	66.1
Custodians/Grounds (M & O)	18.0	18.0	8.0	8.0	14.5	15.5	16.0	19.0
Craftsmen/Craftsmen Trainees	1.0	1.0	4.0	4.0	1.0	1.0	2.0	2.0
College Safety **	6.0	6.0	1.0	-	6.0	6.0	4.0	4.0
Retirees	-	-	-	-	-	-	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
Total Budgeted Positions	273.0	281.3	19.8	18.8	246.7	250.7	196.8	206.6

* Note: The grand total budgeted full time equivalent (FTE) positions does not include FTE adjunct faculty of 2,017 and 2,079 in 2006-07 and 2007-08 respectively. Numbers may not add due to rounding.

** The increase in MAT positions and decrease in PSA and College Safety in part reflects reclassification of positions to MAT.

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

	District Office Operation		District Transfers		Grand Total *	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
Residential Faculty	-	1.0	-	-	1,455.0	1,475.0
Executive (C.E.C.)	6.0	6.0	-	-	16.0	16.0
Management (M.A.T.)**	259.5	267.5	-	-	789.5	843.9
Support Staff (P.S.A.) **	142.8	142.6	-	-	1,341.5	1,336.4
Custodians/Grounds (M & O)	3.0	5.0	-	-	253.5	261.5
Craftsmen/Craftsmen Trainees	-	-	5.0	5.0	55.5	54.5
College Safety **	1.0	1.0	-	-	55.8	53.8
Retirees	1.5	1.5	0.5	0.5	75.0	75.0
Enrollment Growth	-	-	80.0	80.0	80.0	80.0
Total Budgeted Positions	413.8	424.6	85.5	85.5	4,121.7	4,196.1

	Increase / (Decrease)		Percent of Total	
	FTE	Percent	2006-07	2007-08
Residential Faculty	20.0	1.4%	35.3%	35.2%
Executive (C.E.C.)	-	0.0%	0.4%	0.4%
Management (M.A.T.)**	54.4	6.9%	19.2%	20.1%
Support Staff (P.S.A.) **	(5.1)	-0.4%	32.5%	31.8%
Custodians/Grounds (M & O)	8.0	3.2%	6.2%	6.2%
Craftsmen/Craftsmen Trainees	(1.0)	-1.8%	1.3%	1.3%
College Safety **	(2.0)	-3.6%	1.4%	1.3%
Retirees	-	0.0%	1.8%	1.8%
Enrollment Growth	-	0.0%	1.9%	1.9%
Total Budgeted Positions	74.4	1.80%	100.0%	100.0%

* Note: The grand total budgeted full time equivalent (FTE) positions does not include FTE adjunct faculty of 2,017 and 2,079 in 2006-07 and 2007-08 respectively. Numbers may not add due to rounding.

** The increase in MAT positions and decrease in PSA and College Safety in part reflects reclassification of positions to MAT.



Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain



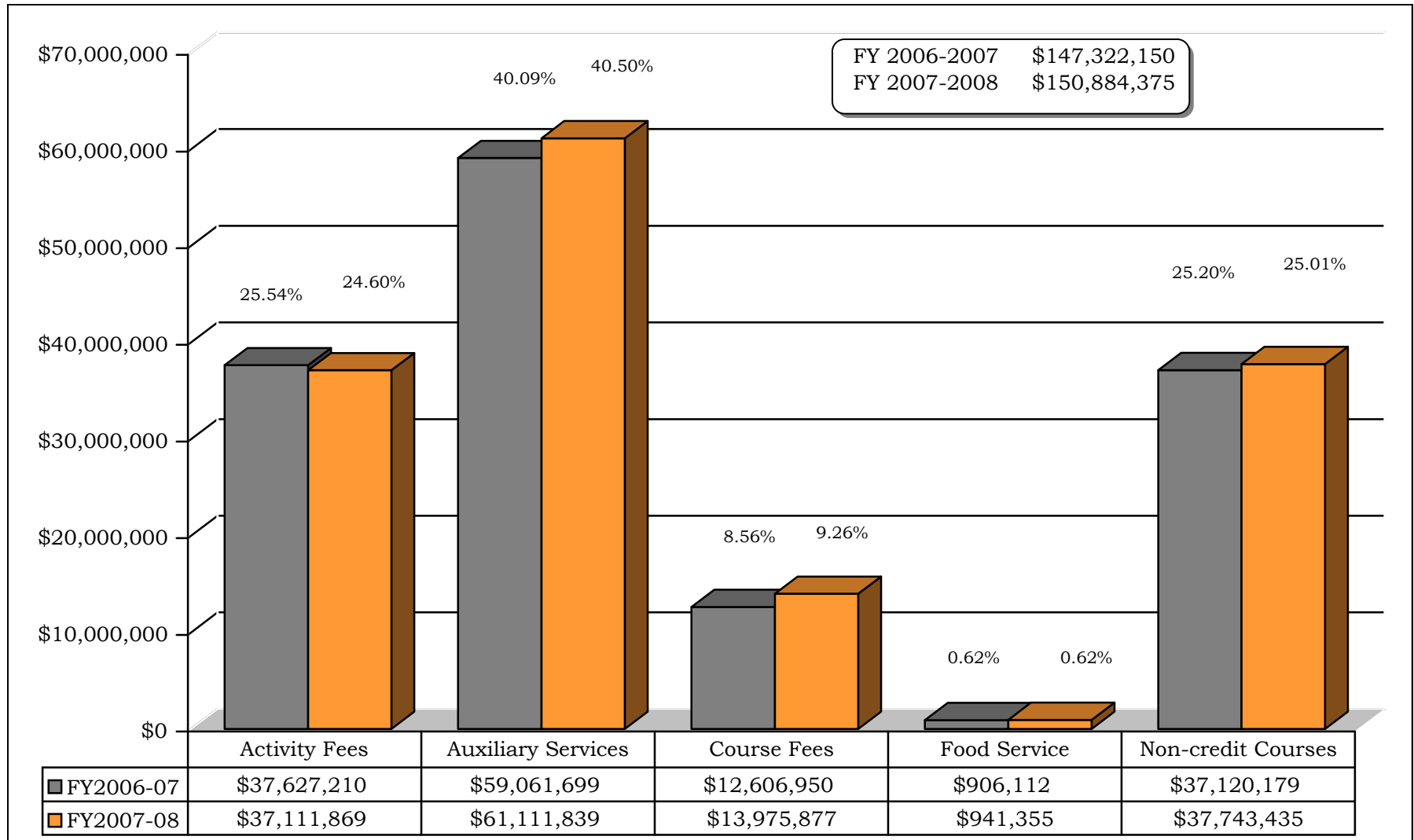
Current Unrestricted Fund 2 Budget Detail FY2007-08

Section D

The Teacher Education Alliance (TEALL) is a new program designed to assist students working on their Associate in Arts in Elementary Education (AAEE) Degree through Maricopa Community Colleges to smoothly transition to Arizona State University.

FY 2007 vs. FY 2008

Maricopa Community Colleges - Current Auxiliary Fund 2 Budget Summary



Note: Amounts are shown net of transfers-out.

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2
REVENUE SUMMARY

Sources of Revenue	FY 2006-07		FY 2007-08		Increase/(Decrease) FY 2006-07 to 2007-08	
	Adopted	% of	Adopted	% of	Amount	Percent
	Budget	Total	Budget	Total		
Student Activity Fees	\$ 3,422,385	2.32%	\$ 3,224,070	2.14%	\$ (198,315)	-5.79%
Tuition	25,097,490	17.04%	23,643,180	15.67%	(1,454,310)	-5.79%
Miscellaneous Student Activities Revenues	1,491,981	1.01%	1,500,675	0.99%	8,694	0.58%
Intra and Interfund Transfers	2,414,341	1.64%	2,162,933	1.43%	(251,408)	-10.41%
Transfer for Salary and Flex Increases (From General Fund)	6,205,930	4.21%	6,380,911	4.23%	174,981	2.82%
Carryforward/Fund Bal. - Activities	4,303,793	2.92%	4,348,410	2.88%	44,617	1.04%
College Activity Fees / Revenues	\$ 42,935,920	29.14%	\$ 41,260,179	27.35%	\$ (1,675,741)	-3.90%
Interest Income	1,485,098	1.01%	1,571,324	1.04%	86,226	5.81%
Bookstore Commissions	3,358,651	2.28%	3,344,142	2.22%	(14,509)	-0.43%
Miscellaneous Other Revenues	6,529,084	4.43%	6,031,696	4.00%	(497,388)	-7.62%
Tuition/Fees	11,474,477	7.79%	10,215,531	6.77%	(1,258,946) *	-10.97%
Grants/Donations	909,315	0.62%	970,971	0.64%	61,656	6.78%
Carryforward/Fund Bal. - Auxiliary Programs	17,992,960	12.21%	18,328,307	12.15%	335,347	1.86%
Sales of Aux. Svcs/ Printshops / Copy Centers	3,807,374	2.58%	3,992,290	2.65%	184,916	4.86%
Intra and Interfund Transfers	12,776,640	8.67%	14,104,585	9.35%	1,327,945	10.39%
Plant Fund Transfer-Surplus Sales Carryforward	70,000	0.05%	-	0.00%	(70,000)	-100.00%
Trfs from Gen Fund	9,211,669	6.25%	10,969,342	7.27%	1,757,673	19.08%
Other Auxiliary Programs	\$ 67,615,268	45.90%	\$ 69,528,188	46.08%	\$ 1,912,920	2.83%
Course Fees	12,606,950	8.56%	13,975,877	9.26%	1,368,927	10.86%
Food Service	906,112	0.62%	941,355	0.62%	35,243	3.89%
Non-Credit / Special Interest	37,195,179	25.25%	37,818,435	25.06%	623,256	1.68%
Subtotal Revenue	\$ 161,259,429	109.46%	\$ 163,524,034	108.38%	\$ 2,264,605	1.40%
Transfer To General Fund (FTSE Grwth Rsrv. & T&F Reb.)	(2,746,600)	-1.86%	(1,586,200)	-1.05%	1,160,400	-42.25%
Transfer To Plant Fund (MCC Capital Project)	(400,000)	-0.27%	(290,000)	-0.19%	110,000	-27.50%
Transfer To Plant Fund (CGCC Capital Project)	(250,000)	-0.17%	(250,000)	-0.17%	-	0.00%
Transfer To Plant Fund (GCC Capital Project)	(300,000)	-0.20%	(300,000)	-0.20%	-	0.00%
Transfer To Plant Fund (Rio Capital Projects)	(1,000,000)	-0.68%	(1,000,000)	-0.66%	-	0.00%
Transfer To Plant Fund (Potential Projects)	(5,000,000)	-3.39%	(5,000,000)	-3.31%	-	0.00%
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	(3,149,846)	-2.14%	(3,163,459)	-2.10%	(13,613)	0.43%
Transfer To Plant Fund Rev Bond (Potential Debt Service Reserve)	(1,090,833)	-0.74%	(1,050,000)	-0.70%	40,834	-3.74%
Total Transfers	\$ (13,937,279)	-9.46%	\$ (12,639,659)	-8.38%	\$ 1,297,620	-9.31%
Total Revenue Less Transfers Out	\$ 147,322,150	100.00%	\$ 150,884,375	100.00%	\$ 3,562,225	2.42%

*Reflects Tuition Revenue & Course Fee declines at Skill Centers.

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2
EXPENDITURE SUMMARY

Expenditures	FY 2006-07		FY 2007-08		Increase/(Decrease) FY 2006-07 to 2007-08	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Associated Students	\$ 1,606,074	1.45%	\$ 1,694,080	1.12%	\$ 88,006	5.48%
Athletics	6,228,718	5.63%	6,403,030	4.24%	174,312	2.80%
College Activities	35,101,128	31.75%	33,163,069	21.98%	(1,938,059)	-5.52%
Assoc. Students/Clg Activities/Athletics	\$ 42,935,920	29.14%	\$ 41,260,179	27.35%	\$ (1,675,741)	-3.90%
Contract Training, Service Maintenance, Other	19,691,352	17.81%	21,409,595	14.19%	1,718,243	8.73%
Auxiliary Programs, Partnerships, and Other	15,961,466	14.44%	16,717,204	11.08%	755,738	4.73%
Scholarships/Awards & Contingency	12,931,462	14.16%	15,095,377	10.00%	2,163,915 *	16.73%
Inter and Intra Fund Transfers	19,030,988	14.75%	16,306,012	10.81%	(2,724,976) *	-14.32%
Other Auxiliary Programs	\$ 67,615,268	45.90%	\$ 69,528,188	46.08%	\$ 1,912,920	2.83%
Course Materials	12,606,950	0.00%	13,975,877	9.26%	1,368,927	10.86%
Food Service	906,112	0.00%	941,355	0.62%	35,243	3.89%
Non-Credit / Special Interest	37,195,179	0.00%	37,818,435	25.06%	623,256	1.68%
Subtotal Expenditures	\$ 161,259,429	109.46%	\$ 163,524,034	108.38%	\$ 2,264,605	1.40%
Transfer To General Fund (FTSE Grwth Rsrv. & T&F Reb.)	(2,746,600)	0.00%	(1,586,200)	-1.05%	1,160,400	-42.25%
Transfer To Plant Fund (MCC Capital Project)	(400,000)	0.00%	(290,000)	-0.19%	110,000	-27.50%
Transfer To Plant Fund (CGCC Capital Project)	(250,000)	0.00%	(250,000)	-0.17%	-	0.00%
Transfer To Plant Fund (GCC Capital Project)	(300,000)	0.00%	(300,000)	-0.20%	-	0.00%
Transfer To Plant Fund (Rio Capital Projects)	(1,000,000)	0.00%	(1,000,000)	-0.66%	-	0.00%
Transfer To Plant Fund (Potential Projects)	(5,000,000)	0.00%	(5,000,000)	-3.31%	-	0.00%
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	(3,149,846)	0.00%	(3,163,459)	-2.10%	(13,613)	0.43%
Transfer To Plant Fund Rev Bond (Potential Debt Service Reserve)	(1,090,833)	0.00%	(1,050,000)	-0.70%	40,834	-3.74%
Total Transfers From Fund 2 Revenues Above	\$ (13,937,279)	-9.46%	\$ (12,639,659)	-8.38%	\$ 1,297,620	-9.31%
Total Expenditures Less Transfers	\$ 147,322,150	100.00%	\$ 150,884,375	100.00%	\$ 3,562,225	2.42%

* Reflects shift of Scholarship Budgets from 210 to 230 (Maricopa Grants) & decline of Contingency budgets at Skill Centers.

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 2007-08 Adopted Program Budgets									Increase/ (Decrease)	
	FY 2006-07	Associated		College	Other Auxiliary	Course	Food		Total Adopted	FY 2006-07 to 2007-08	
	Adopted	Students	Athletics	Activities	Programs	Fees	Service	Non-Credit	Budget	Amount	Percent
Phoenix	\$ 6,374,245	\$ 187,818	\$ 1,071,224	\$ 1,001,024	\$ 1,487,579	\$ 947,122	\$ -	\$ 1,084,053	\$ 5,778,820	\$ (595,425)	-9.34%
City Colleges	68,500	-	-	-	60,000	8,500	-	-	68,500	-	0.00%
Glendale	8,075,575	111,461	920,503	2,327,071	1,688,824	1,761,004	-	1,404,982	8,213,845	138,270	1.71%
GateWay	4,110,688	82,389	437,521	1,533,835	877,363	904,021	-	375,438	4,210,567	99,879	2.43%
Maricopa Skill Ctr	8,102,203	-	-	-	6,992,832	475,000	-	-	7,467,832	(634,371)	-7.83%
Mesa	37,011,807	139,231	911,517	3,393,352	1,328,550	3,188,921	-	28,013,588	36,975,159	(36,648)	-0.10%
Red Mountain	441,706	-	-	174,643	8,000	295,055	-	-	477,698	35,992	8.15%
Scottsdale	21,956,855	50,000	1,170,270	1,504,985	14,815,733	2,001,273	868,071	2,155,956	22,566,288	609,433	2.78%
SCC Business Institute	317,134	-	-	-	20,000	32,500	-	310,239	362,739	45,605	14.38%
Maricopa Colleges Television	35,000	-	-	-	-	-	-	15,000	15,000	(20,000)	-57.14%
Rio Salado	20,258,399	94,000	-	4,566,665	14,876,997	1,503,629	-	1,467,801	22,509,092	2,250,693	11.11%
KJZZ	415,137	-	-	-	173,477	-	-	-	173,477	(241,660)	-58.21%
Sun Sounds	349,886	-	-	-	-	-	-	-	-	(349,886)	-100.00%
South Mountain	2,930,151	570,392	599,585	1,472,043	51,000	207,947	-	73,642	2,974,609	44,458	1.52%
Chandler-Gilbert	3,750,807	22,000	539,759	1,257,220	285,500	848,000	-	832,019	3,784,498	33,691	0.90%
Williams Educ. Ctr.	205,713	-	2,000	103,713	100,000	-	-	-	205,713	-	0.00%
Paradise Valley	5,497,588	321,599	750,651	1,749,884	1,572,501	1,082,905	-	1,073,606	6,551,146	1,053,558	19.16%
Estrella Mountain	3,816,867	95,190	-	1,991,344	1,206,361	720,000	73,284	512,111	4,598,290	781,423	20.47%
Southwest Skill Ctr	4,756,740	-	-	-	4,325,816	-	-	-	4,325,816	(430,924)	-9.06%
District Office	302,995	-	-	-	302,995	-	-	-	302,995	-	0.00%
Dist Wide Programs	32,481,433	20,000	-	12,087,290	19,354,660	-	-	500,000	31,961,950	(519,483)	-1.60%
Totals	\$ 161,259,429	\$ 1,694,080	\$ 6,403,030	\$ 33,163,069	\$ 69,528,188	\$ 13,975,877	\$ 941,355	\$ 37,818,435	\$ 163,524,034	\$ 2,264,605	1.40%

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 2006-07 Adopted Budget	FY 2007-08 Adopted Budget				Increase/ (Decrease) FY 2006-07 to 2007-08	
		Associated Students	Athletics	College Activities	Total Budget	Amount	Percent
Phoenix	\$ 2,838,876	\$ 187,818	\$ 1,071,224	\$ 1,001,024	\$ 2,260,066	\$ (578,810)	-20.39%
Glendale	3,288,451	111,461	920,503	2,327,071	3,359,035	70,584	2.15%
GateWay	2,016,783	82,389	437,521	1,533,835	2,053,745	36,962	1.83%
Mesa	4,696,995	139,231	911,517	3,393,352	4,444,100	(252,895)	-5.38%
Red Mountain Campus	170,651	-	-	174,643	174,643	3,992	2.34%
Scottsdale	2,680,244	50,000	1,170,270	1,504,985	2,725,255	45,011	1.68%
Rio Salado	4,514,975	94,000	-	4,566,665	4,660,665	145,690	3.23%
South Mountain	2,598,685	570,392	599,585	1,472,043	2,642,020	43,335	1.67%
Chandler-Gilbert	1,789,382	22,000	539,759	1,257,220	1,818,979	29,597	1.65%
Williams Campus	105,713	-	2,000	103,713	105,713	-	0.00%
Paradise Valley	2,408,971	321,599	750,651	1,749,884	2,822,134	413,163 *	17.15%
Estrella Mountain	1,581,631	95,190	-	1,991,344	2,086,534	504,903 **	31.92%
MCCD-Central Allocations	20,000	20,000	-	-	20,000	-	0.00%
Subtotal	\$ 28,711,357	\$ 1,694,080	\$ 6,403,030	\$ 21,075,779	\$ 29,172,889	\$ 461,532	1.61%
Bond and Transfers	14,224,563	-	-	12,087,290	12,087,290	(2,137,273)	-15.03%
Grand Total	\$ 42,935,920	\$ 1,694,080	\$ 6,403,030	\$ 33,163,069	\$ 41,260,179	\$ (1,675,741)	-3.90%

*Reflects increase in Capital Budget in Student Center.

