

Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

# Adopted Budget

## Fiscal Year 2009-10

### June 9, 2009

Student Success

ONE



Public Stewardship



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Public Stewardship

# General Overview

Administration and Addresses

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FY 2009-10 Budget Overview

**Section A**

**MARICOPA COMMUNITY COLLEGES**

2411 West 14th Street

Tempe, AZ 85281

Ph. (480) 731-8000

District Governing Board

District Administration

Ms. Colleen Clark	President	Rufus Glasper	Chancellor
Mr. Randolph S. Elias Lumm	Secretary	Maria Harper-Marinick	Vice Chancellor, Academic and Student Affairs
Dr. Donald R. Campbell	Member	Debra Thompson	Vice Chancellor, Business Services
Mr. Jerry D. Walker	Member	Albert A. Crusoe	Vice Chancellor, Human Resources
Mrs. Debra Pearson	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	Jan Gehler, President Scottsdale Community College 9000 E. Chaparral Road Scottsdale, AZ 85256 Ph. (480) 423-6000	Paul Dale, Interim President Paradise Valley Community College 18401 N. 32nd Street Phoenix, AZ 85032 Ph. (602) 787-6500
Velvie Green, President Glendale Community College 6000 W. Olive Avenue Glendale, AZ 85302 Ph. (623) 845-3012	Linda M. Thor, President Rio Salado College 2323 W. 14th Street Tempe, AZ 85281 Ph. (480) 517-8540	Ernie Lara, President Estrella Mountain Community College 3000 N. Dysart Road Avondale, AZ 85323 Ph. (623) 935-8000
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Shouan Pan, President Mesa Community College 1833 W. Southern Avenue Mesa, AZ 85202 Ph. (480) 461-7000	Maria L. Hesse, President Chandler-Gilbert Community College 2626 E. Pecos Road Chandler, AZ 85225 Ph. (480) 732-7000	Kathryn Bocker, 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**

The start of this decade ushered in a new century and was marked by a brief economic downturn. A prosperous period followed, but as the decade nears a close, global and national economies are in a recession, the financial markets are troubled and federal assistance to banks, financial institutions, private companies, homeowners, taxpayers and state and local government appears to be unprecedented.

The Maricopa Community Colleges have been impacted by both the upturn in the economy and the more recent downturn. When the economy was strong, enrollment in the district's colleges dropped slightly, from a high full time student equivalent (FTSE) of 71,387 in FY04-05 to 68,055 in FY07-8. A number of factors appear to have contributed to the slight decline. Additionally, an historical review of enrollment since the 1965 suggests that enrollment typically has increased, but approximately every 10 or so years, there is a slight multi-year decline in enrollment. Prior to this period of decline, the last period of slight enrollment declines was the early 1990s. As of FY08-09, enrollment is increasing.

Despite small losses in enrollment in recent years, the Maricopa Community Colleges is one of the largest community college systems in the nation and is the largest public higher education institution in the State, larger even than all three public universities combined. In FY2009-10, 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 thousand of academic and occupational courses. Nine Associate degrees, twenty-four Associate in Transfer Partnership (ATP) degrees and seventeen Academic Certificates (AC) are offered.

**General Information**

- The Adopted FY09-10 Budget of \$1.47 billion represents an increase of \$46.3 million or 3.24% compared to FY2008-09. Notably, a technical move of part of the Auxiliary Fund into the General Fund makes it appear that the General Fund has grown significantly. In fact, almost half of the increase is the technical readjustment of an equal amount of the revenues and of the expenditures.
- 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.

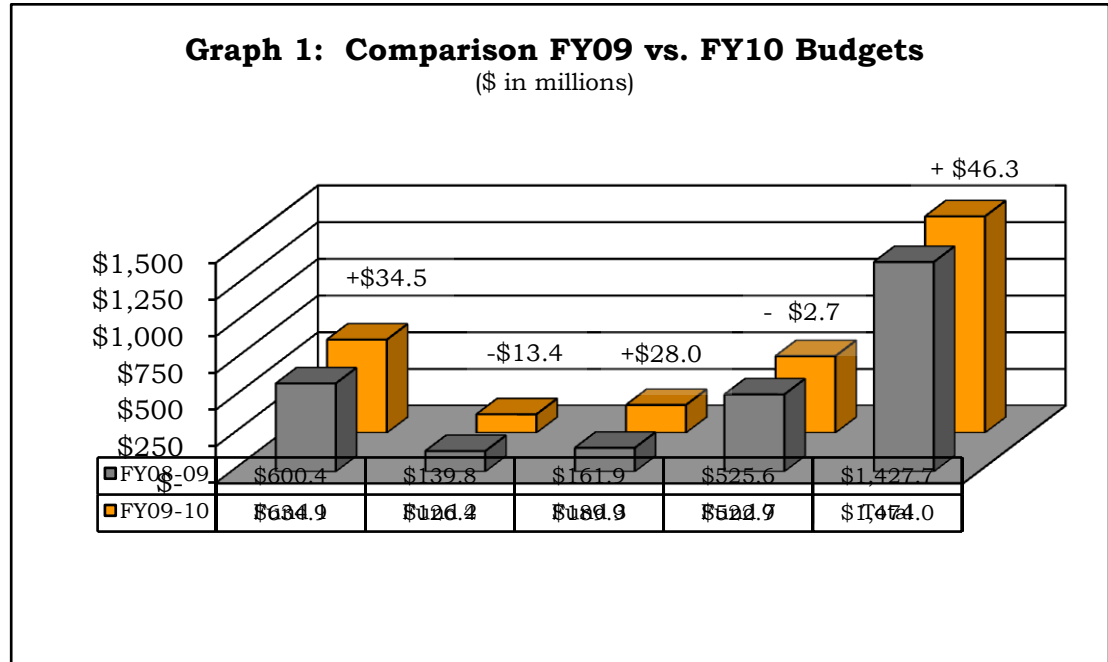
**MARICOPA COMMUNITY COLLEGES**  
**Executive Summary**

