



MARICOPA  
COMMUNITY  
COLLEGES®

Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

**ADOPTED**

**BUDGET**

**Fiscal Year  
2008-09**

June 10, 2008



**Student Success  
ONE MARICOPA  
Public Stewardship**

Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

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# General Overview

Administration and Addresses

Vision and Mission

Statement of Values

FY 2008-2009 Budget Overview

**MARICOPA COMMUNITY COLLEGES**

2411 West 14th Street

Tempe, AZ 85281

Ph. (480) 731-8000

District Governing Board

District Administration

Dr. Donald R. Campbell	President	Rufus Glasper	Chancellor
Ms. Colleen Clark	Secretary	Maria Harper-Marinick	Vice Chancellor, Academic and Student Affairs
Mrs. Linda B. Rosenthal	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, Resource Development & Community Relations
		Darrel Huish	Vice Chancellor, Information Technologies

College And Education Center Administration

Anna Solley, President  
Phoenix College  
1202 W. Thomas Rd.  
Phoenix, AZ 85013  
Ph. (602) 285-7500

Arthur DeCabooter, President  
Scottsdale Community College  
9000 E. Chaparral Road  
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Paradise Valley Community College  
18401 N. 32nd Street  
Phoenix, AZ 85032  
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Velvie Green, President  
Glendale Community College  
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Ph. (602) 243-8000

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Maricopa Skill Center  
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Ph. (602) 238-4300

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Ph. (480) 461-7000

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

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

**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 2008-09, 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 10,534 courses, including 2,469 academic courses and 8,065 occupational courses. Student population of approximately 275,000 may choose to take just one course or a few courses to complete a certificate program or pursue an associate degree.

The Adopted FY08-09 Budget of \$1.43 billion represents an increase of \$20.79 million compared to FY 2007-08. 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**

- Property taxes for operational purposes (General Fund) reflect the final maximum tax levy calculation provided by the County in February 2008. If the Governing Board did not approve an increase in taxes on existing property to the legal limits, resources would have been reduced by \$6.8 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 FY2006-2007. Operating support is held harmless from enrollment declines while Capital aid is reduced by \$74,200.
- Tuition and fees in the General Fund reflect the Governing Board approved increase in the tuition rate of \$6 per credit to total \$71 in FY08-09.
- The budget includes 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. Existing tuition and fee and student auxiliary fund allocations will be to repay this debt.
- The District will build on existing workforce development efforts with 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:

- Health Insurance increase of \$4.8 million (flex benefit increases were approved by the Governing Board at its December meeting);
- A small reduction in Arizona State Retirement System contribution rate (ASRS) from 9.6% to 9.45%;
- Ten new faculty were for a total cost of \$853,600;
- Two Proposition 301 supported faculty were moved to a permanent funding source at \$174,590;



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

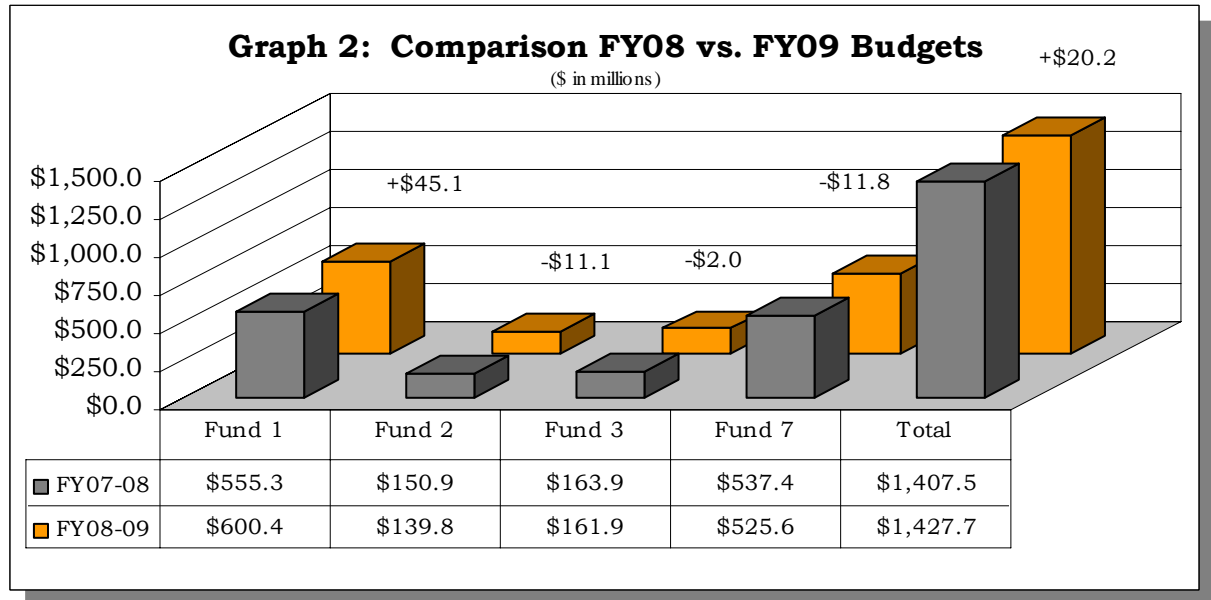
- Enrollment Growth Funding at \$3.3 million;
- Additional operating costs for 2004 Bond Program are \$7 million;
- Funding for Course Completion Initiatives at \$1 million;
- Funding of business/inflation costs and College/District-wide strategic initiatives \$5.5 million;
- Additional funding for Student Scholarships at \$1.1 million;
- Funding for Meet and confer (salary increase) and other compensation items at \$16 million (Meet & Confer and other compensation items were approved by the Governing Board in April and May).

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 technology implementation 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, as well as tuition and fees, including the approved tuition fee increase.
- 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 decrease results from a realignment of the budget to better reflect projected activities.
- Restricted Fund: The fund accounts for all restricted activity such as grants and student financial aid and Proposition 301.
- Plant Fund: The 2004 Capital Development program is well underway. To date, General Obligation bonds totaling \$430 million of the \$951 million authorized have been issued. Future bonds will be issued based on cash flow needs.



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

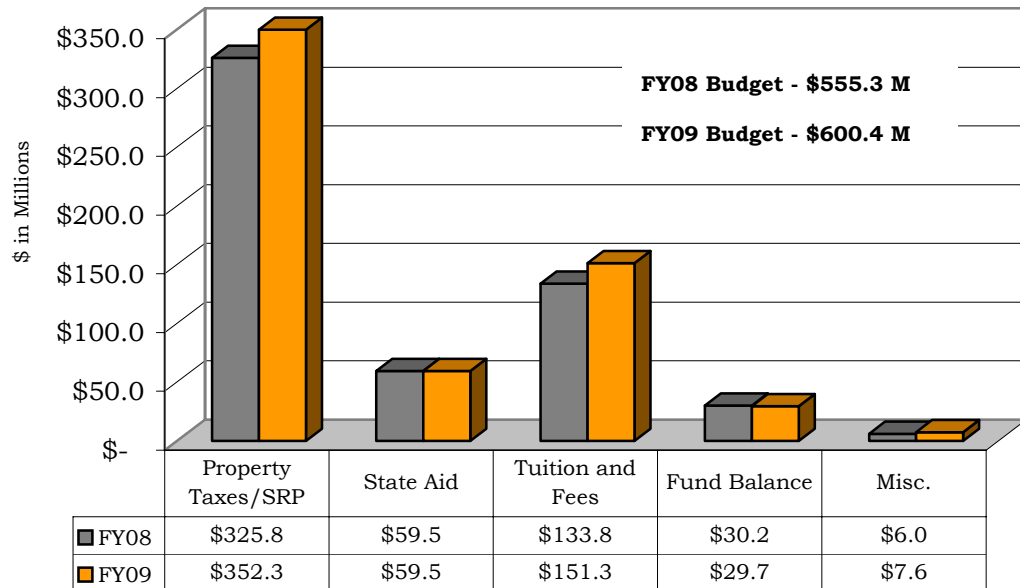
**MARICOPA COMMUNITY COLLEGES  
Current Unrestricted Fund 1**

The General Fund (Fund 1) is the largest and main operating budget fund for the Maricopa Community Colleges. For FY 2008-09, the General Fund in the Adopted Budget totals \$600.4 million, an increase of \$45.1 million or 8.12% over FY 2007-08. The General Fund is 42% 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. Increased revenues reflect projected growth in full-time student equivalents (FTSE). Resources from the approved \$6 per credit tuition increase are also included in the budget. Historical data on tuition and fees is included in the Appendix.
- State Aid generally is based on a statutory formula reflective of the most recent final enrollment levels. The FY 2008-09 appropriation is based on enrollment for FY 2006-07.
- Other revenue sources include interest income, transfers from other funds and Fund Balance or carryforward.

**Graph 3: FY08 vs. FY09 General Fund Revenue Budget**



**MARICOPA COMMUNITY COLLEGES  
Current Unrestricted Fund 1**

**Expenditure Budget**

**Allocation of Budget Increases**

The FY 2008-09 Adopted Budget is \$45.1 million larger than the FY 2007-08 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, \$42.6 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.

General Fund resources already have been adjusted to reflect:

- The Arizona State Retirement System (ASRS) change from 9.6% to 9.45% plus the Flex benefit cost increase (as approved by the Governing Board at its December 2007 meeting) with an additional cost of \$4.3 million;
- 10 new faculty at a cost of \$853,600;
- Moved 2 Proposition 301 supported faculty to a permanent funding source-- Fund 1 for \$174,590.
- Operating Costs for 2004 Bond at \$7 million;
- Funding for Course Completion Initiatives at \$1 million;
- Funding of business/inflation costs and College/District-wide strategic initiatives \$5.5 million;
- Additional funding for Student Scholarships at \$1.1 million;
- Funding for Meet and confer (salary increase) and other compensation items at \$16 million (Meet & Confer and other compensation items were approved by the Governing Board in April and May.)

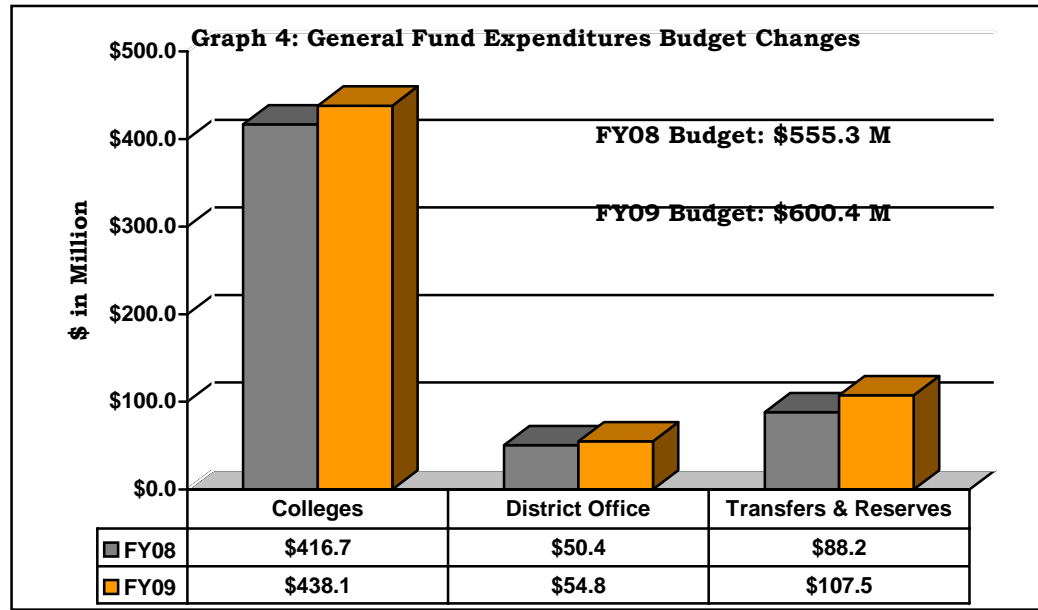
Revenue Increases, including carryforward	\$ 45,104,257
Plus:	
Carryforward Adjustment (carryforward resources dedicated to one-time expenses)	\$ 490,092
Other Adjustments: ( for uncollected tax levy and bad debt, ASRS saving reallocation)	\$ (2,958,335)
Total Potential Available for Allocation	<u>\$ 42,636,014</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 in college budgets generally reflect budget allocations for varied rates of enrollment growth. College budgets are increasing due to salary and Flex increases, new faculty allocations, education, professional growth and anniversary salary increases, plus allocations for the new student information system operations as well as bond project operations. The budget at the District Office has increased due to salary and Flex benefit rate increases plus personnel and operating costs for Safety.

The increase in the Transfers and Reserves budget is due to allocation of new revenue for high priority allocations or held in reserve for future allocations.



**Expenditures by Function**

Most functional categories have moderate increases. Public Service increased about \$175,000 which is the highest percentage change at 56.8%; this was primarily at Chandler/Gilbert for their Early Outreach Program and Academic Enrichment. Student Services increased 26.2% due to the new Glendale North campus and new positions in recruitment at some colleges. General Institution increased about 21.2%, due to new revenue allocations for computer license agreements and other funds held in reserve pending confirmation of State Aid funding. Instruction, Academic Support, Administration, Physical Plant, and Contingency have varying increases from 3.3% to 8.7% due primarily to the salary and Flex benefit increases.

**MARICOPA COMMUNITY COLLEGES  
Current Unrestricted Fund 1**

**Expenditures by Object Code**

Graph 5 illustrates the composition of the FY 2008-09 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**

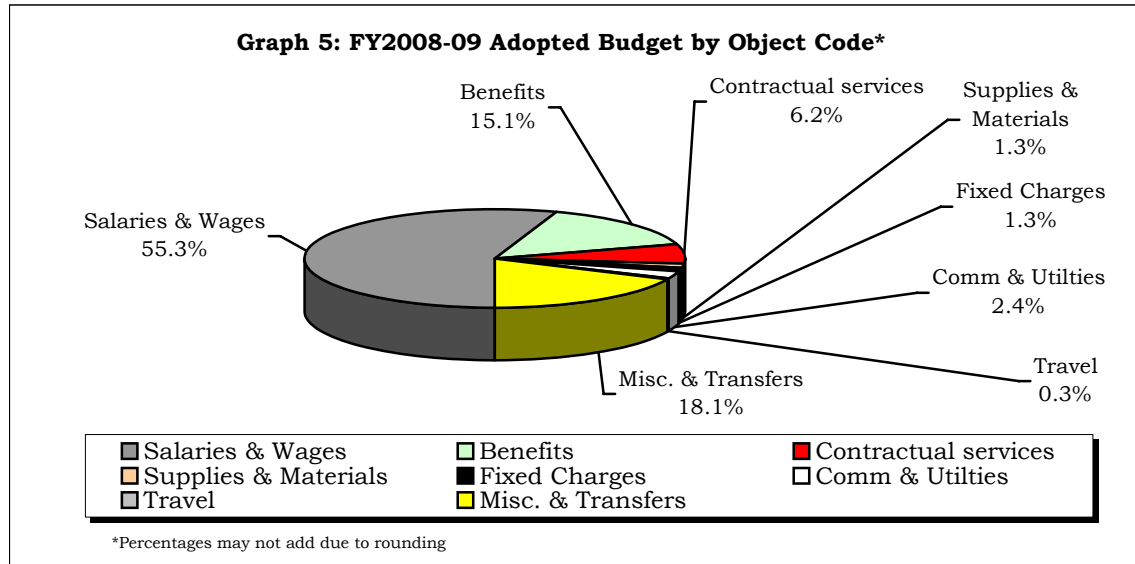
Salaries and wages includes budget for all Governing Board approved faculty and staff, as well as temporary staff. The increase in salaries and wages is due to the creation of 28.5 new positions plus approved meet and confer salary increases.

- **Employee Benefits**

The 10% growth in the benefits budget is due to the following: 1) benefits for new positions; 2) an increase in average Flex benefit costs and 3) additional benefits associated with salary increases.

- **Contractual Services**

Contractual Services represents 6.2% of the total General Fund budget and is projected to increase by \$3.3 million in FY2008-09. The largest portion of this increase is at Rio Salado (\$1.4million) due to increased funding for Contractual Services in their Educational Services Programs and Advertising. The remainder of projection is primarily from the District Office for License Agreement increases, Professional Services in Public Safety and Internal Audit.



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

- **Supplies and Materials**

A small increase in Supplies & Materials (3.28 %) is due to primarily to the new budget of the Glendale North campus, increased budget for Downtown Mesa Educational Center and Scottsdale Administration.

- **Fixed Charges**

Fixed charges represent 1.26% of the total General Fund budget; there is a 5% increase compared to FY2007-08. This primarily changed by the increases for Property/Liability Insurance and for the Facility Rentals at the Downtown Mesa Educational Center.

- **Communication and Utilities**

Increased budgets for electricity and telephones at several colleges account for the 5.14% increase in communication and utility costs.

- **Travel**

Travel represents 0.3% of the total General Fund budget, and is decreased by 0.6% compared to last year. Travel at Maricopa Community Colleges is governed by an Administrative Regulation, which closely follows travel procedures adopted by the State of Arizona. 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. 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 (\$4.7 million), Enrollment Growth Funding Program funds (\$12.97 million), carryforward for one-time allocation (\$30.7 million), transfers to Skill Centers and other auxiliary funds for meet and confer, scholarships and other needs (\$20.2 million), compensated absences (\$3.4 million), capital development operating (\$7.4 million), Tuition Waivers (\$3.1 million) and unallocated Revenue Reserves (\$5.54 million) that will be allocated for priority needs, pending confirmation of State funding.

### **Budgeted Positions**

The Adopted Budget for FY2008-09 includes 28.5 positions more than the FY 2007-08 Adopted Budget. The colleges and District Office created these positions by reallocating base budgets or with Enrollment Growth Funding. The major changes are as follows:

- **Faculty: +0.5**

A total of 10 new positions were created and funded from increased General Fund revenues (4 at Chandler-Gilbert, 3 at Paradise Valley, 2 at Estrella Mountain and 1 at Rio Salado). Two faculty positions were moved from Prop 301 restricted funds to the General Fund at Phoenix and Scottsdale; one FTE was added at Chandler-Gilbert by increasing positions to full time. Due to a decrease in enrollment and a budget reduction, 10 faculty positions were eliminated at Phoenix College and 2.5 at Scottsdale, resulting in a net increase of 0.5 FTE faculty positions.

- **Support Staff: +0.3**

There are increases at some units and decreases at others, reflecting the decisions made in each unit's budget development process, reclassifications, reallocations, or budget reductions. Eight new PSA positions were created at the new Glendale North campus. The net result of additions and deletions at other colleges resulted in +21.3 FTEs; however 21 positions were reclassified to MAT positions. Consequently, the net change is an increase of 0.3 FTE Support Staff. Examples of reclassified positions are: Administrative Asst. I, Admin Secretary I, Admissions/Records Tech, AV Technician, Clerk Typist, Computer Lab Technician, Financial Aid Tech III, Office Coordinator II, Sr. HR Analyst, Systems Administrator.

- **MAT: + 21.5**

As above, there are increases and decreases in MAT positions at various units due to reallocations, budget reductions and reclassifications. However, most of the MAT increase comes from the reclassification of PSA positions to MAT (+21 FTEs). Examples of reclassified positions added at the colleges/District Office are: Administrative Asst. II, Coordinator Fiscal Services, Coordinator Human Resources Services, Coordinator Video Production, Coordinator IT Records & Information, Coordinator Job Placement, Financial Aid Asst., Institutional Research Analyst, Lead Help Desk Analyst, Manager Student Services, Manager Technical Support, Network Administrator, Programmer, Supervisor Network Services, Systems Administrator.

- **Crafts: + 3.0** The net increase includes: one HVAC Maintenance Tech at each campus--Glendale North and Estrella Mountain, one Painter At Glendale, an Electrician at Paradise Valley, minus an Equipment Mechanic at Scottsdale.

- **M & O: + 2.0** Five new positions were created at Glendale North: 3 Custodial, a Maintenance Technician and a Utility Worker; a new Maintenance Assistant was added for the Recycling Program at Scottsdale. These were offset by two positions reclassified to Craft (Glendale and Paradise Valley) and moving of two positions at Glendale from Fund 1 to Fund 2.

- **College Safety: + 3.1** This net increase is the result of two new positions at Glendale North, 2.1 FTE's Safety Officers at Scottsdale, a Safety Officer at Estrella Mountain plus the elimination of a Safety Officer at Phoenix College and at Glendale.

- **Retirees: -2.0** Several 0.5 FTE positions were added at Gateway and District; some were deleted at Glendale and Scottsdale.



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 Auxiliary Fund budget totals \$139.8 million, an \$11.1 million, or a 7.3% decrease from FY 2007-08. The Auxiliary Fund budget accounts for 9.8% 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**

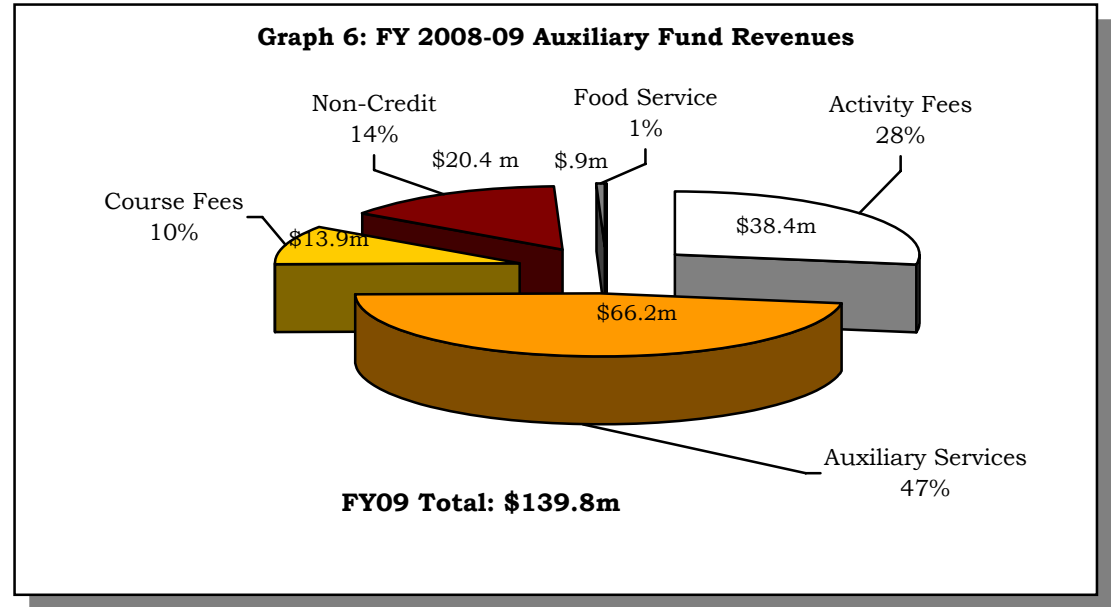
- The student activity fee was changed to \$2.00 in FY 2008-09, with the remaining \$11 combined with the regular tuition.
- The budget includes the allocation of student fees for revenue bond debt service payments for Performing Arts Centers (PACs) and the new Student Information System.

**Other Auxiliary Programs**

- The Other Auxiliary Programs budget is projected to increase by \$4.7 million in FY 2008-09. This reflects \$2.5 million of placeholder budget capacity for meet and confer and scholarship support.

**Non-Credit**

- The budget reflects a net decrease that includes new Non-credit course offerings at Estrella Mountain, Rio Salado and Scottsdale Community Colleges, as well as a reduction in non-credit activity at Mesa Community College.



**Course Fees**

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

**Food Services**

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

**FTE**

- A total of 21.8 new FTE positions are created for FY 2008-09. Positions added include Auxiliary Services Technician, Auxiliary Services Courier, Office Coordinator, Computer Lab Technician, Curriculum Technician, Course Production Specialist, Administrative Secretary, Cosmetology Instructor and Associate Cosmetology Instructor. Most of the increase is at Rio Salado College and the Maricopa Skill Center.

**MARICOPA COMMUNITY COLLEGES  
Current Restricted Fund 3**

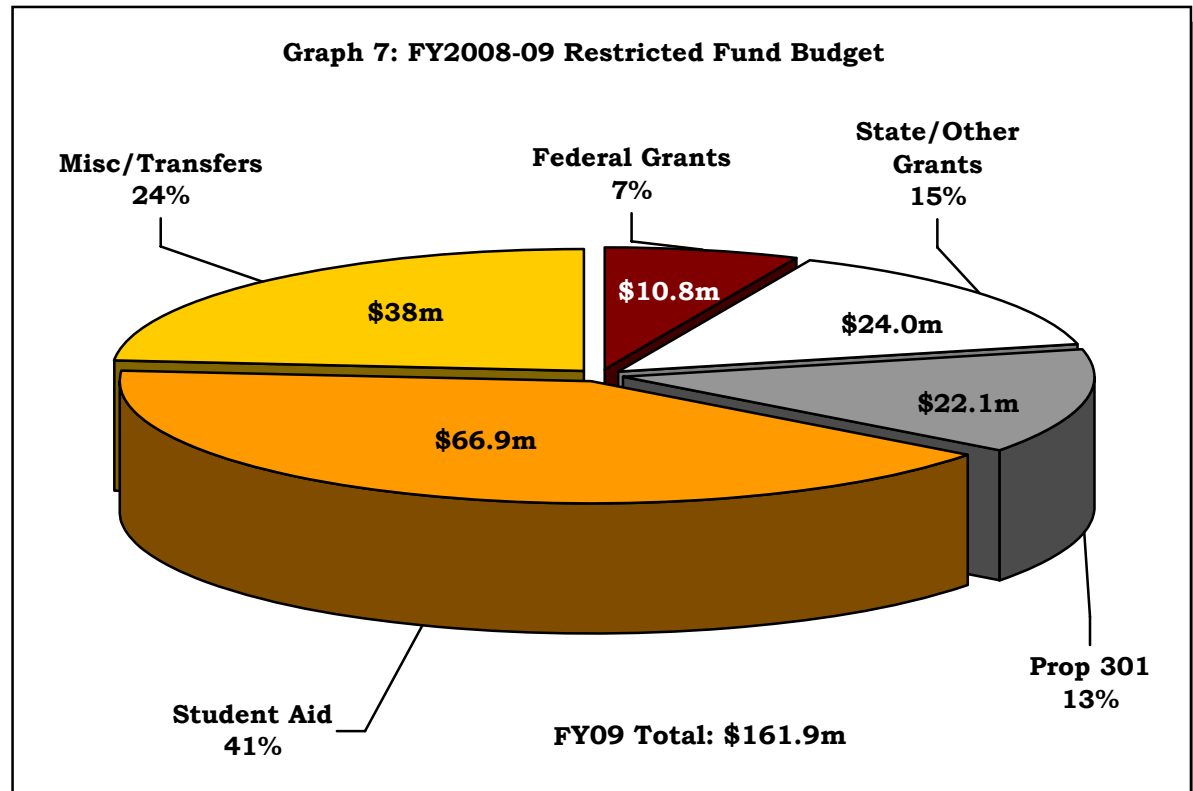
Revenues that are restricted in use are budgeted in the Current Restricted Fund (Fund 3). For FY 2008-09, the Restricted Fund budget totals \$161.9 million and accounts for 11.3% of the total budget. The Restricted Fund budget reflects potential financial aid awards, grants, contracts, and Proposition 301 sales tax revenues.

**Proposition 301 Sales Tax Revenues**

The Maricopa Community Colleges anticipate receiving \$9.0 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 \$200,000 in interest income is budgeted for FY 2008-09 along with prior year carryforward estimate.

A total of 33 faculty members will continue to be funded by Proposition 301, since 2 faculty were moved to Fund 1 in FY08-09.



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

Without these funds, many students would be unable or more limited in their ability to attend college. The single largest source of financial aid is Pell Grants from the Federal government. The lower projected federal financial aid is closer to actual distribution to students.