**Reflects addition of 2 MAT FTE's in Business Office, and increase in cash balance reserve and EMCC assistance scholarships.

FY 2007-2008

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 2006-07	FY 2007-08	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2006-07 to 2007-08	
			Amount	Percent
Phoenix	\$ 201,762	\$ 187,818	\$ (13,944)	-6.91%
Glendale	110,967	111,461	494	0.45%
GateWay	80,964	82,389	1,425	1.76%
Mesa	138,155	139,231	1,076	0.78%
Scottsdale	50,000	50,000	-	0.00%
Rio Salado	94,000	94,000	-	0.00%
South Mountain	570,392	570,392	-	0.00%
Chandler-Gilbert	22,000	22,000	-	0.00%
Paradise Valley	316,334	321,599	5,265	1.66%
Estrella Mountain	1,500	95,190	93,690 *	6246.00%
MCCD-Central Allocations	20,000	20,000	-	0.00%
Total	<u>\$ 1,606,074</u>	<u>\$ 1,694,080</u>	<u>\$ 88,006</u>	<u>5.48%</u>

*Reflects increase for contingency in Special Events/Projects.

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, detailed by 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 2006-07 to 2007-2008	
	FY 2006-07	FY 2007-08	FY 2006-07	FY 2007-08	FY 2006-07	FY 2007-08	FY 2006-07	FY 2007-08	Amount	Percent
Phoenix	\$ 910,660	\$ 894,470	\$ 154,500	\$ 118,528	\$ 105,362	\$ 58,226	\$ 1,170,522	\$ 1,071,224	\$ (99,298)	-8.48%
Glendale	384,483	415,619	257,485	267,381	232,633	237,503	874,601	920,503	45,902	5.25%
Gateway	284,369	316,300	65,931	66,759	53,721	54,462	404,021	437,521	33,500 *	8.29%
Mesa	273,290	282,006	421,005	430,568	194,182	198,943	888,477	911,517	23,040	2.59%
Scottsdale	64,998	64,921	587,567	608,723	482,315	496,626	1,134,880	1,170,270	35,390	3.12%
South Mountain	422,635	437,787	70,489	71,620	88,433	90,178	581,557	599,585	18,028	3.10%
Chandler-Gilbert	198,016	203,813	98,928	104,625	224,954	231,321	521,898	539,759	17,861	3.42%
Williams Campus	2,000	2,000	-	-	-	-	2,000	2,000	-	0.00%
Paradise Valley	481,828	485,217	37,944	131,358	130,990	134,076	650,762	750,651	99,889 **	15.35%
Total	\$ 3,022,279	\$ 3,102,133	\$ 1,693,849	\$ 1,799,562	\$ 1,512,590	\$ 1,501,335	\$ 6,228,718	\$ 6,403,030	\$ 174,312	2.80%

*New athletic specialist added for Soccer.

**Increase reflects addition of Men's baseball.

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

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

College	FY 2006-07 Allocation Total	Adopted FY 2007-08								Increase/ (Decrease) FY 2006-07 to 2007-08	
		Basic Allocation Activities	Basic Allocation Athletics	Basic Athl & Art Waivers*	Formula Allocation (FTSE)**	FY 2007-08 Allocation Sub-Total	FY07-8 Trfrs Benefits	Cumulative M&C Trans * Thr FY07-08 *	FY 2007-08 Allocation Total	Amount	Percent
		Phoenix	\$ 2,209,087	\$ 267,113	\$400,639	\$ 71,724	\$ 971,091	\$ 1,710,567	\$ 115,356	\$ 434,144	\$ 2,260,067
Glendale	3,185,451	267,113	386,477	107,345	1,567,550	2,328,485	176,521	750,763	3,255,769	70,318	2.21%
GateWay	1,489,381	267,113	277,488	46,373	570,733	1,161,707	86,389	295,307	1,543,403	54,022	3.63%
Mesa	3,861,070	267,113	400,191	122,458	2,225,146	3,014,908	173,677	742,159	3,930,744	69,674	1.80%
Red Mountain Campus	126,923	100,000	-	-	-	100,000	10,119	20,796	130,915	3,992	3.15%
Scottsdale	2,204,355	267,113	402,655	81,400	891,112	1,642,280	123,702	488,252	2,254,234	49,879	2.26%
Rio Salado	2,108,173	267,113	-	-	1,723,918	1,991,031	35,624	204,306	2,230,961	122,788	5.82%
South Mountain	1,345,336	267,113	390,676	47,682	306,641	1,012,112	86,325	281,120	1,379,557	34,221	2.54%
Chandler-Gilbert	1,539,382	267,113	308,825	70,793	667,759	1,314,490	55,152	199,337	1,568,979	29,597	1.92%
Williams Campus	105,713	100,000	-	-	-	100,000	1,899	3,814	105,713	-	0.00%
Paradise Valley	1,696,940	267,113	388,562	74,958	649,511	1,380,144	101,888	364,338	1,846,370	149,430	8.81%
Estrella Mountain	934,431	267,113	-	8,177	428,280	703,570	49,533	205,790	958,893	24,462	2.62%
Subtotal	\$ 20,806,242	\$ 2,871,130	\$ 2,955,513	\$ 630,910	\$ 10,001,741	\$ 16,459,294	\$ 1,016,185	\$ 3,990,126	\$ 21,465,605	\$ 659,363	3.17%
Bond and Transfers:											
PAC/SIS Debt Service	2,369,110	3,162,480				3,162,480	-		3,162,480	793,370	33.49%
Pres. Scholarships	3,099,493	2,439,802				2,439,802	659,691		3,099,493	-	0.00%
Woodrow Wilson Scholarships	35,000	35,000				35,000			35,000	-	0.00%
Student Insurance	847,000	1,183,593				1,183,593			1,183,593	336,593	39.74%
Copyright Fees	35,000	35,000				35,000			35,000	-	0.00%
Tournament Fund	850,000	850,000				850,000			850,000	-	0.00%
Special Population Outreach	225,000	225,000				225,000			225,000	-	0.00%
At-Risk Scholarships***	2,237,648	-				-	-		-	(2,237,648)	-100.00%
Hoop of Learning	447,785	447,785				447,785			447,785	-	0.00%
Honors Fee Awards	632,083	417,440				417,440	214,643		632,083	-	0.00%
Student Public Policy Forum	20,000	20,000				20,000			20,000	-	0.00%
FTSE Growth Reserve	2,746,600	1,586,200				1,586,200			1,586,200	(1,160,400)	-42.25%
Revenue Reserve	374,844	5,656				5,656			5,656	(369,188)	-98.49%
Subtotal Transfers	\$ 13,919,563	\$ 10,407,956	\$ -	\$ -	\$ -	\$ 10,407,956	\$ 874,334	\$ -	\$ 11,282,290	\$ (2,637,273)	-18.95%
Grand Total	\$ 34,725,805	\$ 13,279,086	\$ 2,955,513	\$ 630,910	\$ 10,001,741	\$ 26,867,250	\$ 1,890,519	\$ 3,990,126	\$ 32,747,895	\$ (1,977,910)	-5.70%

Notes:
-Paradise Valley's basic athletic allocation was increased by \$90,633 and waiver was increased by \$2,250 for new men's baseball.

-FY07-08 ASRS increase (\$121,179) and FY07-08 Flex increase (\$125,390) included in FY07-08 Transfers column. Flex transfers are cumulative through FY07-08.

The estimated grand total for Benefits and Meet and Confer for all of Fund 2 is \$8.697 million (after FY08 M&C); the total for FY07-8 for college activities was \$4.507 million (\$1.016 million Flex/Benefits, \$3.491 million M&C). The comparable numbers for FY06-07 were Total Benefits/M&C \$7.544 million; the total for college activities was \$4.083 million (\$.918 million flex, \$3.165 million M&C). Includes \$500,000 to hold colleges harmless from revenue loss due to FTSE decreases.

-Estimated FY07-08 cost of student insurance.

-Tuition & Fee revenue projected based on estimated FY07-08 Credit FTSE.

* No increase in Talent Waiver. Full waivers will remain at \$275 per semester for FY2007-08.

** Colleges with declined FTSE are hold harmless in FY07-08 FTSE based allocation; and colleges with increased FTSE receive additional allocation at \$150.72/ftse increase (using FY06-07 FTSE alloc. Amt) \$500,000 is included to hold colleges harmless from revenue loss due to FTSE decreases.

***At Risk Scholarships & Student Success Grants have been combined with Financially Needy to form Maricopa Grants in Fund 230.

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 2006-07 Adopted Budget	FY 2007-08 Adopted Budget	Increase/ (Decrease) FY 2006-07 to 2007-08	
			Amount	Percent
Phoenix	\$ 1,516,096	\$ 1,487,579	\$ (28,517)	-1.88%
City Colleges	60,000	60,000	-	0.00%
Glendale	1,687,793	1,688,824	1,031	0.06%
GateWay	735,957	877,363	141,406	19.21%
Maricopa Skill Ctr	8,102,203	6,992,832	(1,109,371) *	-13.69%
Mesa	1,386,474	1,328,550	(57,924)	-4.18%
Red Mountain	2,500	8,000	5,500 **	220.00%
Scottsdale	14,455,658	14,815,733	360,075	2.49%
Maricopa College Television	20,000	20,000	-	0.00%
Rio Salado	14,076,879	15,050,474	973,595 ***	6.92%
South Mountain	51,000	51,000	-	0.00%
Chandler-Gilbert	285,500	285,500	-	0.00%
Williams Campus	100,000	100,000	-	0.00%
Paradise Valley	1,242,550	1,572,501	329,951 ****	26.55%
Estrella Mountain	1,096,053	1,206,361	110,308	10.06%
Southwest Skill Ctr	4,756,740	4,325,816	(430,924) *	-9.06%
District Office	302,995	302,995	-	0.00%
Subtotal Colleges	\$ 49,878,398	\$ 50,173,528	\$ 295,130	0.59%
District Programs / Transfers:				
Revenue Bonds (Non-Fee Portion)	1,871,570	\$1,050,979	(820,591)	-43.85%
Funding for Meet & Confer and other	1,288,671	1,152,833	(135,838)	-10.54%
Chancellor's Scholarships	27,500	27,500	-	0.00%
Scholarships for Financially Needy	3,356,473	-	(3,356,473) *****	-100.00%
Maricopa Grants	-	\$5,594,121	5,594,121 *****	N/A
Compensated Absences	300,000	300,000	-	0.00%
Honors Administration	585,000	585,000	-	0.00%
Campus Security Training Program	75,000	75,000	-	0.00%
Self-Insurance	50,000	50,000	-	0.00%
DSSC Printshop / Copy Center	120,000	152,543	32,543	27.12%
Think Tank - Excel & Mariserve	55,000	55,000	-	0.00%
Project Challenge Scholarships	43,500	43,500	-	0.00%
Life Science Bridges Scholarships	40,003	40,003	-	0.00%
Women's Leadership Group Council	6,300	6,300	-	0.00%
Fine Arts Program	-	47,986	47,986	N/A
Dialog Days	-	34,169	34,169	N/A
Learning Grants	-	60,000	60,000	N/A
Nelnet/Facts	-	60,000	60,000	N/A
Student Financial Aid Bad Debt	650,000	650,000	-	0.00%
Other Transfers/Revenue Reserve	8,119,384	8,221,257	101,873	1.25%
Carryforward	1,148,469	1,148,469	-	0.00%
Subtotal Programs / Transfers	\$ 17,736,870	\$ 19,354,660	\$ 1,617,790	9.12%
Total	\$ 67,615,268	\$ 69,528,188	\$ 1,912,920	2.83%

*Reflects revised enrollment projections at Skill Centers.

**Reflects increase in general supplies.

***Reflects addition of 6.5 FTEs and growth in corrections programs.

****Reflects increase in contingency for Special Projects.

*****Reflects shift of scholarship budget from Financially Needy to Maricopa Grants.

*****Reflects shift of scholarship budget from At Risk & Student Success Grants to Maricopa Grants.

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

	FY 2006-07		FY 2007-08		Increase/(Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
REVENUES						
Tuition	\$ 2,604,382	32.14%	\$ 2,302,021	30.83%	\$ (302,361)	-11.61%
Workshop/Seminars	140,000	1.73%	70,361	0.94%	(69,639)	-49.74%
Training Materials / Lab Fee/Course Fees	710,439	8.77%	475,000	6.36%	(235,439)	-33.14%
Registration Fee	15,000	0.19%	15,000	0.20%	-	0.00%
Sales of Auxiliary Enterprises	900,000	11.11%	964,406	12.91%	64,406	7.16%
Rental Income and Other	10,000	0.12%	2,000	0.03%	(8,000)	-80.00%
Transfers From MCCCCD General Fund	3,472,382	42.86%	3,629,044	48.60%	156,662	4.51%
Carryforward	250,000	3.09%	10,000	0.13%	(240,000)	-96.00%
Total Anticipated Revenue	\$ 8,102,203	100.00%	\$ 7,467,832	100.00%	\$ (634,371)	-7.83%
EXPENDITURES						
Instruction	\$ 3,008,979	37.14%	2,960,107	39.64%	\$ (48,872)	-1.62%
Academic Support	2,886,165	35.62%	2,516,156	33.69%	(370,009)	-12.82%
Student Services	594,390	7.34%	467,249	6.26%	(127,141)	-21.39%
Administration	722,233	8.91%	696,891	9.33%	(25,342)	-3.51%
Operation and Maintenance of Plant	890,436	10.99%	827,429	11.08%	(63,007)	-7.08%
Total Expenditures	\$ 8,102,203	100.00%	\$ 7,467,832	100.00%	\$ (634,371)	-7.83%
ENROLLMENT / TUITION						
Number of Days in Session	245		243		(2)	-0.82%
Hourly Tuition Rate (Except Nursing)	\$ 4.10		\$ 4.60		\$ 0.50	12.20%
Hourly Tuition Rate (Nursing Program)	\$ 5.10		\$ 5.60		\$ 0.50	9.80%

*Shifted budget from Operational Budget to Fund 250 where Lab Fees are actually collected.