- 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.
- The District's resources have been impacted to some degree by the recession: in particular, the impact has been felt in State aid as the State has grappled with billions of dollars of shortfalls. Reductions in State aid since FY07-8 total \$17.5 million, or 26%. However, since relatively few resources come from the State (\$68.6 million of \$1.4 billion in FY07-8), the impact has been minimal. To date, State Aid represents approximately \$51.1 million of the \$1.49 billion budget. Other revenue sources have remained solid to date. Overall, the District has weathered this recession much better than our sister local governments and public universities, which have absorbed reductions totaling hundreds of millions of dollars.



**MARICOPA COMMUNITY COLLEGES  
All Funds Summary**

- General Fund: About half of the growth in the District’s main operating budget primarily is from the merger with college activities from Fund 2 to Fund 1. This does not increase the availability of funds. It instead moves an equal amount of revenue and expenditure into the General Fund for the budgeting of reuniting separated student services and activities into one fund. Additional potential increases are from property taxes and tuition and fees; these funds are available for allocation.
- Auxiliary Fund: As noted above, this fund has been reduced, due to the merger of some accounts into the General Fund. The Auxiliary Fund includes scholarships, contract training and other substantially self-supporting activities, such as the bookstores and non-credit instruction.
- Restricted Fund: The fund accounts for all restricted activity such as grants, student financial aid and Proposition 301 (a statewide November 2000 referendum that raised sales taxes for education; community colleges are required to use the funds for workforce development and training). With the downturn in the economy, sales taxes have been declining and therefore allocations for Proposition 301 will be smaller in FY09-10.



- Plant Fund: The 2004 Capital Development program is well underway. To date, General Obligation Bonds totaling \$650,270,000 of the \$951,359,000 authorized have been issued. Series D at \$250,000,000 may be issued in 2011 and Series E at \$51,089,000 may be issued in 2013. 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.

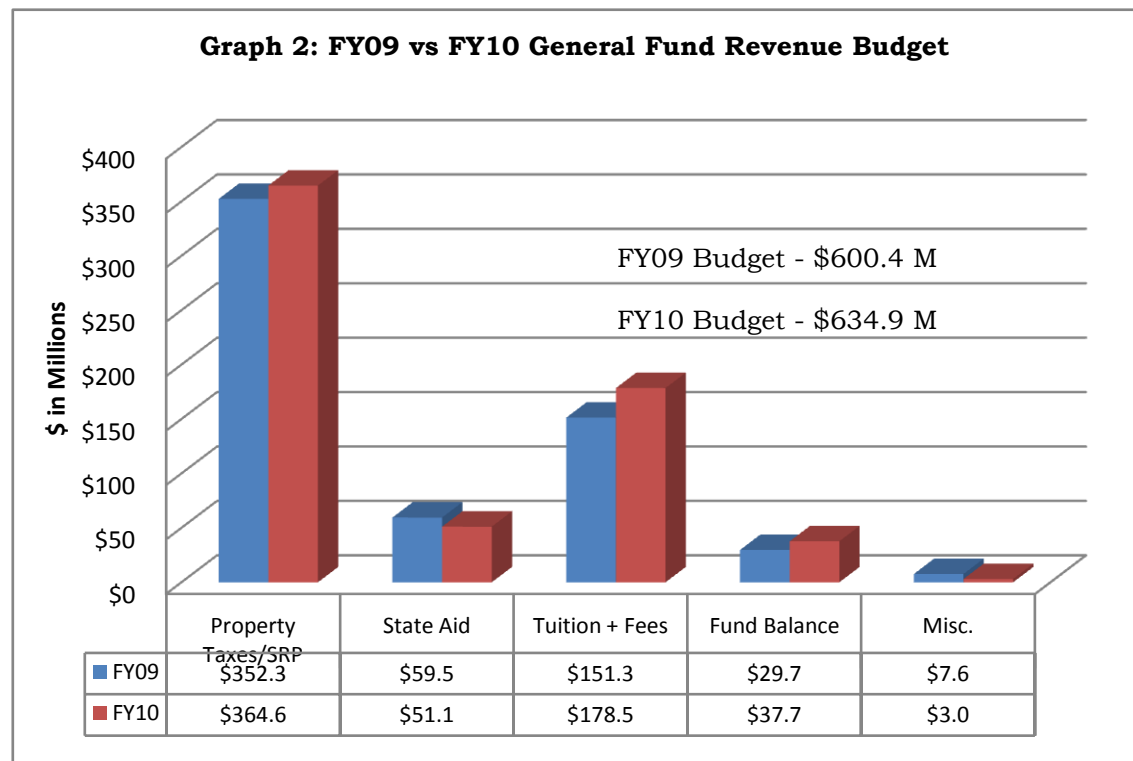
**MARICOPA COMMUNITY COLLEGES  
General Operating Fund 1**