**Grant and Contracts**

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

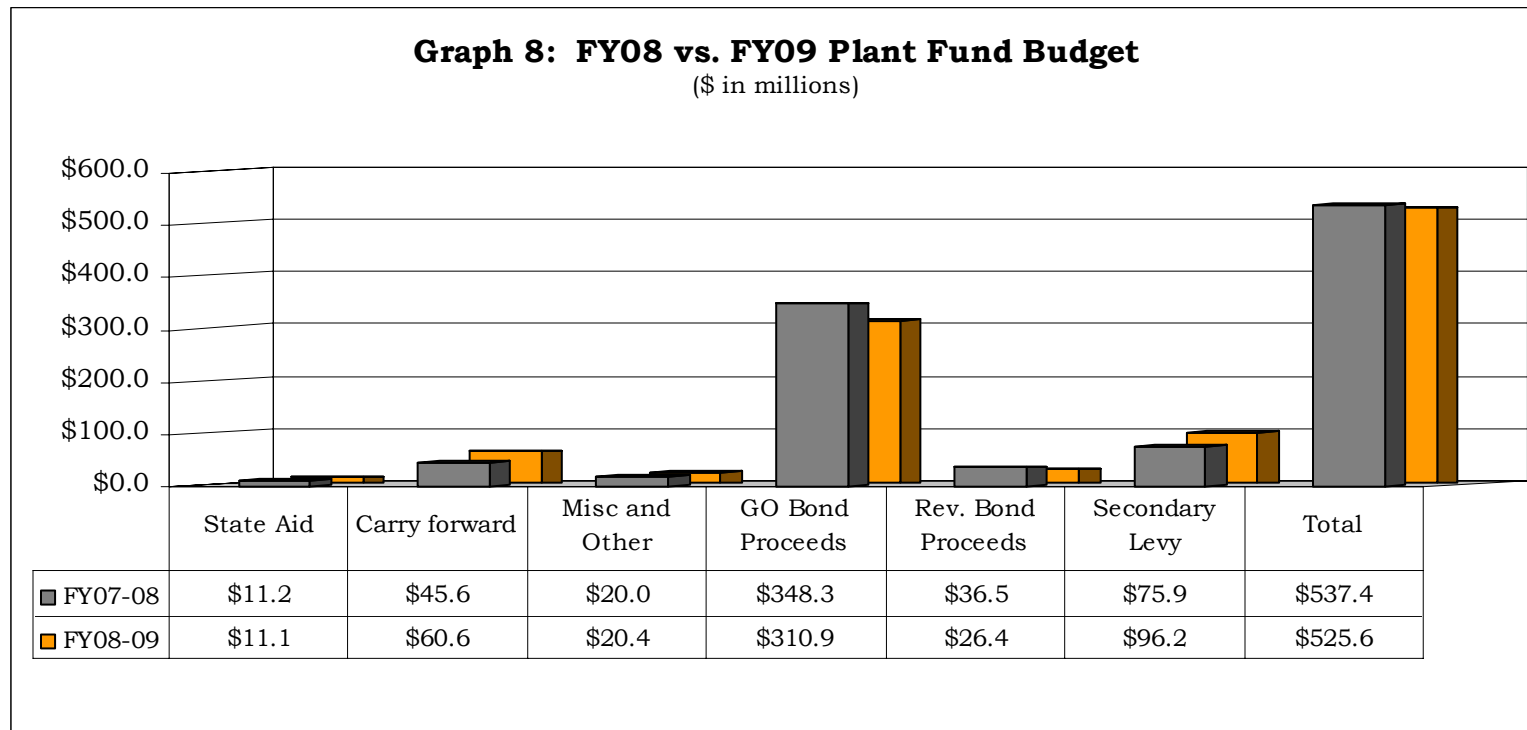
- Carl Perkins Grant funds
- ABE/GED/ESOL grants with the Department of Education
- Small Business Administration grants for business training and counseling
- Pass-through grants from the Arizona Department of Commerce for employee training and development in local corporations
- The GateWay Early College High School and the Teacher Prep Charter High School
- Title V Grant.
- 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 36.8% of the District’s total budget and amounts to \$525.6 million in FY 2008-09. 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 2008-09, that program is substantially completed. Detailed schedules for Fund 7 can be found in Section F. There are several noteworthy elements of the FY 2008-09 Budget:

**Graph 8: FY08 vs. FY09 Plant Fund Budget**  
(\$ in millions)



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

**Bond Program/ Capital Development Program**

- To date, approximately \$430 million in proceeds from the 2004 G.O. Bond Program have been issued. The timing of future issuances is under review.
- The secondary tax rate for FY 08-09 is estimated at \$0.1625 per \$100 of assessed valuation, and is higher than the \$0.1514 rate in FY07-08. The increase is needed to offset the additional \$19.8 million in debt service payments realized from issuing Series B of the 2004 G.O. Bond Program. This rate is below the rate of \$0.2450 estimated for FY 08-09 in the information pamphlet that was prepared for the bond referendum.

**Performing Art Centers (PACs)**

- Revenue bond proceeds are budgeted for the renovation of Performing Arts Centers (PAC) and a Conference Center at Gateway Community College.

**State Aid**

- State aid primarily is 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.

Chandler – Gilbert

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# All Funds Summary

## FY2008-09

**MARICOPA COMMUNITY COLLEGES  
ALL FUNDS SUMMARY**

The following provides All Funds Summary Schedules for the FY 2008-09 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)

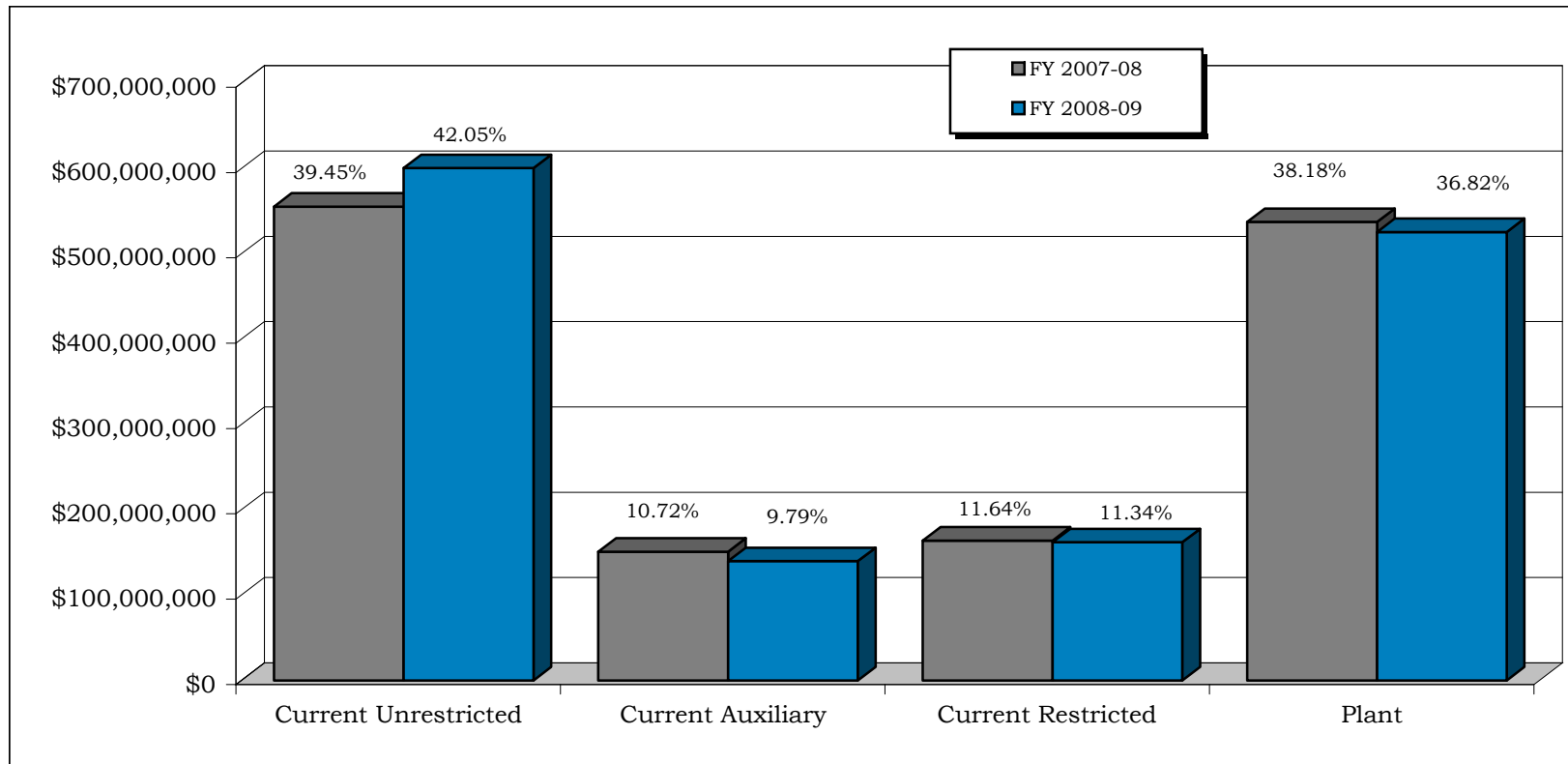
Revenues that are restricted in use are accounted for in this fund. The main components of this fund are Student Financial Aid, Grants, and Proposition 301 initiatives. (See Section E)

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 2007-08	Adopted FY 2008-09	Increase / (Decrease) FY 2007-08 to 2008-09		Percent of Total	
			Amount	Percentage	FY 2007-08	FY 2008-09
Fund 1 Current Unrestricted	\$555,286,039	\$ 600,390,296	\$ 45,104,257	8.12%	39.45%	42.05%
Fund 2 Current Auxiliary	150,884,375	139,829,530	(11,054,845)	-7.33%	10.72%	9.79%
Fund 3 Current Restricted	163,874,413	161,874,413	(2,000,000)	-1.22%	11.64%	11.34%
Fund 7 Plant	537,413,497	525,616,112	(11,797,385)	-2.20%	38.18%	36.82%
<b>Total</b>	<b>\$1,407,458,324</b>	<b>\$ 1,427,710,351</b>	<b>\$ 20,252,027</b>	<b>1.44%</b>	<b>100.00%</b>	<b>100.00%</b>

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

MARICOPA COMMUNITY COLLEGES - ALL FUNDS  
REVENUE BUDGET SUMMARY

Source of Funds	Current Funds			Plant Funds		Total All Funds
	Unrestricted Fund 1	Auxiliary Fund 2	Restricted Fund 3	Unexpended Plant	Debt Service	
District Levy - Primary	\$ 347,905,170	\$ -	\$ -	\$ -	\$ -	\$ 347,905,170
District Levy - Secondary	-	-	-	-	95,299,078	95,299,078
In Lieu Tax, SRP	4,418,036	-	-	-	926,429	5,344,465
General Obligation Bonds	-	-	-	261,335,140	-	261,335,140
State Aid / Other State Appropriations	57,528,300	-	8,972,900	11,129,800	-	77,631,000
Subtotal Tax Support:	409,851,506	-	8,972,900	272,464,940	96,225,507	787,514,853
<b>Tuition &amp; Fees:</b>						
General Tuition and Fees	132,720,915	30,136,748	-	-	-	162,857,663
Out-of-State Tuition	12,184,050	-	-	-	-	12,184,050
Out-of-District Tuition	426,707	-	-	-	-	426,707
Course Fees	-	13,866,453	-	-	-	13,866,453
Non-Credit/ Special Interest	-	20,451,166	-	-	-	20,451,166
Auxiliary Tuition/Fees	-	11,556,637	-	-	-	11,556,637
Other Fees and Charges	5,974,060	-	-	-	-	5,974,060
Subtotal Tuition and Fees:	151,305,732	76,011,004	-	-	-	227,316,736
<b>Miscellaneous:</b>						
Grants and Contracts	-	-	34,832,446	-	-	34,832,446
Grants/Donations	-	1,051,224	-	5,100,000	-	6,151,224
Scholarships and Financial Aid	-	-	66,944,176	-	-	66,944,176
Interest Income/Other	4,775,750	1,792,084	200,000	51,077,870	-	57,845,704
Food Service	-	921,395	-	-	-	921,395
Auxiliary Programs	-	14,211,012	-	-	-	14,211,012
Revenue Bonds	-	-	-	26,400,000	-	26,400,000
Indirect Cost/ Other Restricted Activity	-	-	37,575,961	-	-	37,575,961
Subtotal Miscellaneous:	4,775,750	17,975,715	139,552,583	82,577,870	-	244,881,918
<b>Fund Balance</b>	29,679,008	22,211,984	12,948,930	55,479,221	-	120,319,143
Subtotal Fund Balance:	29,679,008	22,211,984	12,948,930	55,479,221	-	120,319,143
<b>Transfers</b>						
State Aid Capital Transfer from Plant Fund	2,000,000	-	-	-	-	2,000,000
Inter/Intra Fund Transfers	-	16,446,030	-	-	-	16,446,030
FTSE Growth Reserve	2,778,300	(2,778,300)	-	-	-	-
Transfers to Plant Fund	-	(1,619,848)	-	12,000,000	-	10,380,152
Transfer to Plant Fund (Rsvs-Debt Srvc/Cptl Prjcs)	-	(7,593,610)	-	-	4,213,458	(3,380,152)
LEAP - District Match	-	-	400,000	-	-	400,000
Fund 1 to Skill Centers	-	5,398,578	-	-	-	5,398,578
Clge Trnsf for Loan Pmnts	-	(1,045,828)	-	2,655,116	-	1,609,288
Salary & Flex Rate Incr/Misc from Fund 1	-	14,823,805	-	-	-	14,823,805
Subtotal Transfers:	4,778,300	23,630,827	400,000	14,655,116	4,213,458	47,677,701
<b>Total Revenues</b>	<u>\$ 600,390,296</u>	<u>\$ 139,829,530</u>	<u>\$ 161,874,413</u>	<u>\$ 425,177,147</u>	<u>\$ 100,438,965</u>	<u>\$ 1,427,710,351</u>

MARICOPA COMMUNITY COLLEGES - ALL FUNDS  
EXPENDITURE BUDGET SUMMARY

Use of Funds	Current Funds			Plant Funds		Total All Funds
	Unrestricted Fund 1	Auxiliary Fund 2	Restricted Fund 3	Unexpended Plant	Debt Service	
Phoenix College	\$ 48,774,829	\$ 5,833,385	\$ 12,307,055	\$ 2,341,937	\$ -	\$ 69,257,206
City Colleges	453,312	68,500	-	-	-	521,812
Glendale Community College	65,742,728	9,204,563	14,485,251	2,957,252	-	92,389,794
GCC North	1,812,284	99,282	-	-	-	1,911,566
GateWay Community College	29,216,655	4,955,036	10,191,037	2,535,340	-	46,898,068
Mesa Community College	78,961,582	19,773,581	21,272,653	3,265,039	-	123,272,855
Downtown Ed Center	1,342,321	-	-	-	-	1,342,321
MCC @ Red Mountain	7,291,162	481,867	-	104,788	-	7,877,817
Scottsdale Community College	44,017,876	22,693,737	6,904,307	3,669,311	-	77,285,231
SCC Business Institute	660,135	359,668	-	-	-	1,019,803
Maricopa Colleges Television	1,064,567	35,000	-	-	-	1,099,567
Rio Salado College	48,897,686	24,564,152	17,801,195	2,374,577	-	93,637,610
South Mountain Community College	21,008,935	3,062,212	4,707,946	2,469,860	-	31,248,953
Chandler-Gilbert Community College	32,979,108	4,090,062	5,678,508	1,974,636	-	44,722,314
Williams Education Center	1,930,922	205,713	-	389,464	-	2,526,099
Paradise Valley Community College	30,975,868	6,688,560	4,936,223	2,104,107	-	44,704,758
Estrella Mountain Comm. College	22,971,049	4,869,100	5,403,020	1,765,622	-	35,008,791
Skill Centers	-	12,029,042	1,313,658	184,321	-	13,527,021
District Office	54,775,720	549,995	-	128,383	-	55,454,098
Transfers		33,303,661	56,873,560	-	-	90,177,221
Prof. Growth, Supplements, Reserves, Major Maint. & Transfers	36,706,279	-	-	-	-	36,706,279
Enrollment Growth Funding (EGF)	12,967,587	-	-	-	-	12,967,587
Transfer to Fund 1 (EGF)	-	(2,778,300)	-	-	-	(2,778,300)
Carryforward	22,679,008	-	-	49,845,921	-	72,524,929
Capital Development Program	-	-	-	306,011,473	-	306,011,473
Designated for Uncol. Tax Levy Allow.	6,638,300	-	-	-	-	6,638,300
Contingency	900,000	-	-	-	-	900,000
Rev Bond Development Program	-	-	-	26,400,000	-	26,400,000
Debt Service (GO Bonds)	-	-	-	-	96,225,507	96,225,507
Transfer to Auxiliary Fund 2	14,823,805	-	-	-	-	14,823,805
Transfer to Auxiliary Fund 2 (Skill Centers)	5,398,578	-	-	-	-	5,398,578
Transfer to Restricted Fund 3 (LEAP Match)	400,000	-	-	-	-	400,000
Transfer to Plant Fund 7	7,000,000	(1,045,828)	-	16,655,116	-	22,609,288
Debt Service (Revenue Bonds)	-	(9,213,458)	-	-	4,213,458	(5,000,000)
<b>Total Expenditures</b>	<b>\$ 600,390,296</b>	<b>\$ 139,829,530</b>	<b>\$ 161,874,413</b>	<b>\$ 425,177,147</b>	<b>\$ 100,438,965</b>	<b>\$ 1,427,710,351</b>

Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

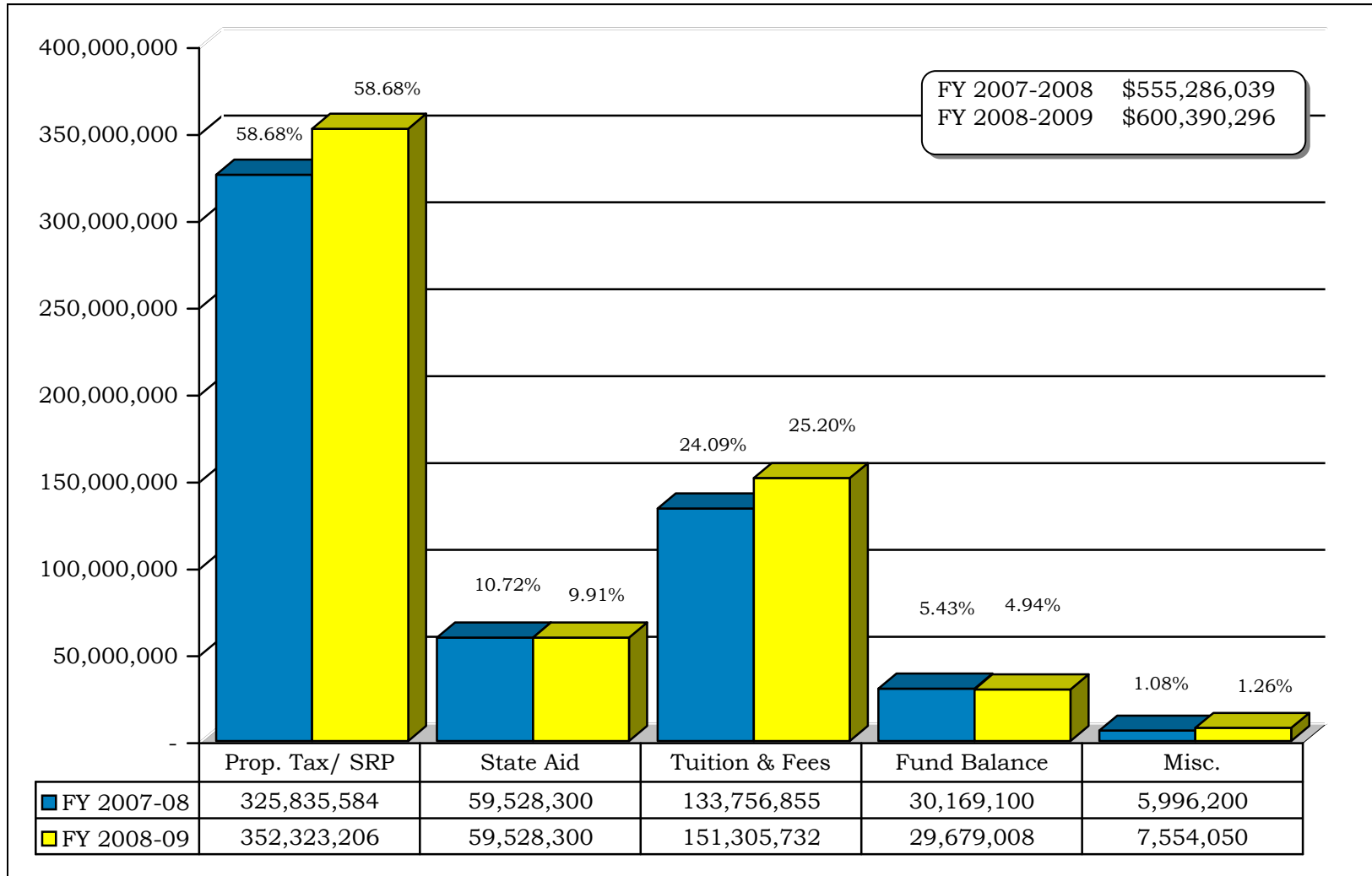
Scottsdale

South Mountain

# Current Unrestricted Fund 1 Budget Detail FY2008-09

FY 2008 vs. FY 2009

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



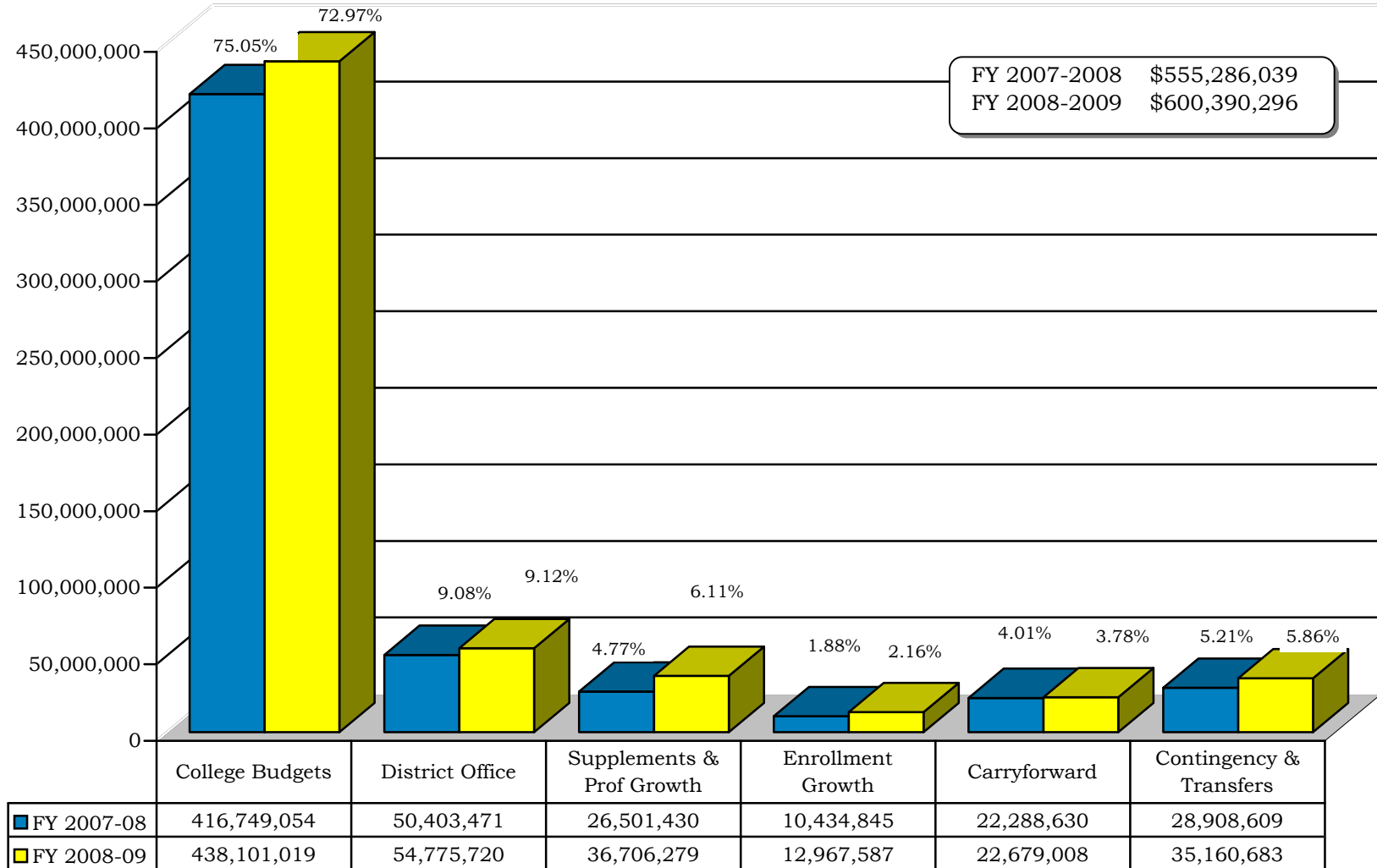
Notes: The percentages represent the percentage of the total budget for that specific year and may not add due to rounding.

MARICOPA COMMUNITY COLLEGES - CURRENT UNRESTRICTED FUND 1  
REVENUE BUDGET

SOURCES OF REVENUE	FY 2006-07		FY 2007-08		FY 2008-09		Increase / (Decrease) FY 2007-08 to 2008-09	
	Actual Revenue	% Of Total	Adopted Revenue Budget	% Of Total	Adopted Revenue Budget	% Of Total	Amount	Percent
<b>Tax Supported:</b>								
Maximum Primary Levy	\$ 293,431,885	56.18%	\$ 321,018,986	57.81%	\$ 347,905,170	57.95%	\$ 26,886,184	8.38%
In Lieu Tax (SRP)	4,572,741	0.88%	4,816,598	0.87%	4,418,036	0.74%	(398,562)	-8.27%
<b>Subtotal Property Tax/SRP</b>	<b>\$ 298,004,626</b>	<b>57.05%</b>	<b>\$ 325,835,584</b>	<b>58.68%</b>	<b>\$ 352,323,206</b>	<b>58.68%</b>	<b>\$ 26,487,622</b>	<b>8.13%</b>
State Aid Appropriation *	57,528,300	11.01%	57,528,300	10.36%	57,528,300	9.58%	-	0.00%
Capital Transfer from Fund 7	-	0.00%	2,000,000	0.36%	2,000,000	0.33%	-	0.00%
<b>Subtotal State Aid</b>	<b>\$ 57,528,300</b>	<b>11.01%</b>	<b>\$ 59,528,300</b>	<b>10.72%</b>	<b>\$ 59,528,300</b>	<b>9.91%</b>	<b>\$ -</b>	<b>0.00%</b>
<b>Subtotal Tax Supported</b>	<b>\$ 355,532,926</b>	<b>68.06%</b>	<b>\$ 385,363,884</b>	<b>69.40%</b>	<b>\$ 411,851,506</b>	<b>68.60%</b>	<b>\$ 26,487,622</b>	<b>6.87%</b>
<b>Tuition and Fees:</b>								
General Tuition	109,377,273	20.94%	116,216,100	20.93%	132,720,915	22.11%	16,504,815	14.20%
Out-of-State Tuition	10,796,292	2.07%	11,074,650	1.99%	12,184,050	2.03%	1,109,400	10.02%
Out-of-District Tuition	388,294	0.07%	492,045	0.09%	426,707	0.07%	(65,338)	-13.28%
Other Fees & Charges	5,563,278	1.07%	5,974,060	1.08%	5,974,060	1.00%	-	0.00%
<b>Subtotal Tuition &amp; Fees</b>	<b>\$ 126,125,137</b>	<b>24.15%</b>	<b>\$ 133,756,855</b>	<b>24.09%</b>	<b>\$ 151,305,732</b>	<b>25.20%</b>	<b>\$ 17,548,877</b>	<b>13.12%</b>
<b>Misc. &amp; Other:</b>								
Interest and Other	7,651,630	1.46%	4,410,000	0.79%	4,775,750	0.80%	365,750	8.29%
Trf. from Aux. Fund (FTSE Growth Rsrv)	46,800	0.01%	1,586,200	0.29%	2,778,300	0.46%	1,192,100	75.15%
<b>Subtotal Misc. &amp; Other</b>	<b>\$ 7,698,430</b>	<b>1.47%</b>	<b>\$ 5,996,200</b>	<b>1.08%</b>	<b>\$ 7,554,050</b>	<b>1.26%</b>	<b>\$ 1,557,850</b>	<b>25.98%</b>
<b>Total Anticipated New Revenue</b>	<b>489,356,492</b>	<b>93.68%</b>	<b>525,116,939</b>	<b>94.57%</b>	<b>570,711,288</b>	<b>95.06%</b>	<b>45,594,349</b>	<b>8.68%</b>
Fund Balance (Carryforward)	32,990,500	6.32%	30,169,100	5.43%	29,679,008	4.94%	(490,092)	-1.62%
<b>Subtotal Fund Balance</b>	<b>\$ 32,990,500</b>	<b>6.32%</b>	<b>\$ 30,169,100</b>	<b>5.43%</b>	<b>\$ 29,679,008</b>	<b>4.94%</b>	<b>\$ (490,092)</b>	<b>-1.62%</b>
<b>Total Anticipated Revenue</b>	<b>\$ 522,346,992</b>	<b>100.00%</b>	<b>\$ 555,286,039</b>	<b>100.00%</b>	<b>\$ 600,390,296</b>	<b>100.00%</b>	<b>\$ 45,104,257</b>	<b>8.12%</b>

\* FY09 Funding is per JLB

### Maricopa Community Colleges - Current Unrestricted Fund 1 Expenditure 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  
EXPENDITURE BUDGET