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

	FY 2006-07		FY 2007-08		Increase/(Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
REVENUES						
Tuition	\$ 1,479,800	31.11%	\$ 1,310,277	30.29%	\$ (169,523)	-11.46%
Training Materials / Lab Fee	698,677	14.69%	346,515	8.01%	(352,162)	-50.40%
Registration Fee	3,215	0.07%	6,975	0.16%	3,760	116.95%
Graduation	122,695	2.58%	48,730	1.13%	(73,965)	-60.28%
Rentals/Misc	245,200	5.15%	8,000	0.18%	(237,200)	-96.74%
Testing & Transcript	9,450	0.20%	10,788	0.25%	1,338	14.16%
Carryforward	738,000	15.51%	850,000	19.65%	112,000	15.18%
Transfers From General Fund 1	1,235,003	25.96%	1,332,781	30.81%	97,778	7.92%
Subtotal Before Additional Transfers	<u>\$ 4,532,040</u>	<u>95.28%</u>	<u>\$ 3,914,066</u>	<u>90.48%</u>	<u>\$ (617,974)</u>	<u>-13.64%</u>
Potential Enrollment Growth/Tuition & Fee Rebate Transfer Fund 1	<u>\$ 224,700</u>	<u>4.72%</u>	<u>\$ 411,750</u>	<u>9.52%</u>	<u>\$ 187,050</u>	<u>83.24%</u>
Total Anticipated Revenue	<u>\$ 4,756,740</u>	<u>100.00%</u>	<u>\$ 4,325,816</u>	<u>100.00%</u>	<u>\$ (430,924)</u>	<u>-9.06%</u>
EXPENDITURES						
Instruction	\$ 3,733,227	78.48%	\$ 3,344,717	77.32%	\$ (388,510)	-10.41%
Academic Support	64,626	1.36%	74,756	1.73%	10,130	15.67%
Student Services	10,000	0.21%	10,000	0.23%	-	0.00%
Administration	549,187	11.55%	269,593	6.23%	(279,594)	-50.91%
Operation and Maintenance of Plant	175,000	3.68%	215,000	4.97%	40,000	22.86%
Subtotal Before Additional Transfers	<u>\$ 4,532,040</u>	<u>95.28%</u>	<u>\$ 3,914,066</u>	<u>90.48%</u>	<u>\$ (617,974)</u>	<u>-13.64%</u>
Potential Enrollment Growth/Tuition & Fee Rebate Transfer Fund 1	<u>\$ 224,700</u>	<u>4.72%</u>	<u>\$ 411,750</u>	<u>9.52%</u>	<u>\$ 187,050</u>	<u>83.24%</u>
Total Expenditures	<u>\$ 4,756,740</u>	<u>100.00%</u>	<u>\$ 4,325,816</u>	<u>100.00%</u>	<u>\$ (430,924)</u>	<u>-9.06%</u>
ENROLLMENT / TUITION						
Number of Days in Session	245		243		(2)	-0.82%
Hourly Tuition Rate (Except Nursing)	\$ 4.10		\$ 4.60		\$ 0.50	12.20%
Hourly Tuition Rate (Nursing Program)	\$ 5.10		\$ 5.60		\$ 0.50	9.80%

FY 2007-2008

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 2006-07	FY 2007-08	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2006-07 to 2007-08	
			Amount	Percent
Phoenix	\$ 948,091	\$ 947,122	\$ (969)	-0.10%
City Colleges	8,500	8,500	-	0.00%
Glendale	1,716,870	1,761,004	44,134	2.57%
GateWay	939,966	904,021	(35,945)	-3.82%
Maricopa Skill Center	-	475,000	475,000	N/A
Mesa	3,116,452	3,188,921	72,469	2.33%
Red Mountain Campus	268,555	295,055	26,500 *	9.87%
Scottsdale	1,896,518	2,001,273	104,755	5.52%
SCC Business Institute	32,500	32,500	-	0.00%
Rio Salado	1,083,944	1,503,629	419,685 **	38.72%
South Mountain	207,879	207,947	68	0.03%
Chandler-Gilbert	844,000	848,000	4,000	0.47%
Paradise Valley	862,675	1,082,905	220,230 ***	25.53%
Estrella Mountain	681,000	720,000	39,000	5.73%
Total	\$ 12,606,950	\$ 13,975,877	\$ 1,368,927	10.86%

*Reflects increase in Data Processing Lab , Math Book and CRS fees.
**Reflects shift Of Dental Hygiene expenses from Fund 1 & addition of 2 Administrative Secretary II's.
***Reflects increase in courses related to study abroad programs.

FY 2007-2008

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 2006-07 Adopted Budget	FY 2007-08 Adopted Budget	Increase/ (Decrease) FY 2006-07 to 2007-08	
			Amount	Percent
Scottsdale	\$ 842,828	\$ 868,071	\$ 25,243	3.00%
Estrella Mountain	63,284	73,284	10,000	15.80%
Total	<u>\$ 906,112</u>	<u>\$ 941,355</u>	<u>\$ 35,243</u>	<u>3.89%</u>

FY 2007-2008

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 2006-07	FY 2007-08	Increase/ (Decrease)	
	Adopted	Adopted	FY 2006-07 to 2007-08	
	Budget	Budget	Amount	Percent
Phoenix	\$ 1,071,182	\$ 1,084,053	\$ 12,871	1.20%
Glendale	1,382,461	1,404,982	22,521	1.63%
GateWay	417,982	375,438	(42,544)	-10.18%
Mesa	27,811,886	28,013,588	201,702	0.73%
Scottsdale	2,081,607	2,155,956	74,349	3.57%
SCC Business Institute	284,634	310,239	25,605	9.00%
Maricopa Colleges Television	15,000	15,000	-	0.00%
Rio Salado	1,347,624	1,467,801	120,177	8.92%
South Mountain	72,587	73,642	1,055	1.45%
Chandler-Gilbert	831,925	832,019	94	0.01%
Paradise Valley	983,392	1,073,606	90,214	9.17%
Estrella Mountain	394,899	512,111	117,212 *	29.68%
District-Wide	500,000	500,000	-	0.00%
Total	\$ 37,195,179	\$ 37,818,435	\$ 623,256	1.68%

*Increases include \$41K for MAT staff, \$27K for non-credit faculty and \$9K for professional services.

FY 2007-2008

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

	Phoenix College		City Colleges Center		Glendale Community College		GateWay Community College		Maricopa Skill Center	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
	Residential Faculty	-	-	-	-	-	-	-	-	37.0
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	15.1	16.1	-	-	11.5	12.0	5.8	5.8	13.0	16.0
Support Staff (P.S.A.)	9.9	10.9	-	-	22.1	21.1	11.2	10.3	26.0	23.0
Custodians/Grounds	4.5	3.5	-	-	6.0	6.0	1.0	1.0	5.0	5.0
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	0.5	0.5	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
Total Budgeted Positions	29.5	30.5	-	-	40.1	39.6	18.0	17.1	81.0	74.0
	Mesa Community College		Red Mountain Campus		Scottsdale Community College		Scottsdale Business Institute		Rio Salado College*	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
Residential Faculty	-	-	-	-	-	-	-	-	-	-
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	20.7	19.7	-	-	18.8	18.9	1.0	1.0	75.0	78.0
Support Staff (P.S.A.)	40.5	41.0	2.0	2.0	29.8	27.8	1.0	1.0	51.5	61.3
Custodians/Grounds	3.0	2.0	-	-	1.0	1.0	-	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	0.5	1.5	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
Total Budgeted Positions	64.2	62.7	2.0	2.0	50.1	49.2	2.0	2.0	126.5	139.3

*6.5 FTE's added in General Administration, 2 Admin Secretaries in Sponsored Programs & 1 Adult Ed Supervisor at Lewis LIT/GED program.

FY 2007-2008

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

	South Mountain Community College		Chandler Gilbert Community College		Williams Campus		Paradise Valley Community College		Estrella Mountain Community College	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
	Residential Faculty	-	-	-	-	-	-	-	-	0.5
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	6.8	6.8	3.0	3.0	-	-	6.0	7.0	7.0	12.0
Support Staff (P.S.A.)	7.1	7.1	5.5	5.5	-	-	16.0	16.1	4.5	4.0
Custodians/Grounds	3.7	3.8	-	-	-	-	1.5	1.5	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
Total Budgeted Positions	17.6	17.8	8.5	8.5	-	-	23.5	24.6	12.0	16.0
	Southwest Skill Center		District Office Operations		Grand Total		Increase / (Decrease)		% of Total	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	FTE	Percent	2005-06	2006-07
Residential Faculty	25.5	24.8	-	-	63.0	54.8	(8.2)	-13.0%	12.2%	10.4%
Executive (C.E.C.)	-	-	-	-	-	-	0.0	N/A	0.0%	0.0%
Management (M.A.T.)	5.0	5.0	-	-	188.8	201.3	12.6	6.7%	36.5%	38.3%
Support Staff (P.S.A.)	12.0	13.0	-	-	239.1	244.1	4.9	2.1%	46.2%	46.4%
Custodians/Grounds	-	-	-	-	25.7	23.8	(1.9)	-7.2%	5.0%	4.5%
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	N/A	0.0%	0.0%
College Safety	-	-	-	-	0.5	0.5	-	0.0%	0.1%	0.1%
Retirees	-	-	-	-	0.5	1.5	1.0	200.0%	0.1%	0.3%
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	0.0	N/A	0.0%	0.0%
Total Budgeted Positions	42.5	42.8	-	-	517.5	526.0	8.5	1.6%	100.0%	100.0%



Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

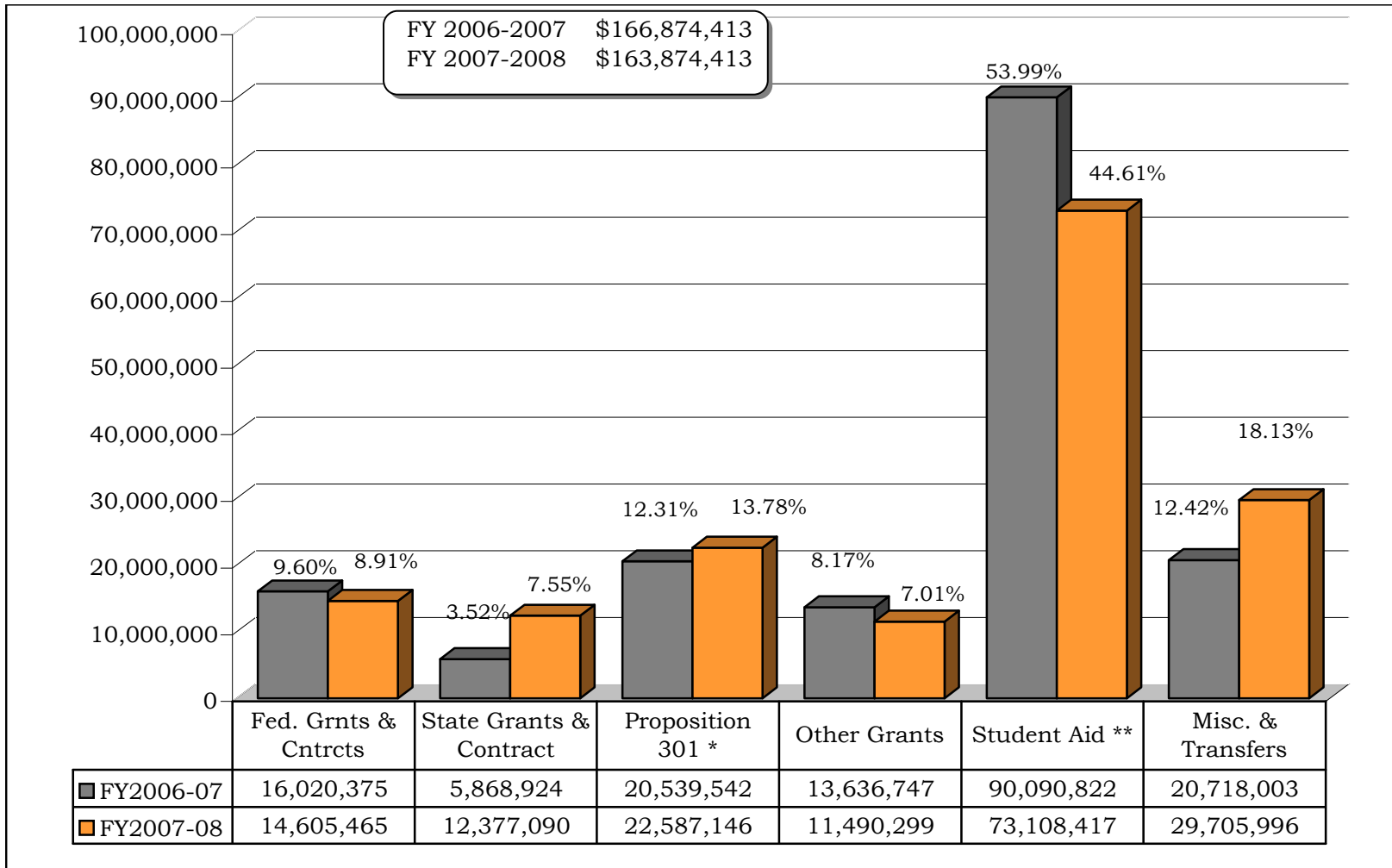


Current Restricted Fund 3 Budget Detail FY2007-08

Section E

The Culinary Arts program is designed to train students who wish to become professional chefs and cooks. It offers the option of a Certificate of Completion (CCL) or an Associate in Applied Science (AAS) degree in Culinary Arts. The program requires 35 hours per week in direct class participation. Students rotate through all areas of food preparation at lunch and also at dinner. A casual lunch dining room is operated in the first semester and a formal dining room is operated in the evening by the second semester students, providing practical work experience to enhance the lab experience.

Maricopa Community Colleges - Current Restricted Fund 3
Revenue Budget Summary



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

* FY 07-08 Prop 301 revenue includes potential carryforward from FY06-07.

** Estimated decrease mainly due to a projected decrease in Pell Grant aid as an adjustment for over projections in prior year.

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3
REVENUE SUMMARY

REVENUES	FY 2006-07		FY 2007-08		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Grants and Contracts						
Federal Grants & Contracts	\$ 16,020,375	9.60%	\$ 14,605,465	8.91%	\$ (1,414,910)	-8.83%
State Grants & Contracts	5,868,924	3.52%	12,377,090	7.55%	6,508,166	110.89%
Prop. 301 Sales Tax & Interest, Carryforward	20,539,542	12.31%	22,587,146	13.78%	2,047,604	9.97%
Other/Local Govt. Grants and Contracts	13,636,747	8.17%	11,490,299	7.01%	(2,146,448)	-15.74%
Total Grants and Contracts	\$ 56,065,588	33.60%	\$ 61,060,000	37.26%	\$ 4,994,412	8.91%
Student Financial Aid						
Federal Student Aid						
FWS	\$ 2,553,226	1.53%	\$ 2,546,753	1.55%	\$ (6,473)	-0.25%
FSEOG	1,647,569	0.99%	1,933,360	1.18%	285,791	17.35%
LEAP	183,699	0.11%	149,875	0.09%	(33,824)	-18.41%
Pell Grants	76,208,261	45.67%	59,530,482	36.33%	(16,677,779)	-21.88%
State Student Aid - LEAP	407,093	0.24%	331,989	0.20%	(75,104)	-18.45%
Scholarships	9,090,974	5.45%	8,615,958	5.26%	(475,016)	-5.23%
Total Student Financial Aid	\$ 90,090,822	53.99%	\$ 73,108,417	44.61%	\$ (16,982,405)	-18.85%
Other Restricted Activities/Transfers						
Trf. from Gen. Fund for LEAP Matching	\$ 400,000	0.24%	\$ 400,000	0.24%	\$ -	0.00%
Miscellaneous, transfers, and Other	20,318,003	12.18%	29,305,996	17.88%	8,987,993	44.24%
Total Restricted Activities/Transfers	\$ 20,718,003	12.42%	\$ 29,705,996	18.13%	\$ 8,987,993	43.38%
Total Anticipated Revenue	\$ 166,874,413	100.00%	\$ 163,874,413	100.00%	\$ (3,000,000)	-1.80%

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

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3
EXPENDITURE SUMMARY

EXPENDITURES BY UNIT	FY 2006-07		FY 2007-08		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Phoenix	\$ 17,195,915	10.30%	\$ 13,461,720	8.21%	\$ (3,734,194) *	-21.72%
Glendale	19,470,072	11.67%	15,866,529	9.68%	(3,603,543) *	-18.51%
GateWay	10,951,754	6.56%	10,835,078	6.61%	(116,676) *	-1.07%
Mesa	27,745,692	16.63%	22,655,827	13.83%	(5,089,865) *	-18.34%
Scottsdale	8,473,993	5.08%	7,389,203	4.51%	(1,084,790) *	-12.80%
Rio Salado	14,709,254	8.81%	17,315,574	10.57%	2,606,320	17.72%
South Mountain	6,598,732	3.95%	6,227,995	3.80%	(370,737) *	-5.62%
Chandler-Gilbert	6,116,730	3.67%	5,733,074	3.50%	(383,656) *	-6.27%
Paradise Valley	6,180,459	3.70%	5,233,450	3.19%	(947,009) *	-15.32%
Estrella Mountain	8,004,190	4.80%	6,978,382	4.26%	(1,025,808) *	-12.82%
Skill Centers	2,575,541	1.54%	1,596,884	0.97%	(978,657) *	-38.00%
District Office	38,852,081	23.28%	50,580,696	30.87%	11,728,615	30.19%
Total Expenditures by Unit	\$ 166,874,413	100.00%	\$ 163,874,413	100.00%	\$ (3,000,000)	-1.80%
EXPENDITURES BY FUNCTION						
Instruction	\$ 21,738,865	13.03%	\$ 22,202,105	13.55%	\$ 463,240	2.13%
Public Service	34,549,954	20.70%	37,104,857	22.64%	2,554,903	7.39%
Academic Support	3,982,154	2.39%	6,277,008	3.83%	2,294,854	57.63%
Student Services	90,226,612	54.07%	80,440,187	49.09%	(9,786,425)	-10.85%
Institutional Support	3,983,478	2.39%	4,055,502	2.47%	72,024	1.81%
Operation & Maintenance of Plant	1,002,014	0.60%	1,004,269	0.61%	2,255	0.23%
Scholarships and Fellowships	11,391,336	6.83%	12,790,485	7.81%	1,399,149	12.28%
Total Expenditures by Function	\$ 166,874,413	100.00%	\$ 163,874,413	100.00%	\$ (3,000,000)	-1.80%

* Estimated decrease mainly due to a projected decrease in Pell Grant aid as an adjustment for over projections in prior year.