The General Fund (Fund 1) is the largest and main operating budget fund for the Maricopa Community Colleges. The General Fund 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:**

- Primary property taxes are the main revenue source in the General Fund. The projected increase in property taxes is due to increases from new property.

Property taxes for operational purposes reflect the final maximum tax levy calculation provided by the County in May 2009, pursuant to State law. For the past three decades, increases on existing property have been subject to strict levy limits set forth in the State Constitution following a voter referendum. Effectively, the existing levy can be increased only by 2%; however, the Governing Board members have publicly voted to not increase the levy by 2%. Therefore, the Adopted Budget does not include any levy increase other than from new property.

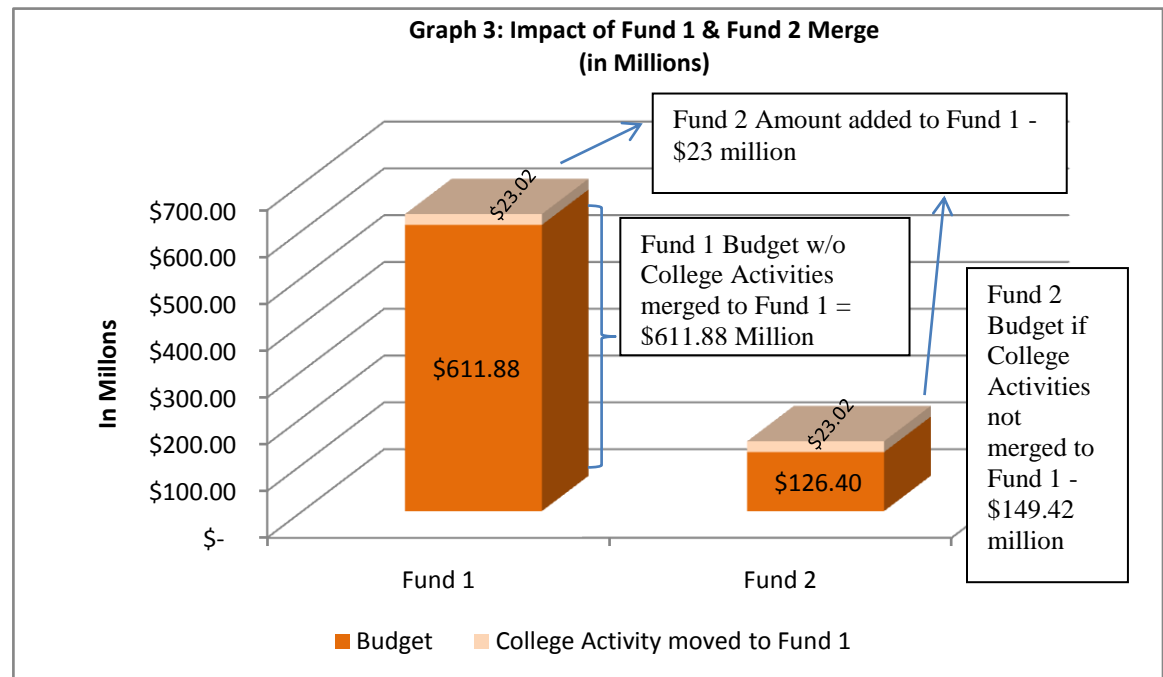


Given the recessionary economy and the drop in home sales and values, we are experiencing a drop in property tax growth, one that is expected to continue for at least two or more years. For FY09-10, the increase in new property is \$ 1.97 Billion compared to \$2.4 billion in the prior year. Overall, the total Primary Assessed Valuation has increased 10.7%, from \$44.88 billion to \$49.68 billion.

**MARICOPA COMMUNITY COLLEGES  
General Operating Fund 1**

- Tuition and fees represent the second largest source of revenues in the General Fund. Fully \$23 million of the increase is due to the merge of Fund 2 College Activities budgets into Fund 1; this is not a true increase of revenues that are available for new allocation. In fact, as tuition revenues were moved into Fund 1, so were an equal amount of student services expenditures. Therefore, fully \$23 million of the total increase is NOT available for allocation as it already is allocated to varied student activities. Revenues and expenditures that previously were budgeted in Fund 2 have been moved to Fund 1.