EXPENDITURES	FY 2006-07		FY 2007-08		FY 2008-09		Increase / (Decrease) FY 2007-08 to 2008-09	
	Actual	% Of	Adopted	% Of	Adopted	% Of	Amount	Percent
	Expenditures	Total	Expenditure Budget	Total	Expenditure Budget	Total		
Phoenix College (PC)	46,479,055	9.68%	\$ 47,331,762	8.52%	\$ 48,774,829	8.12%	\$ 1,443,067	3.05%
City Colleges	504,186	0.10%	442,146	0.08%	453,312	0.08%	11,166	2.53%
Glendale Community College (GCC)	63,190,309	13.16%	64,229,717	11.57%	65,742,728	10.95%	1,513,011	2.36%
GCC North	-	0.00%	-	0.00%	1,812,284	0.30%	1,812,284	NA
GateWay Community College (GWCC)	27,870,916	5.80%	28,048,057	5.05%	29,216,655	4.87%	1,168,598	4.17%
Mesa Community College (MCC)	77,981,930	16.24%	78,091,585	14.06%	78,961,582	13.15%	869,997	1.11%
Downtown Ed Center	319,491	0.07%	423,209	0.08%	1,342,321	0.22%	919,112	217.18%
Red Mountain Campus	6,455,388	1.34%	6,908,734	1.24%	7,291,162	1.21%	382,428	5.54%
Scottsdale Community College (SCC)	42,531,451	8.85%	42,175,230	7.60%	44,017,876	7.33%	1,842,646	4.37%
SCC Business Institute	611,601	0.13%	751,426	0.14%	660,135	0.11%	(91,291)	-12.15%
Maricopa Colleges Television (MCTV)	995,894	0.21%	1,032,117	0.19%	1,064,567	0.18%	32,450	3.14%
Rio Salado College (RSC)	47,108,632	9.81%	44,879,609	8.08%	48,897,686	8.14%	4,018,077	8.95%
South Mountain Comm. College (SMCC)	19,993,477	4.16%	19,979,910	3.60%	21,008,935	3.50%	1,029,025	5.15%
Chandler-Gilbert Comm. College (CGCC)	29,957,146	6.24%	30,457,246	5.48%	32,979,108	5.49%	2,521,862	8.28%
Williams Campus	1,803,286	0.38%	1,776,981	0.32%	1,930,922	0.32%	153,941	8.66%
Paradise Valley Comm. College (PVCC)	27,941,847	5.82%	28,423,822	5.12%	30,975,868	5.16%	2,552,046	8.98%
Estrella Mountain Comm. College (EMCC)	21,358,880	4.45%	21,547,503	3.88%	22,971,049	3.83%	1,423,546	6.61%
District Office (DO)	42,397,724	8.83%	50,403,471	9.08%	54,775,720	9.12%	4,372,249	8.67%
Downtown Phoenix Campus	-	0.00%	250,000	0.05%	-	0.00%	(250,000)	-100.00%
Subtotal Colleges & District Office	\$ 457,501,213	95.25%	\$ 467,152,525	84.13%	\$ 492,876,739	82.09%	\$ 25,724,214	5.51%
<b>TRANSFER &amp; RESERVES</b>								
Professional Growth and Supplements Transfers (see pg. C5-C6)	\$ 6,779,212	1.41%	\$ 26,501,430	4.77%	\$ 36,706,279	6.11%	\$ 10,204,849	38.51%
Enrollment Growth Funding	-	0.00%	10,434,845	1.88%	12,967,587	2.16%	2,532,742	24.27%
Designated for Carryforward (transfer) *	3,000	0.00%	22,288,630	4.01%	22,679,008	3.78%	390,378	1.75%
<u>Contingency Reserve</u>								
Designated for Uncollected Tax Levy **	251,083	0.05%	3,258,356	0.59%	\$6,638,300	1.11%	3,379,944	103.73%
Basic Contingency	-	0.00%	900,000	0.16%	900,000	0.15%	-	0.00%
<u>Interfund Transfers:</u>								
Trf. to Aux. Fund (Scholarship, M&C) *	10,710,214	2.23%	12,388,428	2.23%	14,823,805	2.47%	2,435,377	19.66%
Trf. To Aux. Fund (Skill Centers)	4,707,385	0.98%	4,961,825	0.89%	5,398,578	0.90%	436,753	8.80%
Trf. To Restricted Fund (LEAP Match)	361,741	0.08%	400,000	0.07%	400,000	0.07%	-	0.00%
Trf. To Plant Fund **	-	0.00%	7,000,000	1.26%	7,000,000	1.17%	-	0.00%
Subtotal Contingency & Interfund Transfers	16,030,423	3.34%	28,908,609	5.21%	35,160,683	5.86%	6,252,074	21.63%
Subtotal Transfer and Reserves	\$ 22,812,635	4.75%	\$ 88,133,514	15.87%	\$ 107,513,557	17.91%	\$ 19,380,043	21.99%
Total Expenditures	480,313,848	100.00%	555,286,039	100.00%	600,390,296	100.00%	\$ 45,104,257	8.12%

Notes:

\* Carryforward includes Loan and Grant program

\*\* Includes tax refund recovery for FY08-09

\*\*\* FY08-09 Meet & Confer/ASRS/Flex rate incrs \$8,113,241 and Scholarship of \$6,484,087

\*\*\*\* 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 2007-08 Adopted Budget	FY 2008-09 Adopted Budget	Increase/(Decrease) FY 2007-08 to FY 2008-09	
			Amount	Percent
<u>Instruction</u>				
Professional Growth - Faculty	\$ 2,610,550	\$ 2,610,550	\$ -	0.00%
Subtotal Professional Growth - Instruction	<u>\$ 2,610,550</u>	<u>\$ 2,610,550</u>	<u>\$ -</u>	<u>0.00%</u>
<u>Academic Support</u>				
Professional Growth Part-time Faculty	132,333	132,866	533	0.40%
Adj. Faculty Reassigned Time *	29,941	43,687	13,746	45.91%
Faculty Association President *	76,051	78,028	1,977	2.60%
Faculty Reassigned Time *	79,118	79,630	512	0.65%
Subtotal Professional Growth - Acad. Support	<u>\$ 317,443</u>	<u>\$ 334,211</u>	<u>\$ 16,768</u>	<u>5.28%</u>
<u>Administration</u>				
Professional Growth - Professional Staff *	723,964	737,290	13,326	1.84%
Professional Growth - PSA Pres	56,140	57,113	973	1.73%
Professional Growth - MAT *	740,183	814,401	74,218	10.03%
Professional Growth - Crafts	88,125	88,125	-	0.00%
Professional Growth - M&O	90,521	89,951	(570)	-0.63%
Professional Growth - Safety	38,333	36,675	(1,658)	-4.33%
Craft Reassigned Time	7,500	8,500	1,000	13.33%
M&O Reassigned Time	10,000	11,000	1,000	10.00%
MAT Reassigned Time *	62,754	105,532	42,778	68.17%
Safety Reassigned Time	2,500	2,500	-	0.00%
Subtotal Professional Growth - Administration	<u>\$ 1,820,020</u>	<u>\$ 1,951,087</u>	<u>\$ 131,067</u>	<u>7.20%</u>
<u>Physical Plant</u>				
Crafts Apprenticeship Program *	366,621	375,388	8,767	2.39%
Subtotal Professional Growth - Physical Plant	<u>\$ 366,621</u>	<u>\$ 375,388</u>	<u>\$ 8,767</u>	<u>2.39%</u>
 Total Professional Growth	 <u>\$ 5,114,634</u>	 <u>\$ 5,271,236</u>	 <u>\$ 156,602</u>	 <u>3.06%</u>

\* Additional budgets related to the FY08-09 Flex benefits increase from an average rate per position of \$7,142 to \$8,178; the ASRS contribution rate decreased to 9.45%.

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

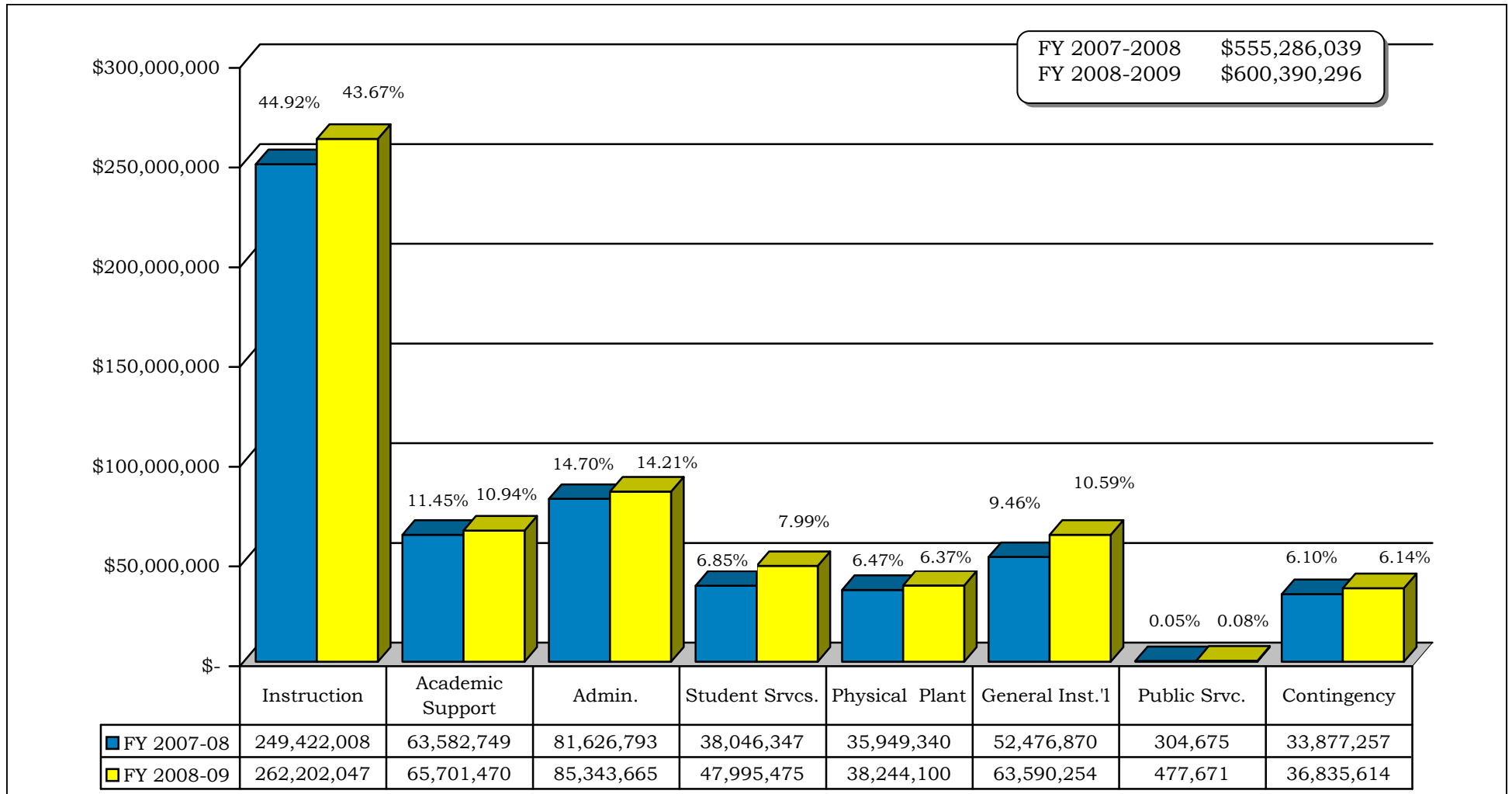
SUPPLEMENTS DETAIL	FY 2007-08	FY 2008-09	Increase / Decrease	
	Adopted Expenditure Budget	Adopted Expenditure Budget	FY 2007-08 to 2008-09 Amount	Percent
3rd Party Short Term Disability - FICA Contribution	\$ 50,000	\$ 50,000	\$ -	0.00%
Anniversaries & Education payments	865,874	1,346,265	480,391	55.48%
Bank Charges	200,000	200,000	-	0.00%
Central Plant Chiller Maintenance	100,000	100,000	-	0.00%
Capital Development Operating Costs	6,377,215	7,383,682	1,006,467	15.78%
Capital Inventory	15,000	15,000	-	0.00%
Compensated Absences	3,000,000	3,350,000	350,000	11.67%
Course Completion Initiative	-	1,000,000	1,000,000	100.00%
DW Telephone Cost	81,455	81,455	-	0.00%
Disability Resources	248,320	248,320	-	0.00%
Flex Benefits-Administration *	1,106,444	3,106,444	2,000,000	180.76%
Insurance Supplements	1,373,667	1,373,667	-	0.00%
International Education	100,000	100,000	-	0.00%
Library Database	564,800	641,232	76,432	13.53%
Loan and Grant Program **	880,470	-	(880,470)	-100.00%
Mediation	20,000	20,000	-	0.00%
Preventive Maintenance	1,200,000	1,400,000	200,000	16.67%
Retirement Programs	742,229	742,229	-	0.00%
Revenue Reserve ***	616,315	5,540,407	4,924,092	798.96%
Safety & Diversity Infusion	259,980	800,000	540,020	207.72%
SBDC Matching Funds	154,442	154,442	-	0.00%
Student Bad Debt Recovery	315,000	330,750	15,750	5.00%
System Alien Verification for Entitlement[SAVE]	-	30,000	30,000	100.00%
Tuition Waivers	2,759,700	3,109,700	350,000	12.68%
Utilities Supplements	100,884	100,884	-	0.00%
Wellness, Health Risk Assessment,Third Party Admin.	255,001	210,566	(44,435)	-17.43%
<b>Total Supplements</b>	<b>\$ 21,386,796</b>	<b>\$ 31,435,043</b>	<b>\$ 10,048,247</b>	<b>46.98%</b>
<b>Grand Total Supplements and Professional Growth</b>	<b>\$ 26,501,430</b>	<b>\$ 36,706,279</b>	<b>\$ 10,204,849</b>	<b>38.51%</b>

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

\*\* Loan & Grant Program moved to Carryforward for FY08-09

\*\*\* Will decline as additional allocations are made

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



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

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

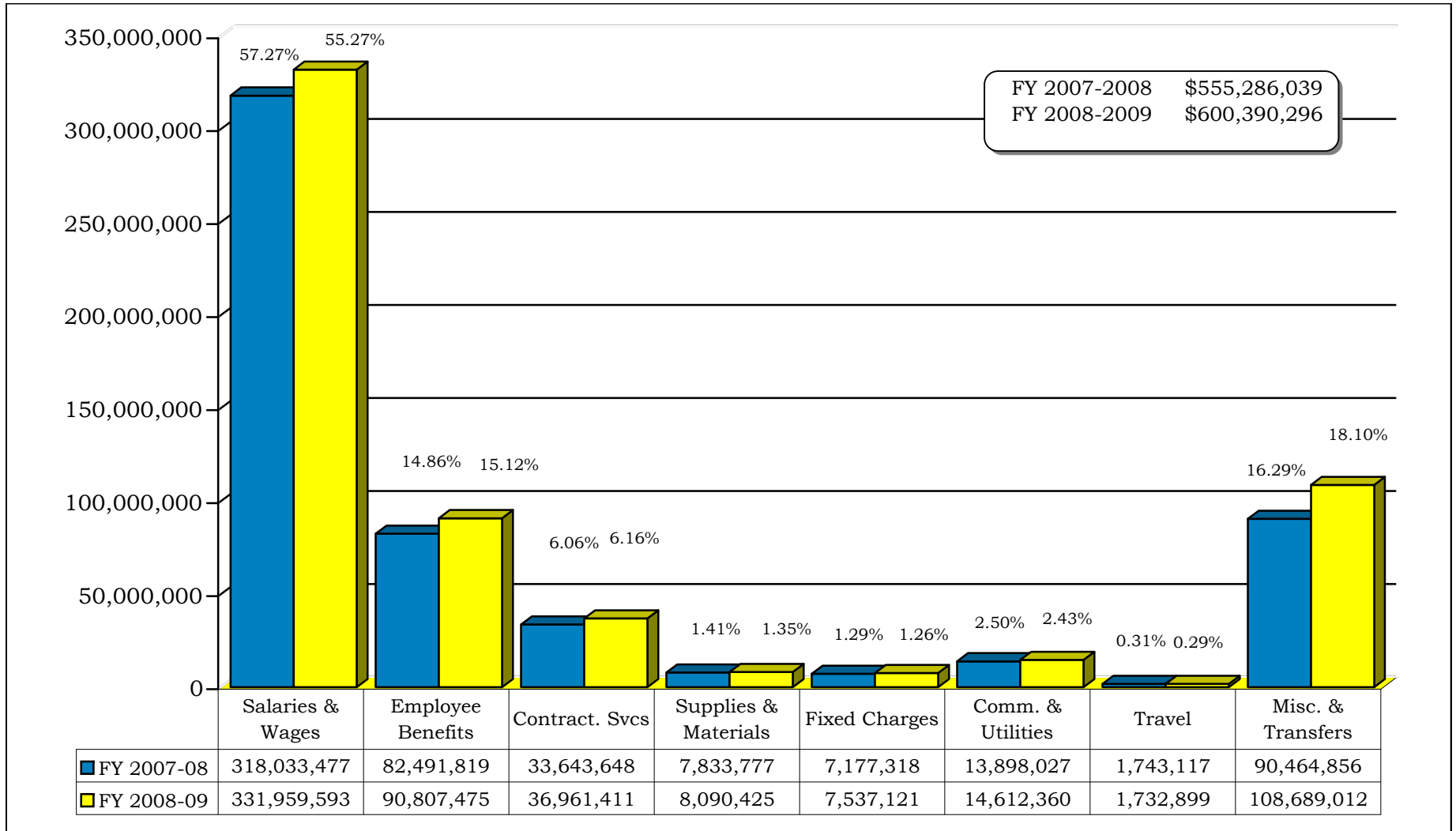
Category	Instruction	Academic Support	Administration	Student Services	Physical Plant	General Institutional **	Public Service	Contingency	FY2008-09 Total Proposed Budget
Phoenix College	\$ 25,301,427	\$ 6,735,748	\$ 2,038,489	\$ 4,412,163	\$ 4,616,833	\$ 5,670,169	\$ -	\$ -	\$ 48,774,829
City Colleges Center	-	-	335,451	-	117,861	-	-	-	453,312
Glendale Community College	41,561,876	7,382,384	2,345,064	6,077,634	4,864,317	3,012,677	-	498,776	65,742,728
GCC North	231,057	401,962	-	507,835	526,665	144,765	-	-	1,812,284
GateWay Community College	15,835,322	2,157,833	1,795,149	3,051,012	2,318,696	4,058,643	-	-	29,216,655
Mesa Community College	48,032,947	7,503,666	5,556,394	6,477,672	5,265,703	6,123,200	2,000	-	78,961,582
Downtown Mesa Educ Center	1,342,321	-	-	-	-	-	-	-	1,342,321
Red Mountain Campus	3,583,813	1,032,196	471,530	505,061	1,151,681	546,881	-	-	7,291,162
Scottsdale Community College	26,040,732	4,523,394	2,088,781	3,931,396	4,739,861	2,685,732	7,980	-	44,017,876
SCC Business Institute	221,139	-	187,197	-	251,799	-	-	-	660,135
Maricopa Colleges Television	15,000	1,049,567	-	-	-	-	-	-	1,064,567
Rio Salado College	25,213,625	8,581,497	5,943,162	4,129,801	1,785,269	3,244,332	-	-	48,897,686
South Mountain Community College	10,279,919	3,981,344	1,770,880	2,141,333	1,880,180	955,279	-	-	21,008,935
Chandler-Gilbert Community College	17,723,975	4,303,899	1,940,675	2,820,056	2,044,379	3,874,164	271,960	-	32,979,108
Williams Campus	-	-	377,649	54,972	1,191,952	306,349	-	-	1,930,922
Paradise Valley Community College	17,854,161	2,814,856	1,489,783	2,853,649	2,441,274	3,522,145	-	-	30,975,868
Estrella Mountain Community College	11,862,438	2,969,025	1,772,874	2,407,404	2,107,328	1,851,980	-	-	22,971,049
District Office Operations	710,363	4,546,206	37,551,671	463,080	964,030	10,344,639	195,731	-	54,775,720
Subtotal Colleges & District Office	\$ 245,810,115	\$ 57,983,577	\$ 65,664,749	\$ 39,833,068	\$ 36,267,828	\$ 46,340,955	\$ 477,671	\$ 498,776	\$ 492,876,739
<u>Transfers &amp; Reserves</u>									
Professional Growth & Supplements *	\$ 3,424,345	\$ 7,717,893	\$ 10,685,205	\$ 1,278,320	\$ 1,976,272	\$ 11,850,721	\$ -	\$ -	\$ 36,932,756
Enrollment Growth Funding Designated for Carryforward **	12,967,587	-	-	-	-	-	-	-	12,967,587
	-	-	880,470	-	-	-	-	21,798,538	22,679,008
<u>Contingency:</u>									
Designated for Uncollected Tax Levy ***	-	-	-	-	-	-	-	6,638,300	6,638,300
Basic Contingency	-	-	-	-	-	-	-	900,000	900,000
<u>Interfund Transfers:</u>									
Trf. to Auxiliary Fund (Scholarship, M&C)	-	-	8,113,241	6,484,087	-	-	-	-	14,597,328
Trf. to Auxiliary Fund (Skill Centers)	-	-	-	-	-	5,398,578	-	-	5,398,578
Trf. to Restricted Fund (LEAP Match)	-	-	-	400,000	-	-	-	-	400,000
Trf. to Fund 7	-	-	-	-	-	-	-	7,000,000	7,000,000
Subtotal Contingency & Interfund Transfers	-	-	8,113,241	6,884,087	-	5,398,578	-	14,538,300	34,934,206
Total Transfers and Reserves	\$ 16,391,932	\$ 7,717,893	\$ 19,678,916	\$ 8,162,407	\$ 1,976,272	\$ 17,249,299	\$ -	\$ 36,336,838	\$ 107,513,557
<b>FY 2008-09 Total Adopted Budget</b>	<b>\$ 262,202,047</b>	<b>\$ 65,701,470</b>	<b>\$ 85,343,665</b>	<b>\$ 47,995,475</b>	<b>\$ 38,244,100</b>	<b>\$ 63,590,254</b>	<b>\$ 477,671</b>	<b>\$ 36,835,614</b>	<b>\$ 600,390,296</b>
Percentage of Total	43.67%	10.94%	14.21%	7.99%	6.37%	10.59%	0.08%	6.14%	100.00%
<b>FY 2007-08 Total Adopted Budget</b>	<b>\$ 249,422,008</b>	<b>\$ 63,582,749</b>	<b>\$ 81,626,793</b>	<b>\$ 38,046,347</b>	<b>\$ 35,949,340</b>	<b>\$ 52,476,870</b>	<b>\$ 304,675</b>	<b>\$ 33,877,257</b>	<b>\$ 555,286,039</b>
FY 07-08 to 08-09 Increase/(Decrease) At	\$ 12,780,039	\$ 2,118,721	\$ 3,716,872	\$ 9,949,128	\$ 2,294,760	\$ 11,113,384	\$ 172,996	\$ 2,958,357	\$ 45,104,257
Percentage Increase/(Decrease):	5.12%	3.33%	4.55%	26.15%	6.38%	21.18%	56.78%	8.73%	8.12%

\* See page C5 and C6 for detail.

\*\* Carryforward includes Loan and Grant Program

\*\*\* Includes tax refund recovery for FY08-09

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



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  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	Phoenix College		City Colleges Center *		Glendale Community College		Glendale North Campus *	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
Salaries & Wages	\$ 33,803,847	\$ 34,311,136	\$ 228,628	\$ 155,949	\$ 46,633,265	\$ 47,785,920	\$ -	\$ 1,125,901
Employee Benefits	8,665,460	9,050,074	75,684	51,564	11,661,141	12,381,891	-	405,839
Contractual Services	1,528,882	1,687,997	85,255	193,116	1,677,366	1,608,727	-	8,000
Supplies & Materials	613,549	586,365	2,000	2,000	1,043,754	1,032,133	-	67,500
Fixed Charges	352,001	335,775	-	-	555,785	573,469	-	-
Comm. & Utilities	1,442,532	1,822,524	50,529	50,529	1,772,743	1,715,243	-	105,000
Travel	84,088	78,104	-	-	48,500	48,500	-	-
Misc. & Transfers	841,403	902,854	50	154	837,163	596,845	-	100,044
Total Before O/H Alloc.	\$ 47,331,762	\$ 48,774,829	\$ 442,146	\$ 453,312	\$ 64,229,717	\$ 65,742,728	\$ -	\$ 1,812,284
Cost/FTSE Fund 1 **	7,299	7,872	N.A.	N.A.	6,019	6,352	-	-
District Office Overhead (OH) ***								
Allocation Based on FTSE	4,399,013	4,566,980	-	-	7,171,607	7,558,794	-	-
Total After O/H Alloc.	\$ 51,730,775	\$ 53,341,809	\$ 442,146	\$ 453,312	\$ 71,401,324	\$ 73,301,522	\$ -	\$ 1,812,284
Cost/FTSE Fund 1 w/OH	\$ 7,971	\$ 8,603	N.A.	N.A.	\$ 6,691	\$ 7,083	N.A.	N.A.

\* Ed Center cost/FTSE are included in parent college cost/FTSE: PC/City Colleges; GCC/GCC North; 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

	GateWay Community College		Mesa Community College		Downtown Mesa Educ Center *		Red Mountain Campus*	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
Salaries & Wages	\$ 18,742,839	\$ 19,498,731	\$ 56,186,606	\$ 57,301,797	\$ 143,611	\$ 147,195	\$ 4,839,456	\$ 5,097,800
Employee Benefits	4,915,324	5,267,642	13,361,909	14,145,889	29,865	36,034	1,322,621	1,445,741
Contractual Services	2,562,130	2,619,749	3,160,532	2,768,845	-	129,020	76,500	76,500
Supplies & Materials	401,138	401,138	1,131,423	1,137,865	-	20,350	265,500	265,500
Fixed Charges	195,350	193,683	1,169,662	508,415	-	850,000	37,000	37,000
Comm. & Utilities	899,720	926,720	1,990,636	1,910,636	-	80,000	355,107	355,107
Travel	80,708	80,708	172,350	172,350	-	-	-	-
Misc. & Transfers	250,848	228,284	918,467	1,015,785	249,733	79,722	12,550	13,514
Total Before O/H Alloc.	\$ 28,048,057	\$ 29,216,655	\$ 78,091,585	\$ 78,961,582	\$ 423,209	\$ 1,342,321	\$ 6,908,734	\$ 7,291,162
Cost/FTSE Fund 1 **	7,291	7,679	5,691	6,065	N.A.	N.A.	N.A.	N.A.
District Office Overhead (OH) ***								
Allocation Based on FTSE	2,585,362	2,778,699	10,087,482	10,547,613	-	-	-	-
Total After O/H Alloc.	\$ 30,633,419	\$ 31,995,354	\$ 88,179,067	\$ 89,509,195	\$ 423,209	\$ 1,342,321	\$ 6,908,734	\$ 7,291,162
Cost/FTSE Fund 1 w/OH	\$ 7,963	\$ 8,410	\$ 6,363	\$ 6,796	N.A.	N.A.	N.A.	N.A.

\* Ed Center cost/FTSE are included in parent college cost/FTSE: PC/City Colleges; GCC/GCC North; 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 2008-2009

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

	Scottsdale Community College		SCC Business Institute*		Maricopa Colleges Television *		Rio Salado College	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
Salaries & Wages	\$ 30,528,089	\$ 31,543,435	\$ 333,818	\$ 290,157	\$ 524,599	\$ 586,926	\$ 23,302,117	\$ 25,582,217
Employee Benefits	7,689,795	8,242,384	93,797	91,679	142,985	171,047	5,653,880	6,206,483
Contractual Services	651,441	693,641	22,500	22,500	30,000	30,000	12,539,924	13,955,825
Supplies & Materials	827,035	938,458	4,000	4,000	331,533	273,594	702,034	639,622
Fixed Charges	378,815	395,620	283,240	237,728	-	-	824,331	847,558
Comm. & Utilities	1,020,411	945,411	14,071	14,071	-	-	1,180,115	1,152,279
Travel	94,692	102,192	-	-	3,000	3,000	281,125	258,619
Misc. & Transfers	984,952	1,156,735	-	-	-	-	396,083	255,083
Total Before O/H Alloc.	\$ 42,175,230	\$ 44,017,876	\$ 751,426	\$ 660,135	\$ 1,032,117	\$ 1,064,567	\$ 44,879,609	\$ 48,897,686
Cost/FTSE Fund 1 **	7,319	7,719	N.A.	N.A.	N/A	N/A	3,366	3,567
District Office Overhead (OH) ***								
Allocation Based on FTSE	4,036,646	4,328,049	-	-	-	-	8,959,721	10,011,329
Total After O/H Alloc.	\$ 46,211,876	\$ 48,345,925	\$ 751,426	\$ 660,135	\$ 1,032,117	\$ 1,064,567	\$ 53,839,330	\$ 58,909,015
Cost/FTSE Fund 1 w/OH	\$ 7,991	\$ 8,449	N.A.	N.A.	N/A	N/A	\$ 4,038	\$4,298

\* Ed Center cost/FTSE are included in parent college cost/FTSE: PC/City Colleges; GCC/GCC North; 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

	South Mountain Comm. College		Chandler-Gilbert Comm. College		Williams Campus *		Paradise Valley Comm. College	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
Salaries & Wages	\$ 14,039,232	\$ 14,581,355	\$ 21,846,786	\$ 23,371,622	\$ 986,099	\$ 1,070,827	\$ 19,758,716	\$ 20,874,510
Employee Benefits	3,621,719	3,904,891	5,500,545	6,060,526	305,211	347,341	5,021,749	5,441,777
Contractual Services	740,712	746,544	702,081	916,052	66,784	78,784	548,770	709,220
Supplies & Materials	352,291	370,921	601,031	644,005	24,995	42,595	685,282	755,750
Fixed Charges	248,602	253,513	334,376	349,453	39,962	41,849	212,721	270,430
Comm. & Utilities	592,077	602,077	606,243	702,492	305,568	308,568	1,155,734	1,433,234
Travel	71,271	70,571	64,089	69,089	4,600	4,600	46,369	46,369
Misc. & Transfers	314,006	479,063	802,095	865,869	43,762	36,358	994,481	1,444,578
Total Before O/H Alloc.	\$ 19,979,910	\$ 21,008,935	\$ 30,457,246	\$ 32,979,108	\$ 1,776,981	\$ 1,930,922	\$ 28,423,822	\$ 30,975,868
Cost/FTSE Fund 1 **	9,667	10,238	7,162	7,269	N.A.	N.A.	6,492	6,959
District Office Overhead (OH) ***								
Allocation Based on FTSE	1,389,052	1,498,700	3,024,880	3,507,581	-	-	2,942,219	3,251,012
Total After O/H Alloc.	\$ 21,368,962	\$ 22,507,635	\$ 33,482,126	\$ 36,486,689	\$ 1,776,981	\$ 1,930,922	\$ 31,366,041	\$ 34,226,880
Cost/FTSE Fund 1 w/OH	\$ 10,339	\$ 10,968	\$ 7,834	\$ 7,999	N/A	N/A	\$ 7,164	\$ 7,689

\* Ed Center cost/FTSE are included in parent college cost/FTSE: PC/City Colleges; GCC/GCC North; 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