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
Grants & Contracts							
Federal Grants & Contracts	\$ 366,194	\$ 461,085	\$ 687,948	\$ 2,033,385	\$ 456,607	\$ 2,762,218	\$ 998,282
State Grants & Contracts	1,299,743	974,270	2,805,166	1,141,754	836,909	2,143,542	250,500
Charter Schools	506,460	-	1,512,040	-	-	-	-
Prop. 301: Faculty	279,620	398,509	183,675	787,984	398,306	205,031	107,429
Workforce Initiatives	-	-	-	-	-	-	-
Other Grants & Contracts	52,853	644,049	1,250,412	1,316,962	233,146	6,086,196	11,200
Total Grants & Contracts	\$ 2,504,870	\$ 2,477,913	\$ 6,439,241	\$ 5,280,085	\$ 1,924,968	\$ 11,196,987	\$ 1,367,411
Student Financial Aid							
FWS - Federal	\$ 539,049	\$ 662,696	\$ 170,000	\$ 404,862	\$ 261,321	\$ -	\$ 95,034
FWS - Inst. Matching (25%)	179,683	220,899	-	134,954	87,107	-	214,023
Pell Grants	8,340,351	10,590,102	3,500,000	13,560,955	3,760,828	5,495,264	3,555,640
FSEOG - Federal	213,121	502,186	125,000	509,901	133,670	64,575	62,347
FSEOG - Inst. Matching (25%)	71,040	167,395	-	169,967	44,557	21,525	-
Admin. Overhead (9710)	50,145	77,659	15,000	60,984	26,333	4,305	8,560
LEAP - Federal	18,050	23,868	10,822	28,267	13,042	10,370	8,856
LEAP - State	39,861	52,901	23,986	62,651	28,905	22,985	19,576
LEAP - District Matching	35,245	46,603	21,132	55,193	25,465	20,249	18,172
Scholarships	1,382,330	965,102	425,000	2,105,686	863,019	445,183	1,005,002
Subtotal Student Financial Aid	\$ 10,868,875	\$ 13,309,411	\$ 4,290,940	\$ 17,093,420	\$ 5,244,246	\$ 6,084,456	\$ 4,987,210
Less FWS Inst. Matching	(179,683)	(220,899)	-	(134,954)	(87,107)	-	(214,023)
Less SEOG Inst. Matching	(71,040)	(167,395)	-	(169,967)	(44,557)	(21,525)	-
Total Student Financial Aid	\$ 10,618,152	\$ 12,921,116	\$ 4,290,940	\$ 16,788,499	\$ 5,112,583	\$ 6,062,931	\$ 4,773,187
Other Restricted Activities /Tranfers							
Other Restricted Activity	338,698	467,500	104,897	587,243	351,652	55,656	87,397
Total Other Rest. Activity/Tranfers	338,698	467,500	104,897	587,243	351,652	55,656	87,397
Total Restricted Fund	\$ 13,461,720	\$ 15,866,529	\$ 10,835,078	\$ 22,655,827	\$ 7,389,203	\$ 17,315,574	\$ 6,227,995

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

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

Expenditure Category	Chandler Gilbert Community College	Paradise Valley Community College	Estrella Mountain Community College	Maricopa Skill Center	Southwest Skill Center	District Support Svc's Cntr	Grand Total
Grants & Contracts							
Federal Grants & Contracts	\$ 300,000	\$ 154,357	\$ 1,293,034	\$ 306,836	\$ 15,312	\$ 4,770,207	\$ 14,605,465
State Grants & Contracts	992,358	334,254	887,809	186,080	-	524,705	12,377,090
Charter Schools	-	-	-	-	-	-	2,018,500
Prop. 301: Faculty	579,032	193,639	411,272	-	-	-	3,544,497
Workforce Initiatives	-	-	-	-	-	19,042,649	19,042,649
Other Grants & Contracts	10,000	332,983	-	-	-	1,552,498	11,490,299
Total Grants & Contracts	\$ 1,881,390	\$ 1,015,233	\$ 2,592,115	\$ 492,916	\$ 15,312	\$ 25,890,059	\$ 63,078,500
Student Financial Aid							
FWS - Federal	\$ 55,215	\$ 162,885	\$ 178,864	\$ 6,895	\$ 9,932	\$ -	\$ 2,546,753
FWS - Inst. Matching (25%)	18,405	54,295	126,288	1,724	2,483	-	1,039,861
Pell Grants	2,768,696	3,491,486	3,506,518	657,723	302,919	-	59,530,482
FSEOG - Federal	79,235	82,579	160,746	-	-	-	1,933,360
FSEOG - Inst. Matching (25%)	26,412	27,526	53,582	-	-	-	582,004
Admin. Overhead (9710)	8,963	16,364	25,974	-	-	-	294,287
LEAP - Federal	9,530	10,201	9,719	7,150	-	-	149,875
LEAP - State	21,123	22,612	21,541	15,848	-	-	331,989
LEAP - District Matching	18,608	19,762	18,977	13,962	-	106,632	400,000
Scholarships	769,788	272,472	308,149	58,004	16,223	-	8,615,958
Subtotal Student Financial Aid	\$ 3,775,975	\$ 4,160,183	\$ 4,410,358	\$ 761,306	\$ 331,557	\$ 106,632	\$ 75,424,569
Less FWS Inst. Matching	(18,405)	(54,295)	(126,288)	(1,724)	(2,483)	-	(1,039,861)
Less SEOG Inst. Matching	(26,412)	(27,526)	(53,582)	-	-	-	(582,004)
Total Student Financial Aid	\$ 3,731,158	\$ 4,078,361	\$ 4,230,488	\$ 759,582	\$ 329,074	\$ 106,632	\$ 73,802,704
Other Restricted Activities /Transfers							
Other Restricted Activity	120,526	139,856	155,779	-	-	24,584,005	26,993,209
Total Other Rest. Activity/Transfers	120,526	139,856	155,779	-	-	24,584,005	26,993,209
Total Restricted Fund	\$ 5,733,074	\$ 5,233,450	\$ 6,978,382	\$ 1,252,498	\$ 344,386	\$ 50,580,696	\$ 163,874,413

FY 2007-2008

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

REVENUES	FY 2006-07		FY 2007-08		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Grants and Contracts*	\$ 533,936	100.00%	\$ 506,460	100.00%	\$ (27,476)	-5.15%
Total Revenues	\$ 533,936	100.00%	\$ 506,460	100.00%	\$ (27,476)	-5.15%
EXPENDITURES						
Personal Services	\$ 380,000	71.17%	\$ 360,400	71.16%	\$ (19,600)	-5.16%
Employee Benefits	45,600	8.54%	43,300	8.55%	(2,300)	-5.04%
Purchase Services	19,336	3.62%	18,360	3.63%	(976)	-5.05%
Supplies and Materials	40,000	7.49%	37,900	7.48%	(2,100)	-5.25%
Other	39,000	7.30%	37,000	7.31%	(2,000)	-5.13%
Capital	10,000	1.87%	9,500	1.88%	(500)	-5.00%
Total Expenditures	\$ 533,936	100.00%	\$ 506,460	100.00%	\$ (27,476)	-5.15%

* This amount includes estimated Prop 301 distribution of \$42,257 in FY2006-07, and \$35,880 in FY2007-08, which is separate from Maricopa's Prop 301 distribution.

FY 2007-2008

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

REVENUES	FY 2006-07		FY 2007-08		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Grants and Contracts **	\$ 1,501,695	100.00%	\$ 1,512,404	100.00%	\$ 10,709	0.71%
Total Anticipated Revenues***	<u>\$ 1,501,695</u>	<u>100.00%</u>	<u>\$ 1,512,404</u>	<u>100.00%</u>	<u>\$ 10,709</u>	<u>0.71%</u>
EXPENDITURES						
Personal Services	\$ 865,176	57.61%	\$ 871,346	57.61%	\$ 6,170	0.71%
Employee Benefits	259,553	17.28%	261,404	17.28%	1,851	0.71%
Contract Services	260,500	17.35%	262,358	17.35%	1,858	0.71%
Supplies and Materials	67,300	4.48%	67,780	4.48%	480	0.71%
Transportation	22,000	1.47%	22,157	1.47%	157	0.71%
Capital	17,066	1.14%	17,188	1.14%	122	0.71%
Miscellaneous & Transfers	10,100	0.67%	10,172	0.67%	72	0.71%
Total Expenditures	<u>\$ 1,501,695</u>	<u>100.00%</u>	<u>\$ 1,512,404</u>	<u>100.00%</u>	<u>\$ 10,709</u>	<u>0.71%</u>

* Preliminary - will change as information is finalized.

** This amount includes estimated Prop 301 distribution of \$86,655 in FY2006-07, and \$107,120 in FY2007-08, which is separate from Maricopa's Prop 301 distribution.

*** The total anticipated revenues are budgeted to reflect changes in student enrollment.

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

REVENUES	FY 2006-07		FY 2007-08		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Prop 301 Sales Tax Revenue	\$ 8,949,542	43.57%	\$ 10,237,146	45.32%	\$ 1,287,604	14.39%
Prop 301 Capital Distribution	-	0.00%	1,000,000	4.43%	1,000,000	N/A
Interest Income	90,000	0.44%	150,000	0.66%	60,000	66.67%
Fund Balance Carryforward Estimate*	11,500,000	55.99%	11,200,000	49.59%	(300,000)	-2.61%
Total Revenues	\$ 20,539,542	100.00%	\$ 22,587,146	100.00%	\$ 2,047,604	9.97%
EXPENDITURES						
Quality Instruction	\$ 4,000,000	19.47%	\$ 3,544,497	15.69%	\$ (455,503)	-11.39%
Small Business Development Ctr.	275,000	1.34%	275,000	1.22%	-	0.00%
GPEC Dues	27,000	0.13%	27,000	0.12%	-	0.00%
College Workforce Initiatives**	3,447,542	16.78%	3,943,642	17.46%	496,100	14.39%
Reserve**	-	0.00%	1,399,007	6.19%	1,399,007	N/A
Capital Distribution***	-	0.00%	1,000,000	4.43%	1,000,000	N/A
Carryforward Estimate*	11,000,000	53.56%	10,608,000	46.96%	(392,000)	-3.56%
Carryforward for special projects	1,790,000	8.71%	1,790,000	7.92%	-	0.00%
Total Expenditures	\$ 20,539,542	100.00%	\$ 22,587,146	100.00%	\$ 2,047,604	9.97%

* FY07 Carryforward Estimates include carryforward balances of Prop 301.

** Colleges will receive allocations for workforce initiatives for workforce needs.

*** In FY04-05 Maricopa received a \$1 million scheduled capital distribution that is given to a single different community college district campus every year on a rotating basis. Maricopa will receive \$1 million in FY07-8 (EMCC), FY09-10(Chandler-Gilbert), FY10-11(Williams Gateway) and FY11-12(Red Mountain/East Mesa) for a total of \$5 million.

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

	Phoenix College		Glendale Community College		GateWay Community College		Mesa Community College		Scottsdale Community College	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
	Residential Faculty **	4.0	3.0	4.0	4.0	2.0	2.0	9.0	8.0	4.0
Management (M.A.T.)	-	-	-	-	-	-	-	-	-	-
Support Staff (P.S.A.)	-	-	-	-	-	-	-	-	-	-
Custodians/Grounds	-	-	-	-	-	-	-	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
Total Budgeted Positions	4.0	3.0	4.0	4.0	2.0	2.0	9.0	8.0	4.0	4.0
	Rio Salado College		South Mountain Community College		Chandler Gilbert Community College		Paradise Valley Community College		Estrella Mountain Community College	
	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08	2006-07	2007-08
Residential Faculty **	2.0	2.0	1.0	1.0	5.0	5.0	2.0	2.0	4.0	4.0
Management (M.A.T.)	-	-	-	-	-	-	-	-	-	-
Support Staff (P.S.A.)	-	-	-	-	-	-	-	-	-	-
Custodians/Grounds	-	-	-	-	-	-	-	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
Total Budgeted Positions	2.0	2.0	1.0	1.0	5.0	5.0	2.0	2.0	4.0	4.0

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

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

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

	District Office		Grand Total		Increase / (Decrease)		% of Total	
	Operations		2006-07	2007-08	FTE	Percent	2005-06	2006-07
	2006-07	2007-08						
Residential Faculty **	-	-	37.0	35.0	(2.0)	-5.4%	105.7%	100.0%
Management (M.A.T.)	-	-	-	-	-	N/A	0.0%	0.0%
Support Staff (P.S.A.)	-	-	-	-	-	N/A	0.0%	0.0%
Custodians/Grounds	-	-	-	-	-	N/A	0.0%	0.0%
Craftsmen/Craftsmen Trainees	-	-	-	-	-	N/A	0.0%	0.0%
College Safety	-	-	-	-	-	N/A	0.0%	0.0%
Retirees	-	-	-	-	-	N/A	0.0%	0.0%
Total Budgeted Positions	-	-	37.0	35.0	(2.0)	-5.4%	105.7%	100.0%

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

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



Chandler – Gilbert

Estrella Mountain

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Scottsdale

South Mountain

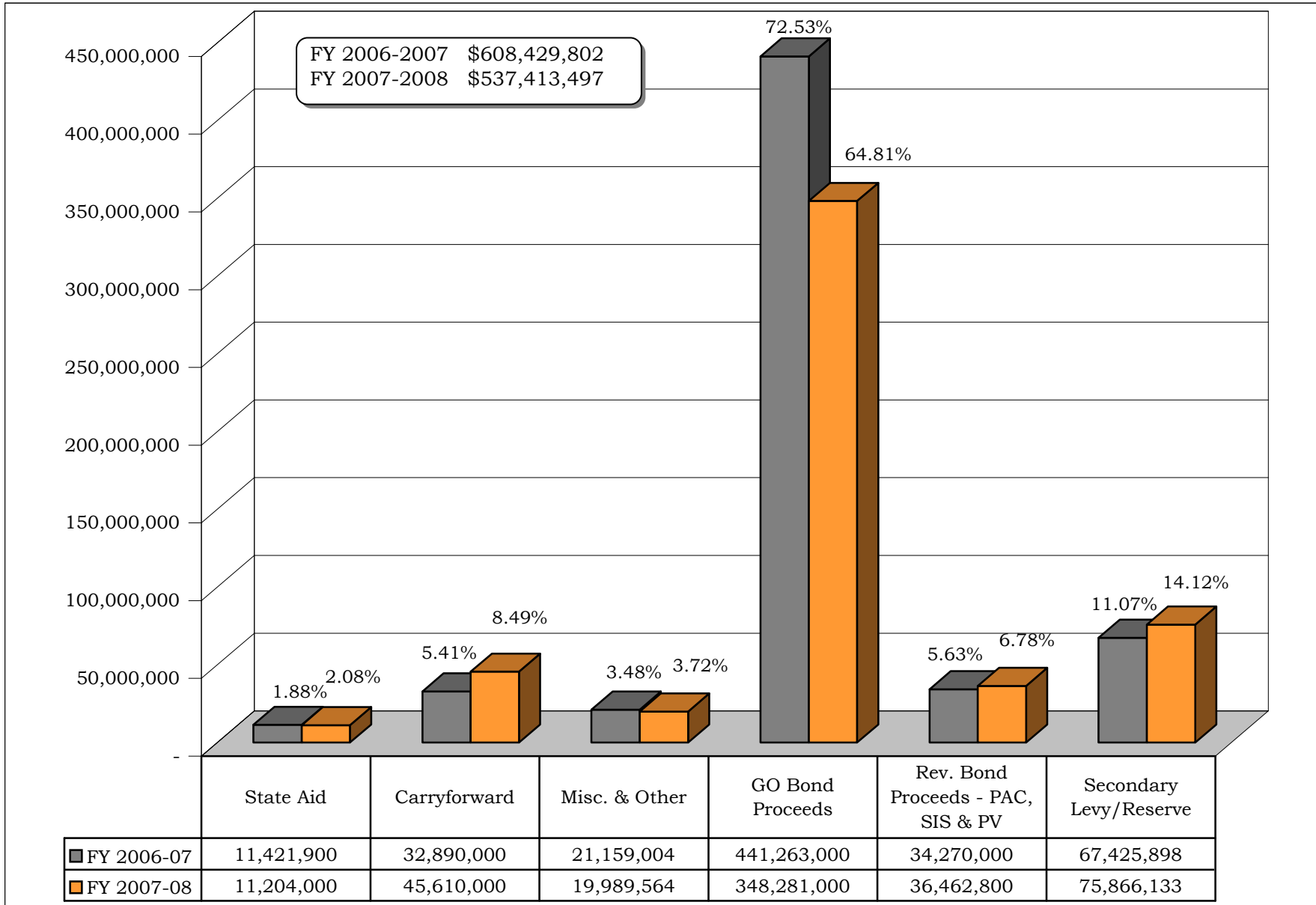


Plant Fund 7 Budget Detail FY2007-08

Section F

The Associate in Applied Science (AAS) degree in Dental Hygiene prepares students to practice entry-level dental hygiene. Dental hygiene students will provide preventive and therapeutic services, and will develop a commitment to the community through extramural opportunities serving diverse populations. The program is a blend of academic and clinical coursework that requires attention to detail and motivation to complete tasks on a timeline. Graduates are employed in private dental offices, hospitals, schools, and clinics within their community.