The proposal to make this merge was made over a year ago; it was proposed to consolidate Fund 1 student services budgets with those previously budgeted in Fund 2, allowing for budget development in this area and the total operational budget to be more integrated and seamless. This move will make it appear that there has been an unusual overall increase in non-faculty positions. However, this is not the case: the increase in the General Fund is offset by a decline in the Auxiliary Fund. Similarly, it may appear that the student services budget has grown unusually compared to other functional areas. This is not the case; with the merge, we simply are budgeting Student Services activities in one fund as opposed to separately in two funds.



Historical data on tuition and fees is included in the Appendix (Section H).

**MARICOPA COMMUNITY COLLEGES**  
**General Operating Fund 1**

- State Aid generally is based on a statutory formula reflective of the most recent enrollment levels. However, given the recession and the State's budget shortfalls, this did not happen when the FY08-9 budget was built.

The single largest effect of the current recession has been the impact on State aid. As the State of Arizona built its FY08-9 budget, it reduced the State appropriation to all of Arizona's Community Colleges. All regularly appropriated capital State Aid (budgeted in the Plant Fund or Fund 7) was suspended (\$11.1 million of Maricopa's aid) and \$2.1 million in operational State aid to the District was cut. In January 2009, an additional \$4.3 million was cut to help the State balance a projected \$1.6 billion shortfall. Additional reductions may be forthcoming as the State seeks to balance a shortfall estimated at \$3 billion or more. In fact, on February 12, 2009, JLBC staff reported potential shortfall of over \$400 million for the current FY2008-09. They also urged caution against taking immediate action. Overall, since June 2008, the State appropriation to the Maricopa Community Colleges has been reduced by 26% over the FY07-8 appropriation. The operational cuts to date that total \$6.4 million are reflected in the General Fund budget, as is the loss of a \$2 million transfer from capital State Aid, since this was suspended.

- Other revenue sources include interest income, transfers from other funds and Fund Balance or carryforward.

**MARICOPA COMMUNITY COLLEGES  
General Operating Fund 1**

**Expenditure Budget**

**Allocation of Budget Increases**

The FY2009-10 Adopted Budget is \$34.5 million larger than the FY2008-09 Adopted Budget. The increase includes \$23 million of Fund 210 College Activity move to Fund 1; these funds therefore are not available for general allocation. 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, \$16.8 million in permanent funds were available for various priority needs

General Fund resources totaling \$16.8 million already have been allocated for the following priority needs; however this allocation may be changed depending on final State Aid cut:

- IT Maintenance contract increases - \$1.1 million;
- Policy manual driven (Anniv. & Educ.) - \$1.3 million;
- ATASS, Compensated Absences, Unemployment Insurance, Liability Insurance - \$1.3 million;
- Benefits Consultant Bid \$0.1 million;
- Emergency Communication - \$0.10 million;
- Prop 301 Faculty permanent funding - \$0.5 million;
- Operating Cost for new facilities - \$2.7 million;
- New Faculty Positions (10 FTE) - \$1.0 million;
- Student Financial Aid - \$3.0 million;
- Capital Support/Reserves - \$5.8 million.

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

Revenue Increases, including carryforward	\$ 34,524,791
Plus:	
Carryforward Adjustment (carryforward resources dedicated to one-time expenses)	\$ (8,006,915)
Fund 210 Merger with Fund 110	\$ (23,016,960)
Other Adjustments: ( for uncollected tax levy and bad debt, ASRS saving)	\$ 3,383,665
Budget Cut Reallocation	\$ 9,915,678
Available for Allocation without the 2% property tax	<u>\$ 16,800,259</u>