	Estrella Mountain Comm. College		Downtown Phoenix Campus		District Office Operations		Transfers & Reserves	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
Salaries & Wages	\$ 15,548,717	\$ 16,404,235	\$ -	\$ -	\$ 28,889,740	\$ 30,355,185	\$ 1,697,312	\$ 1,874,695
Employee Benefits	4,004,946	4,394,179	-	-	8,464,702	9,097,295	1,960,486	4,065,199
Contractual Services	706,171	723,171	-	-	6,407,929	8,138,129	2,136,671	1,855,591
Supplies & Materials	277,588	277,588	-	-	551,624	604,922	19,000	26,119
Fixed Charges	115,881	119,968	-	-	565,925	602,561	1,863,667	1,920,099
Comm. & Utilities	623,727	618,727	-	-	1,719,975	1,700,903	168,839	168,839
Travel	61,183	61,183	-	-	411,792	418,264	319,350	319,350
Misc. & Transfers	209,290	371,998	250,000	-	3,391,784	3,858,461	79,968,189	97,283,665
Total Before O/H Alloc.	\$ 21,547,503	\$ 22,971,049	\$ 250,000	\$ -	\$ 50,403,471	\$ 54,775,720	\$ 88,133,514	\$ 107,513,557
Cost/FTSE Fund 1 **	7,464	7,545	N.A.	N.A.	N.A.	N.A.	15,315	17,436
District Office Overhead (OH) ***								
Allocation Based on FTSE	1,940,063	2,223,529	-	-	(50,403,471)	(54,775,720)	3,867,425	4,503,433
Total After O/H Alloc.	\$ 23,487,566	\$ 25,194,578	\$250,000	\$0	\$ -	\$ -	\$ 92,000,939	\$ 112,016,990
Cost/FTSE Fund 1 w/OH	\$ 8,136	\$ 8,275	N/A	N/A	N/A	N/A	\$ 15,987	\$ 18,166

\* Ed Center cost/FTSE are included in parent college cost/FTSE: PC/City Colleges; GCC/GCC North; 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 2008-2009

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

	Grand Total		Increase / (Decrease)		Percent of Total	
	2007-08	2008-09	Amount	Percent	2007-08	2008-09
Salaries & Wages	\$ 318,033,477	\$ 331,959,593	\$ 13,926,116	4.38%	57.27%	55.29%
Employee Benefits	82,491,819	90,807,475	8,315,656	10.08%	14.86%	15.12%
Contractual Services	33,643,648	36,961,411	3,317,763	9.86%	6.06%	6.16%
Supplies & Materials	7,833,777	8,090,425	256,648	3.28%	1.41%	1.35%
Fixed Charges	7,177,318	7,537,121	359,803	5.01%	1.29%	1.26%
Comm. & Utilities	13,898,027	14,612,360	714,333	5.14%	2.50%	2.43%
Travel	1,743,117	1,732,899	(10,218)	-0.59%	0.31%	0.29%
Misc. & Transfers	90,464,856	108,689,012	18,224,156	20.15%	16.29%	18.10%
Total Before O/H Alloc.	\$ 555,286,039	\$ 600,390,296	\$ 45,104,257	8.12%	100.00%	100.00%
Cost/FTSE Fund 1 **	7,404	8,005	601	8.12%	N.A.	N.A.
District Office Overhead (OH) ***						
Allocation Based on FTSE	0	0	N.A.	N.A.	N.A.	N.A.
Total After O/H Alloc.	\$ 555,286,039	\$ 600,390,296	\$ 45,104,257	8.12%	100.0%	100.0%
Cost/FTSE Fund 1 w/OH	\$ 7,404	\$ 8,005	\$ 601	8.12%		

\* 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		Glendale North Campus	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
	Residential Faculty	200.0	191.0	-	-	276.0	276.0	-
Executive (C.E.C.)	1.0	1.0	-	-	1.0	1.0	-	-
Management (M.A.T.)**	53.1	53.6	1.0	1.0	67.3	65.3	-	4.5
Support Staff (P.S.A.)**	136.8	133.9	3.0	1.0	190.3	190.3	-	13.0
Custodians/Grounds (M & O)	36.0	36.0	1.0	1.0	35.0	32.0	-	5.0
Craftsmen/Craftsmen Trainees	5.0	5.0	-	-	10.0	11.0	-	1.0
College Safety **	7.0	6.0	-	-	7.5	6.5	-	2.0
Retirees	15.0	15.0	-	-	14.0	13.5	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>453.9</b>	<b>441.5</b>	<b>5.0</b>	<b>3.0</b>	<b>601.1</b>	<b>595.6</b>	<b>-</b>	<b>25.5</b>

	GateWay Community College		Mesa Community College		Downtown Mesa Ed. Center		Red Mountain Campus	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
	Residential Faculty	103.0	103.0	310.0	309.0	-	-	31.0
Executive (C.E.C.)	1.0	1.0	1.0	1.0	-	-	-	-
Management (M.A.T.)**	42.5	41.5	82.6	86.6	1.0	-	8.0	8.0
Support Staff (P.S.A.)**	78.0	79.0	184.3	181.5	-	2.0	24.0	24.0
Custodians/Grounds (M & O)	18.0	18.0	43.0	43.0	-	-	8.0	8.0
Craftsmen/Craftsmen Trainees	3.0	3.0	9.0	9.0	-	-	1.0	1.0
College Safety **	8.0	8.0	5.0	5.0	-	-	1.0	1.0
Retirees	2.0	3.0	27.5	27.5	-	-	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>255.5</b>	<b>256.5</b>	<b>662.4</b>	<b>662.6</b>	<b>1.0</b>	<b>2.0</b>	<b>73.0</b>	<b>74.0</b>

\* Note: The grand total budgeted full time equivalent (FTE) positions does not include FTE adjunct faculty of 2,079 and 2,129 in 2007-08 and 2008-09 respectively. Numbers may not add due to rounding.

\*\* 21 of the 21.5 FTE increase in MAT positions reflect reclassifications of PSA positions

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

	Scottsdale Community College		SCC Business Institute		Maricopa Colleges Television		Rio Salado College	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
	Residential Faculty	160.0	159.5	3.0	2.0	-	-	32.5
Executive (C.E.C.)	1.0	1.0	-	-	-	-	1.0	1.0
Management (M.A.T.)**	55.6	57.2	-	-	5.0	5.0	99.0	102.0
Support Staff (P.S.A.)**	119.5	117.0	2.0	3.0	3.0	4.0	139.5	135.8
Custodians/Grounds (M & O)	32.0	33.0	-	-	-	-	8.0	8.0
Craftsmen/Craftsmen Trainees	10.0	9.0	-	-	-	-	-	-
College Safety **	2.8	4.9	-	-	-	-	-	-
Retirees	14.0	11.0	-	-	0.5	0.5	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>394.9</b>	<b>392.5</b>	<b>5.0</b>	<b>5.0</b>	<b>8.5</b>	<b>9.5</b>	<b>280.0</b>	<b>279.3</b>
	South Mountain Community College		Chandler Gilbert Community College		William Campus		Paradise Valley Community College	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
	Residential Faculty	61.0	61.0	109.5	115.5	-	-	112.0
Executive (C.E.C.)	1.0	1.0	1.0	1.0	-	0.0	1.0	1.0
Management (M.A.T.)**	36.8	38.3	43.0	46.5	2.0	2.0	41.0	43.0
Support Staff (P.S.A.)**	65.7	66.9	102.8	101.5	4.8	5.0	74.2	71.8
Custodians/Grounds (M & O)	15.0	15.0	18.0	18.0	8.0	8.0	15.5	14.5
Craftsmen/Craftsmen Trainees	3.5	3.5	1.0	1.0	4.0	4.0	1.0	2.0
College Safety **	5.5	5.5	6.0	5.0	-	1.0	6.0	6.0
Retirees	-	-	-	-	-	-	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>188.5</b>	<b>191.1</b>	<b>281.3</b>	<b>288.5</b>	<b>18.8</b>	<b>20.0</b>	<b>250.7</b>	<b>253.3</b>

\* Note: The grand total budgeted full time equivalent (FTE) positions does not include FTE adjunct faculty of 2,079 and 2,129 in 2007-08 and 2008-09 respectively. Numbers may not add due to rounding.

\*\* 21 of the 21.5 FTE increase in MAT positions reflect reclassifications of PSA positions

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

	Estrella Mountain Community College		District Office Operation		District Transfers	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
Residential Faculty	76.0	78.0	1.0	1.0	-	-
Executive (C.E.C.)	1.0	1.0	6.0	6.0	-	-
Management (M.A.T.)**	38.5	41.5	267.5	268.5	-	1.0
Support Staff (P.S.A.) **	66.1	65.1	142.6	142.1	-	-
Custodians/Grounds (M & O)	19.0	19.0	5.0	5.0	-	-
Craftsmen/Craftsmen Trainees	2.0	3.0	-	-	5.0	5.0
College Safety **	4.0	5.0	1.0	1.0	-	-
Retirees	-	-	1.5	2.0	0.5	0.5
Enrollment Growth	-	-	-	-	80.0	80.0
<b>Total Budgeted Positions</b>	<b>206.6</b>	<b>212.6</b>	<b>424.6</b>	<b>425.6</b>	<b>85.5</b>	<b>86.5</b>
	Grand Total *		Increase / (Decrease)		Percent of Total	
	2007-08	2008-09	FTE	Percent	2007-08	2008-09
Residential Faculty	1,475.0	1,475.5	0.5	0.0%	35.2%	34.9%
Executive (C.E.C.)	16.0	16.0	-	0.0%	0.4%	0.4%
Management (M.A.T.)**	843.9	865.5	21.5	2.6%	20.1%	20.5%
Support Staff (P.S.A.) **	1,336.4	1,336.7	0.3	0.0%	31.8%	31.6%
Custodians/Grounds (M & O)	261.5	263.5	2.0	0.8%	6.2%	6.2%
Craftsmen/Craftsmen Trainees	54.5	57.5	3.0	5.5%	1.3%	1.4%
College Safety **	53.8	56.9	3.1	5.8%	1.3%	1.3%
Retirees	75.0	73.0	(2.0)	-2.7%	1.8%	1.7%
Enrollment Growth	80.0	80.0	-	0.0%	1.9%	1.9%
<b>Total Budgeted Positions</b>	<b>4,196.1</b>	<b>4,224.6</b>	<b>28.5</b>	<b>0.68%</b>	<b>100.0%</b>	<b>100.0%</b>

\* Note: The grand total budgeted full time equivalent (FTE) positions does not include FTE adjunct faculty of 2,079 and 2,129 in 2007-08 and 2008-09 respectively. Numbers may not add due to rounding.

\*\* 21 of the 21.5 FTE increase in MAT positions reflect reclassifications of PSA positions

Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

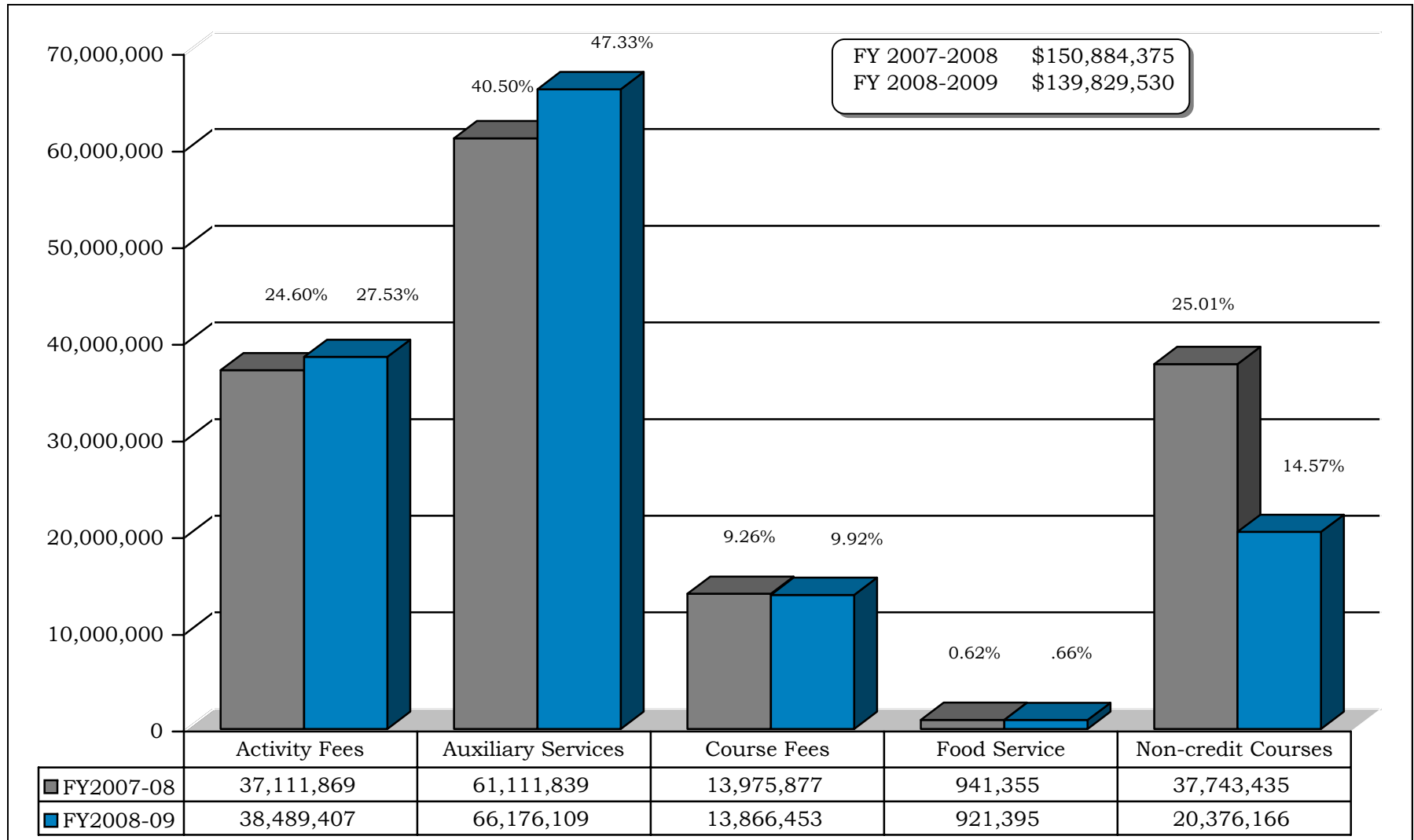
Scottsdale

South Mountain

# Current Unrestricted Fund 2 Budget Detail FY2008-09

FY 2008 vs. FY 2009

### 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 2007-08		FY 2008-09		Increase/(Decrease) FY 2007-08 to 2008-09	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Student Activity Fees	\$ 3,224,070	2.14%	\$ 4,455,960	3.19%	\$ 1,231,890	38.21%
Tuition	23,643,180	15.67%	24,507,780	17.53%	864,600	3.66%
Miscellaneous Student Activities Revenues	1,500,675	0.99%	1,173,008	0.84%	(327,667)	-21.83%
Intra and Interfund Transfers	2,162,933	1.43%	2,750,020	1.97%	587,087	27.14%
Transfer for Salary and Flex Increases (From General Fund)	6,380,911	4.23%	7,163,082	5.12%	782,171	12.26%
Carryforward/Fund Bal. - Activities	4,348,410	2.88%	4,659,165	3.33%	310,755	7.15%
College Activity Fees / Revenues	\$ 41,260,179	27.35%	\$ 44,709,015	31.97%	\$ 3,448,836	8.36%
Interest Income	\$ 1,571,324	1.04%	\$ 1,792,084	1.28%	\$ 220,760	14.05%
Bookstore Commissions	3,344,142	2.22%	3,314,498	2.37%	(29,644)	-0.89%
Miscellaneous Other Revenues	6,031,696	4.00%	6,367,318	4.55%	335,622	5.56%
Tuition/Fees	10,215,531	6.77%	11,556,637	8.26%	1,341,106	13.13%
Grants/Donations	970,971	0.64%	1,051,224	0.75%	80,253	8.27%
Carryforward/Fund Bal. - Auxiliary Programs	18,328,307	12.15%	17,552,819	12.55%	(775,488)	-4.23%
Sales of Aux. Svcs/ Printshops / Copy Centers	3,992,290	2.65%	4,529,196	3.24%	536,906	13.45%
Intra and Interfund Transfers	14,104,585	9.35%	13,696,010	9.79%	(408,575)	-2.90%
Trfs from Gen Fund	10,969,342	7.27%	13,059,301	9.34%	2,089,959	19.05%
Other Auxiliary Programs	\$ 69,528,188	46.08%	\$ 72,919,087	52.15%	\$ 3,390,899	4.88%
Course Fees	\$ 13,975,877	9.26%	\$ 13,866,453	9.92%	\$ (109,424)	-0.78%
Food Service	941,355	0.62%	921,395	0.66%	(19,960)	-2.12%
Non-Credit / Special Interest *	37,818,435	25.06%	20,451,166	14.63%	(17,367,269) *	-45.92%
Subtotal Revenue	\$ 163,524,034	108.38%	\$ 152,867,116	109.32%	\$ (10,656,918)	-6.52%
Transfer To General Fund (FTSE Grwth Rsrv. & T&F Reb.)	\$ (1,586,200)	-1.05%	\$ (2,778,300)	-1.99%	\$ (1,192,100)	75.15%
Transfer To Plant Fund (MCC Capital Project)	(290,000)	-0.19%	(290,000)	-0.21%	-	0.00%
Transfer To Plant Fund (CGCC Capital Project)	(250,000)	-0.17%	(335,828)	-0.24%	(85,828)	0.00%
Transfer To Plant Fund (GCC Capital Project)	(300,000)	-0.20%	(300,000)	-0.21%	-	0.00%
Transfer To Plant Fund (SCC Capital Project)	-	0.00%	(120,000)	-0.09%	(120,000)	N/A
Transfer To Plant Fund (Rio Capital Projects)	(1,000,000)	-0.66%	-	0.00%	1,000,000	-100.00%
Transfer To Plant Fund (Potential Projects)	(5,000,000)	-3.31%	(5,000,000)	-3.58%	-	0.00%
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	(3,163,459)	-2.10%	(2,593,610)	-1.85%	569,849	-18.01%
Transfer To Plant Fund Rev Bond (Potential Debt Service Reserve)	(1,050,000)	-0.70%	(1,619,848)	-1.16%	(569,848)	54.27%
Total Transfers	\$ (12,639,659)	-8.38%	\$ (13,037,586)	-9.32%	\$ (397,927)	3.15%
Total Revenue Less Transfers Out	\$ 150,884,375	100.00%	\$ 139,829,530	100.00%	\$ (11,054,845)	-7.33%

\* see Schedule D-14

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
EXPENDITURE SUMMARY

Expenditures	FY 2007-08		FY 2008-09		Increase/(Decrease) FY 2007-08 to 2008-09	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Associated Students	\$ 1,694,080	1.12%	\$ 1,705,201	1.22%	\$ 11,121	0.66%
Athletics	6,403,030	4.24%	6,901,131	4.94%	498,101	7.78%
College Activities	33,163,069	21.98%	36,102,683	25.82%	2,939,614	8.86%
Assoc. Students/Clg Activities/Athletics	\$ 41,260,179	27.35%	\$ 44,709,015	31.97%	\$ 3,448,836	8.36%
Contract Training, Service Maintenance, Other	\$ 21,409,595	14.19%	\$ 23,335,290	16.69%	\$ 1,925,695	8.99%
Auxiliary Programs, Partnerships, and Other	16,717,204	11.08%	16,849,570	12.05%	132,366	0.79%
Scholarships/Awards & Contingency	15,095,377	10.00%	15,968,635	11.42%	873,258	5.78%
Inter and Intra Fund Transfers	16,306,012	10.81%	16,765,592	11.99%	459,580	2.82%
Other Auxiliary Programs	\$ 69,528,188	46.08%	\$ 72,919,087	52.15%	\$ 3,390,899	4.88%
Course Materials	\$ 13,975,877	9.26%	\$ 13,866,453	9.92%	\$ (109,424)	-0.78%
Food Service	941,355	0.62%	921,395	0.66%	(19,960)	-2.12%
Non-Credit / Special Interest	37,818,435	25.06%	20,451,166	14.63%	(17,367,269) *	-45.92%
Subtotal Expenditures	\$ 163,524,034	108.38%	\$ 152,867,116	109.32%	\$ (10,656,918)	-6.52%
Transfer To General Fund (FTSE Grwth Rsrv. & T&F Reb.)	\$ (1,586,200)	-1.05%	\$ (2,778,300)	-1.99%	\$ (1,192,100)	75.15%
Transfer To Plant Fund (MCC Capital Project)	(290,000)	-0.19%	(290,000)	-0.21%	-	0.00%
Transfer To Plant Fund (CGCC Capital Project)	(250,000)	-0.17%	(335,828)	-0.24%	(85,828)	0.00%
Transfer To Plant Fund (GCC Capital Project)	(300,000)	-0.20%	(300,000)	-0.21%	-	0.00%
Transfer To Plant Fund (SCC Capital Project)	-	0.00%	(120,000)	-0.09%	(120,000)	N/A
Transfer To Plant Fund (Rio Capital Projects)	(1,000,000)	-0.66%	-	0.00%	1,000,000	-100.00%
Transfer To Plant Fund (Potential Projects)	(5,000,000)	-3.31%	(5,000,000)	-3.58%	-	0.00%
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	(3,163,459)	-2.10%	(2,593,610)	-1.85%	569,849	-18.01%
Transfer To Plant Fund Rev Bond (Potential Debt Service Reserve)	(1,050,000)	-0.70%	(1,619,848)	-1.16%	(569,848)	54.27%
Total Transfers From Fund 2 Revenues Above	\$ (12,639,659)	-8.38%	\$ (13,037,586)	-9.32%	\$ (397,927)	3.15%
Total Expenditures Less Transfers	\$ 150,884,375	100.00%	\$ 139,829,530	100.00%	\$ (11,054,845)	-7.33%

\* see Schedule D-14

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 2008-09 Adopted Program Budgets										Increase/ (Decrease)	
	FY 2007-08								Total Adopted	FY 2007-08 to 2008-09		
	Adopted Budget	Associated Students	Athletics	College Activities	Other Auxiliary Programs	Course Fees	Food Service	Non-Credit	Budget	Amount	Percent	
Phoenix	\$5,778,820	\$ 200,504	\$ 1,119,103	\$ 1,062,468	\$ 1,414,671	\$ 947,787	\$ -	\$ 1,088,852	\$ 5,833,385	\$ 54,565	0.94%	
City Colleges	68,500	-	-	-	60,000	8,500	-	-	68,500	-	0.00%	
Glendale	8,213,845	112,232	1,018,223	2,919,371	1,767,704	1,890,857	-	1,496,176	9,204,563	990,718	12.06%	
GCC North	-	-	-	-	37,000	-	-	62,282	99,282	99,282	N/A	
GateWay	4,210,567	84,895	559,468	1,424,641	1,262,109	1,105,041	-	518,882	4,955,036	744,469	17.68%	
Maricopa Skill Ctr	7,467,832	-	-	-	8,101,464	475,000	-	-	8,576,464	1,108,632	14.85%	
Mesa	36,975,159	110,129	1,077,209	3,746,495	1,344,430	3,195,308	-	10,300,010	19,773,581	(17,201,578)	-46.52%	
Red Mountain	477,698	-	-	178,812	8,000	295,055	-	-	481,867	4,169	0.87%	
Scottsdale	22,566,288	50,000	1,215,811	1,336,959	15,043,988	2,007,111	848,111	2,191,757	22,693,737	127,449	0.56%	
SCC Business Institute	362,739	-	-	-	-	32,500	-	327,168	359,668	(3,071)	-0.85%	
Maricopa Colleges Television	15,000	-	-	-	20,000	-	-	15,000	35,000	20,000	133.33%	
Rio Salado	22,509,092	94,000	-	3,993,245	17,140,072	1,120,010	-	1,222,628	23,569,955	1,060,863	4.71%	
KJZZ	173,477	-	-	448,078	176,974	-	-	-	625,052	451,575	260.31%	
Sun Sounds	-	-	-	369,145	-	-	-	-	369,145	369,145	N/A	
South Mountain	2,974,609	570,392	569,696	1,587,744	51,000	207,926	-	75,454	3,062,212	87,603	2.95%	
Chandler-Gilbert	3,784,498	22,000	560,747	1,386,636	285,500	858,000	-	977,179	4,090,062	305,564	8.07%	
Williams Educ. Ctr.	205,713	-	2,000	103,713	100,000	-	-	-	205,713	-	0.00%	
Paradise Valley	6,551,146	336,858	778,874	1,452,711	1,993,664	987,358	-	1,139,095	6,688,560	137,414	2.10%	
Estrella Mountain	4,598,290	104,191	-	2,129,207	1,289,735	736,000	73,284	536,683	4,869,100	270,810	5.89%	
Southwest Skill Ctr	4,325,816	-	-	-	3,452,578	-	-	-	3,452,578	(873,238)	-20.19%	
District Office	302,995	20,000	-	-	529,995	-	-	-	549,995	247,000	81.52%	
Dist Wide Programs	31,961,950	-	-	13,963,458	18,840,203	-	-	500,000	33,303,661	1,341,711	4.20%	
<b>Totals</b>	<b>\$163,524,034</b>	<b>\$ 1,705,201</b>	<b>\$ 6,901,131</b>	<b>\$ 36,102,683</b>	<b>\$ 72,919,087</b>	<b>\$ 13,866,453</b>	<b>\$ 921,395</b>	<b>\$ 20,451,166</b>	<b>\$ 152,867,116</b>	<b>\$ (10,656,918)</b>	<b>-6.52%</b>	

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

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

College / Unit	FY 2007-08 Adopted Budget	FY 2008-09 Adopted Budget				Increase/ (Decrease) FY 2007-08 to 2008-09	
		Associated Students	Athletics	College Activities	Total Budget	Amount	Percent
Phoenix	\$2,260,066	\$ 200,504	\$ 1,119,103	\$ 1,062,468	\$ 2,382,075	\$ 122,009	5.40%
Glendale	3,359,035	112,232	1,018,223	2,919,371	4,049,826	690,791 *	20.57%
GateWay	2,053,745	84,895	559,468	1,424,641	2,069,004	15,259	0.74%
Mesa	4,444,100	110,129	1,077,209	3,746,495	4,933,833	489,733	11.02%
Red Mountain Campus	174,643	-	-	178,812	178,812	4,169	2.39%
Scottsdale	2,725,255	50,000	1,215,811	1,336,959	2,602,770	(122,485)	-4.49%
Rio Salado	4,660,665	94,000	-	4,810,468	4,904,468	243,803	5.23%
South Mountain	2,642,020	570,392	569,696	1,587,744	2,727,832	85,812	3.25%
Chandler-Gilbert	1,818,979	22,000	560,747	1,386,636	1,969,383	150,404	8.27%
Williams Campus	105,713	-	2,000	103,713	105,713	-	0.00%
Paradise Valley	2,822,134	336,858	778,874	1,452,711	2,568,443	(253,691)	-8.99%
Estrella Mountain	2,086,534	104,191	-	2,129,207	2,233,398	146,864	7.04%
MCCD-Central Allocations	20,000	20,000	-	-	20,000	-	0.00%
<b>Subtotal</b>	<b>\$29,172,889</b>	<b>\$ 1,705,201</b>	<b>\$ 6,901,131</b>	<b>\$ 22,139,225</b>	<b>\$ 30,745,557</b>	<b>\$ 1,572,668</b>	<b>5.39%</b>
Bond and Transfers	12,087,290	-	-	13,963,458	13,963,458	1,876,168	15.52%
<b>Grand Total</b>	<b>\$41,260,179</b>	<b>\$ 1,705,201</b>	<b>\$ 6,901,131</b>	<b>\$ 36,102,683</b>	<b>\$ 44,709,015</b>	<b>\$ 3,448,836</b>	<b>8.36%</b>

\*Reflects realignment of custodial and groundskeeper positions from Fund 1 to Fund 2, increased contingency and athletic specialist expense for women's basketball and softball.

FY 2008-2009

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 2007-08	FY 2008-09	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2007-08 to 2008-09	
			Amount	Percent
Phoenix	\$ 187,818	\$ 200,504	\$ 12,686	6.75%
Glendale	111,461	112,232	771	0.69%
GateWay	82,389	84,895	2,506	3.04%
Mesa	139,231	110,129	(29,102) *	-20.90%
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	321,599	336,858	15,259	4.74%
Estrella Mountain	95,190	104,191	9,001 **	9.46%
MCCD-Central Allocations	20,000	20,000	-	0.00%
Total	<u>\$ 1,694,080</u>	<u>\$ 1,705,201</u>	<u>\$ 11,121</u>	<u>0.66%</u>

\*Reflects move of Program Advisor .5 FTE.

\*\*Reflects increase for contingency in student club travel.

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 2007-08 to 2008-2009	
	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	FY 2007-08	FY 2008-09	Amount	Percent
Phoenix	\$ 894,470	\$ 707,349	\$ 118,528	\$ 294,548	\$ 58,226	\$ 117,206	\$ 1,071,224	\$ 1,119,103	\$ 47,879	4.47%
Glendale	415,619	412,478	267,381	301,827	237,503	303,918	920,503	1,018,223	97,720 *	10.62%
Gateway	316,300	419,614	66,759	68,179	54,462	71,675	437,521	559,468	121,947 **	27.87%
Mesa	282,006	364,499	430,568	505,316	198,943	207,394	911,517	1,077,209	165,692 ***	18.18%
Scottsdale	64,921	67,705	608,723	633,523	496,626	514,583	1,170,270	1,215,811	45,541	3.89%
South Mountain	437,787	404,951	71,620	72,639	90,178	92,106	599,585	569,696	(29,889)	-4.98%
Chandler-Gilbert	203,813	214,738	104,625	106,249	231,321	239,760	539,759	560,747	20,988	3.89%
Williams Campus	2,000	2,000	-	-	-	-	2,000	2,000	-	0.00%
Paradise Valley	485,217	491,084	131,358	142,454	134,076	145,336	750,651	778,874	28,223	3.76%
<b>Total</b>	<b>\$ 3,102,133</b>	<b>\$ 3,084,418</b>	<b>\$ 1,799,562</b>	<b>\$ 2,124,735</b>	<b>\$ 1,501,335</b>	<b>\$ 1,691,978</b>	<b>\$ 6,403,030</b>	<b>\$ 6,901,131</b>	<b>\$ 498,101</b>	<b>7.78%</b>

\*New athletic specialist for football.