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 2006-2007		FY 2007-2008		Increase / Decrease FY 2006-07 to 2007-08	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Aid*	\$ 11,421,900	1.88%	\$ 11,204,000	2.08%	\$ (217,900)	-1.91%
Interest Income	793,325	0.13%	1,136,106	0.21%	342,781	43.21%
College Capital Projects (Trf fm Gen & Aux Fund)**	3,250,000	0.53%	2,640,000	0.49%	(610,000)	-18.77%
Potential Purchases/Projects/Loan Payments (Trf from Aux Fund)***	5,000,000	0.82%	5,000,000	0.93%	-	0.00%
Loan payments (Trsf fm Fund 1 & 2)	430,000	0.07%	-	0.00%	(430,000)	-100.00%
Loan and new initiative program (Potential trsf fm F1)****	7,445,000	1.22%	7,000,000	1.30%	(445,000)	-5.98%
Carryforward - State Aid/Major Maintenance/Surplus	32,890,000	5.41%	45,610,000	8.49%	12,720,000	38.67%
Subtotal General Revenues	61,230,225	10.06%	72,590,106	13.51%	11,359,881	18.55%
Interest Income - 1994 G.O. Bond Proceeds	450,000	0.07%	350,000	0.07%	(100,000)	-22.22%
Interest Income Carryforward - 1994 G.O. Bond Proceeds	6,088,000	1.00%	7,520,000	1.40%	1,432,000	23.52%
Interest Income - 2004-05 G.O. Bond Proceeds*****	8,756,000	1.44%	8,412,000	1.57%	(344,000)	-3.93%
Interest Income Carryforward - 2004-05 G.O. Bond Proceeds	6,330,000	1.04%	15,804,000	2.94%	9,474,000	149.67%
Life without the Bond Carryforward	4,940,000	0.81%	4,021,000	0.75%	(919,000)	-18.60%
2004 GO Bond Proceeds - Series B*****	240,000,000	39.45%	240,000,000	44.66%	-	0.00%
Carryforward - 1994 G.O. Bond Proceeds	4,429,000	0.73%	2,174,000	0.40%	(2,255,000)	-50.91%
Carryforward - 2004 G.O. Bond Proceeds	170,270,000	27.99%	70,000,000	13.03%	(100,270,000)	-58.89%
Subtotal G.O. Bond Proceeds	441,263,000	72.52%	348,281,000	64.81%	(92,982,000)	-21.07%
Interest Income - PAC Revenue Bond Proceeds	80,000	0.01%	-	0.00%	(80,000)	-100.00%
Potential PAC/Conference Center/Grant or other funds	14,000,000	2.30%	14,000,000	2.61%	-	0.00%
Contingent Revenue Bond Proceeds*****	17,500,000	2.88%	17,500,000	3.26%	-	0.00%
Carryforward - PAC Revenue Bond Proceeds (SMC, SIS & PV)	2,192,000	0.36%	-	0.00%	(2,192,000)	-100.00%
Carryforward - Student Fees & Interest Income	498,000	0.08%	2,930,000	0.55%	2,432,000	488.35%
Carryforward - Revenue Bonds Debt Service Reserve	-	0.00%	2,032,800	0.38%	2,032,800	N/A
Subtotal Revenue Bond Proceeds	34,270,000	5.63%	36,462,800	6.78%	2,192,800	6.40%
Secondary Levy & SRP In lieu-G.O. Bond Retirement	67,368,038	11.07%	75,866,133	14.12%	8,498,095	12.61%
Tsf. From Current Aux. Fund (Revenue Bonds)	3,149,846	0.52%	3,163,458	0.59%	13,612	0.43%
Tsf. From Current Aux. Fund (contingent Rev Bond Debt Service Resrv)	1,090,833	0.18%	1,050,000	0.20%	(40,833)	-3.74%
Other - Property Tax Judgement*****	57,860	0.01%	-	0.00%	(57,860)	-100.00%
Subtotal Debt Service	71,666,577	11.78%	80,079,591	14.90%	8,413,014	11.74%
Total Revenues	\$ 608,429,802	100.00%	\$ 537,413,497	100.00%	\$ (71,016,305)	-11.67%

* Amount calculated based on JLBC recommendation.

** Transfers for capital needs, from Auxiliary Fund: \$300,000 from GCC, \$290,000 from MCC, \$1,000,000 from RSC, \$250,000 from CGCC; and from General Fund: \$600,000 from CG, and \$200,000 from EMC.

*** Includes loan repayment transfers from auxiliary fund: \$400,000 from MCC.

**** Includes loan repayment transfer from SM (\$125,000 trf from Fund 1) and potential transfer for capital needs.

***** Interest Income 2004 GO Bond includes estimated interest earnings for GO Bond Series B issuance in 2007 for \$240,000,000.

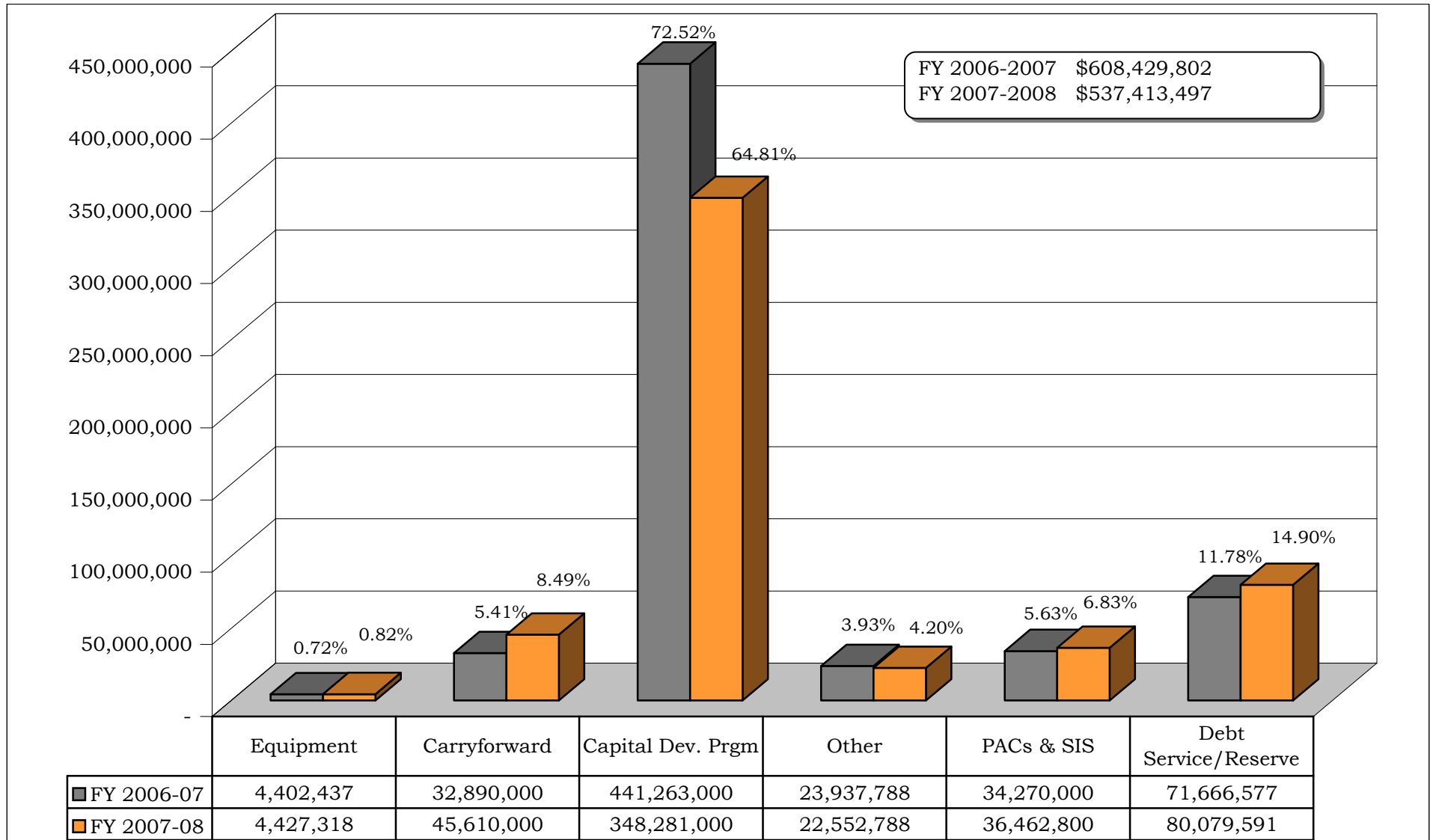
***** Issuance of 2004 G O Bonds Series B.

***** Potential issuance of new Revenue Bonds for EM and GW PAC Construction needs.

***** \$57,860 is the estimated Secondary Tax Recovery

FY 2007 vs. FY 2008

Maricopa Community Colleges - Plant Fund 7 Expenditure Budget Summary



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

MARICOPA COMMUNITY COLLEGES - PLANT FUND 7
EXPENDITURE SUMMARY

EXPENDITURES	FY 2006-2007		FY 2007-2008		Increase / Decrease FY 2006-07 to FY 2007-08	
	Adopted	% of	Adopted	% of	Amount	Percent
	Budget	Total	Budget	Total		
Equipment Allocation (New, replacement)	\$ 4,402,437	0.72%	\$ 4,427,318	0.82%	\$ 24,881	0.57%
Self-Insurance	200,000	0.03%	200,000	0.04%	-	0.00%
Major Maintenance/ADA Projects	3,600,000	0.59%	3,700,000	0.69%	100,000	2.78%
Capital Reserve & Other	2,012,788	0.33%	2,012,788	0.37%	-	0.00%
College Capital Projects (Trsf from and to Gen & Aux Fund) *	5,250,000	0.86%	4,640,000	0.86%	(610,000)	-11.62%
Potential Purchases/Projects (Trf from Aux Fund) **	5,000,000	0.82%	5,000,000	0.93%	-	0.00%
GCC, CGC, PVC Capital Projects (fr Gen & Aux--loans)	430,000	0.07%	-	0.00%	(430,000)	-100.00%
Funding for loan and initiative program ***	7,445,000	1.22%	7,000,000	1.30%	(445,000)	-5.98%
Carryforward - Equipment/Major Maintenance/Surplus	32,890,000	5.41%	45,610,000	8.49%	12,720,000	38.67%
Subtotal General Expenditures	61,230,225	10.06%	72,590,106	13.51%	11,359,881	18.55%
Revenue Reserve - 1994 GO Bond	450,000	0.07%	350,000	0.07%	(100,000)	-22.22%
Revenue Reserve Carryforward - 1994 GO Bond Interest Earnings	6,088,000	1.00%	7,520,000	1.40%	1,432,000	23.52%
Revenue Reserve - 2004-05 GO Bond Interest Earnings****	8,756,000	1.44%	8,412,000	1.57%	(344,000)	-3.93%
Revenue Reserve Carryforward - 2004 GO Bond Interest Earnings	6,330,000	1.04%	15,804,000	2.94%	9,474,000	149.67%
Life without the Bond Carryforward	4,940,000	0.81%	4,021,000	0.75%	(919,000)	-18.60%
2004 GO Bond Proceeds - Potential Issues Series B*****	240,000,000	39.45%	240,000,000	44.66%	-	0.00%
Carryforward - 1994 Capital Development Program	4,429,000	0.73%	2,174,000	0.40%	(2,255,000)	-50.91%
2004-05 G.O. Bond Capital Development Program	170,270,000	27.99%	70,000,000	13.03%	(100,270,000)	-58.89%
Subtotal Capital Equipment	441,263,000	72.52%	348,281,000	64.81%	(92,982,000)	-21.07%
Revenue Reserve for PAC's	80,000	0.01%	-	0.00%	(80,000)	-100.00%
Potential PAC/Conference Center/Grant or other funds	14,000,000	2.30%	14,000,000	2.61%	-	0.00%
Projected Revenue Bond Projects*****	17,500,000	2.88%	17,500,000	3.26%	-	0.00%
Carryforward Revenue Bonds - PAC Construction & SIS	2,192,000	0.36%	-	0.00%	(2,192,000)	-100.00%
Carryforward - Student Fees & Interest Income	498,000	0.08%	2,930,000	0.55%	2,432,000	488.35%
Carryforward - Revenue Bonds Debt Service Reserve	-	0.00%	2,032,800	0.38%	2,032,800	N/A
Subtotal Revenue Bond Proceeds	34,270,000	5.63%	36,462,800	6.78%	2,192,800	6.40%
G.O. Bond Debt Service - 1994 (Principal)	21,930,000	3.60%	22,000,000	4.09%	70,000	0.32%
G.O. Bond Debt Service - 2004 (Principal)	30,000,000	4.93%	28,000,000	5.21%	(2,000,000)	-6.67%
G.O. Bond Debt Service - 1994 (Interest)	8,495,662	1.40%	7,380,976	1.37%	(1,114,686)	-13.12%
G.O. Bond Debt Service - 2004 (Interest)	6,942,376	1.14%	18,485,157	3.44%	11,542,781	166.27%
Revenue Bond Debt Service (Principal)	2,305,000	0.38%	2,395,000	0.45%	90,000	3.90%
Revenue Bond Debt Service (Interest)	844,846	0.14%	768,458	0.14%	(76,388)	-9.04%
Debt Service Reserve	1,090,833	0.18%	1,050,000	0.20%	(40,833)	-3.74%
Other - Property Tax Judgement*****	57,860	0.01%	-	0.00%	(57,860)	-100.00%
Subtotal Debt Service	71,666,577	11.78%	80,079,591	14.90%	8,413,014	11.74%
Total Expenditures	\$ 608,429,802	100.00%	\$ 537,413,497	100.00%	\$ (71,016,305)	-11.67%

* Transfers for capital needs, from Auxiliary Fund: \$300,000 from GCC, \$290,000 from MCC, \$1,000,000 from RSC, \$250,000 from CGCC; and from General Fund: \$600,000 from CG, and \$200,000 from EMC; and transfer to General Fund for Operating Support of \$2,000,000

** Includes loan repayments from auxiliary fund of \$400,000 from MCC.

*** Includes loan repayment transfer from SM (\$125,000 trf from Fund 1) and potential transfer for capital needs.

**** Interest Income 2004 GO Bond includes estimated interest earnings for GO Bond Series B issuance in 2007 for \$240,000,000.

***** Issuance of 2004 G O Bonds Series B.

***** Potential issuance of new Revenue Bonds for EM and GW PAC Construction needs.

***** \$57,860 is the estimated Secondary Tax Recovery

MARICOPA COMMUNITY COLLEGES -- PLANT FUND 7
EQUIPMENT ALLOCATION SUMMARY

College	FY 2007-2008										FY2008 TOTAL ALLOCATION
	STATE AID EQUIPMENT ALLOCATION*			2004 GO BOND ITAC ALLOCATION***			2004 GO BOND OCC-ED ALLOCATION**			FY2008 TOTAL ALLOCATION	
	FY2007	FY2008	PERCENT	FY2007	FY2008	PERCENT	FY2007	FY2008	PERCENT		
	ADOPTED	ADOPTED	CHANGE	ADOPTED	ADOPTED	CHANGE	ADOPTED	ADOPTED	CHANGE		
Phoenix	\$ 391,704	\$ 391,704	0.00%	\$ 2,500,000	\$ 2,200,000	-12.00%	\$ 1,211,568	\$ 1,211,568	0.00%	\$ 3,803,272	
Glendale	500,671	500,671	0.00%	1,000,000	1,000,000	0.00%	1,486,555	1,486,555	0.00%	2,987,226	
GateWay	355,638	356,710	0.30%	305,867	265,813	-13.10%	1,911,720	1,911,720	0.00%	2,534,243	
Maricopa Skill Center	179,597	179,597	0.00%	-	-	-	-	-	-	179,597	
Mesa	643,323	643,323	0.00%	3,240,000	773,807	-76.12%	1,876,205	1,876,205	0.00%	3,293,335	
Red Mountain	104,234	104,234	0.00%	-	-	-	-	-	-	104,234	
Scottsdale	391,685	391,685	0.00%	1,646,344	1,641,207	-0.31%	1,042,111	1,042,111	0.00%	3,075,003	
Rio Salado****	610,652	633,277	3.71%	1,155,000	1,155,000	0.00%	525,000	525,000	0.00%	2,313,277	
South Mountain	210,238	210,238	0.00%	1,820,000	1,820,000	0.00%	444,444	444,444	0.00%	2,474,682	
Chandler-Gilbert	262,225	262,225	0.00%	988,800	988,800	0.00%	720,446	720,446	0.00%	1,971,471	
Williams Campus	112,542	112,542	0.00%	-	275,700	-	-	-	-	388,242	
Paradise Valley	275,396	276,580	0.43%	2,134,261	1,634,261	-23.43%	691,020	691,020	0.00%	2,601,861	
Estrella Mountain	217,432	217,432	0.00%	928,045	928,045	0.00%	615,931	615,931	0.00%	1,761,408	
Southwest Skill Center	15,814	15,814	0.00%	-	-	-	-	-	-	15,814	
District Office	131,286	131,286	0.00%	-	-	-	-	-	-	131,286	
TOTAL	\$ 4,402,437	\$ 4,427,318	0.57%	\$ 15,718,317	\$ 12,682,633	-19.31%	\$ 10,525,000	\$ 10,525,000	0.00%	\$ 27,634,951	

Note:

* State Aid equipment allocation: Assumes 'Hold Harmless' for those colleges that have shown decreases in their FY06 audited FTSE with every college receiving a base allocation plus allocations based on actual percent share of FY06 audited FTSE, Occupational FTSE and value of non-computer equipment (each equally weighted)

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

*** 2004 G O Bond - Annual College Managed Technology (ITAC) allocation from FY05 - FY11 is based on schedules provided by the respective colleges. ITAC allocations for Maricopa Skill Center, Red Mountain and Southwest Skill Center are included in GateWay, Mesa, Chandler-Gilbert, and Estrella Mountain.

**** 2004 G O Bond annual OCC-ed allocation for Rio Salado College comes from its all inclusive \$50M allocation-estimated at \$525,000 for FY06-07.

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Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain



Legal Budget FY2007-08

Section G

The Associate in Applied Science (AAS) in Electronic Engineering Technology work as engineering assistants, field engineers, prototype designers, specification writers, technical representatives, etc. They work for firms involved in electronic design, manufacturing, service, or development. The Electronic Engineering Technology program of study at Mesa Community College (MCC) is designed to provide the student with an AAS degree and at the same time allow for the maximum number of transfer credits to four year institution.