**MARICOPA COMMUNITY COLLEGES  
General Operating Fund 1**

**Expenditures by Unit**

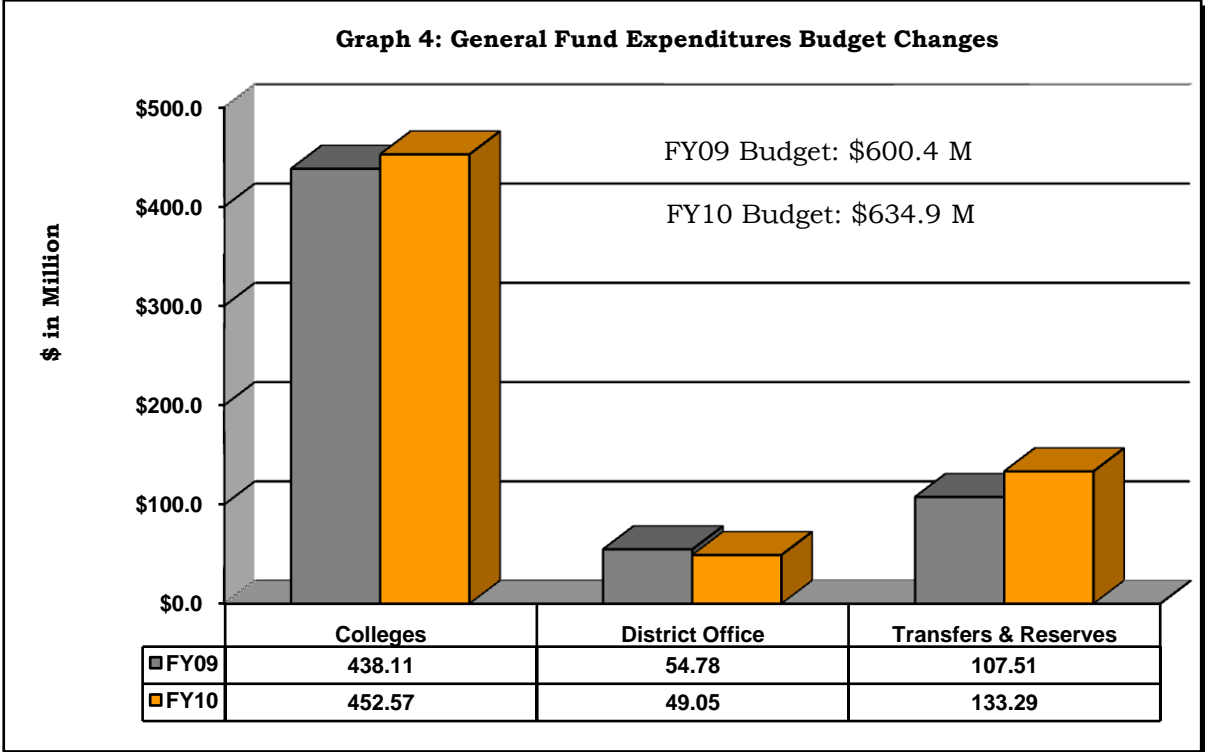
Graph 4 compares expenditure budgets for the colleges, District Office and Transfers and Reserves. Variations in the growth in college budgets generally reflect budget allocations for varied rates of enrollment growth. College budgets increased due to the Fund 210 merger of personnel and operations. These increases have been offset in part by a 2% budget reduction that has been moved to Transfers and Reserves.

The budget at the District Office has also been reduced by 2%; in addition, some District-wide expenses have been moved to Transfers & Reserves. It should be noted that the Maricopa College Television has been moved from Scottsdale Community College to the District Office as of FY09-10, offsetting the overall reduction by about \$1 million.

The increase in the Transfers and Reserves budget is due new revenue allocations and the additional reserves from pending confirmation of State Aid funding.

**Expenditures by Function**

The highest percent increase is in Public Service, due to the inclusion of KJZZ and Sun Sounds Radio personnel; Student Services increased 17.8%. Both of these increases are due to the merger of Fund 210 Auxiliary into the General Fund. General Institution increased 3.24%, due to new revenue and budget cuts held in reserve for capital support, pending confirmation of State Aid funding. Contingency increased 25.3% due to potential carryforward increases. Instruction, Academic Support and Physical Plant, have varying changes from 2% to 8.56% due primarily to budget reductions and re-allocations. Administration has decreased 25.06% due to budget reductions, as well as reallocation of expenses to other functional accounts, such as Scholarships.



**MARICOPA COMMUNITY COLLEGES  
General Operating Fund 1**

**Expenditures by Object Code**

Graph 5 illustrates the composition of the FY2009-10 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 make up about 53% of the budget and include all Governing Board approved faculty and staff, as well as temporary staff. The increase in salaries and wages is due to the addition of Fund 210 Auxiliary positions.

- **Employee Benefits**

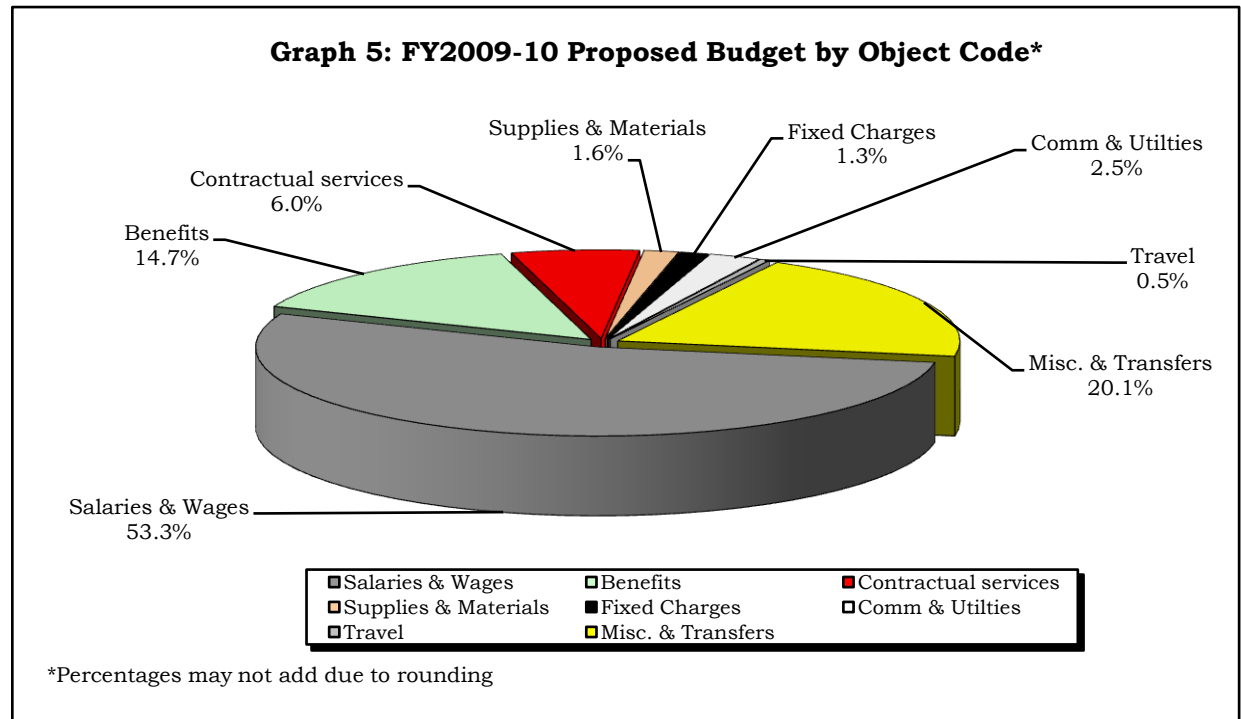
The growth in the benefits budget is due to the added positions from Fund 210 and an increase for Unemployment Insurance.