\*\*Women's soccer established as new sport (athletic specialist and scholarships)

\*\*\*Increase in athletic specialist expense for women's basketball and softball.

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

The following DETAIL illustrates how the Student Activity Fee of \$2.00 and tuition of \$11.00 is allocated for college activities and district-wide expenditures.

College	FY 2007-08 Allocation Total	Adopted FY 2008-09							FY 2008-09 Allocation Total	Increase/ (Decrease) FY 2007-08 to 2008-09	
		Basic Allocation Activities	Basic Allocation Athletics	Basic Athl & Art Waivers*	Formula Allocation (FTSE)**	FY 2008-09 Allocation Sub-Total	FY08-9 Trfrs Benefits	Cumulative M&C Trans * Thr FY08-09 *		Amount	Percent
Phoenix	\$ 2,260,067	\$ 267,113	\$400,639	\$ 97,354	\$ 981,091	\$ 1,746,197	\$ 199,502	\$ 434,580	\$ 2,380,279	\$ 120,212	5.32%
Glendale	3,255,769	267,113	386,477	145,703	1,607,903	2,407,196	335,387	704,243	3,446,826	191,057	5.87%
GateWay	1,543,403	267,113	307,833	77,408	597,002	1,249,356	112,277	328,242	1,689,875	146,472	9.49%
Mesa	3,930,744	267,113	400,191	166,217	2,264,369	3,097,890	364,300	667,741	4,129,931	199,187	5.07%
Red Mountain Campus	130,915	100,000	-	-	-	100,000	12,062	25,251	137,313	6,398	4.89%
Scottsdale	2,254,234	267,113	402,655	110,487	929,785	1,710,040	216,522	476,415	2,402,977	148,743	6.60%
Rio Salado	2,230,961	267,113	-	-	1,902,717	2,169,830	69,546	201,780	2,441,156	210,195	9.42%
South Mountain	1,379,557	267,113	390,676	64,721	321,958	1,044,468	114,557	306,344	1,465,369	85,812	6.22%
Chandler-Gilbert	1,568,979	267,113	308,825	96,090	753,587	1,425,615	74,505	219,263	1,719,383	150,404	9.59%
Williams Campus	105,713	100,000	-	-	-	100,000	1,899	3,814	105,713	-	0.00%
Paradise Valley	1,846,370	267,113	388,562	101,743	698,359	1,455,777	133,563	404,445	1,993,785	147,415	7.98%
Estrella Mountain	958,893	267,113	-	11,099	477,758	755,970	81,299	218,488	1,055,757	96,864	10.10%
Subtotal	21,465,605	2,871,130	\$2,985,858	870,822	10,534,529	17,262,339	1,715,419	3,990,606	22,968,364	1,502,759	7.00%
Bond and Transfers:											
PAC/SIS Debt Service	3,162,480	3,162,480				3,162,480			3,162,480	-	0.00%
Pres. Scholarships	3,099,493	2,525,803				2,525,803	1,187,197		3,713,000	613,507	19.79%
Woodrow Wilson Scholarships	35,000	35,000				35,000			35,000	-	0.00%
Student Insurance	1,183,593	1,183,593				1,183,593			1,183,593	-	0.00%
Copyright Fees	35,000	50,000				50,000			50,000	15,000	42.86%
Tournament Fund	850,000	850,000				850,000			850,000	-	0.00%
Special Population Outreach	225,000	190,000				190,000			190,000	(35,000)	-15.56%
Constituency Outreach	-	0				35,000			35,000	35,000	N/A
Hoop of Learning	447,785	447,785				447,785			447,785	-	0.00%
Honors Fee Awards	632,083	417,440				417,440	269,860		687,300	55,217	8.74%
Student Public Policy Forum	20,000	20,000				20,000			20,000	-	0.00%
FTSE Growth Reserve	1,586,200	2,778,300				2,778,300			2,778,300	1,192,100	75.15%
Revenue Reserve	5,656	6,000				6,000			6,000	344	6.08%
Subtotal Transfers	11,282,290	11,666,401	-	-	-	11,701,401	1,457,057	-	13,158,458	1,876,168	16.63%
Grand Total	\$ 32,747,895	\$ 14,537,531	\$ 2,985,858	\$ 870,822	\$ 10,534,529	\$ 28,963,740	\$ 3,172,476	\$ 3,990,606	\$ 36,126,822	\$ 3,378,927	10.32%

Notes:

- GateWay's basic athletic allocation was increased by \$30,345 and basic athletic & art waivers were increased by \$10,656 for new women's soccer.
- 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 \$10.278 million (after FY09 M&C); the total for FY08-9 for college activities was \$5.206 million (\$1.215 million Flex/Benefits, \$3.991 million M&C). The comparable numbers for FY07-08 were Total Benefits/M&C \$8.697 million; the total for college activities was \$4.507 million (\$1.016 million flex, \$3.491 million M&C).
- Presidents Scholarships updated based on FY06-7 Actuals.
- Student Insurance held at FY07-08 Budget based on FY06-7 Actuals.
- Tuition & Fee revenue projected based on FY08-09 Credit FTSE of 74,266.
- FTSE Growth Reserve estimated with FY08-09 projected FTSE of 74,266 less FY07 Audited Credit FTSE at 67,142 times \$ 13 \* 30 credit hours.
- \* The increase in Athletic & Talent Waivers funded from tuition increase was \$229,256. The amount was increased from \$275 to \$325.
- Revenue reserve of \$6,000 for startup costs for GateWay women's soccer.

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 2007-08 Adopted Budget	FY 2008-09 Adopted Budget	Increase/ (Decrease) FY 2007-08 to 2008-09	
			Amount	Percent
Phoenix	\$ 1,487,579	\$ 1,414,671	\$ (72,908)	-4.90%
City Colleges	60,000	60,000	-	0.00%
Glendale	1,688,824	1,767,704	78,880	4.67%
GCC North	0	37,000	37,000	N/A
GateWay	877,363	1,262,109	384,746 *	43.85%
Maricopa Skill Ctr	6,992,832	8,101,464	1,108,632 **	15.85%
Mesa	1,328,550	1,344,430	15,880	1.20%
Red Mountain	8,000	8,000	-	0.00%
Scottsdale	14,815,733	15,043,988	228,255	1.54%
Maricopa College Television	20,000	20,000	-	0.00%
Rio Salado	15,050,474	17,317,046	2,266,572 ***	15.06%
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	1,572,501	1,993,664	421,163 ****	26.78%
Estrella Mountain	1,206,361	1,289,735	83,374	6.91%
Southwest Skill Ctr	4,325,816	3,452,578	(873,238) *****	-20.19%
District Office	302,995	529,995	227,000	74.92%
<b>Subtotal Colleges</b>	<b>\$ 50,173,528</b>	<b>\$ 54,078,884</b>	<b>\$ 50,173,528</b>	<b>100.00%</b>
District Programs / Transfers:				
Revenue Bonds (Non-Fee Portion)	\$ 1,050,979	\$ 1,050,978	\$ (1)	0.00%
Funding for Meet & Confer and other	1,152,833	1,231,382	78,549	6.81%
Chancellor's Scholarships	27,500	27,500	-	0.00%
Maricopa Grants	5,594,121	6,245,900	651,779	11.65%
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	152,543	152,543	-	0.00%
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	-	0.00%
Dialog Days	34,169	34,169	-	0.00%
Learning Grants	60,000	60,000	-	0.00%
Nelnet/Facts	60,000	60,000	-	0.00%
Student Financial Aid Bad Debt	650,000	650,000	-	0.00%
Other Transfers/Revenue Reserve	8,221,257	6,976,473	(1,244,784)	-15.14%
Carryforward	1,148,469	1,148,469	-	0.00%
<b>Subtotal Programs / Transfers</b>	<b>\$ 19,354,660</b>	<b>\$ 18,840,203</b>	<b>\$ (514,457)</b>	<b>-2.66%</b>
<b>Total</b>	<b>\$ 69,528,188</b>	<b>\$ 72,919,087</b>	<b>\$ 3,390,899</b>	<b>4.88%</b>

\*New Industrial Design Program established with other increases in Busines Outreach, Cisco Academy and contingency.

\*\*Reflects major expansion of Cosmetolgy program.

\*\*\*Reflects increase in General Administration FTE's, scholarships and dental hygiene program staff.

\*\*\*\*Reflects increases in contingency, general supplies and software.

\*\*\*\*\*Reflects reductions in Practical Nursing, Nursing Assistant and Computer programs.



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

	FY 2007-08		FY 2008-09		Increase/(Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>REVENUES</b>						
Tuition	\$ 2,302,021	30.83%	\$ 3,160,105	36.85%	\$ 858,084	37.28%
Workshop/Seminars	70,361	0.94%	10,000	0.12%	(60,361)	-85.79%
Training Materials / Lab Fee/Course Fees	475,000	6.36%	475,000	5.54%	-	0.00%
Registration Fee	15,000	0.20%	15,000	0.17%	-	0.00%
Sales of Auxiliary Enterprises	964,406	12.91%	884,344	10.31%	(80,062)	-8.30%
Rental Income and Other	2,000	0.03%	2,000	0.02%	-	0.00%
Transfers From MCCCD General Fund	3,629,044	48.60%	4,020,015	46.87%	390,971	10.77%
Carryforward	10,000	0.13%	10,000	0.12%	-	0.00%
<b>Total Anticipated Revenue</b>	<b>\$ 7,467,832</b>	<b>100.00%</b>	<b>\$ 8,576,464</b>	<b>100.00%</b>	<b>\$ 1,108,632</b>	<b>14.85%</b>
<b>EXPENDITURES</b>						
Instruction	\$ 2,960,107	39.64%	\$ 3,712,739	43.29%	\$ 752,632	25.43%
Academic Support	2,516,156	33.69%	2,262,540	26.38%	(253,616)	-10.08%
Student Services	467,249	6.26%	735,256	8.57%	268,007	57.36%
Administration	696,891	9.33%	1,048,074	12.22%	351,183	50.39%
Operation and Maintenance of Plant	827,429	11.08%	817,855	9.54%	(9,574)	-1.16%
<b>Total Expenditures</b>	<b>\$ 7,467,832</b>	<b>100.00%</b>	<b>\$ 8,576,464</b>	<b>100.00%</b>	<b>\$ 1,108,632</b>	<b>14.85%</b>
<b>ENROLLMENT / TUITION</b>						
Number of Days in Session	243		243		-	0.00%
Hourly Tuition Rate (Except Nursing)	\$ 4.60		\$ 4.60		\$ -	0.00%
Hourly Tuition Rate (Nursing Program)	\$ 5.60		\$ 5.60		\$ -	0.00%

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

	FY 2007-08		FY 2008-09		Increase/(Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>REVENUES</b>						
Tuition	\$ 1,310,277	33.48%	\$ 1,106,213	32.04%	\$ (204,064)	-15.57%
Training Materials / Lab Fee	346,515		331,655	9.61%	(14,860)	-4.29%
Registration Fee	6,975	0.18%	5,000	0.14%	(1,975)	-28.32%
Graduation	48,730	1.24%	17,980	0.52%	(30,750)	-63.10%
Rentals/Misc	8,000	0.20%	8,000	0.23%	-	0.00%
Testing & Transcript	10,788	0.28%	6,170	0.18%	(4,618)	-42.81%
Carryforward	850,000	21.72%	500,000	14.48%	(350,000)	-41.18%
Transfers From General Fund 1	1,332,781	34.05%	1,378,563	39.93%	45,782	3.44%
Subtotal Before Additional Transfers	\$ 3,914,066	90.48%	\$ 3,353,581	97.13%	\$ (560,485)	-14.32%
Potential Enrollment Growth/Tuition & Fee Rebate Transfer Fund 1	\$ 411,750	9.52%	\$ 98,997	2.87%	\$ (312,753)	-75.96%
Total Anticipated Revenue	\$ 4,325,816	100.00%	\$ 3,452,578	100.00%	\$ (873,238)	-20.19%
<b>EXPENDITURES</b>						
Instruction	\$ 3,344,717	77.32%	\$ 2,865,751	83.00%	\$ (478,966)	-14.32%
Academic Support	74,756	1.73%	64,756	1.88%	(10,000)	-13.38%
Student Services	10,000	0.23%	10,000	0.29%	-	0.00%
Administration	269,593	6.23%	198,074	5.74%	(71,519)	-26.53%
Operation and Maintenance of Plant	215,000	4.97%	215,000	6.23%	-	0.00%
Subtotal Before Additional Transfers	\$ 3,914,066	90.48%	\$ 3,353,581	97.13%	\$ (560,485)	-14.32%
Potential Enrollment Growth/Tuition & Fee Rebate Transfer Fund 1	\$ 411,750	9.52%	\$ 98,997	2.87%	\$ (312,753)	-75.96%
Total Expenditures	\$ 4,325,816	100.00%	\$ 3,452,578	100.00%	\$ (873,238)	-20.19%
<b>ENROLLMENT / TUITION</b>						
Number of Days in Session	243		243		\$ -	0.00%
Hourly Tuition Rate (Except Nursing)	\$ 4.60		\$ 4.60		\$ -	0.00%
Hourly Tuition Rate (Nursing Program)	\$ 5.60		\$ 5.60		\$ -	0.00%

FY 2008-2009

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 2007-08	FY 2008-09	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2007-08 to 2008-09 Amount	Percent
Phoenix	\$ 947,122	\$ 947,787	\$ 665	0.07%
City Colleges	8,500	8,500	-	0.00%
Glendale	1,761,004	1,890,857	129,853	7.37%
GateWay	904,021	1,105,041	201,020 *	22.24%
Maricopa Skill Center	475,000	475,000	-	0.00%
Mesa	3,188,921	3,195,308	6,387	0.20%
Red Mountain Campus	295,055	295,055	-	0.00%
Scottsdale	2,001,273	2,007,111	5,838	0.29%
SCC Business Institute	32,500	32,500	-	0.00%
Rio Salado	1,503,629	1,120,010	(383,619) **	-25.51%
South Mountain	207,947	207,926	(21)	-0.01%
Chandler-Gilbert	848,000	858,000	10,000	1.18%
Paradise Valley	1,082,905	987,358	(95,547)	-8.82%
Estrella Mountain	720,000	736,000	16,000	2.22%
<b>Total</b>	<b>\$ 13,975,877</b>	<b>\$ 13,866,453</b>	<b>\$ (109,424)</b>	<b>-0.78%</b>

\*Reflects increases in nursing pre-test supplies, Cisco Lab expenses & Industrial Design Technology Program general supplies.  
\*\*Reflects reduction in oe/oe computer lab supplies and dental hygiene/assistant instructional supplies.

FY 2008-2009

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 2007-08 Adopted Budget	FY 2008-09 Adopted Budget	Increase/ (Decrease) FY 2007-08 to 2008-09	
			Amount	Percent
Scottsdale	\$ 868,071	\$ 848,111	\$ (19,960)	-2.30%
Estrella Mountain	73,284	73,284	-	0.00%
Total	<u>\$ 941,355</u>	<u>\$ 921,395</u>	<u>\$ (19,960)</u>	<u>-2.12%</u>

FY 2008-2009

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 2007-08	FY 2008-09	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2007-08 to 2008-09	
			Amount	Percent
Phoenix	\$ 1,084,053	\$ 1,088,852	\$ 4,799	0.44%
Glendale	1,404,982	1,496,176	91,194	6.49%
GCC North	-	62,282	62,282	N/A
GateWay	375,438	518,882	143,444 *	38.21%
Mesa	28,013,588	10,300,010	(17,713,578) **	-63.23%
Scottsdale	2,155,956	2,191,757	35,801	1.66%
SCC Business Institute	310,239	327,168	16,929	5.46%
Maricopa Colleges Television	15,000	15,000	-	0.00%
Rio Salado	1,467,801	1,222,628	(245,173) ***	-16.70%
South Mountain	73,642	75,454	1,812	2.46%
Chandler-Gilbert	832,019	977,179	145,160 ****	17.45%
Paradise Valley	1,073,606	1,139,095	65,489	6.10%
Estrella Mountain	512,111	536,683	24,572	4.80%
District-Wide	500,000	500,000	-	0.00%
<b>Total</b>	<b>\$ 37,818,435</b>	<b>\$ 20,451,166</b>	<b>\$ (17,367,269)</b>	<b>-45.92%</b>

\*Reflects increase in contingency, computer and health sciences program supplies.

\*\*Reflects decrease in distance learning courses.

\*\*\*Reflects shift of 9 contract & continuing education FTE's to fund 230.

\*\*\*\*Reflects increase in Lifelong Learning general supplies.

FY 2008-2009

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	
	2007-08	2008-09	2006-07	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
	Residential Faculty	-	-	-	-	-	-	-	-	30.0
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	16.1	16.1	-	-	12.0	14.0	5.8	6.8	16.0	18.0
Support Staff (P.S.A.)	10.9	9.9	-	-	21.1	17.6	10.3	8.3	23.0	31.2
Custodians/Grounds	3.5	3.5	-	-	6.0	8.0	1.0	1.0	5.0	4.5
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	0.5	1.0	-	-	-	2.0
Retirees	-	-	-	-	-	-	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>30.5</b>	<b>29.5</b>	<b>-</b>	<b>-</b>	<b>39.6</b>	<b>40.6</b>	<b>17.1</b>	<b>16.1</b>	<b>74.0</b>	<b>86.5</b>
	Mesa Community College		Red Mountain Campus		Scottsdale Community College		Scottsdale Business Institute		Rio Salado College	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
Residential Faculty	-	-	-	-	-	-	-	-	-	-
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	19.7	20.7	-	-	18.9	18.9	1.0	1.0	78.0	78.5
Support Staff (P.S.A.)	41.0	44.4	2.0	2.0	27.8	23.0	1.0	1.0	61.3	76.8
Custodians/Grounds	2.0	2.0	-	-	1.0	2.0	-	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	0.2	-	-	-	-
Retirees	-	-	-	-	1.5	1.0	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>62.7</b>	<b>67.1</b>	<b>2.0</b>	<b>2.0</b>	<b>49.2</b>	<b>45.1</b>	<b>2.0</b>	<b>2.0</b>	<b>139.3</b>	<b>155.3</b>

FY 2008-2009

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	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
	Residential Faculty	-	-	-	-	-	-	-	-	-
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	6.8	6.8	3.0	4.0	-	-	7.0	11.5	12.0	12.0
Support Staff (P.S.A.)	7.1	7.5	5.5	6.0	-	-	16.1	13.0	4.0	4.5
Custodians/Grounds	3.8	3.8	-	-	-	-	1.5	1.5	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>17.8</b>	<b>18.1</b>	<b>8.5</b>	<b>10.0</b>	<b>-</b>	<b>-</b>	<b>24.6</b>	<b>26.0</b>	<b>16.0</b>	<b>16.5</b>
	Southwest Skill Center		District Office Operations		Grand Total		Increase / (Decrease)		% of Total	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	FTE	Percent	2007-08	2008-09
Residential Faculty	24.8	15.0	-	-	54.8	45.8	(9.0)	-16.4%	10.4%	8.4%
Executive (C.E.C.)	-	-	-	-	-	-	0.0	N/A	0.0%	0.0%
Management (M.A.T.)	5.0	6.0	-	-	201.3	214.3	13.0	6.4%	38.3%	39.1%
Support Staff (P.S.A.)	13.0	12.0	-	-	244.1	257.2	13.1	5.4%	46.4%	47.0%
Custodians/Grounds	-	-	-	-	23.8	26.3	2.5	10.5%	4.5%	4.8%
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	N/A	0.0%	0.0%
College Safety	-	-	-	-	0.5	3.2	2.7	540.0%	0.1%	0.6%
Retirees	-	-	-	-	1.5	1.0	(0.5)	-33.3%	0.3%	0.2%
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	0.0	N/A	0.0%	0.0%
<b>Total Budgeted Positions</b>	<b>42.8</b>	<b>33.0</b>	<b>-</b>	<b>-</b>	<b>526.0</b>	<b>547.8</b>	<b>21.8</b>	<b>4.1%</b>	<b>100.0%</b>	<b>100.0%</b>

Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

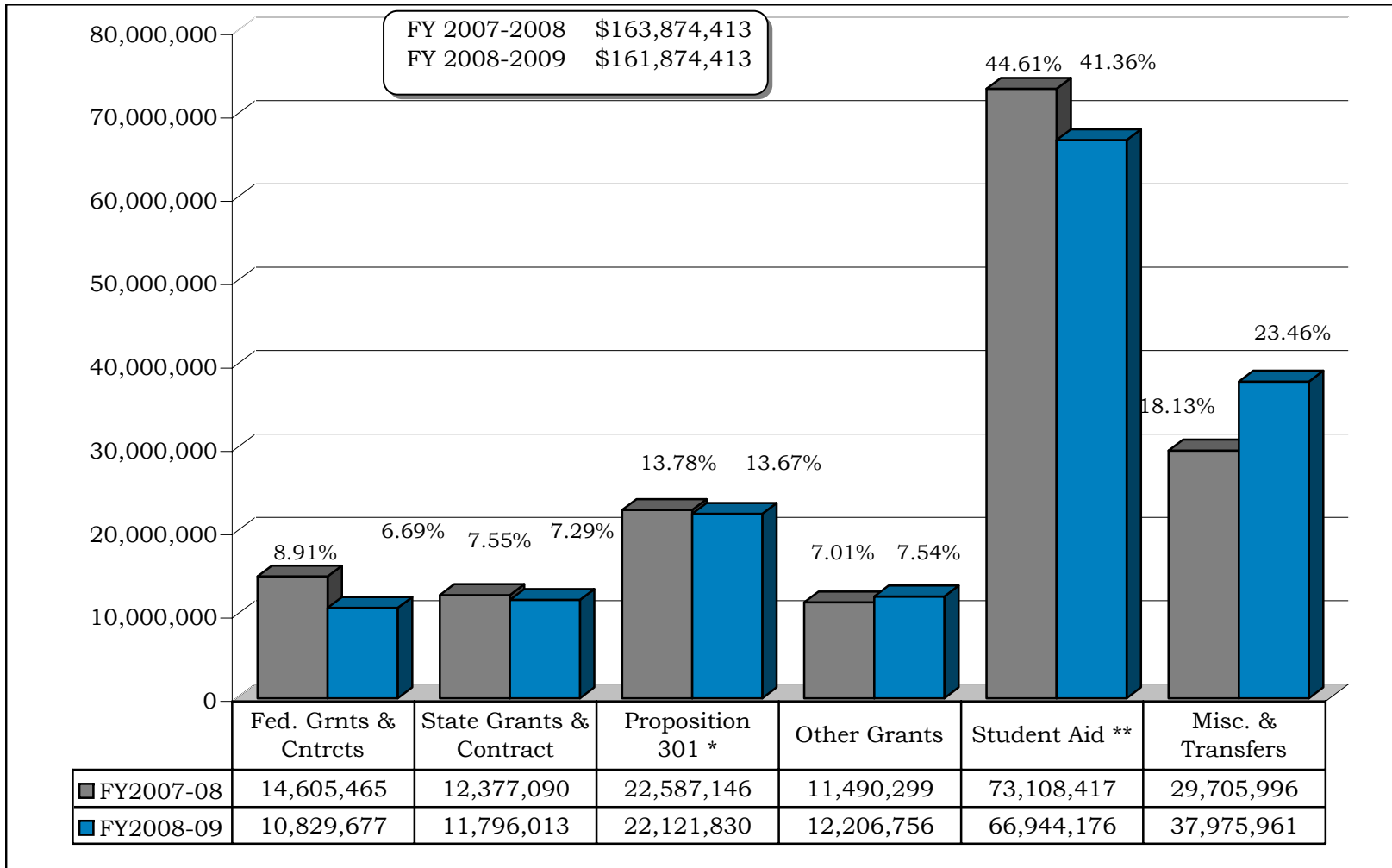
# Current Restricted Fund 3

## Budget Detail

### FY2008-09



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 08-09 Prop 301 revenue includes potential carryforward from FY07-08.

\*\* 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 2007-08		FY 2008-09		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>Grants and Contracts</b>						
Federal Grants & Contracts	\$ 14,605,465	8.91%	\$ 10,829,677	6.69%	\$ (3,775,788)	-25.85%
State Grants & Contracts	12,377,090	7.55%	11,796,013	7.29%	(581,077)	-4.69%
Prop. 301 Sales Tax & Interest, Carryforward	22,587,146	13.78%	22,121,830	13.67%	(465,316)	-2.06%
Other/Local Govt. Grants and Contracts	11,490,299	7.01%	12,206,756	7.54%	716,457	6.24%
<b>Total Grants and Contracts</b>	<b>\$ 61,060,000</b>	<b>37.26%</b>	<b>\$ 56,954,276</b>	<b>35.18%</b>	<b>\$ (4,105,724)</b>	<b>-6.72%</b>
<b>Student Financial Aid</b>						
Federal Student Aid						
FWS	\$ 2,546,753	1.55%	\$ 2,159,901	1.33%	\$ (386,852)	-15.19%
FSEOG	1,933,360	1.18%	2,094,197	1.29%	160,837	8.32%
LEAP	149,875	0.09%	149,408	0.09%	(467)	-0.31%
Pell Grants	59,530,482	36.33%	54,724,291	33.81%	(4,806,191)	-8.07%
State Student Aid - LEAP	331,989	0.20%	365,220	0.23%	33,231	10.01%
Scholarships	8,615,958	5.26%	7,451,159	4.60%	(1,164,799)	-13.52%
<b>Total Student Financial Aid</b>	<b>\$ 73,108,417</b>	<b>44.61%</b>	<b>\$ 66,944,176</b>	<b>41.36%</b>	<b>\$ (6,164,241)</b>	<b>-8.43%</b>
<b>Other Restricted Activities/Transfers</b>						
Trf. from Gen. Fund for LEAP Matching	\$ 400,000	0.24%	\$ 400,000	0.25%	\$ -	0.00%
Miscellaneous, transfers, and Other	29,305,996	17.88%	37,575,961	23.21%	8,269,965	28.22%
<b>Total Restricted Activities/Transfers</b>	<b>\$ 29,705,996</b>	<b>18.13%</b>	<b>\$ 37,975,961</b>	<b>23.46%</b>	<b>\$ 8,269,965</b>	<b>27.84%</b>
<b>Total Anticipated Revenue</b>	<b>\$ 163,874,413</b>	<b>100.00%</b>	<b>\$ 161,874,413</b>	<b>100.00%</b>	<b>\$ (2,000,000)</b>	<b>-1.22%</b>

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

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
EXPENDITURE SUMMARY

EXPENDITURES BY UNIT	FY 2007-08		FY 2008-09		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Phoenix	\$ 13,461,720	8.21%	\$ 12,307,055	7.60%	\$ (1,154,665) *	-8.58%
Glendale	15,866,529	9.68%	14,485,251	8.95%	(1,381,278) *	-8.71%
GateWay	10,835,078	6.61%	10,191,037	6.30%	(644,041) *	-5.94%
Mesa	22,655,827	13.83%	21,272,653	13.14%	(1,383,175) *	-6.11%
Scottsdale	7,389,203	4.51%	6,904,307	4.27%	(484,896) *	-6.56%
Rio Salado	17,315,574	10.57%	17,801,195	11.00%	485,621	2.80%
South Mountain	6,227,995	3.80%	4,707,946	2.91%	(1,520,049) *	-24.41%
Chandler-Gilbert	5,733,074	3.50%	5,678,508	3.51%	(54,566) *	-0.95%
Paradise Valley	5,233,450	3.19%	4,936,223	3.05%	(297,227) *	-5.68%
Estrella Mountain	6,978,382	4.26%	5,403,020	3.34%	(1,575,362) *	-22.57%
Skill Centers	1,596,885	0.97%	1,313,658	0.81%	(283,227) *	-17.74%
District Office/District-Wide Transfer	50,580,696	30.87%	56,873,560	35.13%	6,292,864	12.44%
<b>Total Expenditures by Unit</b>	<b>\$ 163,874,413</b>	<b>100.00%</b>	<b>\$ 161,874,413</b>	<b>100.00%</b>	<b>\$ (2,000,000)</b>	<b>-1.22%</b>
<b>EXPENDITURES BY FUNCTION</b>						
Instruction	\$ 22,202,105	13.55%	\$ 23,541,888	14.54%	\$ 1,339,783	6.03%
Public Service	37,104,857	22.64%	26,252,896	16.22%	(10,851,961)	-29.25%
Academic Support	6,277,008	3.83%	7,372,636	4.55%	1,095,628	17.45%
Student Services	80,440,187	49.09%	89,052,935	55.01%	8,612,748	10.71%
Institutional Support	4,055,502	2.47%	2,955,807	1.83%	(1,099,695)	-27.12%
Operation & Maintenance of Plant	1,004,269	0.61%	398,378	0.25%	(605,891)	-60.33%
Scholarships and Fellowships	12,790,485	7.81%	12,299,872	7.60%	(490,613)	-3.84%
<b>Total Expenditures by Function</b>	<b>\$ 163,874,413</b>	<b>100.00%</b>	<b>\$ 161,874,413</b>	<b>100.00%</b>	<b>\$ (2,000,000)</b>	<b>-1.22%</b>