Maricopa County Community College District
 Budget For Fiscal Year 2007 - 08
 Summary of Budget Data

	Adopted Budget 2006-07	Adopted Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures				
Current General Fund	\$ 540,939,456	\$ 555,286,039	\$ 14,346,583	2.7%
Unexpended Plant Fund	536,763,225	457,333,906	(79,429,319)	-14.8%
Retirement of Indebtedness Plant Fund	71,666,577	80,079,591	8,413,014	11.7%
TOTAL	<u>\$ 1,149,369,258</u>	<u>\$ 1,092,699,536</u>	<u>\$ (56,669,722)</u>	<u>-4.9%</u>
B. Expenditures Per FTSE:				
Current General Fund	\$7,409 /FTSE	\$7,404 /FTSE	(\$5)	-0.1%
Unexpended Plant Fund	\$7,352 /FTSE	\$6,098 /FTSE	(\$1,254)	-17.1%
II. EXPENDITURE LIMITATIONS				
		FISCAL YEAR 2006-07	\$ 412,695,296	
		FISCAL YEAR 2007-08	\$ 368,170,867	
III. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2006-07 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. § 42-17051.			\$ -	
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FY 2007-08 PURSUANT TO A.R.S. § 42-17051.			\$321,018,986	
V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied				
Primary Tax Levy with Tax Refund Recovery	\$ 298,014,922	\$ 321,018,986	\$ 23,004,064	7.7%
SRP In Lieu of Primary Tax Levy with Tax Refund Recovery	4,639,330	4,816,598	177,268	3.8%
Secondary Tax Levy with Tax Refund Recovery	66,462,975	74,981,944	8,518,969	12.8%
SRP In Lieu of Secondary Tax Levy	962,923	884,189	(78,734)	-8.2%
TOTAL PROPERTY TAX LEVY	<u>\$ 370,080,150</u>	<u>\$ 401,701,717</u>	<u>\$ 31,621,567</u>	<u>8.5%</u>
B. Rates Per \$100 Net Assessed Valuation				
Primary Levy Rate including Tax Refund Recovery	\$ 0.8815	\$ 0.8246	\$ (0.0569)	-6.5%
Secondary Levy Rate including Tax Refund Recovery	0.1831	\$ 0.1514	(0.0317)	-17.3%
TOTAL PROPERTY TAX RATE	<u>\$ 1.0646</u>	<u>\$0.9760</u>	<u>\$ (0.0886)</u>	<u>-8.3%</u>

Maricopa County Community College District
 Budget For Fiscal Year 2007 - 08
 Current General Fund - Revenues and Other Additions

	Estimated Actual 2006-07	Adopted Budget 2006-07	Adopted Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
PROPERTY TAXES					
Primary Tax Levy	\$ 295,000,991	\$ 298,014,922	\$ 321,018,986	\$ 23,004,064	7.7%
Secondary Tax Levy - Override	-	-	-	-	--
Subtotal	\$ 295,000,991	\$ 298,014,922	\$ 321,018,986	\$ 23,004,064	7.7%
STATE APPROPRIATIONS					
Maintenance Support	\$ 57,528,300	\$ 57,528,300	\$ 57,528,300	\$ -	0.0%
Equalization Aid	-	-	-	-	--
Subtotal	\$ 57,528,300	\$ 57,528,300	\$ 57,528,300	\$ 0	0.0%
GIFTS, GRANTS, AND CONTRACTS					
Government Grants and Contracts	\$ -	\$ -	\$ -	\$ -	--
Indirect Costs Recovered	-	-	-	-	--
Private Gifts, Grants, and Contracts	-	-	-	-	--
Subtotal	\$ -	\$ -	\$ -	\$ -	--
TUITION, REGISTRATION, AND STUDENT FEES					
General Tuition	\$ 108,406,202	\$ 121,821,225	\$ 116,216,100	\$ (5,605,125)	-4.6%
Out-Of-District Tuition	405,000	387,588	492,045	104,457	27.0%
Out-Of-State Tuition	11,694,858	11,694,858	11,074,650	(620,208)	-5.3%
Student Fees	5,922,040	5,922,040	5,974,060	52,020	0.9%
Subtotal	\$ 126,428,100	\$ 139,825,711	\$ 133,756,855	\$ (6,068,856)	-4.3%
OTHER SOURCES					
Investment Income	\$ 4,300,000	\$ 2,306,000	\$ 3,500,000	\$ 1,194,000	51.8%
Other - Miscellaneous Fees and Charges	1,600,000	888,093	910,000	21,907	2.5%
- In-Lieu Tax (SRP)	4,639,330	4,639,330	4,816,598	177,268	3.8%
Subtotal	\$ 10,539,330	\$ 7,833,423	\$ 9,226,598	\$ 1,393,175	17.8%
Total Revenues and Other Additions	\$ 489,496,721	\$ 503,202,356	\$ 521,530,739	\$ 18,328,383	3.6%
UNRESTRICTED GENERAL FUND BALANCE					
AT JULY 1, APPLIED TO BUDGET	\$ 32,990,500	\$ 32,990,500	\$ 30,169,100	\$ (2,821,400)	-8.6%
TRANSFERS IN/(OUT)					
Transfer In - Unexpended Plant Fund - Capital State Aid	\$ 2,000,000	\$ 2,000,000	2,000,000	\$ -	0.0%
Transfer In - Current Auxiliary Fund - FTSE Growth Reserve	2,746,600	2,746,600	1,586,200	(1,160,400)	-42.2%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 527,233,821	\$ 540,939,456	\$ 555,286,039	\$ 14,346,583	2.7%

**Maricopa County Community College District
 Budget For Fiscal Year 2007 - 08
 Current General Fund - Revenues and Other Additions**

Unrestricted General Fund Balance at July 1, 2007		<u>\$ 80,243,996</u>
Less: Governing Board Designations:		
Bond Operating Costs	\$ (20,688,733)	
Financial Stability Policy at 8% as of 6/30/07	(39,539,466)	
Financial Stability FY07-08	(2,182,993)	
Other Contingency	<u>-</u>	
Other Amounts Unavailable to Finance Expenditures of the Budget Year:	<u>\$ -</u>	
Subtotal		<u>\$ (62,411,192)</u>
Add: Amounts Not Expected to be Expended in the Budget Year:		12,336,296
Unrestricted General Fund Balance at July 1, 2007, Applied to Budget		<u><u>\$ 30,169,100</u></u>

Maricopa County Community College District
 Budget For Fiscal Year 2007 - 08
 Plant Funds - Revenues and Other Additions

	Estimated Actual 2006-07	Adopted Budget 2006-07	Adopted Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
UNEXPENDED PLANT FUND					
State Appropriations: Capital Support (71,387 FTSE @ \$160 each)	\$ 11,421,900	\$ 11,421,900	\$ 11,204,000	\$ (217,900)	-1.9%
Investment Income	26,322,000	22,497,325	33,222,106	10,724,781	47.7%
Proceeds from Sale of Bonds	240,000,000	257,500,000	257,500,000	-	0.0%
Other Revenues and Additions	96,394,863	229,219,000	140,767,800	(88,451,200)	-38.6%
Total Revenues And Other Additions	\$ 374,138,763	\$ 520,638,225	\$ 442,693,906	\$ (77,944,319)	-15.0%
RESTRICTED FUND BALANCE AT JULY 1	\$ -	\$ -	\$ -	\$ -	--
TRANSFERS IN/(OUT)					
Transfer In - Potential Capital Needs - Current General Fund	920,000	920,000	800,000	(120,000)	-13.0%
Transfer In - Current General fund	7,445,000	7,445,000	7,000,000	(445,000)	-6.0%
Transfer In - Current Auxiliary Fund	7,760,000	7,760,000	6,840,000	(920,000)	-11.9%
Less: Amounts accumulated for future capital acquisitions	\$ -	\$ -	\$ -	\$ -	--
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - UNEXPENDED PLANT FUND	\$ 390,263,763	\$ 536,763,225	\$ 457,333,906	\$ (79,429,319)	-14.8%
RETIREMENT OF INDEBTEDNESS PLANT FUND					
Sources for payment of principal and interest on general obligation bonds					
Secondary Tax Levy & Salt River Project In Lieu of Secondary Tax Levy	\$ 67,368,038	\$ 67,368,038	\$ 75,866,133	\$ 8,498,095	12.6%
Other - Property Tax Judgement	57,860	57,860	-	(57,860)	--
Total Revenues And Other Additions	\$ 67,425,898	\$ 67,425,898	\$ 75,866,133	\$ 8,440,235	12.5%
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF GENERAL OBLIGATION BONDS	\$ -	\$ -	\$ -	\$ -	--
TRANSFERS IN/(OUT)					
Nonmandatory Transfers In - Investment in Plant Fund	\$ -	\$ -	\$ -	\$ -	--
Less: Amounts restricted for future debt service requirements	\$ -	\$ -	\$ -	\$ -	--
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF GENERAL OBLIGATION BONDS	\$ 67,425,898	\$ 67,425,898	\$ 75,866,133	\$ 8,440,235	12.5%

Maricopa County Community College District
 Budget For Fiscal Year 2007 - 08
 Plant Funds - Revenues and Other Additions

	Estimated Actual 2006-07	Adopted Budget 2006-07	Adopted Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
Sources for payment of principal and interest on revenue bonds					
Interest Income	\$ -	\$ -	\$ -	\$ -	--
Other	-	-	-	-	--
Total Revenues And Other Additions	\$ -	\$ -	\$ -	\$ -	--
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF REVENUE BONDS	\$ -	\$ -	\$ -	\$ -	--
TRANSFERS IN/(OUT)					
Transfers In - Current Auxiliary Fund - Revenue Bond	\$ 3,149,846	\$ 3,149,846	\$ 3,163,458	\$ 13,612	0.4%
Transfers In - Current Auxiliary Fund - Contingent Revenue Bond	1,090,833	1,090,833	1,050,000	(40,833)	-3.7%
Less: Amounts restricted for future debt service requirements	-	-	-	-	--
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF REVENUE BONDS	\$ 4,240,679	\$ 4,240,679	\$ 4,213,458	\$ (27,221)	-0.6%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - RETIREMENT OF INDEBTEDNESS PLANT FUND	\$ 71,666,577	\$ 71,666,577	\$ 80,079,591	\$ 8,413,014	11.7%

Maricopa County Community College District
 Budget For Fiscal Year 2007 - 08
 Current General Fund and Plant Funds - Expenditures and Other Deductions

	Estimated	Adopted	Adopted	Increase/(Decrease)	
	Actual 2006-07	Budget 2006-07	Budget 2007-08	From Budget 2006-07 To Budget 2007-08 Amount	%
CURRENT GENERAL FUND					
Instruction	\$ 251,540,937	\$ 247,124,014	\$ 249,422,008	\$ 2,297,994	0.9%
Public Service	333,460	306,613	304,675	(1,938.00)	-0.6%
Academic Support	53,576,069	60,193,372	63,582,083	3,388,711.00	5.6%
Student Services	36,926,790	36,207,055	38,046,347	1,839,292.00	5.1%
Institutional Support	115,789,509	126,131,926	134,119,329	7,987,403.00	6.3%
Operation and Maintenance of Plant	35,329,365	35,203,816	35,934,340	730,524.00	2.1%
Scholarships	-	-	-	-	--
Contingency	-	35,772,660	33,877,257	(1,895,403.00)	-5.3%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT GENERAL FUND	<u>\$ 493,496,129</u>	<u>\$ 540,939,456</u>	<u>\$ 555,286,039</u>	<u>\$ 14,346,583</u>	<u>2.7%</u>
PLANT FUNDS:					
UNEXPENDED PLANT FUND					
Land	\$ 17,000,000	\$ 24,575,613	\$ 7,800,000	\$ (16,775,613)	-68.3%
Buildings	35,759,384	139,121,329	142,850,000	3,728,671	2.7%
Improvements Other Than Buildings	9,101,268	69,863,955	38,758,000	(31,105,955)	-44.5%
Equipment	25,054,140	139,211,452	56,920,000	(82,291,452)	-59.1%
Library Books	550,000	3,709,353	3,700,000	(9,353)	-0.3%
Construction in Progress	43,780,000	142,135,670	189,242,000	47,106,330	33.1%
Contingency	15,008,008	15,008,008	15,008,688	680	0.0%
Retirement of Indebtedness - Capital Leases & Installment Purchases	137,000	276,241	87,011	(189,230)	-68.5%
Interest on Indebtedness - Capital Leases & Installment Purchases	25,500	47,602	18,207	(29,395)	-61.8%
Other - Miscellaneous & Transfers	2,868,463	2,814,002	2,950,000	135,998	4.8%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF UNEXPENDED PLANT FUND	<u>\$ 149,283,763</u>	<u>\$ 536,763,225</u>	<u>\$ 457,333,906</u>	<u>\$ (79,429,319)</u>	<u>-14.8%</u>
RETIREMENT OF INDEBTEDNESS PLANT FUND					
Retirement of Indebtedness - G. O. Bonds	\$ 51,930,000	\$ 51,930,000	\$ 50,000,000	\$ (1,930,000)	-3.7%
Interest on Indebtedness - G. O. Bonds	15,438,038	15,438,038	25,866,133	10,428,095	67.5%
Retirement of Indebtedness - Revenue Bonds	2,305,000	2,305,000	2,395,000	90,000	3.9%
Interest on Indebtedness - Revenue Bonds	844,846	844,846	768,458	(76,388)	-9.0%
Interest on Indebtedness - Other Long-Term Debt	1,090,833	1,090,833	1,050,000	(40,833)	-3.7%
Other - Property Tax Judgement	57,860	57,860	-	(57,860)	--
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT OF INDEBTEDNESS PLANT FUND	<u>\$ 71,666,577</u>	<u>\$ 71,666,577</u>	<u>\$ 80,079,591</u>	<u>\$ 8,413,014</u>	<u>11.7%</u>

Maricopa County Community College District
 Budget For Fiscal Year 2007 - 08
 Current Auxiliary Fund - Revenues and Other Additions

	Estimated Actual 2006-07	Adopted Budget 2006-07	Adopted Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
TUITION, REGISTRATION, AND STUDENT FEES					
General Tuition (Non-credit/Special Interest)	\$ 10,204,649	\$ 37,195,179	\$ 37,544,109	\$ 348,930	0.9%
Out-of-District	-	-	-	-	--
Out-of-State Tuition	4,949,602	5,232,000	5,462,849	230,849	4.4%
Student Fees	36,665,925	48,861,283	47,370,810	(1,490,473)	-3.1%
Tuition And Fee Remissions or Waivers	-	-	-	-	--
Subtotal	<u>\$ 51,820,176</u>	<u>\$ 91,288,462</u>	<u>\$ 90,377,768</u>	<u>\$ (910,694)</u>	<u>-1.0%</u>
SALES AND SERVICES					
Bookstore Commissions	\$ 3,124,232	\$ 3,358,651	\$ 3,344,142	\$ (14,509)	-0.4%
Food Service Sales	205,203	906,112	941,355	35,243	3.9%
Intercollegiate Athletics	182,691	213,538	212,538	(1,000)	-0.5%
Other Sales And Services	5,389,172	10,122,920	9,811,448	(311,472)	-3.1%
Subtotal	<u>\$ 8,901,298</u>	<u>\$ 14,601,221</u>	<u>\$ 14,309,483</u>	<u>\$ (291,738)</u>	<u>-2.0%</u>
OTHER REVENUES AND ADDITIONS					
Investment Income	\$ 2,226,152	\$ 1,485,098	\$ 1,571,324	\$ 86,226	5.8%
Other					
Indirect Cost Recoveries	-	-	-	-	--
Cash Balance Carryforward	11,975,272	22,296,753	22,676,717	379,964	1.7%
Grants/Donations	593,608	909,315	970,971	61,656	6.8%
Miscellaneous Other Revenues	-	-	-	-	--
Subtotal	<u>\$ 14,795,032</u>	<u>\$ 24,691,166</u>	<u>\$ 25,219,012</u>	<u>\$ 527,846</u>	<u>2.1%</u>
Total Revenues And Other Additions	<u>\$ 75,516,506</u>	<u>\$ 130,580,849</u>	<u>\$ 129,906,263</u>	<u>\$ (674,586)</u>	<u>-0.5%</u>
UNRESTRICTED FUND BALANCE AT JULY 1	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>--</u>
TRANSFERS IN/(OUT)					
Transfer In - Current General Fund & Auxiliary Programs	\$ 10,168,014	\$ 10,168,014	\$ 11,950,668	\$ 1,782,654	17.5%
Transfer In - Current General Fund - Scholarships	5,249,585	5,249,585	5,399,585	\$ 150,000	2.9%
Transfer Out - Current Unrestricted Fund - FTSE Growth Reserve	(2,746,600)	(2,746,600)	(1,586,200)	1,160,400	-42.2%
Transfer Out - Plant Fund	(8,040,833)	(8,040,833)	(7,890,000)	150,833	-1.9%
Mandatory Transfers Out For:					
Principal And Interest - to Debt Service Fund	(3,149,846)	(3,149,846)	(3,163,459)	(13,613)	0.4%
Miscellaneous Inter and Intra Fund Transfers	15,260,981	15,260,981	16,267,518	1,006,537	6.6%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	<u>\$ 92,257,807</u>	<u>\$ 147,322,150</u>	<u>\$ 150,884,375</u>	<u>\$ 3,562,225</u>	<u>2.4%</u>

Maricopa County Community College District
 Budget For Fiscal Year 2007 - 08
 Current Restricted Fund - Revenues and Other Additions