- **Contractual Services**

Contractual Services represents 6% of the total General Fund budget and is projected to increase \$1.4 million. Most of these increases are due to the allocation of new revenues for IT Maintenance Contracts. Increases from the Fund 210 merger in various colleges were offset by the \$2.6 million decrease at Rio Salado in Contractual Services in their Educational Services Programs.

- **Supplies and Materials**

Supplies & Materials increased \$2.34 million (29%) primarily due to the additional supplies budgets from the Fund 210 merger as well as operational costs associated with Bond Projects.



**MARICOPA COMMUNITY COLLEGES**  
**General Operating Fund 1**

- **Fixed Charges**

Fixed charges represent 1.3% of the total General Fund budget; there is a 13.52% increase compared to FY08-09. This is primarily due to the \$1.2 million of Student Accident Insurance that was brought over from Fund 210 and some smaller reductions at the colleges.

- **Communication and Utilities**

Increased budgets for electricity and telephones at colleges account for the 6.8% increase in communication and utility costs.

- **Travel**

Travel represents 0.5% of the total General Fund budget, and increased about \$1.2 million compared to last year. Most of the increase (\$850,000) was due to the District Tournament account that was brought over from Fund 210.

Travel at Maricopa Community Colleges is governed by an Administrative Regulation, which closely follows the travel procedures of 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 (\$7.3 million), Enrollment Growth Funding Program funds (\$15.6 million), carryforward for one-time allocation (\$37.7 million), transfers to Skill Centers and other auxiliary funds for meet and confer, scholarships and other needs (\$23.7 million), compensated absences (\$4 million), capital development operating (\$8.4 million), Tuition Waivers (\$3.1 million), Capital support reserves (\$4 million) as well as the potential 2% tax increase and other new revenue held in the Revenue Reserves (\$0.3 million).



**MARICOPA COMMUNITY COLLEGES**  
**General Operating Fund 1****Budgeted Positions**

The Adopted Budget for FY2009-10 includes 76 positions more than the FY2008-09 Adopted Budget. Most of these were due to the transfer of 156.2 positions from Fund 210 related to Athletic/college activities. However, State Aid funding reduction and decreased enrollment resulted in the reduction of many vacant faculty and staff positions at the colleges and the District, offsetting the transferred FTE's. The major changes are as follows:

- **Faculty: -20.0**

Due to a decrease in enrollment and budget reductions, 37 vacant faculty positions were eliminated at Phoenix College, 1 at Glendale, 4 at Gateway, 1 at Estrella Mountain and 1 at District. However, 9 new faculty positions were added to support increased enrollment: 5 at Scottsdale, 1 at South Mountain, 2 at Chandler/Gilbert and 1 at Paradise Valley. Due to new revenue allocations, 10 new faculty positions were added and held in reserves for future allocation to colleges. In addition, 5 faculty positions were moved from Prop 301 restricted funds to the General Fund: 1 at Glendale, 2 at Gateway, 1 at Mesa and 1 at Paradise Valley. The additions and reductions resulted in a net decrease of 20 FTE faculty positions.

- **Support Staff: +65.9**

The main reason for change was the Fund 210 merger into the General Fund, added 87.94 FTE's for Support staff. In addition, a total of 34.31 new positions were created and 1 Safety position was reclassified to Support staff. The 2% budget cut eliminated 40.87 FTE's, plus 16.5 Support positions were reclassified to MAT. This resulted in a net increase of 66.9 FTE's for Support staff. Examples of new positions are: Administrative Secretary, Admissions/Record Clerk, College Accounting Assistant, Coordinator Child Care Center, Coordinator Student Services, Early Childhood Teacher, Equipment Clerk, Financial Aid Technician, Fiscal Technician, Office Coordinator, and Student Services Specialist. See Schedule H8 for details.