\* 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
<b>Grants &amp; Contracts</b>							
Federal Grants & Contracts	\$ 289,773	\$ 370,188	\$ 562,108	\$ 2,029,901	\$ 293,692	\$ 2,697,270	\$ 258,197
State Grants & Contracts	1,323,407	809,944	2,270,474	1,320,106	1,051,905	2,165,523	285,777
Charter Schools	525,365	-	1,689,055	-	-	-	-
Prop. 301: Faculty	206,489	421,678	194,967	834,160	327,179	220,667	113,208
Workforce Initiatives	-	-	-	-	-	-	-
Other Grants & Contracts	90,164	539,255	1,465,218	978,380	238,531	6,355,952	42,414
<b>Total Grants &amp; Contracts</b>	<b>\$ 2,435,198</b>	<b>\$ 2,141,065</b>	<b>\$ 6,181,822</b>	<b>\$ 5,162,547</b>	<b>\$ 1,911,307</b>	<b>\$ 11,439,412</b>	<b>\$ 699,596</b>
<b>Student Financial Aid</b>							
FWS - Federal	\$ 503,065	\$ 555,825	\$ 160,000	\$ 344,452	\$ 138,163	\$ -	\$ 109,932
FWS - Inst. Matching (25%)	167,688	185,275	-	114,817	46,054	-	-
Pell Grants	7,368,828	9,743,162	3,100,000	12,345,260	3,569,443	5,581,248	3,185,530
FSEOG - Federal	264,988	481,140	120,000	570,019	130,073	83,486	71,943
FSEOG - Inst. Matching (25%)	88,329	160,380	-	190,006	43,358	27,829	-
Admin. Overhead (9710)	56,159	75,771	14,000	69,576	21,623	10,103	11,815
LEAP - Federal	16,295	21,838	10,857	28,320	12,302	14,921	8,948
LEAP - State	39,832	53,381	26,540	69,227	30,073	36,472	21,873
LEAP - District Matching	34,400	46,102	22,921	59,787	25,972	31,499	18,890
Scholarships	1,249,593	899,467	450,000	2,036,222	713,699	455,938	492,022
<b>Subtotal Student Financial Aid</b>	<b>\$ 9,789,177</b>	<b>\$ 12,222,341</b>	<b>\$ 3,904,318</b>	<b>\$ 15,827,686</b>	<b>\$ 4,730,759</b>	<b>\$ 6,241,496</b>	<b>\$ 3,920,953</b>
Less FWS Inst. Matching	(167,688)	(185,275)	-	(114,817)	(46,054)	-	-
Less SEOG Inst. Matching	(88,329)	(160,380)	-	(190,006)	(43,358)	(27,829)	-
<b>Total Student Financial Aid</b>	<b>\$ 9,533,159</b>	<b>\$ 11,876,686</b>	<b>\$ 3,904,318</b>	<b>\$ 15,522,863</b>	<b>\$ 4,641,348</b>	<b>\$ 6,213,667</b>	<b>\$ 3,920,953</b>
<b>Other Restricted Activities /Transfers</b>							
Other Restricted Activity	\$ 338,698	\$ 467,500	\$ 104,897	\$ 587,243	\$ 351,652	\$ 148,115	\$ 87,397
<b>Total Other Rest. Activity/Transfers</b>	<b>338,698</b>	<b>467,500</b>	<b>104,897</b>	<b>587,243</b>	<b>351,652</b>	<b>148,115</b>	<b>87,397</b>
<b>Total Restricted Fund</b>	<b>\$ 12,307,055</b>	<b>\$ 14,485,251</b>	<b>\$ 10,191,037</b>	<b>\$ 21,272,653</b>	<b>\$ 6,904,307</b>	<b>\$ 17,801,195</b>	<b>\$ 4,707,946</b>

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

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

Expenditure Category	Chandler Gilbert Community College	Paradise Valley Community College	Estrella Mountain Community College	Maricopa Skill Center	Southwest Skill Center	District Office/ District-Wide Transfer	Grand Total
<b>Grants &amp; Contracts</b>							
Federal Grants & Contracts	\$ 145,228	\$ 183,026	\$ 200,933	\$ 222,237	\$ 31,936	\$ 3,545,190	\$ 10,829,677
State Grants & Contracts	1,204,208	344,550	838,391	128,804	52,925	-	11,796,013
Charter Schools	-	-	-	-	-	-	2,214,420
Prop. 301: Faculty	599,744	206,848	434,453	-	-	440,607	4,000,000
Workforce Initiatives	-	-	-	-	-	18,121,830	18,121,830
Other Grants & Contracts	34,812	283,046	40,058	-	-	2,138,924	12,206,756
<b>Total Grants &amp; Contracts</b>	<b>\$ 1,983,991</b>	<b>\$ 1,017,471</b>	<b>\$ 1,513,835</b>	<b>\$ 351,041</b>	<b>\$ 84,861</b>	<b>\$ 24,246,551</b>	<b>\$ 59,168,696</b>
<b>Student Financial Aid</b>							
FWS - Federal	\$ 53,900	\$ 134,483	\$ 151,283	\$ -	\$ 8,798	\$ -	\$ 2,159,901
FWS - Inst. Matching (25%)	17,967	44,828	50,428	-	2,933	-	629,990
Pell Grants	2,703,940	3,221,026	3,096,510	626,628	182,715	-	54,724,291
FSEOG - Federal	92,757	105,440	174,353	-	-	-	2,094,197
FSEOG - Inst. Matching (25%)	30,919	35,147	58,118	-	-	-	634,085
Admin. Overhead (9710)	12,898	19,186	24,704	1,617	-	-	317,451
LEAP - Federal	10,265	10,494	9,849	5,319	-	-	149,408
LEAP - State	25,093	25,652	24,075	13,002	-	-	365,220
LEAP - District Matching	21,671	22,154	20,792	11,229	-	84,583	400,000
Scholarships	653,466	240,463	231,840	17,183	11,266	-	7,451,159
<b>Subtotal Student Financial Aid</b>	<b>\$ 3,622,876</b>	<b>\$ 3,858,871</b>	<b>\$ 3,841,951</b>	<b>\$ 674,978</b>	<b>\$ 205,712</b>	<b>\$ 84,583</b>	<b>\$ 68,925,702</b>
Less FWS Inst. Matching	(17,967)	(44,828)	(50,428)	-	\$ (2,933)	-	(629,990)
Less SEOG Inst. Matching	(30,919)	(35,147)	(58,118)	-	\$ -	-	(634,085)
<b>Total Student Financial Aid</b>	<b>\$ 3,573,990</b>	<b>\$ 3,778,897</b>	<b>\$ 3,733,406</b>	<b>\$ 674,978</b>	<b>\$ 202,779</b>	<b>\$ 84,583</b>	<b>\$ 67,661,627</b>
<b>Other Restricted Activities /Transfers</b>							
Other Restricted Activity	\$ 120,526	\$ 139,856	\$ 155,779	\$ -	\$ -	\$ 32,542,426	\$ 35,044,090
<b>Total Other Rest. Activity/Transfers</b>	<b>120,526</b>	<b>139,856</b>	<b>155,779</b>	<b>-</b>	<b>-</b>	<b>32,542,426</b>	<b>35,044,090</b>
<b>Total Restricted Fund</b>	<b>\$ 5,678,508</b>	<b>\$ 4,936,223</b>	<b>\$ 5,403,020</b>	<b>\$ 1,026,019</b>	<b>\$ 287,640</b>	<b>\$ 56,873,560</b>	<b>\$ 161,874,413</b>

FY 2008-2009

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

REVENUES	FY 2007-08		FY 2008-09		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Grants and Contracts*	\$ 506,460	100.00%	\$ 517,856	100.00%	\$ 11,396	2.25%
<b>Total Revenues</b>	<b>\$ 506,460</b>	<b>100.00%</b>	<b>\$ 517,856</b>	<b>100.00%</b>	<b>\$ 11,396</b>	<b>2.25%</b>
<b>EXPENDITURES</b>						
Personal Services	\$ 360,400	71.16%	\$ 333,208	64.34%	\$ (27,192)	-7.54%
Employee Benefits	43,300	8.55%	92,199	17.80%	48,899	112.93%
Purchase Services	18,360	3.63%	63,749	12.31%	45,389	247.22%
Supplies and Materials	37,900	7.48%	24,200	4.67%	(13,700)	-36.15%
Other	37,000	7.31%	4,500	0.87%	(32,500)	-87.84%
Capital	9,500	1.88%	-	0.00%	(9,500)	-100.00%
<b>Total Expenditures</b>	<b>\$ 506,460</b>	<b>100.00%</b>	<b>\$ 517,856</b>	<b>100.00%</b>	<b>\$ 11,396</b>	<b>2.25%</b>

\* This amount includes estimated Prop 301 distribution of \$35,880 in FY2007-08, and \$31,450 in FY2008-09, which is separate from Maricopa's Prop 301 distribution.

FY 2008-2009

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

REVENUES	FY 2007-08		FY 2008-09		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Grants and Contracts**	\$1,512,404	100.00%	\$ 1,702,920	100.00%	\$ 190,516	12.60%
Total Anticipated Revenues***	<u>\$1,512,404</u>	<u>100.00%</u>	<u>\$ 1,702,920</u>	<u>100.00%</u>	<u>\$ 190,516</u>	<u>12.60%</u>
<b>EXPENDITURES</b>						
Personal Services	\$871,346	57.61%	\$ 873,047	51.27%	\$ 1,701	0.20%
Employee Benefits	261,404	17.28%	271,820	15.96%	10,416	3.98%
Contract Services	262,358	17.35%	306,990	18.03%	44,632	17.01%
Supplies and Materials	67,780	4.48%	118,383	6.95%	50,603	74.66%
Transportation	22,157	1.47%	21,000	1.23%	(1,157)	-5.22%
Capital	17,188	1.14%	-	0.00%	(17,188)	-100.00%
Miscellaneous & Transfers	10,172	0.67%	111,680	6.56%	101,508	997.92%
Total Expenditures	<u>\$1,512,404</u>	<u>100.00%</u>	<u>\$ 1,702,920</u>	<u>100.00%</u>	<u>\$ 190,516</u>	<u>12.60%</u>

\* Preliminary - will change as information is finalized.

\*\* This amount includes estimated Prop 301 distribution of \$107,120 in FY2007-08, and \$93,890 in FY2008-09, 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 2007-08		FY 2008-09		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Prop 301 Sales Tax Revenue	\$ 10,237,146	45.32%	\$ 8,972,900	40.56%	\$ (1,264,246)	-12.35%
Prop 301 Capital Distribution	1,000,000	4.43%	-	0.00%	(1,000,000)	-100.00%
Interest Income	150,000	0.66%	200,000	0.90%	50,000	33.33%
Fund Balance Carryforward Estimate*	11,200,000	49.59%	12,948,930	58.53%	1,748,930	15.62%
<b>Total Revenues</b>	<b>\$ 22,587,146</b>	<b>100.00%</b>	<b>\$ 22,121,830</b>	<b>100.00%</b>	<b>\$ (465,316)</b>	<b>-2.06%</b>
<b>EXPENDITURES</b>						
Quality Instruction	\$ 3,544,497	15.69%	\$ 3,415,310	15.44%	\$ (129,187)	-3.64%
Small Business Development Ctr.	275,000	1.22%	275,000	1.24%	-	0.00%
GPEC Dues	27,000	0.12%	30,000	0.14%	3,000	11.11%
College Workforce Initiatives**	3,943,642	17.46%	4,018,200	18.16%	74,558	1.89%
Reserve**	1,399,007	6.19%	1,000,000	4.52%	(399,007)	-28.52%
Capital Distribution***	1,000,000	4.43%	-	0.00%	(1,000,000)	-100.00%
Carryforward Estimate*	10,608,000	46.96%	11,383,320	51.46%	775,320	7.31%
Carryforward for special projects	1,790,000	7.92%	2,000,000	9.04%	210,000	11.73%
<b>Total Expenditures</b>	<b>\$ 22,587,146</b>	<b>100.00%</b>	<b>\$ 22,121,830</b>	<b>100.00%</b>	<b>\$ (465,316)</b>	<b>-2.06%</b>

\* FY09 Carryforward Estimates include carryforward balances of Prop 301.

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

\*\*\* Maricopa received a \$1 million scheduled each on FY04-05 and FY 07-08 for capital distribution that is given to a single different community college campus every year on a rotating basis. Maricopa will receive \$1 million in FY07-8 (EMCC), FY09-10 (Chandler-Gilbert), FY09-10 (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	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
	Residential Faculty **	3.0	2.0	4.0	4.0	2.0	2.0	8.0	8.0	4.0
Management (M.A.T.)	-	-	-	-	-	-	-	-	-	-
Support Staff (P.S.A.)	-	-	-	-	-	-	-	-	-	-
Custodians/Grounds	-	-	-	-	-	-	-	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>3.0</b>	<b>2.0</b>	<b>4.0</b>	<b>4.0</b>	<b>2.0</b>	<b>2.0</b>	<b>8.0</b>	<b>8.0</b>	<b>4.0</b>	<b>3.0</b>
	Rio Salado College		South Mountain Community College		Chandler Gilbert Community College		Paradise Valley Community College		Estrella Mountain Community College	
	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09	2007-08	2008-09
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	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>2.0</b>	<b>2.0</b>	<b>1.0</b>	<b>1.0</b>	<b>5.0</b>	<b>5.0</b>	<b>2.0</b>	<b>2.0</b>	<b>4.0</b>	<b>4.0</b>

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

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

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

	District Office		Grand Total		Increase / (Decrease)		% of Total	
	Operations		2007-08	2008-09	FTE	Percent	2007-08	2008-09
	2007-08	2008-09						
Residential Faculty **	-	-	35.0	33.0	(2.0)	-5.7%	100.0%	100.0%
Management (M.A.T.)	-	-	-	-	-	N/A	0.0%	0.0%
Support Staff (P.S.A.)	-	-	-	-	-	N/A	0.0%	0.0%
Custodians/Grounds	-	-	-	-	-	N/A	0.0%	0.0%
Craftsmen/Craftsmen Trainees	-	-	-	-	-	N/A	0.0%	0.0%
College Safety	-	-	-	-	-	N/A	0.0%	0.0%
Retirees	-	-	-	-	-	N/A	0.0%	0.0%
<b>Total Budgeted Positions</b>	<b>-</b>	<b>-</b>	<b>35.0</b>	<b>33.0</b>	<b>(2.0)</b>	<b>-5.7%</b>	<b>100.0%</b>	<b>100.0%</b>

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

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

Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

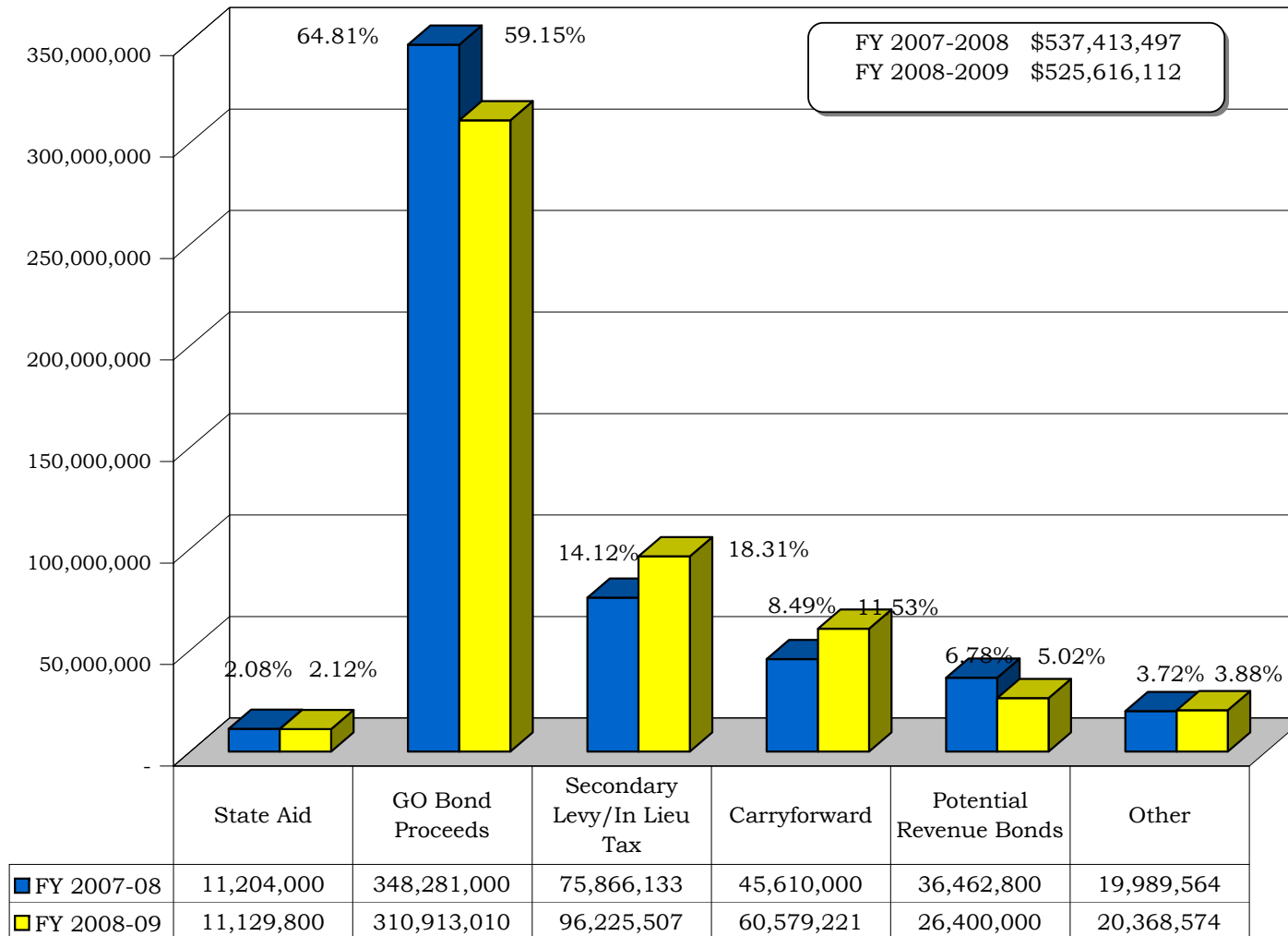
Scottsdale

South Mountain

# Plant Fund 7 Budget Detail FY2008-09

FY 2008 vs. FY 2009

### 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 2007-2008		FY 2008-2009		Increase / Decrease FY 2007-08 to 2008-09	
	Adopted	% of	Adopted	% of	Amount	Percent
	Budget	Total	Budget	Total		
State Aid <sup>A</sup>	\$ 11,204,000	2.08%	\$ 11,129,800	2.12%	\$ (74,200)	-0.66%
Interest Income	1,136,106	0.21%	1,500,000	0.29%	363,894	32.03%
College Fund Transfers <sup>B</sup>	2,640,000	0.49%	1,538,488	0.29%	(1,101,512)	-41.72%
College Internal Finance Agreements (IFAs) <sup>C</sup>	-	0.00%	1,116,628	0.21%	1,116,628	NA
Potential Fund Transfers <sup>D</sup>	12,000,000	2.23%	12,000,000	2.28%	-	0.00%
Carryforward	45,610,000	8.49%	49,845,921	9.48%	4,235,921	9.29%
<b>Subtotal General Revenues</b>	<b>72,590,106</b>	<b>13.51%</b>	<b>77,130,837</b>	<b>14.67%</b>	<b>4,540,731</b>	<b>6.26%</b>
Carryforward - Interest Income	32,086,000	5.97%	47,924,396	9.12%	15,838,396	49.36%
Carryforward -Life without Bond	4,021,000	0.75%	1,653,474	0.31%	(2,367,526)	-58.88%
2004 GO Bond Proceeds - Series B	240,000,000	44.66%	-	0.00%	(240,000,000)	-100.00%
Carryforward	72,174,000	13.43%	261,335,140	49.72%	189,161,140	262.09%
<b>Subtotal G.O. Bond Proceeds</b>	<b>348,281,000</b>	<b>64.81%</b>	<b>310,913,010</b>	<b>59.15%</b>	<b>(37,367,990)</b>	<b>-10.73%</b>
Potential Revenue Bond Proceeds & Matching Funds <sup>E</sup>	31,500,000	5.86%	26,400,000	5.02%	(5,100,000)	-16.19%
Carryforward - Revenue Bonds Debt Srvc Reserve/Match	4,962,800	0.92%	10,733,300	2.04%	5,770,500	116.28%
<b>Subtotal Revenue Bond Proceeds</b>	<b>36,462,800</b>	<b>6.78%</b>	<b>37,133,300</b>	<b>7.06%</b>	<b>670,500</b>	<b>1.84%</b>
Secondary Levy & SRP In lieu Tax	75,866,133	14.12%	95,696,428	18.21%	19,830,295	26.14%
Tsf. From Current Aux. Fund (Revenue Bonds)	4,213,458	0.78%	4,213,458	0.80%	-	0.00%
Other - Property Tax Judgment <sup>F</sup>	-	0.00%	529,079	0.10%	529,079	NA
<b>Subtotal Debt Service</b>	<b>80,079,591</b>	<b>14.90%</b>	<b>100,438,965</b>	<b>19.11%</b>	<b>20,359,374</b>	<b>25.42%</b>
<b>Total Revenues</b>	<b>\$ 537,413,497</b>	<b>100.00%</b>	<b>\$ 525,616,112</b>	<b>100.00%</b>	<b>\$ (11,797,385)</b>	<b>-2.20%</b>

A: Amount based on JLBC estimate

B: Transfers for Capital Needs: (From Fund 1 GCC \$12,660, CGCC \$600,000) (From Fund 2: GCC \$300,000, MCC \$290,000, CGCC \$335,828)

C: IFA Transfers (From Fund 1: SMCC \$125,000, CGCC \$300,000) (From Fund 2: PC \$50,000, MCC \$490,000, SCC \$120,000 , PV \$31,628)

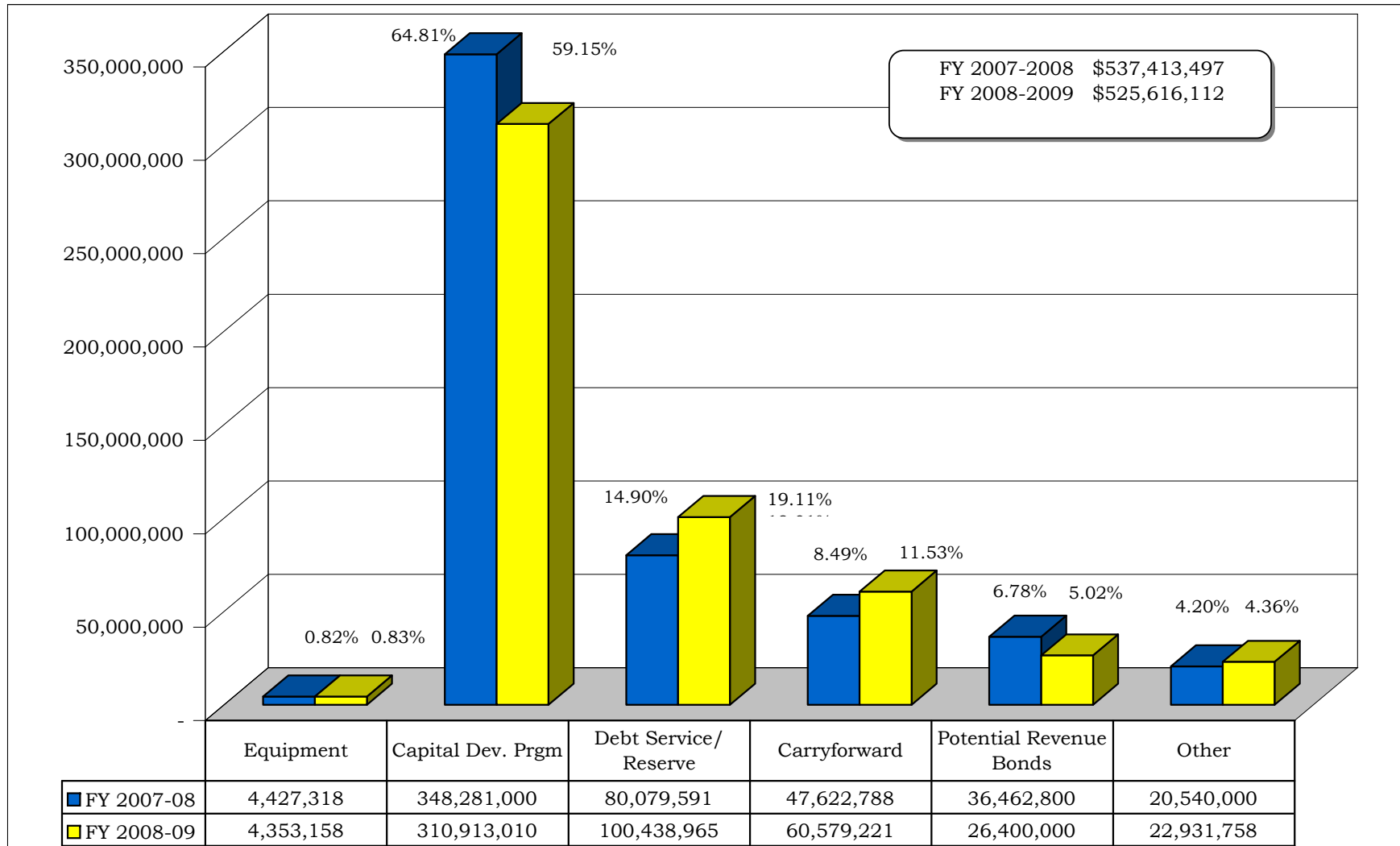
D: Potential transfer of \$7 MM from Fund 1 and \$5 MM from Fund 2 for new initiatives

E: Potential Issuance of Revenue Bonds \$26.4 MM

F: Other- Property Tax Judgment

FY 2008 vs. FY 2009

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



FY 2007-2008 \$537,413,497  
FY 2008-2009 \$525,616,112

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 2007-2008		FY 2008-2009		Increase / Decrease FY 2007-08 to 2008-09	
	Adopted	% of	Adopted	% of	Amount	Percent
	Budget	Total	Budget	Total		
Equipment Purchases	4,427,318	0.82%	4,353,158	0.83%	(74,160)	-1.68%
Self-Insurance	200,000	0.04%	200,000	0.04%	-	0.00%
Major Maintenance/ADA Projects	3,700,000	0.69%	3,700,000	0.70%	-	0.00%
College Capital Projects <sup>A</sup>	4,640,000	0.86%	3,538,488	0.67%	(1,101,512)	-23.74%
Funding for New Initiatives <sup>B</sup>	12,000,000	2.23%	15,493,270	2.95%	3,493,270	29.11%
Carryforward	47,622,788	8.86%	49,845,921	9.48%	2,223,133	4.67%
Subtotal General Expenditures	72,590,106	13.51%	77,130,837	14.67%	4,540,731	6.26%
Carryforward-Capital Development Program	32,086,000	5.97%	47,924,396	9.12%	15,838,396	49.36%
Life without the Bond Projects	4,021,000	0.75%	1,653,474	0.31%	(2,367,526)	-58.88%
2004 GO Bond Proceeds - Series B	240,000,000	44.66%	-	0.00%	(240,000,000)	-100.00%
2004-05 G.O. Bond Capital Development Program	72,174,000	13.43%	261,335,140	49.72%	189,161,140	262.09%
Subtotal Capital Development Program	348,281,000	64.81%	310,913,010	59.15%	(37,367,990)	-10.73%
Projected Revenue Bond Projects <sup>C</sup>	31,500,000	5.86%	26,400,000	5.02%	(5,100,000)	0.00%
Carryforward - Revenue Bonds Debt Srvc Reserve/Match	4,962,800	0.92%	10,733,300	2.04%	5,770,500	116.28%
Subtotal Revenue Bond Proceeds	36,462,800	6.78%	37,133,300	7.06%	670,500	1.84%
G.O. Bond Debt Service	75,866,133	14.12%	95,696,428	18.21%	19,830,295	26.14%
Revenue Bond Debt Service	3,163,458	0.59%	2,593,610	0.49%	(569,848)	-18.01%
Debt Service Reserve	1,050,000	0.20%	1,619,848	0.31%	569,848	54.27%
Other - Property Tax Judgment <sup>D</sup>	-	0.00%	529,079	0.10%	529,079	NA
Subtotal Debt Service	80,079,591	14.90%	100,438,965	19.11%	20,359,374	25.42%
<b>Total Expenditures</b>	<b>\$ 537,413,497</b>	<b>100.00%</b>	<b>\$ 525,616,112</b>	<b>100.00%</b>	<b>\$ (11,797,385)</b>	<b>-2.20%</b>

A. Capital Purchases: GCC \$312,660, MCC \$290,000, CGCC \$935,828) (Transfer to Fund 1 for Operating Support \$2,000,000)

B: Includes IFA repayments (SMCC \$125,000, CGCC \$300,000, PC \$50,000, MCC \$490,000, SCC \$120,000 , PV \$31,628) & \$2,376,642 for District Wide Projects

C. Potential issuance of Revenue Bonds for PACs and other construction/remodel needs

D: Other- Property Tax Judgment

MARICOPA COMMUNITY COLLEGES -- PLANT FUND 7  
EQUIPMENT ALLOCATION SUMMARY

FY 2008-2009

**Adopted Allocation**

College	STATE AID EQUIPMENT ALLOCATION <sup>A</sup>			2004 GO BOND ITAC ALLOCATION <sup>B</sup>			2004 GO BOND OCC-ED ALLOCATION <sup>C</sup>			FY2009 TOTAL ALLOCATION
	FY2008	FY2009	PERCENT	FY2008	FY2009	PERCENT	FY2008	FY2009	PERCENT	
	ADOPTED	ADOPTED	CHANGE	ADOPTED	ADOPTED	CHANGE	ADOPTED	ADOPTED	CHANGE	
Phoenix	\$ 391,704	\$ 380,369	-2.89%	\$ 2,200,000	\$ 750,000	-65.91%	\$ 1,211,568	\$ 1,211,568	0.00%	\$ 2,341,937
Glendale	500,671	470,697	-5.99%	1,000,000	1,000,000	0.00%	1,486,555	1,486,555	0.00%	2,957,252
GateWay	356,710	357,807	0.31%	265,813	265,813	0.00%	1,911,720	1,911,720	0.00%	2,535,340
Maricopa Skill Center	179,597	171,659	-4.42%	-	-	-	-	-	-	171,659
Mesa	643,323	615,027	-4.40%	773,807	773,807	0.00%	1,876,205	1,876,205	0.00%	3,265,039
Red Mountain	104,234	104,788	0.53%	-	-	0.00%	-	-	0.00%	104,788
Scottsdale	391,685	382,143	-2.44%	1,641,207	2,245,057	36.79%	1,042,111	1,042,111	0.00%	3,669,311
Rio Salado <sup>D</sup>	633,277	644,577	1.78%	1,155,000	1,205,000	4.33%	525,000	525,000	0.00%	2,374,577
South Mountain	210,238	205,416	-2.29%	1,820,000	1,820,000	0.00%	444,444	444,444	0.00%	2,469,860
Chandler-Gilbert	262,225	265,390	1.21%	988,800	988,800	0.00%	720,446	720,446	0.00%	1,974,636
Williams Campus	112,542	113,764	1.09%	275,700	275,700	0.00%	-	-	0.00%	389,464
Paradise Valley	276,580	278,831	0.81%	1,634,261	1,134,256	-30.60%	691,020	691,020	0.00%	2,104,107
Estrella Mountain	217,432	221,646	1.94%	928,045	928,045	0.00%	615,931	615,931	0.00%	1,765,622
Southwest Skill Center	15,814	12,662	-19.93%	-	-	-	-	-	-	12,662
District Office	131,286	128,383	-2.21%	-	-	0.00%	-	-	0.00%	128,383
<b>TOTAL</b>	<b>\$ 4,427,318</b>	<b>\$ 4,353,158</b>	<b>-1.68%</b>	<b>\$ 12,682,633</b>	<b>\$ 11,386,478</b>	<b>-10.22%</b>	<b>\$ 10,525,000</b>	<b>\$ 10,525,000</b>	<b>0.00%</b>	<b>\$ 26,264,637</b>

**Note:**

A: State Aid equipment allocation: Does not assume 'Hold Harmless' for those colleges that have shown decreases in their FY06-07 audited FTSE with every college receiving a base allocation plus allocations based on actual percent share of FY06-07 audited FTSE, Occupational FTSE and value of non-computer equipment(each equally weighted).