<u>REVENUES AND OTHER ADDITIONS BY SOURCE</u>	Estimated	Adopted	Adopted	Increase/(Decrease)	
	Actual	Budget	Budget	From Budget 2006-07	To Budget 2007-08
	2006-07	2006-07	2007-08	Amount	%
GIFTS, GRANTS, AND CONTRACTS					
Federal Grants And Contracts	\$ 86,370,138	\$ 96,297,262	\$ 78,765,935	\$ (17,531,327)	-18.2%
State Grants And Contracts	3,273,382	5,868,924	12,377,090	6,508,166	110.9%
Local Grants And Contracts	591,151	722,962	331,989	(390,973)	-54.1%
Private Gifts, Grants And Contracts	15,677,848	22,727,721	20,106,257	(2,621,464)	-11.5%
Subtotal	<u>\$ 105,912,519</u>	<u>\$ 125,616,869</u>	<u>\$ 111,581,271</u>	<u>\$ (14,035,598)</u>	<u>-11.2%</u>
OTHER REVENUES AND ADDITIONS					
Investment Income (State Shared Sales Tax , LGIP and Other)	\$ 586,462	\$ 90,000	\$ 150,000	\$ 60,000	66.7%
Other:					
State Shared Sales Tax (Prop 301)	9,741,930	8,949,542	10,237,146	1,287,604	14.4%
State Shared Sales Tax (Prop 301) Capital Distribution	-	-	1,000,000	1,000,000	--
State Shared Sales Tax Carryforward (estimated)	-	11,500,000	11,200,000	(300,000)	-2.6%
Miscellaneous and Other Restricted Activities	241,780	20,318,002	29,305,996	8,987,994	44.2%
Subtotal	<u>\$ 10,570,172</u>	<u>\$ 40,857,544</u>	<u>\$ 51,893,142</u>	<u>\$ 11,035,598</u>	<u>27.0%</u>
Total Revenues And Other Additions	<u>\$ 116,482,691</u>	<u>\$ 166,474,413</u>	<u>\$ 163,474,413</u>	<u>\$ (3,000,000)</u>	<u>-1.8%</u>
RESTRICTED FUND BALANCE AT JULY 1	<u>\$ 18,792,470</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>--</u>
TRANSFERS IN/(OUT)					
Excess (Deficit) of Restricted Receipts Over Transfers to Revenue	\$ (750,475)	\$ -	\$ -	\$ -	--
Mandatory Transfers For:					
Transfer In - Current Auxiliary Fund - LEAP Match	361,741	400,000	400,000	-	0.0%
Transfer In - Current General Fund - SEOG, SBDC Match	597,105	-	-	-	--
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	<u>\$ 135,483,532</u>	<u>\$ 166,874,413</u>	<u>\$ 163,874,413</u>	<u>\$ (3,000,000)</u>	<u>-1.8%</u>

Maricopa County Community College District
 Budget For Fiscal Year 2007 - 08
 Current Auxiliary Enterprises and Current Restricted Funds
 Expenditures and Other Deductions

	Estimated Actual 2006-07	Adopted Budget 2006-07	Adopted Budget 2007-08	Increase/(Decrease) From Budget 2006-07 To Budget 2007-08	
				Amount	%
CURRENT AUXILIARY ENTERPRISES FUND					
Bookstore	\$ -	\$ -	\$ -	\$ -	0.0%
Food Services	177,887	906,112	941,355	35,243	3.9%
Dormitories	-	-	-	-	0.0%
Intercollegiate Athletics	6,689,924	6,226,782	6,403,030	176,248	2.8%
College Activities	25,084,498	31,400,428	32,992,357	1,591,929	5.1%
Course Fees	7,028,182	12,606,950	13,975,877	1,368,927	10.9%
Non-Credit / Special Interest	10,597,241	37,120,179	37,743,435	623,256	1.7%
Other Auxiliary Enterprises	27,961,276	59,061,699	58,828,321	(233,378)	-0.4%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT AUXILIARY ENTERPRISES FUND	\$ 77,539,009	\$ 147,322,150	\$ 150,884,375	\$ 3,562,225	2.4%
CURRENT RESTRICTED FUND					
Instruction	\$ 15,404,988	\$ 21,738,865	\$ 22,202,105	\$ 463,240	2.1%
Public Service	15,154,304	34,549,954	37,104,857	2,554,903	7.4%
Academic Support	3,982,154	3,982,154	6,277,008	2,294,854	57.6%
Student Services	72,344,624	90,226,612	80,440,187	(9,786,425)	-10.8%
Institutional Support (Administration)	2,511,986	3,983,478	4,055,502	72,024	1.8%
Operation And Maintenance of Plant	101,783	1,002,014	1,004,269	2,255	0.2%
Scholarships	6,982,852	11,391,336	12,790,485	1,399,149	12.3%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT RESTRICTED FUND	\$ 116,482,691	\$ 166,874,413	\$ 163,874,413	\$ (3,000,000)	-1.8%

Maricopa County Community College District
Estimated Tax Rates and Assessed Valuation
FY2007-08

MAXIMUM LEVY AND TAX RATE CALCULATIONS		PRIMARY TAX LEVY AND RATE	
1. Maximum Prior Year Levy	\$297,640,925	Primary Levy Amount FY 2006-07	\$297,640,925
		Primary Tax Rate FY 2006-07	\$0.8815
2. Line 1 increased by 2%	\$303,593,744		
		Maximum Primary Levy Amount FY 2007-08	\$321,018,986
		Maximum Primary Tax Rate FY 2007-08	\$0.8246
3. Current Assessed Value of Last Year's Property	\$36,818,140,592		
		Primary Levy - M&O	\$321,018,986
4. Line 3 divided by 100	\$368,181,406	Primary Levy - Capital	\$0
		10. Subtotal - Primary Levy FY 2007-08	\$321,018,986
5. Maximum Tax Rate FY 2007-08 (Line 2 / Line 4)	\$0.8246	SRP In-lieu Tax Amount FY 2007-08	\$4,816,598
		Total Levy & In-lieu FY 2007-08	\$325,835,584
6. Current Assessed Value including New Property	\$38,930,267,550	11. Primary Tax Rate FY 2007-08 (Line 10 / Line 7)	\$0.8246
7. Current Assessed Value divided by 100	\$389,302,676		
		SECONDARY TAX RATE AND LEVY	
		Current Assessed Valuation for 2007	\$49,534,573,831
8. Maximum Levy Amount FY 2007-08 (Line 7 X Line 5)	\$321,018,986	Est. SRP Current Assessed Valuation for 2007	\$584,113,282
		Total to calculate Secondary Tax Rate and Levy Amounts	\$50,118,687,113
SALT RIVER PROJECT CENTRALLY ASSESSED VALUATION (CAV)**			
SRP CAV at 2006 Values (Actual)**	\$527,582,234	Levy Amount Needed (G.O. Bond Principal and Interest)	\$74,981,944
SRP CAV at 2007 Values (estimate)	\$584,113,282	SRP In-lieu Needed (G.O. Bond Principal and Interest)	\$884,189
SRP CAV at 2007 Values / 100	\$5,841,133	Total Secondary Levy & In-lieu FY 2007-08	\$75,866,133
9. SRP In-lieu Tax Amount FY 2007-08	\$4,816,598	12. Tax Rate FY 2007-08	\$0.1514
		COMBINED TAX RATES FOR FY 2007-08*	
		PER \$100.00 OF ASSESSED VALUATION	
		11. Primary Levy Rate	\$0.8246
		12. Secondary Levy Rate	\$0.1514
		Combined Levy Rate	\$0.9760

* Valuations are per the County Dept. of Finance, February 2007.

** SRP centrally assessed valuation 2006 actual was obtained from SRP as of 6/5/2006

*** SRP centrally assessed valuation 2007est was obtained from SRP as of 3/7/07

**Maricopa County Community College District
Annual Budgeted Expenditures Limitation Report Worksheet
Fiscal Year Ending June 30, 2008**

	Current Funds					Total
	Unrestricted			Plant Funds		
	General	Auxiliary Enter.	Restricted	Unexpended	Ret. of Debt	
A. Total Budgeted Expenditures	\$ 579,250,092	\$ 146,173,780	\$ 163,474,413	\$ 438,480,448	\$ 80,079,591	\$ 1,407,458,324
Transfers	\$ (23,964,053)	\$ 4,710,595	\$ 400,000	\$ 18,853,458	\$ -	\$ -
A. Net Total Expenditures	\$ 555,286,039	\$ 150,884,375	\$ 163,874,413	\$ 457,333,906	\$ 80,079,591	\$ 1,407,458,324
B. Less Exclusions Claimed:						
Bond Proceeds				\$ 312,174,000		\$ 312,174,000
Debt Service Requirements on Bonded Indebtedness					\$ 80,079,591	\$ 80,079,591
Proceeds From Other Long-Term Obligations				\$ 36,462,800		\$ 36,462,800
Debt Service Requirements on Other Long-Term Obligations						\$ -
Dividends, Interest And Gains on Sale of Securities	\$ 3,500,000	\$ 1,571,324	\$ 150,000	\$ 33,222,106		\$ 38,443,430
Trustee or Custodian						\$ -
Grants and Aid From Federal Gov't			\$ 78,765,935			\$ 78,765,935
Grants, Aid, Contributions or Gifts From Private Agency, Organization or Individual Except Those Amounts Received in Lieu of Taxes			\$ 26,782,466			\$ 26,782,466
Amounts Received From The State For Purchasing Land, Buildings or Improvements or Constructing Buildings or Improvements				\$ 11,204,000		\$ 11,204,000
Interfund Transfers	\$ 1,586,200	\$ 33,617,771	\$ 400,000	\$ 14,640,000		\$ 50,243,971
Amounts Accumulated For Purchase of Land And The Purchase or Construction of Buildings or Improvements						\$ -
Contracts With Other Political Subdivisions						\$ -
Tuition And Fees	\$ 133,756,855	\$ 90,377,768				\$ 224,134,623
Property Taxes Received From Voter-Approved Overrides						\$ -
Refunds, Reimbursements or Other Recoveries	\$ 315,000					\$ 315,000
Monies Received A.R.S. 15-1472			\$ 11,237,146			\$ 11,237,146
Prior Years Carry-Forward	\$ 61,000,000	\$ 25,313,369	\$ 34,161,776	\$ 49,631,000		\$ 170,106,145
Total Exclusions Claimed	\$ 200,158,055	\$ 150,880,232	\$ 151,497,323	\$ 457,333,906	\$ 80,079,591	\$ 1,039,949,107
C. Budgeted Exp. Subject to Limitation	\$ 355,127,984	\$ 4,143	\$ 12,377,090	\$ -	\$ -	\$ 367,509,217
D. Expenditure Limitation Fiscal Year 2007-08						\$ 368,170,867
Unused (Overcommitted) Legal Limit						\$ 661,650

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Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

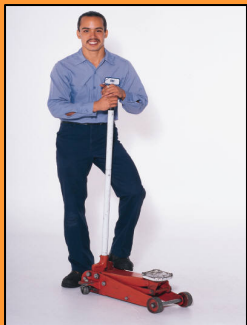
Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain



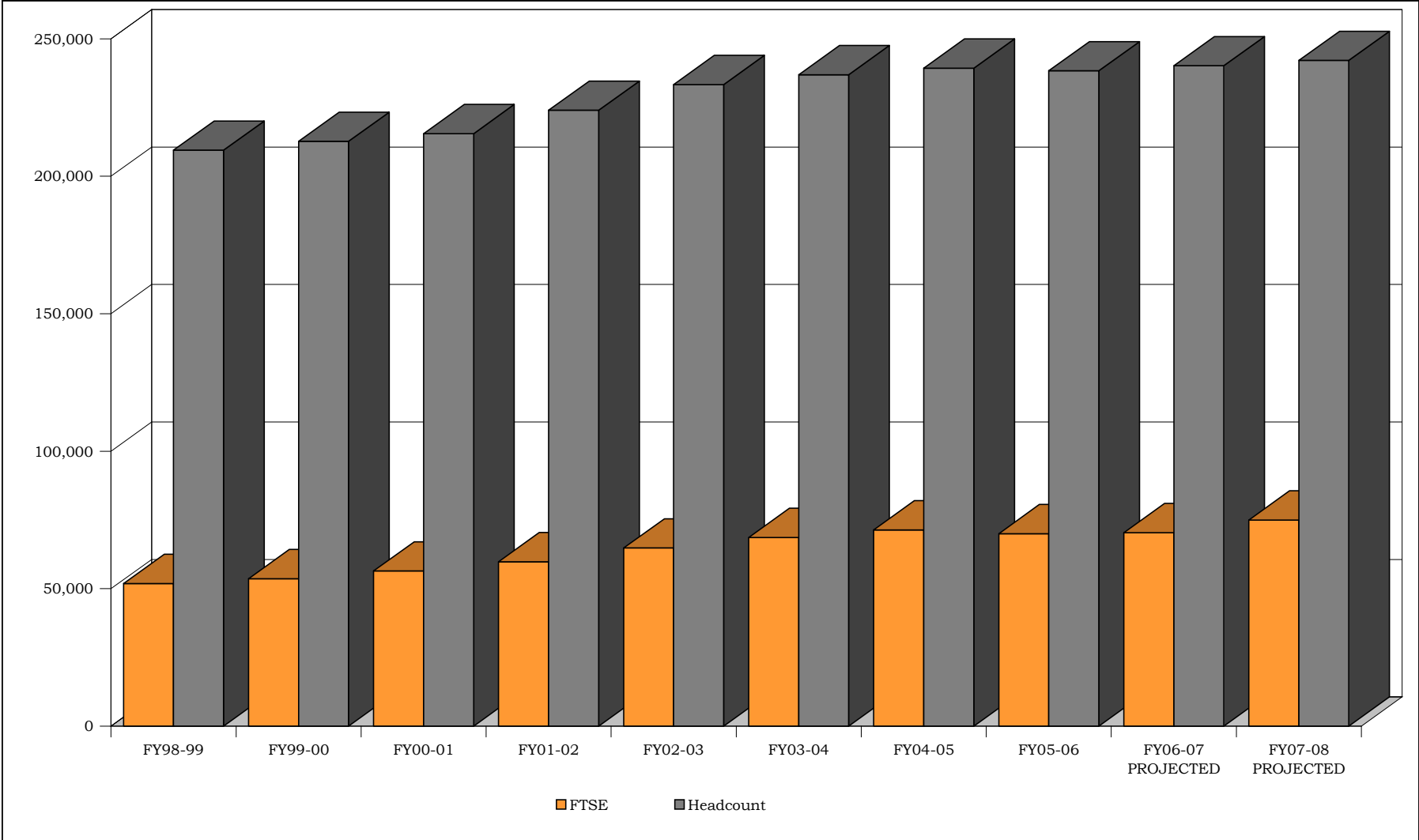
Appendix FY2007-08

Section H

The Associate in Applied Science (AAS) in Automotive Performance Technology prepares students to work as automotive mechanics and technicians who diagnose, service, test, and repair complex, computer-controlled automotive electrical systems. The program emphasizes knowledge and skills in reading, math, problem solving, and writing that are necessary to perform automotive diagnosis and service.