- **MAT: + 57.6**

The main reason was the Fund 210 merger, added 47.76 FTE's, 19 new positions were created, and 18.5 positions were reclassified to MAT (16.5 Support and 2 from Craft). The budget reduction eliminated 27.6 positions, resulting in a net increase of 57.6 FTE's. Examples of new positions are: Administrative Assistant II, Assistant Development Director Sun Sounds, Athletic Specialist, Director Athletics, Chief Engineer KJZZ, Director College Annual Fund, Director Development, Director Multicultural Services, Director Sun Sounds of Arizona, Director Student Life & Leadership, Head Athletic Trainer, Manager Disability Resource and Services, Program Director KJZZ/KBAQ, Supervisor Early Childhood Center, Trio Programs Director. See Schedule G10 for details.

**MARICOPA COMMUNITY COLLEGES**  
**General Operating Fund 1**

- **Crafts: + 3.0**

Five new Craft positions were created: 1 new plus 1 vacant position was reclassified from M&O at Phoenix College plus 3 new FTE's at Mesa College. These were offset by the reclassification of a vacant Electrician to MAT at Williams and the reclassification of a HVAC Technician to MAT at Estrella Mountain.

- **M & O: + 10.8**

The Fund 210 transfer added 20.3 M&O positions plus 1.5 new at the colleges. However, this was offset by the elimination or reclassification of 11 positions due to the budget reduction - 3 Custodians at Phoenix College; 1 Custodian at Gateway, 2 Custodians and 1 Groundskeeper at Mesa, 3 Custodians at Scottsdale and 1 Building Maintenance Tech at Williams. See Schedule H8 for detail.

- **College Safety: -0.9**

Two new Safety Officers were added at Glendale and 0.15 FTE increased at Scottsdale to bring a Lead Safety Officer to full-time status. The following positions were eliminated: One Dispatcher at Phoenix and a Safety Officer at Gateway. A vacant Dispatcher position at Mesa was reclassified to a PSA position, resulting in a net decrease of 0.85 FTE in Safety.

- **Retirees: -40.5**

The budget reduction plus re-allocation of retiree to faculty positions resulted in the elimination of 40.5 Retiree FTEs: 12.5 at Phoenix, 13.5 at Glendale; 1 at Gateway, 8.5 at Mesa, 4 at Scottsdale and 1 at the District Office.

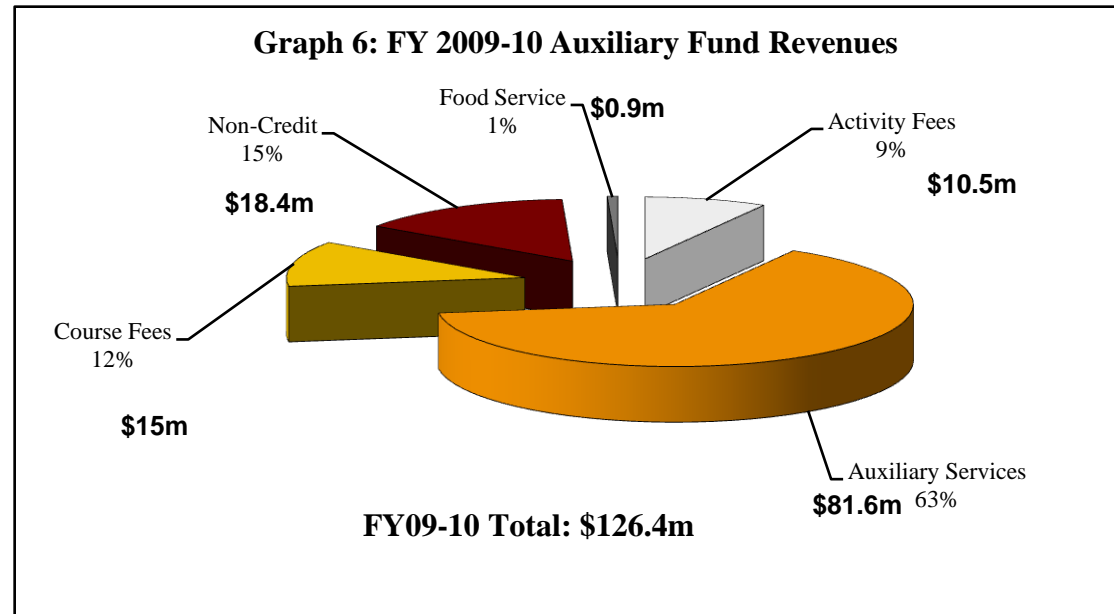
**MARICOPA COMMUNITY COLLEGES  
Current Auxiliary Fund 2**

The Current Auxiliary Fund (Fund 2) includes revenues and expenditures that support a variety of student services and activities. These auxiliary enterprises or divisions are essentially self-supporting activities financed by fees that cover the cost of goods and services. The following highlights new budget allocations. Detailed schedules for the Auxiliary Fund can be found in Section D.

**Highlights**

**College Activities**

- The most significant change is the \$23 million reduction due to the merge of the College Activities budget from Fund 2 to Fund 1 and the \$11.7 million shift of carry forward budget capacity from Fund 210 to Fund 230.
- Fund 210 is funded with a transfer of \$3.3 million of regular tuition from the General Fund with the balance from student activity fees.
- The budget includes the allocation of student fees of \$5.8 million 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 \$10.1million in FY2009-10, reflecting the shift of carryforward and contingency budget capacity from Fund 210 to 230 at the colleges and \$5 million increase in out of state tuition at Rio Salado.