B: 2004 G O Bond - Proposed annual College Managed Technology (ITAC) allocation from FY05 - FY11 is based on schedules provided by the respective colleges.

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

D: 2004 G O Bond annual OCC-ed allocation for Rio Salado College comes from its all inclusive \$50M allocation-estimated at \$525,000 for FY08-09.



**Maricopa Community Colleges**  
**FY2008-09 Proposed Potential Capital Equipment**  
**Summary of Form E-1**

<b>College / Unit</b>	<b><u>Plant Fund 7</u></b>	<b><u>Plant Fund 7</u></b>	<b><u>Current Auxiliary Fund 2</u></b>	<b><u>Total Potential</u></b>
	<b>State Aid- Capital Equipment</b>	<b>GO Bond- Capital Equipment</b>	<b>Capital Equipment</b>	<b>Purchases</b>
Phoenix	\$ -	\$ -	\$ -	\$ -
Glendale	\$ 158,585	\$ 20,000	\$ -	\$ 178,585
GateWay	\$ -	\$ 679,674	\$ -	\$ 679,674
Maricopa Skill Center	\$ 212,000	\$ -	\$ -	\$ 212,000
Mesa	\$ -	\$ 273,152	\$ -	\$ 273,152
Scottsdale	\$ 109,628	\$ -	\$ -	\$ 109,628
Rio Salado	\$ -	\$ -	\$ 66,000	\$ 66,000
South Mountain	\$ 22,000	\$ -	\$ -	\$ 22,000
Chandler-Gilbert	\$ 25,000	\$ 463,000	\$ -	\$ 488,000
Paradise Valley	\$ 79,205	\$ -	\$ 27,026	\$ 106,231
Estrella Mountain	\$ 134,000	\$ 195,000	\$ -	\$ 329,000
District Office	\$ 25,000	\$ -	\$ -	\$ 25,000
<b>TOTAL</b>	<b>\$ 765,418</b>	<b>\$ 1,630,826</b>	<b>\$ 93,026</b>	<b>\$ 2,489,270</b>

Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

# Legal Budget FY2008-09

Maricopa County Community College District  
 Budget For Fiscal Year 2008 - 09  
 Summary of Budget Data

	<b>Adopted Budget 2007-08</b>	<b>Adopted Budget 2008-09</b>	<b>Increase/(Decrease) From Budget 2007-08 To Budget 2008-09</b>	
			<b>Amount</b>	<b>%</b>
<b>I. CURRENT GENERAL AND PLANT FUNDS</b>				
A. Expenditures				
Current General Fund	\$ 555,286,039	\$ 600,390,296	\$ 45,104,257	8.1%
Unexpended Plant Fund	457,333,906	425,177,147	(32,156,759)	-7.0%
Retirement of Indebtedness Plant Fund	80,079,591	100,438,962	20,359,371	25.4%
TOTAL	<u>\$ 1,092,699,536</u>	<u>\$ 1,126,006,405</u>	<u>\$ 33,306,869</u>	<u>3.0%</u>
B. Expenditures Per FTSE:				
Current General Fund	\$7,404 /FTSE	\$8,005 /FTSE	\$601	8.1%
Unexpended Plant Fund	\$6,098 /FTSE	\$5,669 /FTSE	(\$429)	-7.0%
<b>II. EXPENDITURE LIMITATIONS</b>		FISCAL YEAR 2007-08	\$ 368,170,867	
		FISCAL YEAR 2008-09	\$ 379,719,634	
III. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2007-08 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 2008-09 PURSUANT TO A.R.S. § 42-17051.			\$ 345,992,275	
V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied				
Primary Tax Levy	\$ 321,018,986	\$ 347,905,170	\$ 26,886,184	8.4%
SRP In Lieu of Primary Tax Levy	4,816,598	\$ 4,418,036	(398,562)	-8.3%
Secondary Tax Levy	74,981,944	95,299,078	20,317,134	27.1%
SRP In Lieu of Secondary Tax Levy	884,189	926,429	42,240	4.8%
TOTAL PROPERTY TAX LEVY	<u>\$ 401,701,717</u>	<u>\$ 448,548,713</u>	<u>\$ 46,846,996</u>	<u>11.7%</u>
B. Rates Per \$100 Net Assessed Valuation				
Primary Levy Rate	\$ 0.8246	\$ 0.7752	\$ (0.0494)	-6.0%
Secondary Levy Rate	0.1514	0.1634	0.0120	8.0%
TOTAL PROPERTY TAX RATE	<u>\$ 0.9760</u>	<u>\$ 0.9386</u>	<u>\$ (0.0374)</u>	<u>-3.8%</u>

Maricopa County Community College District  
 Budget For Fiscal Year 2008 - 09  
 Current General Fund - Revenues and Other Additions

	Estimated Actual 2007-08	Adopted Budget 2007-08	Adopted Budget 2008-09	Increase/(Decrease) From Budget 2007-08 To Budget 2008-09	
				Amount	%
<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>					
<b>PROPERTY TAXES</b>					
Primary Tax Levy	\$ 317,760,630	\$ 321,018,986	\$ 347,905,170	\$ 26,886,184	8.4%
Secondary Tax Levy - Override	-	-	-	-	--
Subtotal	\$ 317,760,630	\$ 321,018,986	\$ 347,905,170	\$ 26,886,184	8.4%
<b>STATE APPROPRIATIONS</b>					
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%
<b>GIFTS, GRANTS, AND CONTRACTS</b>					
Government Grants and Contracts	\$ -	\$ -	\$ -	\$ -	--
Indirect Costs Recovered	-	-	-	-	--
Private Gifts, Grants, and Contracts	-	-	-	-	--
Subtotal	\$ -	\$ -	\$ -	\$ -	--
<b>TUITION, REGISTRATION, AND STUDENT FEES</b>					
General Tuition	\$ 116,216,100	\$ 116,216,100	\$ 132,720,915	\$ 16,504,815	14.2%
Out-Of-District Tuition	492,045	492,045	426,707	(65,338)	-13.3%
Out-Of-State Tuition	11,074,650	11,074,650	12,184,050	1,109,400	10.0%
Student Fees	5,974,060	5,974,060	5,974,060	-	0.0%
Subtotal	\$ 133,756,855	\$ 133,756,855	\$ 151,305,732	\$ 17,548,877	13.1%
<b>OTHER SOURCES</b>					
Investment Income	\$ 4,300,000	\$ 3,500,000	\$ 3,850,000	\$ 350,000	10.0%
Other - Miscellaneous Fees and Charges	910,000	910,000	925,750	15,750	1.7%
- In-Lieu Tax (SRP)	4,739,007	4,816,598	4,418,036	(398,562)	-8.3%
Subtotal	\$ 9,949,007	\$ 9,226,598	\$ 9,193,786	\$ (32,812)	-0.4%
<b>Total Revenues and Other Additions</b>	\$ 518,994,792	\$ 521,530,739	\$ 565,932,988	\$ 44,402,249	8.5%
<b>UNRESTRICTED GENERAL FUND BALANCE</b>					
<b>AT JULY 1, APPLIED TO BUDGET</b>	\$ 30,169,100	\$ 30,169,100	\$ 29,679,008	\$ (490,092)	-1.6%
<b>TRANSFERS IN/(OUT)</b>					
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	1,586,200	1,586,200	2,778,300	1,192,100	75.2%
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	\$ 552,750,092	\$ 555,286,039	\$ 600,390,296	\$ 45,104,257	8.1%

**Maricopa County Community College District  
 Budget For Fiscal Year 2008 - 09  
 Current General Fund - Revenues and Other Additions**

Unrestricted General Fund Balance at July 1, 2008		\$ 89,073,823
Less: Governing Board Designations:		
Bond Operating Costs	\$ (25,772,823)	
Financial Stability Policy at 8% as of 6/30/08	(42,009,355)	
Financial Stability FY08-09	(3,265,284)	
Financial Stability FY09-10	(4,000,000)	
Other Amounts Unavailable to Finance Expenditures of the Budget Year:	<u>\$ -</u>	
Total Governing Board Designations		<u>\$ (75,047,462)</u>
Add: Amounts Not Expected to be Expended in the Budget Year:		15,652,647
Unrestricted General Fund Balance at July 1, 2008, Applied to Budget		<u><u>\$ 29,679,008</u></u>

Maricopa County Community College District  
Budget For Fiscal Year 2008 - 09  
Plant Funds - Revenues and Other Additions

	Estimated Actual 2007-08	Adopted Budget 2007-08	Adopted Budget 2008-09	Increase/(Decrease) From Budget 2007-08 To Budget 2008-09	
				Amount	%
<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>					
<b>UNEXPENDED PLANT FUND</b>					
State Appropriations: Capital Support (71,387 FTSE @ \$160 each)	\$ 11,204,000	\$ 11,204,000	\$ 11,129,800	\$ (74,200)	-0.7%
Investment Income	43,750,000	33,222,106	49,424,396	16,202,290	48.8%
Proceeds from Sale of Bonds	-	257,500,000	26,400,000	(231,100,000)	-89.7%
Other Revenues and Additions	339,060,000	140,767,800	323,567,835	182,800,035	129.9%
<b>Total Revenues And Other Additions</b>	<b>\$ 394,014,000</b>	<b>\$ 442,693,906</b>	<b>\$ 410,522,031</b>	<b>\$ (32,171,875)</b>	<b>-7.3%</b>
<b>RESTRICTED FUND BALANCE AT JULY 1</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - Potential Capital Needs - Current General Fund & Auxiliary Fund	\$ 2,640,000	\$ 800,000	\$ 2,655,116	\$ 1,855,116	231.9%
Transfer In - Current General fund	7,000,000	7,000,000	7,000,000	-	0.0%
Transfer In - Current Auxiliary Fund	5,000,000	6,840,000	5,000,000	(1,840,000)	-26.9%
Less: Amounts accumulated for future capital acquisitions	\$ -	\$ -	\$ -	\$ -	--
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - UNEXPENDED PLANT FUND</b>	<b>\$ 408,654,000</b>	<b>\$ 457,333,906</b>	<b>\$ 425,177,147</b>	<b>\$ (32,156,759)</b>	<b>-7.0%</b>
<b>RETIREMENT OF INDEBTEDNESS PLANT FUND</b>					
Sources for payment of principal and interest on general obligation bonds					
Secondary Tax Levy & Salt River Project In Lieu of Secondary Tax Levy	75,866,133	75,866,133	95,696,428	19,830,295	26.1%
Other - Property Tax Judgement		-	529,076	529,076	--
<b>Total Revenues And Other Additions</b>	<b>\$ 75,866,133</b>	<b>\$ 75,866,133</b>	<b>\$ 96,225,504</b>	<b>\$ 20,359,371</b>	<b>26.8%</b>
<b>FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF GENERAL OBLIGATION BONDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>TRANSFERS IN/(OUT)</b>					
Nonmandatory Transfers In - Investment in Plant Fund	\$ -	\$ -	\$ -	\$ -	--
Less: Amounts restricted for future debt service requirements	\$ -	\$ -	\$ -	\$ -	--
<b>TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF GENERAL OBLIGATION BONDS</b>	<b>\$ 75,866,133</b>	<b>\$ 75,866,133</b>	<b>\$ 96,225,504</b>	<b>\$ 20,359,371</b>	<b>26.8%</b>

Maricopa County Community College District  
 Budget For Fiscal Year 2008 - 09  
 Plant Funds - Revenues and Other Additions

	Estimated Actual 2007-08	Adopted Budget 2007-08	Adopted Budget 2008-09	Increase/(Decrease) From Budget 2007-08 To Budget 2008-09	
				Amount	%
Sources for payment of principal and interest on revenue bonds					
Interest Income	\$ -	\$ -	\$ -	\$ -	--
Other	-	-	-	-	--
<b>Total Revenues And Other Additions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF REVENUE BONDS</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>--</b>
<b>TRANSFERS IN/(OUT)</b>					
Transfers In - Current Auxiliary Fund - Revenue Bond	\$ 3,163,458	\$ 3,163,458	\$ 2,593,610	\$ (569,848)	-18.0%
Transfers In - Current Auxiliary Fund - Contingent Revenue Bond	1,050,000	1,050,000	1,619,848	569,848	54.3%
Less: Amounts restricted for future debt service requirements	-	-	-	-	--
<b>TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF REVENUE BONDS</b>	<b>\$ 4,213,458</b>	<b>\$ 4,213,458</b>	<b>\$ 4,213,458</b>	<b>-</b>	<b>0.0%</b>
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - RETIREMENT OF INDEBTEDNESS PLANT FUND</b>	<b>\$ 80,079,591</b>	<b>\$ 80,079,591</b>	<b>\$ 100,438,962</b>	<b>\$ 20,359,371</b>	<b>25.4%</b>

Maricopa County Community College District  
 Budget For Fiscal Year 2008 - 09  
 Current General Fund and Plant Funds - Expenditures and Other Deductions

	Estimated Actual 2007-08	Adopted Budget 2007-08	Adopted Budget 2008-09	Increase/(Decrease) From Budget 2007-08 To Budget 2008-09	
				Amount	%
<b>CURRENT GENERAL FUND</b>					
Instruction	\$ 257,188,266	\$ 249,422,008	\$262,202,047	\$12,780,039	5.1%
Public Service	323,831	304,675	477,671	172,996	56.8%
Academic Support	58,283,350	63,582,083	65,701,470	2,119,387	3.3%
Student Services	39,527,170	38,046,347	47,995,475	9,949,128	26.2%
Institutional Support	127,465,817	134,119,329	148,933,919	14,814,590	11.0%
Operation and Maintenance of Plant	39,258,183	35,934,340	38,244,100	2,309,760	6.4%
Contingency	-	33,877,257	36,835,614	2,958,357	8.7%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT GENERAL FUND</b>	<b>\$ 522,046,617</b>	<b>\$ 555,286,039</b>	<b>\$ 600,390,296</b>	<b>\$ 45,104,257</b>	<b>8.1%</b>
<b>PLANT FUNDS:</b>					
<b>UNEXPENDED PLANT FUND</b>					
Land	\$ 4,000,000	\$ 7,800,000	\$ 7,000,000	\$ (800,000)	-10.3%
Buildings	32,000,000	142,850,000	113,210,000	(29,640,000)	-20.7%
Improvements Other Than Buildings	16,200,000	38,758,000	28,450,000	(10,308,000)	-26.6%
Equipment	26,000,000	56,920,000	47,355,116	(9,564,884)	-16.8%
Library Books	950,000	3,700,000	3,800,000	100,000	2.7%
Construction in Progress	96,000,000	189,242,000	204,754,133	15,512,133	8.2%
Contingency	15,008,008	15,008,688	18,502,679	3,493,991	23.3%
Retirement of Indebtedness - Capital Leases & Installment Purchases	87,011	87,011	90,903	3,892	4.5%
Interest on Indebtedness - Capital Leases & Installment Purchases	18,207	18,207	14,316	(3,891)	-21.4%
Other - Miscellaneous & Transfers	2,950,000	2,950,000	2,000,000	(950,000)	-32.2%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF UNEXPENDED PLANT FUND</b>	<b>\$ 193,213,226</b>	<b>\$ 457,333,906</b>	<b>\$ 425,177,147</b>	<b>\$ (32,156,759)</b>	<b>-7.0%</b>
<b>RETIREMENT OF INDEBTEDNESS PLANT FUND</b>					
Retirement of Indebtedness - G. O. Bonds	\$ 50,000,000	\$ 50,000,000	\$ 74,350,000	\$ 24,350,000	48.7%
Interest on Indebtedness - G. O. Bonds	25,866,133	25,866,133	21,346,428	(4,519,705)	-17.5%
Retirement of Indebtedness - Revenue Bonds	2,395,000	2,395,000	1,905,000	(490,000)	-20.5%
Interest on Indebtedness - Revenue Bonds	768,458	768,458	688,610	(79,848)	-10.4%
Interest on Indebtedness - Other Long-Term Debt	1,050,000	1,050,000	1,619,848	569,848	54.3%
Other - Property Tax Judgement	-	-	529,079	529,079	--
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT OF INDEBTEDNESS PLANT FUND</b>	<b>\$ 80,079,591</b>	<b>\$ 80,079,591</b>	<b>\$ 100,438,965</b>	<b>\$ 20,359,374</b>	<b>25.4%</b>



Maricopa County Community College District  
 Budget For Fiscal Year 2008 - 09  
 Current Auxiliary Fund - Revenues and Other Additions

	Estimated Actual 2007-08	Adopted Budget 2007-08	Adopted Budget 2008-09	Increase/(Decrease) From Budget 2007-08 To Budget 2008-09	
				Amount	%
<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>					
<b>TUITION, REGISTRATION, AND STUDENT FEES</b>					
General Tuition (Non-credit/Special Interest)	\$ 6,963,755	\$ 37,544,109	\$ 20,451,166	\$(17,092,943)	-45.5%
Out-of-District				-	--
Out-of-State Tuition	5,481,120	5,462,849	6,101,000	638,151	11.7%
Student Fees	42,669,243	47,370,810	49,458,838	2,088,028	4.4%
Tuition And Fee Remissions or Waivers		-		-	--
Subtotal	<u>\$ 55,114,118</u>	<u>\$ 90,377,768</u>	<u>\$ 76,011,004</u>	<u>\$(14,366,764)</u>	<u>-15.9%</u>
<b>SALES AND SERVICES</b>					
Bookstore Commissions	\$ 3,217,959	\$ 3,344,142	\$ 3,314,498	\$ (29,644)	-0.9%
Food Service Sales	57,361	941,355	921,325	(20,030)	-2.1%
Intercollegiate Athletics	290,767	212,538	181,538	(31,000)	-14.6%
Other Sales And Services	10,496,231	9,811,448	10,714,976	903,528	9.2%
Subtotal	<u>\$ 14,062,318</u>	<u>\$ 14,309,483</u>	<u>\$ 15,132,337</u>	<u>\$ 822,854</u>	<u>5.8%</u>
<b>OTHER REVENUES AND ADDITIONS</b>					
Investment Income	\$ 1,567,104	\$ 1,571,324	\$ 1,792,084	\$ 220,760	14.0%
Other					
Indirect Cost Recoveries		-		-	--
Cash Balance Carryforward	12,398,767	22,676,717	22,211,984	(464,733)	-2.0%
Grants/Donations	186,643	970,971	1,051,224	80,253	8.3%
Miscellaneous Other Revenues		-		-	--
Subtotal	<u>\$ 14,152,514</u>	<u>\$ 25,219,012</u>	<u>\$ 25,055,292</u>	<u>\$ (163,720)</u>	<u>-0.6%</u>
<b>Total Revenues And Other Additions</b>	<u>\$ 83,328,950</u>	<u>\$ 129,906,263</u>	<u>\$ 116,198,633</u>	<u>\$(13,707,630)</u>	<u>-10.6%</u>
<b>UNRESTRICTED FUND BALANCE AT JULY 1</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>--</u>
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - Current General Fund & Auxiliary Programs	\$ 11,950,668	\$ 11,950,668	\$ 13,738,296	\$ 1,787,628	15.0%
Transfer In - Current General Fund - Scholarships	5,399,585	5,399,585	6,484,087	1,084,502	20.1%
Transfer Out - Current Unrestricted Fund - FTSE Growth Reserve	(1,586,200)	(1,586,200)	(2,778,300)	(1,192,100)	75.2%
Transfer Out - Plant Fund	(7,890,000)	(7,890,000)	(7,665,676)	224,324	-2.8%
Mandatory Transfers Out For:					
Principal And Interest - to Debt Service Fund	(3,163,459)	(3,163,459)	(2,593,610)	569,849	-18.0%
Miscellaneous Inter and Intra Fund Transfers	16,267,518	16,267,518	16,446,100	178,582	1.1%
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<u>\$ 104,307,062</u>	<u>\$ 150,884,375</u>	<u>\$ 139,829,530</u>	<u>\$(11,054,845)</u>	<u>-7.3%</u>

Maricopa County Community College District  
 Budget For Fiscal Year 2008 - 09  
 Current Restricted Fund - Revenues and Other Additions

<b><u>REVENUES AND OTHER ADDITIONS BY SOURCE</u></b>	<b>Estimated</b>	<b>Adopted</b>	<b>Adopted</b>	<b>Increase/(Decrease)</b>	
	<b>Actual</b>	<b>Budget</b>	<b>Budget</b>	<b>From Budget 2007-08</b>	<b>To Budget 2008-09</b>
	<b>2007-08</b>	<b>2007-08</b>	<b>2008-09</b>	<b>Amount</b>	<b>%</b>
<b>GIFTS, GRANTS, AND CONTRACTS</b>					
Federal Grants And Contracts	\$ 78,003,744	\$ 78,765,935	\$ 69,957,474	\$ (8,808,461)	-11.2%
State Grants And Contracts	3,886,192	12,377,090	11,796,013	(581,077)	-4.7%
Local Grants And Contracts	570,632	331,989	365,220	33,231	10.0%
Private Gifts, Grants And Contracts	18,087,131	20,106,257	20,106,257	-	0.0%
Subtotal	<u>\$ 100,547,699</u>	<u>\$ 111,581,271</u>	<u>\$ 102,224,964</u>	<u>\$ (9,356,307)</u>	<u>-8.4%</u>
<b>OTHER REVENUES AND ADDITIONS</b>					
Investment Income (State Shared Sales Tax , LGIP and Other)	\$ 698,983	\$ 150,000	\$ 200,000	\$ 50,000	33.3%
Other:					
State Shared Sales Tax (Prop 301)	10,145,819	10,237,146	10,772,900	535,754	5.2%
State Shared Sales Tax (Prop 301) Capital Distribution		1,000,000	-	(1,000,000)	-100.0%
State Shared Sales Tax Carryforward (estimated)		11,200,000	11,148,930	(51,070)	-0.5%
Miscellaneous and Other Restricted Activities	1,207,223	29,305,996	37,127,619	7,821,623	26.7%
Subtotal	<u>\$ 12,052,025</u>	<u>\$ 51,893,142</u>	<u>\$ 59,249,449</u>	<u>\$ 7,356,307</u>	<u>14.2%</u>
<b>Total Revenues And Other Additions</b>	<u>\$ 112,599,724</u>	<u>\$ 163,474,413</u>	<u>\$ 161,474,413</u>	<u>\$ (2,000,000)</u>	<u>-1.2%</u>
<b>RESTRICTED FUND BALANCE AT JULY 1</b>	<u>\$ 23,626,606</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>--</u>
<b>TRANSFERS IN/(OUT)</b>					
Excess (Deficit) of Restricted Receipts Over Transfers to Revenue	\$ (440,305)	\$ -	\$ -	\$ -	--
Mandatory Transfers For:					
Transfer In - Current Auxiliary Fund - LEAP Match	360,846	400,000	400,000	-	0.0%
Transfer In - Current General Fund - SEOG, SBDC Match	551,991	-	-	-	--
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<u>\$ 136,698,862</u>	<u>\$ 163,874,413</u>	<u>\$ 161,874,413</u>	<u>\$ (2,000,000)</u>	<u>-1.2%</u>

Maricopa County Community College District  
 Budget For Fiscal Year 2008 - 09  
 Current Auxiliary Enterprises and Current Restricted Funds  
 Expenditures and Other Deductions

	Estimated Actual 2007-08	Adopted Budget 2007-08	Adopted Budget 2008-09	Increase/(Decrease) From Budget 2007-08 To Budget 2008-09	
				Amount	%
<b>CURRENT AUXILIARY ENTERPRISES FUND</b>					
Bookstore	\$ -	\$ -	\$ -	\$ -	0.0%
Food Services	149,863	941,355	921,395	(19,960)	-2.1%
Dormitories	-	-	-	-	0.0%
Intercollegiate Athletics	6,429,927	6,403,030	6,901,131	498,101	7.8%
College Activities	17,357,951	32,992,357	31,588,276	(1,404,081)	-4.3%
Course Fees	6,568,167	13,975,877	13,866,453	(109,424)	-0.8%
Non-Credit / Special Interest	8,899,410	37,743,435	20,376,166	(17,367,269)	-46.0%
Other Auxiliary Enterprises	28,365,763	58,828,321	66,176,109	7,347,788	12.5%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT AUXILIARY ENTERPRISES FUND</b>	<u>\$ 67,771,081</u>	<u>\$ 150,884,375</u>	<u>\$ 139,829,530</u>	<u>\$ (11,054,845)</u>	<u>-7.3%</u>
<b>CURRENT RESTRICTED FUND</b>					
Instruction	\$ 14,451,868	\$ 22,202,105	\$ 23,541,888	\$ 1,339,783	6.0%
Public Service	14,523,277	37,104,857	26,252,896	(10,851,961)	-29.2%
Academic Support	4,245,452	6,277,008	7,372,636	1,095,628	17.5%
Student Services	68,797,035	80,440,187	89,052,935	8,612,748	10.7%
Institutional Support (Administration)	2,181,992	4,055,502	2,955,808	(1,099,694)	-27.1%
Operation And Maintenance of Plant	253,338	1,004,269	398,378	(605,891)	-60.3%
Scholarships	8,146,762	12,790,485	12,299,872	(490,613)	-3.8%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT RESTRICTED FUND</b>	<u>\$ 112,599,724</u>	<u>\$ 163,874,413</u>	<u>\$ 161,874,413</u>	<u>\$ (2,000,000)</u>	<u>-1.2%</u>

**Maricopa County Community College District  
Estimated Tax Rates and Assessed Valuation  
FY2008-09**

TAX JUDGEMENT RECOVERY PER ARS 42-16214*	PRIMARY TAX LEVY AND RATE
FY 2008-09 Primary Tax Refund Recovery	\$ 1,937,187
FY 2008-09 Secondary Tax Refund Recovery	\$ 529,079
<b>Total Tax Judgement Recovery</b>	<b>\$ 2,466,266</b>
MAXIMUM LEVY AND TAX RATE CALCULATIONS	PRIMARY TAX LEVY AND RATE
1. Maximum Prior Year Levy	\$ 321,018,987
2. Line 1 increased by 2%	\$ 327,439,367
3. Current Assessed Value of Last Year's Property	\$ 42,473,135,731
4. Line 3 divided by 100	\$ 424,731,357
5. Maximum Tax Rate FY 200-09 (Line 2/Line 4)	0.7709
Tax Rate FY2008-09 for Qwest recovery	0.0043
Tax Rate FY2008-09 with Qwest recovery	<u>0.7752</u>
6. Current Assessed Value including New Property	\$ 44,881,602,698
7. Current Assessed Value divided by 100	\$ 448,816,027
8.a Maximum Levy Amount FY 2008-09 (Line 7 X Line 5)	\$ 345,992,275
8.b Primary tax recovery (Line 7 X Line 5)	\$ 1,912,895
8.c Total Levy Amount FY2008-09 with Refund Recovery	\$ 347,905,170
SALT RIVER PROJECT CENTRALLY ASSESSED VALUATION (CAV)**	SECONDARY TAX RATE AND LEVY
SRP CAV at 2007 Values (Actual)	\$ 584,113,282
SRP CAV at 2008 Values (estimate)	\$ 569,949,940
SRP CAV at 2008 Values / 100	\$ 5,699,499
SRP In-lieu Tax Amount FY 2008-09	\$ 4,393,744
SRP In-lieu Tax Judgement Recovery FY 2008-09	\$ 24,292
9. Total SRP In-lieu Tax Amount FY 2008-09	<u>\$ 4,418,036</u>
10. Subtotal - Primary Levy FY 2008-09	\$ 347,905,170
SRP In-lieu Tax Amount FY 2008-09	\$ 4,418,036
Total Levy & In-lieu FY 2008-09	<u>\$ 352,323,206</u>
11. Primary Tax Rate FY 2008-09 (Line 10 / Line 7)	0.7752
11. Primary Levy Rate including Tax Refund Recovery	0.7752
12. Secondary Levy Rate including Tax Refund Recovery	0.1634
<b>COMBINED TAX RATES including Tax Refund Recovery</b>	
<b>0.9386</b>	

\* Tax increases permitted in accordance with ARS 42-16214 to recover share of tax refund judgement awarded in favor of Qwest per Arizona Department of Revenue Estimated Refund as of 5/1/2008

\*\* SRP centrally assessed valuation 2008 estimates were obtained from SRP as of 3/20/08

\*\*\* Valuations are per the County Dept. of Finance, February 2008.