FY 1998-99 through FY 2007-08

Maricopa Community Colleges Student Enrollment



MARICOPA COMMUNITY COLLEGES
STUDENT ENROLLMENT

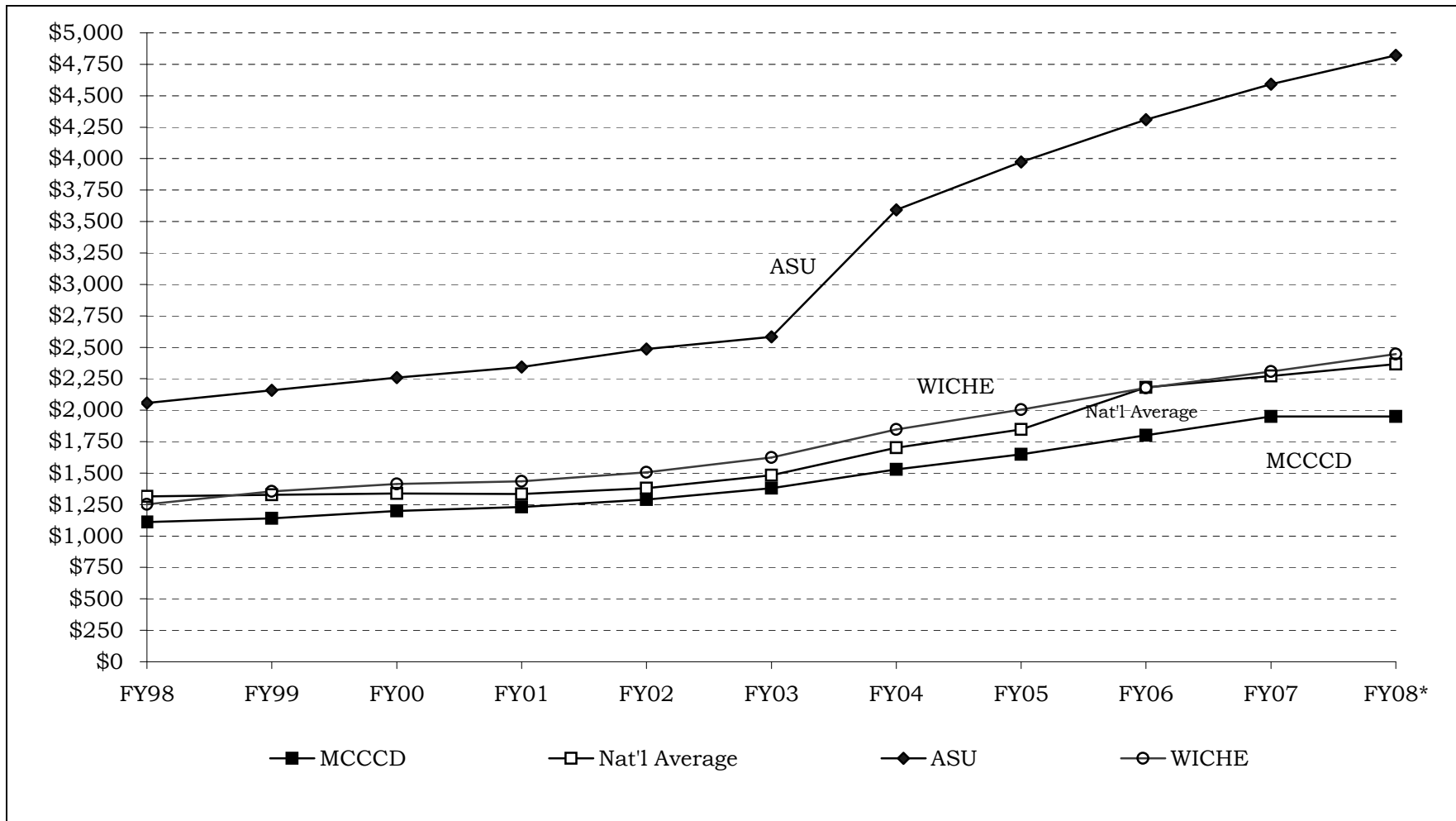
	ACTUAL FISCAL 1998-99	ACTUAL FISCAL 1999-00	ACTUAL FISCAL 2000-01	ACTUAL FISCAL 2001-02	ACTUAL FISCAL 2002-03	ACTUAL FISCAL 2003-04	ACTUAL FISCAL 2004-05	ACTUAL FISCAL 2005-06	PROJECTED FISCAL 2006-07	PROJECTED FISCAL 2007-08
Headcount *										
Phoenix	20,660	21,533	21,463	22,289	22,296	22,480	20,872	20,927	20,928	20,448
Glendale	30,975	32,965	33,174	33,259	33,888	34,360	33,694	32,201	31,573	30,698
GateWay	14,860	15,525	17,117	15,954	16,251	15,918	15,947	16,063	16,063	16,112
Mesa	38,589	38,270	38,542	39,869	41,941	43,931	45,098	43,371	41,351	40,548
Scottsdale	16,817	17,763	18,095	19,380	20,028	19,639	19,000	18,719	18,721	18,426
Rio Salado	31,072	30,410	34,198	36,097	38,419	41,280	44,203	46,806	49,545	52,653
South Mountain	5,105	5,286	5,764	6,163	6,587	7,200	7,308	7,534	7,534	7,650
Chandler-Gilbert	7,975	9,377	10,038	10,712	12,179	12,416	12,707	13,240	14,034	14,621
Paradise Valley	10,355	11,020	11,600	12,687	12,480	13,004	13,640	13,958	14,105	14,494
Estrella Mountain	6,836	7,303	7,441	8,291	8,922	9,040	9,705	9,886	10,465	10,992
Subtotal	183,244	189,452	197,432	204,701	212,991	219,268	222,174	222,705	224,320	226,640
Maricopa Skill Center	1,868	1,961	2,106	2,482	2,211	2,289	1,243	1,152	1,153	949
Southwest Skill Center	0	0	91	435	388	730	548	605	809	860
ABE/GED/ESL	24,368	21,288	15,875	16,401	17,747	14,636	15,349	13,896	13,896	13,683
Subtotal	26,236	23,249	18,072	19,318	20,346	17,655	17,140	15,653	15,858	15,493
Total Headcount	209,480	212,701	215,504	224,019	233,337	236,923	239,314	238,358	240,178	242,133
Full-Time Student Equivalent (FTSE)										
Phoenix	5,826	5,998	6,015	6,297	6,761	6,909	6,847	6,546	6,546	6,646
Glendale	9,069	9,391	9,685	9,760	10,681	11,017	11,242	10,566	10,360	10,810
GateWay	2,601	2,647	2,881	3,046	3,441	3,703	3,728	3,847	3,847	4,161
Mesa	12,341	12,294	12,511	13,374	14,410	15,116	15,803	14,999	14,300	15,762
Scottsdale	4,819	5,048	5,316	5,784	6,210	6,396	6,359	6,007	6,007	6,007
Rio Salado	7,196	7,310	8,176	8,201	8,771	9,938	10,949	11,620	12,300	13,200
South Mountain	1,440	1,446	1,515	1,633	1,838	2,014	2,094	2,067	2,067	2,177
Chandler-Gilbert	2,172	2,503	2,927	3,358	3,849	4,230	4,432	4,501	4,771	4,991
Paradise Valley	2,819	3,087	3,275	3,448	3,724	3,970	4,288	4,378	4,424	4,677
Estrella Mountain	1,641	1,772	1,881	2,116	2,461	2,587	2,986	2,887	3,056	3,515
Subtotal	49,925	51,497	54,181	57,018	62,146	65,880	68,729	67,416	67,678	71,946
Maricopa Skill Center	831	962	938	1,154	971	764	605	500	500	750
Southwest Skill Center	0	0	31	122	143	234	293	281	375	476
ABE/GED/ESL	1,115	1,174	1,284	1,485	1,566	1,734	1,761	1,828	1,828	1,828
Subtotal	1,946	2,136	2,253	2,761	2,680	2,732	2,659	2,609	2,703	3,054
Total FTSE	51,871	53,633	56,433	59,779	64,826	68,612	71,387	70,025	70,381	75,000

* Headcount reflects credit courses only.

Note: Columns may not add due to rounding.

FY 1997-98 through FY 2007-08

Maricopa Community Colleges Annual Tuition and Fee Comparison



* For FY07-08 Western Interstate Commission for Higher Education (WICHE) and National Averages are estimated; ASU and MCCCDC Tuition Rates were approved.

MARICOPA COMMUNITY COLLEGES
HISTORIC TUITION AND FEES

MCCCD Historic Tuition & Fees

Fiscal Year	Per Credit Hour			Annual Cost Per Fulltime Student	Increase /	
	Current Unrestricted Fund 1	Current Auxiliary Fund 2	Combined Total		Dollars	Percent
FY 1997-98	26.00	11.00	37.00	1,110.00	-	0.00%
FY 1998-99	27.00	11.00	38.00	1,140.00	30.00	2.70%
FY 1999-00	28.00	12.00	40.00	1,200.00	60.00	5.26%
FY 2000-01	28.50	12.50	41.00	1,230.00	30.00	2.50%
FY 2001-02	30.50	12.50	43.00	1,290.00	60.00	4.88%
FY 2002-03	33.50	12.50	46.00	1,380.00	90.00	6.98%
FY 2003-04	38.50	12.50	51.00	1,530.00	150.00	10.87%
FY 2004-05	53.50	1.50 (1)	55.00	1,650.00	120.00	7.84%
FY 2005-06	58.50	1.50	60.00	1,800.00	150.00	9.09%
FY 2006-07	63.50	1.50	65.00	1,950.00	150.00	8.33%
FY 2007-08	63.50	1.50	65.00	1,950.00	-	0.00%

Local, National, and WICHE Comparisons

Fiscal Year	MARICOPA DISTRICT		NATL. AVG. PUBLIC 2YR INST.		WICHE AVG. PUBLIC 2YR INST.		AZ STATE UNIVERSITY	
	Annual Cost	Percent Change	Annual Cost	Percent Change	Annual Cost	Percent Change	Annual Cost	Percent Change
FY 1997-98	1,110.00	2.70%	1,314.00 (2)	2.98%	1,252.00	5.03% (4)	2,058.00	2.44%
FY 1998-99	1,140.00	2.70%	1,327.00 (2)	0.99%	1,355.00	8.23% (4)	2,158.00	4.86%
FY 1999-00	1,200.00	5.26%	1,338.00 (2)	0.83%	1,414.00	4.35% (4)	2,259.00	4.68%
FY 2000-01	1,230.00	2.50%	1,333.00 (2)	-0.37%	1,434.00	1.41% (4)	2,344.00	3.76%
FY 2001-02	1,290.00	4.88%	1,380.00 (2)	3.53%	1,507.00	5.09% (4)	2,486.00	6.06%
FY 2002-03	1,380.00	6.98%	1,483.00 (2)	7.46%	1,623.00	7.70% (4)	2,583.00	3.90%
FY 2003-04	1,530.00	10.87%	1,702.00 (2)	14.77%	1,846.00	13.74% (4)	3,593.00	39.10%
FY 2004-05	1,650.00	7.84%	1,847.00 (2)	8.52%	2,005.00	8.61% (4)	3,973.00	10.58%
FY 2005-06	1,800.00	9.09%	2,182.00 (3)	18.14%	2,177.00	8.58% (4)	4,311.00	8.51%
FY 2006-07	1,950.00	8.33%	2,272.00 (3)	4.12%	2,308.00	6.02% (4)	4,591.00	6.50%
FY 2007-08	1,950.00	0.00%	2,365.71 (5)	4.12%	2,446.88	6.02% (5)	4,821.00	5.01%

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

(2) Source: U.S. Dept of Education, National Center for Education Statistics 2004 and 2005 Web Release (Table 312 and/or Table 313)

(3) Source: WICHE Insights, "Tuition and Fees in the West", December 2005 and November 2006 - National Average reported from College Board Trends

"Trends in College Pricing 2005" (for 2005-06) and "Trends in College Pricing 2006" (2006-07); NOTE: the Trend estimates are "Enrollment-Weighted"

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

(5) FY07-08 Annual cost for National Avg and for WICHE are estimated based on % increase last year

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 2007-08.

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

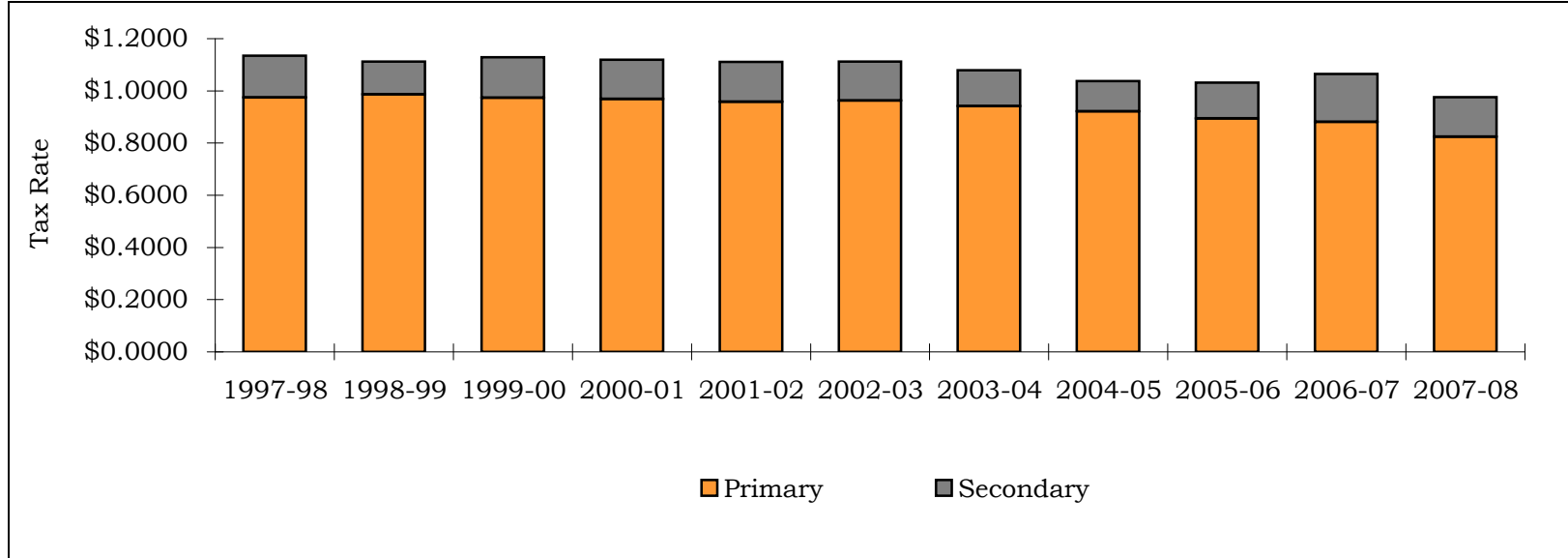
FY 2007 - 2008 Tax Rates for the Maricopa Community Colleges

Primary Tax @	\$0.8246	\$41.23	\$49.48	\$57.72	\$65.97	\$74.21	\$82.46
Secondary Tax @	\$0.1514	\$7.57	\$9.08	\$10.60	\$12.11	\$13.63	\$15.14
Combined Tax @	<u>\$0.9760</u>	<u>\$48.80</u>	<u>\$58.56</u>	<u>\$68.32</u>	<u>\$78.08</u>	<u>\$87.84</u>	<u>\$97.60</u>

FY 1997-98 through FY 2007-08

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.



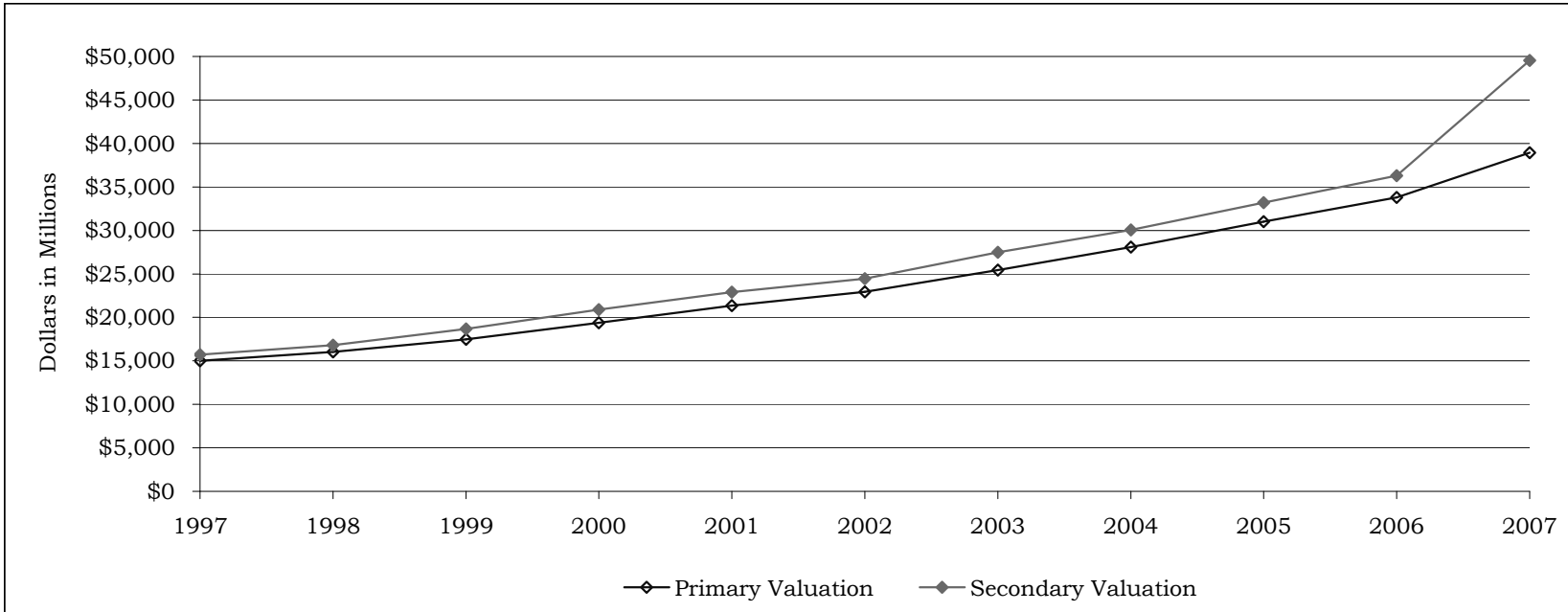
Rates per \$100 of Assessed Valuation

Fiscal Year	Primary	Secondary	Total
1997-98	\$0.9747	\$0.1599	\$1.1346
1998-99	\$0.9866	\$0.1259	\$1.1125
1999-00	\$0.9741	\$0.1544	\$1.1285
2000-01	\$0.9691	\$0.1503	\$1.1194
2001-02	\$0.9583	\$0.1524	\$1.1107
2002-03	\$0.9634	\$0.1493	\$1.1127
2003-04	\$0.9410	\$0.1375	\$1.0785
2004-05	\$0.9211	\$0.1161	\$1.0372
2005-06	\$0.8936	\$0.1379	\$1.0315
2006-07	\$0.8815	\$0.1831	\$1.0646
2007-08	\$0.8246	\$0.1514	\$0.9760

1997 through 2007

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
1997	15,006,270,531	1,030,602,327	7.4%	319,350	15,723,498,194	1,380,341,333	9.6%
1998	16,017,265,623	1,010,995,092	6.7%	313,818	16,813,017,261	1,089,519,067	6.9%
1999	17,463,875,533	1,446,609,910	9.0%	331,565	18,676,830,848	1,863,813,587	11.1%
2000	19,362,298,255	1,898,422,722	10.9%	349,090	20,877,715,546	2,200,884,698	11.8%
2001	21,355,326,477	1,993,028,222	10.3%	365,030	22,913,134,480	2,035,418,934	9.7%
2002	22,955,864,882	1,600,538,405	7.5%	360,307	24,457,047,282	1,543,912,802	6.7%
2003	25,447,850,971	2,491,986,089	10.9%	376,370	27,477,987,528	3,020,940,246	12.4%
2004	28,070,870,413	2,623,019,442	10.3%	398,225	30,066,986,670	2,588,999,142	9.4%
2005	31,010,284,705	2,939,414,292	10.5%	447,841	33,197,218,398	3,130,231,728	10.4%
2006	33,807,465,267	2,797,180,562	9.0%	486,396	36,294,693,601	3,097,475,203	9.3%
2007	38,930,267,550	5,122,802,283	15.2%	527,696	49,534,573,831	13,239,880,230	36.5%

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Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain



Glossary

FY2007-08

Section I

University Transfer Program – A student may enter community college or university coursework into AZCAS to create a transfer Planning Guide. The guide evaluates toward completing a community college transfer certificate, transfer degree, and/or an Arizona public university degree and assist students in selecting additional course work that meets the academic program requirements.

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 Enrollment Growth Funding 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 Equivalent (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 Enrollment Growth Funding 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).

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