**Maricopa County Community College District  
Annual Budgeted Expenditures Limitation Report Worksheet  
Fiscal Year Ending June 30, 2009**

	Current Funds						Total
	Unrestricted			Plant Funds			
	General	Auxiliary Enter.	Restricted	Unexpended	Ret. of Debt		
A. Total Budgeted Expenditures	\$ 624,272,039	\$ 128,917,075	\$ 161,474,413	\$ 412,607,859	\$ 100,438,965		\$ 1,427,710,351
Transfers	\$ (23,881,743)	\$ 10,912,455	\$ 400,000	\$ 12,569,288	\$ -		\$ -
A. Net Total Expenditures	\$ 600,390,296	\$ 139,829,530	\$ 161,874,413	\$ 425,177,147	\$ 100,438,965		\$ 1,427,710,351
B. Less Exclusions Claimed:							
Bond Proceeds				\$ 261,335,140			\$ 261,335,140
Debt Service Requirements on Bonded Indebtedness					\$ 100,438,965		\$ 100,438,965
Proceeds From Other Long-Term Obligations				\$ 37,133,300			\$ 37,133,300
Debt Service Requirements on Other Long-Term Obligations							\$ -
Dividends, Interest And Gains on Sale of Securities	\$ 3,850,000	\$ 1,792,084	\$ 200,000	\$ 49,424,396			\$ 55,266,480
Trustee or Custodian							\$ -
Grants and Aid From Federal Gov't			\$ 69,957,474				\$ 69,957,474
Grants, Aid, Contributions or Gifts From Private Agency, Organization or Individual Except Those Amounts Received in Lieu of Taxes			\$ 26,327,101				\$ 26,327,101
Amounts Received From The State For Purchasing Land, Buildings or Improvements or Constructing Buildings or Improvements				\$ 11,129,800			\$ 11,129,800
Interfund Transfers	\$ 2,778,300	\$ 39,506,066	\$ 400,000	\$ 14,655,116			\$ 57,339,482
Amounts Accumulated For Purchase of Land And The Purchase or Construction of Buildings or Improvements							\$ -
Contracts With Other Political Subdivisions							\$ -
Tuition And Fees	\$ 151,305,732	\$ 75,826,954					\$ 227,132,686
Property Taxes Received From Voter-Approved Overrides							\$ -
Refunds, Reimbursements or Other Recoveries	\$ 330,750						\$ 330,750
Monies Received A.R.S. 15-1472			\$ 8,972,900				\$ 8,972,900
Prior Years Carry-Forward	\$ 83,500,000	\$ 22,700,000	\$ 35,500,000	\$ 51,499,395			\$ 193,199,395
Total Exclusions Claimed	\$ 241,764,782	\$ 139,825,104	\$ 141,357,475	\$ 425,177,147	\$ 100,438,965		\$ 1,048,563,473
C. Budgeted Exp. Subject to Limitation	\$ 358,625,514	\$ 4,426	\$ 20,516,938	\$ -	\$ -		\$ 379,146,878
D. Expenditure Limitation Fiscal Year 2008-09							\$ 379,719,634
Unused (Overcommitted) Legal Limit							\$ 572,756

Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

# Appendix FY2008-09

MARICOPA COMMUNITY COLLEGES  
STUDENT ENROLLMENT

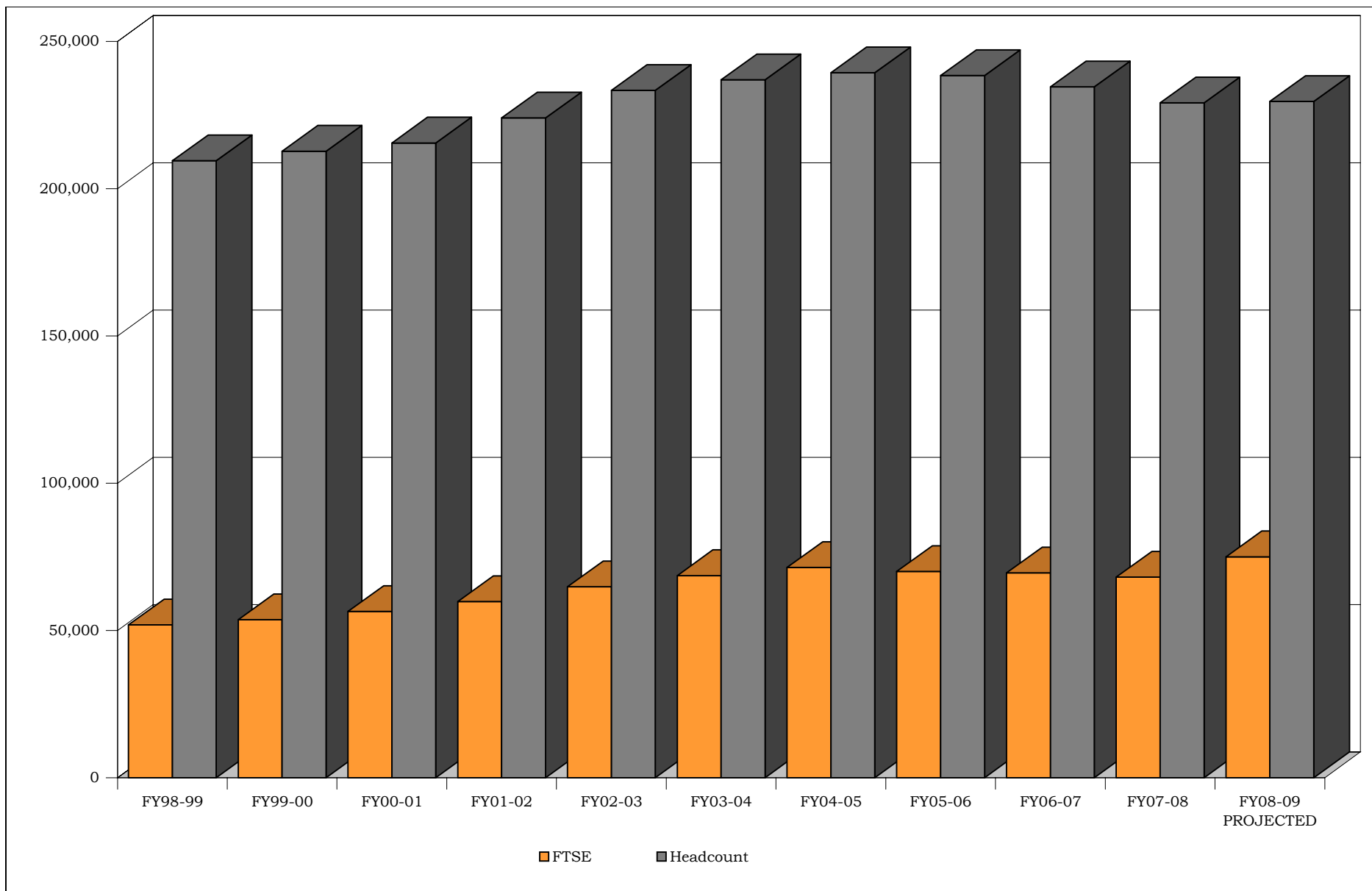
<b>Headcount *</b>	ACTUAL FISCAL 1999-00	ACTUAL FISCAL 2000-01	ACTUAL FISCAL 2001-02	ACTUAL FISCAL 2002-03	ACTUAL FISCAL 2003-04	ACTUAL FISCAL 2004-05	ACTUAL FISCAL 2005-06	ACTUAL FISCAL 2006-07	ACTUAL FISCAL 2007-08	PROJECTED FISCAL 2008-09
Phoenix	21,533	21,463	22,289	22,296	22,480	20,872	20,927	20,275	18,709	18,085
Glendale	32,965	33,174	33,259	33,888	34,360	33,694	32,201	30,767	29,936	28,856
GateWay	15,525	17,117	15,954	16,251	15,918	15,947	16,063	15,633	14,350	14,265
Mesa	38,270	38,542	39,869	41,941	43,931	45,098	43,371	41,594	39,860	39,160
Scottsdale	17,763	18,095	19,380	20,028	19,639	19,000	18,719	17,866	17,618	17,072
Rio Salado	30,410	34,198	36,097	38,419	41,280	44,203	46,806	48,761	49,806	52,653
South Mountain	5,286	5,764	6,163	6,587	7,200	7,308	7,534	7,212	7,799	7,807
Chandler-Gilbert	9,377	10,038	10,712	12,179	12,416	12,707	13,240	14,033	15,101	15,732
Paradise Valley	11,020	11,600	12,687	12,480	13,004	13,640	13,958	14,006	14,159	14,516
Estrella Mountain	7,303	7,441	8,291	8,922	9,040	9,705	9,886	9,938	10,026	10,352
Subtotal	189,452	197,432	204,701	212,991	219,268	222,174	222,705	220,085	217,364	218,498
Maricopa Skill Center	1,961	2,106	2,482	2,211	2,289	1,243	1,152	1,125	1,001	816
Southwest Skill Center	0	91	435	388	730	548	605	690	526	525
ABE/GED/ESL	21,288	15,875	16,401	17,747	14,636	15,349	13,896	12,624	10,243	9,774
Subtotal	23,249	18,072	19,318	20,346	17,655	17,140	15,653	14,439	11,770	11,115
Total Headcount	212,701	215,504	224,019	233,337	236,923	239,314	238,358	234,524	229,134	229,613

<b>Full-Time Student Equivalent (FTSE)</b>	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	ACTUAL FISCAL 2006-07	ACTUAL FISCAL 2007-08	PROJECTED FISCAL 2008-09
Phoenix	5,998	6,015	6,297	6,761	6,909	6,847	6,546	6,253	5,848	5,990
Glendale	9,391	9,685	9,760	10,681	11,017	11,242	10,566	10,248	10,023	10,535
GateWay	2,647	2,881	3,046	3,441	3,703	3,728	3,847	3,805	3,677	4,561
Mesa	12,294	12,511	13,374	14,410	15,116	15,803	14,999	14,432	13,653	14,450
Scottsdale	5,048	5,316	5,784	6,210	6,396	6,359	6,007	5,926	5,949	6,019
Rio Salado	7,310	8,176	8,201	8,771	9,938	10,949	11,620	12,127	12,230	14,200
South Mountain	1,446	1,515	1,633	1,838	2,014	2,094	2,067	2,052	2,086	2,185
Chandler-Gilbert	2,503	2,927	3,358	3,849	4,230	4,432	4,501	4,803	5,326	5,695
Paradise Valley	3,087	3,275	3,448	3,724	3,970	4,288	4,378	4,451	4,368	4,696
Estrella Mountain	1,772	1,881	2,116	2,461	2,587	2,986	2,887	3,045	3,087	4,015
Subtotal	51,497	54,181	57,018	62,146	65,880	68,729	67,416	67,141	66,247	72,346
Maricopa Skill Center	962	938	1,154	971	764	605	500	495	425	600
Southwest Skill Center	0	31	122	143	234	293	281	232	204	304
ABE/GED/ESL	1,174	1,284	1,485	1,566	1,734	1,761	1,828	1,692	1,179	1,750
Subtotal	2,136	2,253	2,761	2,680	2,732	2,659	2,609	2,420	1,808	2,654
Total FTSE	53,633	56,433	59,779	64,826	68,612	71,387	70,025	69,561	68,055	75,000

\* Headcount reflects credit courses only.

### Maricopa Community Colleges Student Enrollment





MARICOPA COMMUNITY COLLEGES  
STUDENT ENROLLMENT

	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	ACTUAL FISCAL 2006-07	ACTUAL FISCAL 2007-08	PROJECTED FISCAL 2008-09
<b>Headcount *</b>										
Phoenix	21,533	21,463	22,289	22,296	22,480	20,872	20,927	20,275	18,709	18,085
Glendale	32,965	33,174	33,259	33,888	34,360	33,694	32,201	30,767	29,936	28,856
GateWay	15,525	17,117	15,954	16,251	15,918	15,947	16,063	15,633	14,350	14,265
Mesa	38,270	38,542	39,869	41,941	43,931	45,098	43,371	41,594	39,860	39,160
Scottsdale	17,763	18,095	19,380	20,028	19,639	19,000	18,719	17,866	17,618	17,072
Rio Salado	30,410	34,198	36,097	38,419	41,280	44,203	46,806	48,761	49,806	52,653
South Mountain	5,286	5,764	6,163	6,587	7,200	7,308	7,534	7,212	7,799	7,807
Chandler-Gilbert	9,377	10,038	10,712	12,179	12,416	12,707	13,240	14,033	15,101	15,732
Paradise Valley	11,020	11,600	12,687	12,480	13,004	13,640	13,958	14,006	14,159	14,516
Estrella Mountain	7,303	7,441	8,291	8,922	9,040	9,705	9,886	9,938	10,026	10,352
Subtotal	189,452	197,432	204,701	212,991	219,268	222,174	222,705	220,085	217,364	218,498
Maricopa Skill Center	1,961	2,106	2,482	2,211	2,289	1,243	1,152	1,125	1,001	816
Southwest Skill Center	0	91	435	388	730	548	605	690	526	525
ABE/GED/ESL	21,288	15,875	16,401	17,747	14,636	15,349	13,896	12,624	10,243	9,774
Subtotal	23,249	18,072	19,318	20,346	17,655	17,140	15,653	14,439	11,770	11,115
Total Headcount	212,701	215,504	224,019	233,337	236,923	239,314	238,358	234,524	229,134	229,613
<b>Full-Time Student Equivalent (FTSE)</b>										
Phoenix	5,998	6,015	6,297	6,761	6,909	6,847	6,546	6,253	5,848	5,990
Glendale	9,391	9,685	9,760	10,681	11,017	11,242	10,566	10,248	10,023	10,535
GateWay	2,647	2,881	3,046	3,441	3,703	3,728	3,847	3,805	3,677	4,561
Mesa	12,294	12,511	13,374	14,410	15,116	15,803	14,999	14,432	13,653	14,450
Scottsdale	5,048	5,316	5,784	6,210	6,396	6,359	6,007	5,926	5,949	6,019
Rio Salado	7,310	8,176	8,201	8,771	9,938	10,949	11,620	12,127	12,230	14,200
South Mountain	1,446	1,515	1,633	1,838	2,014	2,094	2,067	2,052	2,086	2,185
Chandler-Gilbert	2,503	2,927	3,358	3,849	4,230	4,432	4,501	4,803	5,326	5,695
Paradise Valley	3,087	3,275	3,448	3,724	3,970	4,288	4,378	4,451	4,368	4,696
Estrella Mountain	1,772	1,881	2,116	2,461	2,587	2,986	2,887	3,045	3,087	4,015
Subtotal	51,497	54,181	57,018	62,146	65,880	68,729	67,416	67,141	66,247	72,346
Maricopa Skill Center	962	938	1,154	971	764	605	500	495	425	600
Southwest Skill Center	0	31	122	143	234	293	281	232	204	304
ABE/GED/ESL	1,174	1,284	1,485	1,566	1,734	1,761	1,828	1,692	1,179	1,750
Subtotal	2,136	2,253	2,761	2,680	2,732	2,659	2,609	2,420	1,808	2,654
Total FTSE	53,633	56,433	59,779	64,826	68,612	71,387	70,025	69,561	68,055	75,000

\* Headcount reflects credit courses only.

MARICOPA COMMUNITY COLLEGES  
FY 2007-08 AUDITED FULL-TIME STUDENT EQUIVALENTS (FTSE)

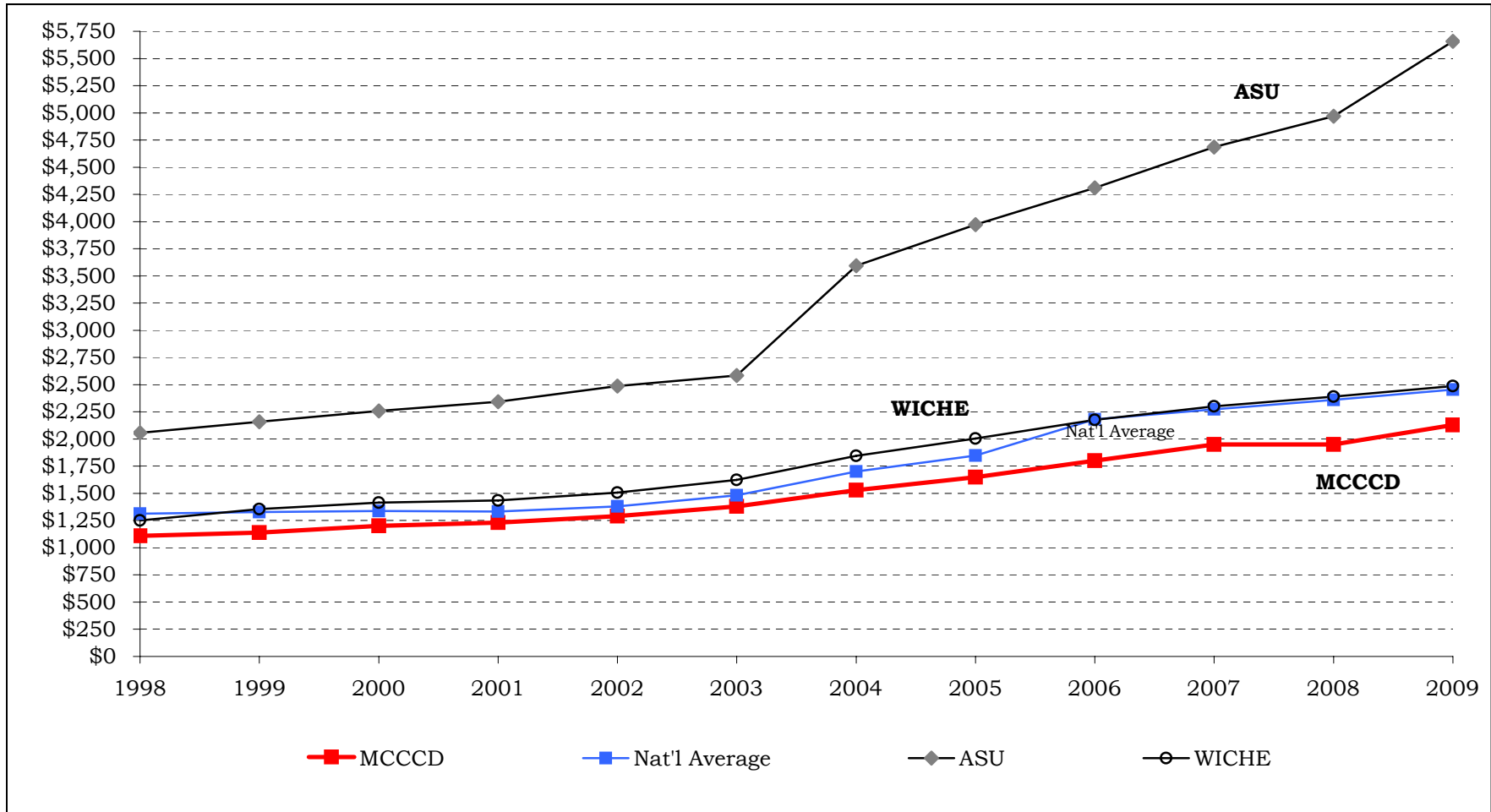
College	45th Day Fall	45th Day Spring	Avg. 45th Day Fall/Spring	Short-Term	OE-OE	Summer	Total Annual FTSE
Phoenix	4,983	4,735	4,859	313	46	630	5,848
Glendale	9,058	8,130	8,594	476	93	860	10,023
GateWay	2,499	2,105	2,302	711	275	390	3,677
Mesa	12,564	11,109	11,837	507	182	1,127	13,653
Scottsdale	5,194	4,956	5,075	256	0	619	5,949
Rio Salado	3,848	2,802	3,325	2,563	3,888	2,454	12,230
South Mountain	1,723	1,752	1,737	85	0	263	2,086
Chandler-Gilbert	5,150	4,273	4,712	127	42	445	5,326
Paradise Valley	3,892	3,553	3,722	196	87	363	4,368
Estrella Mountain	2,855	2,555	2,705	114	0	268	3,087
<b>Subtotal</b>	<b>51,766</b>	<b>45,971</b>	<b>48,869</b>	<b>5,347</b>	<b>4,613</b>	<b>7,419</b>	<b>66,247</b>
Maricopa Skill Center			425				425
Southwest Skill Center			204				204
ABE/GED/ESL *			1,179				1,179
<b>Total</b>	<b>51,766</b>	<b>45,971</b>	<b>50,676</b>	<b>5,347</b>	<b>4,613</b>	<b>7,419</b>	<b>68,055</b>

\* Total ABE/GED/ESL FTSE of 81 for Glendale, 12 for Mesa, and 1086 for Rio Salado.

Note: Columns may not add due to rounding.

FY 1998-99 through FY 2008-09

### Maricopa Community Colleges Annual Tuition and Fee Comparison



\* For FY08-09 Western Interstate Commission for Higher Education (WICHE) and National Averages are projected based on the prior year's percentage.

For FY08-09 ASU and MCCCDC Tuition Rates are approved.

MARICOPA COMMUNITY COLLEGES  
HISTORIC TUITION AND FEES

**MCCCD Historic Tuition & Fees**

Fiscal Year	Per Credit Hour			Annual	Increase /	
	Current	Current	Combined	Cost Per	Dollars	Percent
	Unrestricted	Auxiliary		Fulltime		
Fund 1	Fund 2	Total	Student			
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%
FY 2008-09	69.00	2.00	71.00	2,130.00	180.00	9.23%

**Local, National, and WICHE Comparisons**

Fiscal Year	MARICOPA DISTRICT		NATL. AVG. PUBLIC 2YR INST.		WICHE AVG. PUBLIC 2YR INST.		AZ STATE UNIVERSITY	
	Annual	Percent	Annual	Percent	Annual	Percent	Annual	Percent
	Cost	Change	Cost	Change	Cost	Change	Cost	Change
FY 1997-98	\$1,110.00	8.82%	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%	2,300.00	5.65% (4)	4,686.00	8.70%
FY 2007-08	1,950.00	0.00%	2,361.00 (3)	3.92%	2,391.00	3.96% (4)	4,969.00	6.04%
FY 2008-09	2,130.00	9.23%	2,454.00 (5)	3.94%	2,486.00	3.97% (5)	5,659.00	13.89%

(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) FY08-09 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 2008-09.

Approx. Value for Taxes	Tax Rate	\$100,000	\$150,000	\$200,000	\$250,000	\$300,000
Assessment Ratio @ 10%	Per \$100 Assessed Value	\$10,000	\$15,000	\$20,000	\$25,000	\$30,000

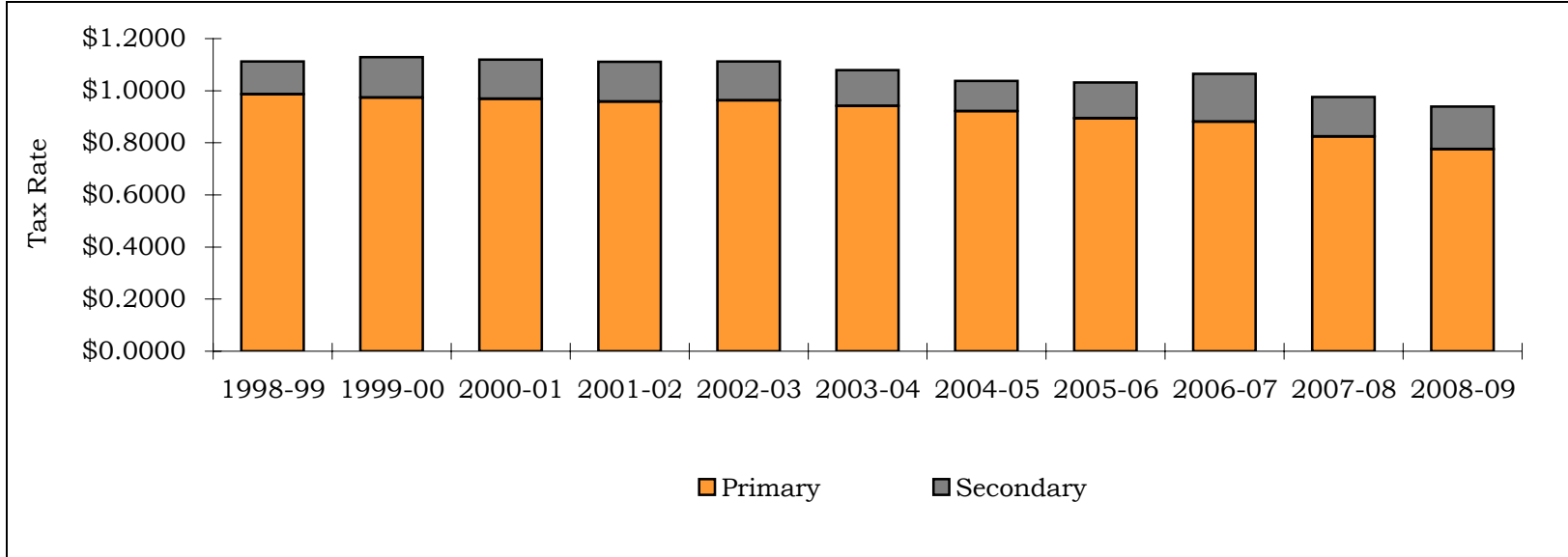
FY 2008 - 2009 Tax Rates for the Maricopa Community Colleges

Primary Tax @	\$0.7752	\$77.52	\$116.28	\$155.04	\$193.80	\$232.56
Secondary Tax @	\$0.1634	\$16.34	\$24.51	\$32.68	\$40.85	\$49.02
Combined Tax @	<u>\$0.9386</u>	<u>\$93.86</u>	<u>\$140.79</u>	<u>\$187.72</u>	<u>\$234.65</u>	<u>\$281.58</u>

FY 1998-99 through FY 2008-09

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.



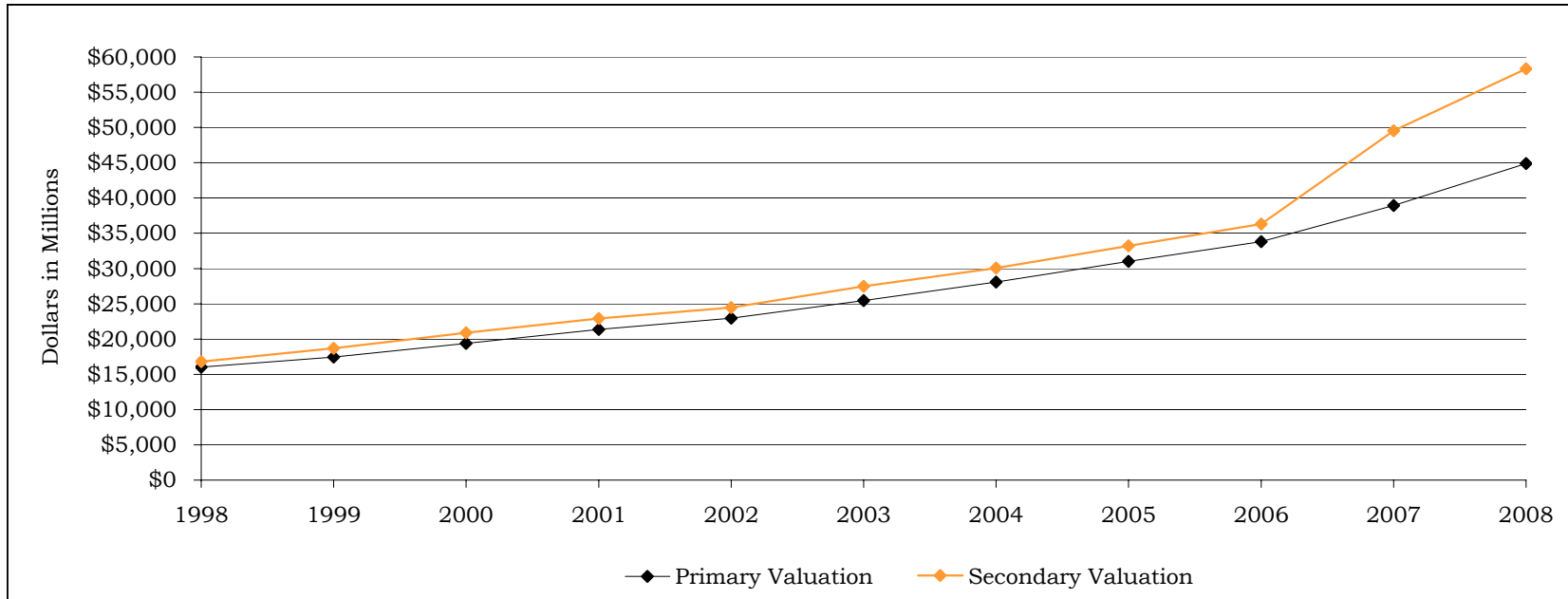
Rates per \$100 of Assessed Valuation

Fiscal Year	Primary	Secondary	Total
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
2008-09	\$0.7752	\$0.1634	\$0.9386

1998 through 2008

### 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
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%
2008	44,881,602,698	5,951,335,148	15.3%	652,029	58,303,635,287	8,769,061,456	17.7%

Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

# Glossary

## FY2008-09



**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 Equivalents (FTSE)**

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

**Functional Categories**

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

**MARICOPA COMMUNITY COLLEGES**  
**Glossary (cont.)****General Institutional**

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

**Headcount**

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

**Instruction**

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

**Misc. & Transfers:**

The miscellaneous and transfers object code includes reserve, holding and transfers accounts. Examples are: a contingency for taxes that are budgeted but not collected; a basic contingency for unexpected needs as prioritized by the Governing Board; allocations for the 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 Arizona 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).