**MARICOPA COMMUNITY COLLEGES**  
**Current Auxiliary Fund 2**

**Non-Credit**

- The budget reflects a net decrease that is primarily driven by a reduction in non-credit activity at Mesa Community College and Scottsdale 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 156.2 FTE's in Fund 210 were moved to the General Fund as part of the merger. In addition 19 new FTE positions are created for FY2009-10 at the Maricopa Skill Center. This is the sole unit with significant growth. This reflects growth in the cosmetology department. Positions added include Auxiliary Services Technician, Auxiliary Services Courier, Cosmetology Instructor and Associate Cosmetology Instructor.

**MARICOPA COMMUNITY COLLEGES  
Current Restricted Fund 3**

Revenues that are restricted in use are budgeted in the Current Restricted Fund (Fund 3). The Restricted Fund budget reflects potential financial aid awards, grants, contracts, and Proposition 301 sales tax revenues.

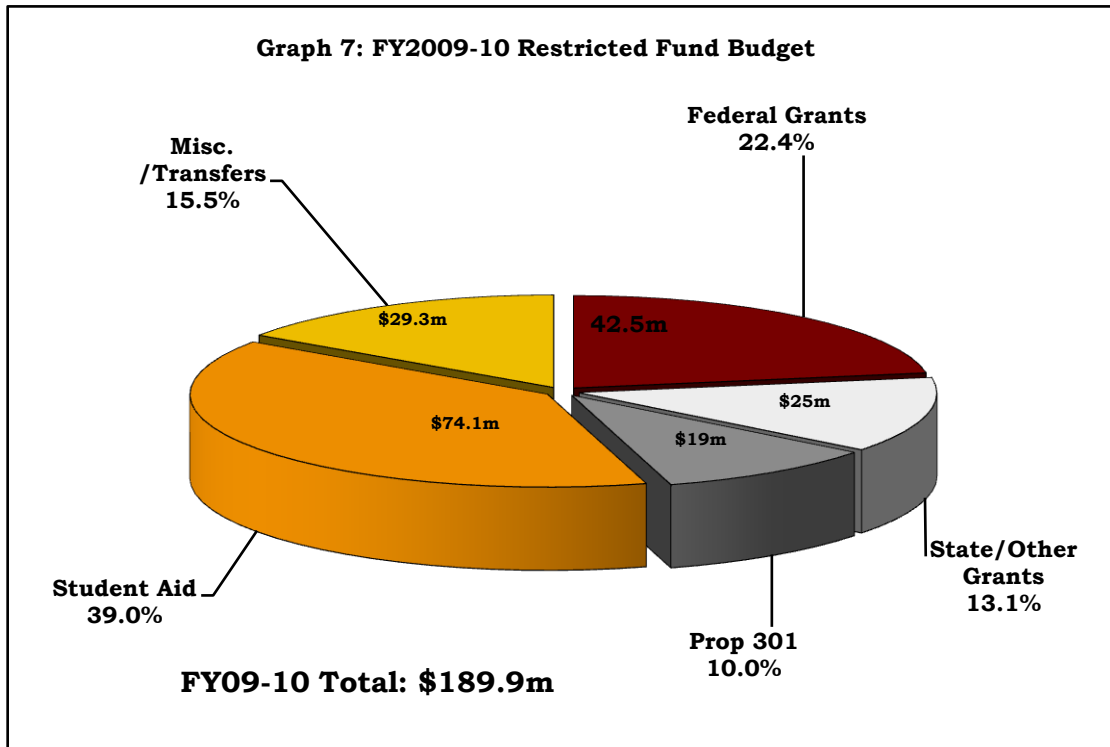
**Proposition 301 Sales Tax Revenues**

The Maricopa Community Colleges anticipate receiving \$7.0 million in Proposition 301 sales tax revenues and a \$1.0 million capital allocation for FY09-10 to expand upon the current base of occupational courses and programs and the many workforce development initiatives.

An estimated \$75,000 in interest income is budgeted for FY2009-10 along with prior year carryforward estimate.

Due to new funding allocation, 5 faculty members were moved to the General Fund, leaving a total of 28 faculty positions to be funded by Proposition 301.

JLBC has reported November 08 sales tax collections down 13.3% from November 07. This was 11 straight months of year-to-year reductions in collections. Prop 301 revenue budgets have been reduced to reflect economic conditions. (JLBC Monthly Fiscal Highlights, 12/08).



**MARICOPA COMMUNITY COLLEGES  
Current Restricted Fund 3****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 from the Department of Education
- National Science Foundation
- Small Business Administration Grants for business training and counseling
- Pass-through grants from the Arizona Department of Commerce and the Arizona Department of Economic Security 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.
- State and Private Grants for Nursing Programs.

Budget capacity of \$30 million dollars has been added for potential occupational education and workforce development contracts and increased student financial aid under the Federal Stimulus bill.

**MARICOPA COMMUNITY COLLEGES  
Plant Fund 7**

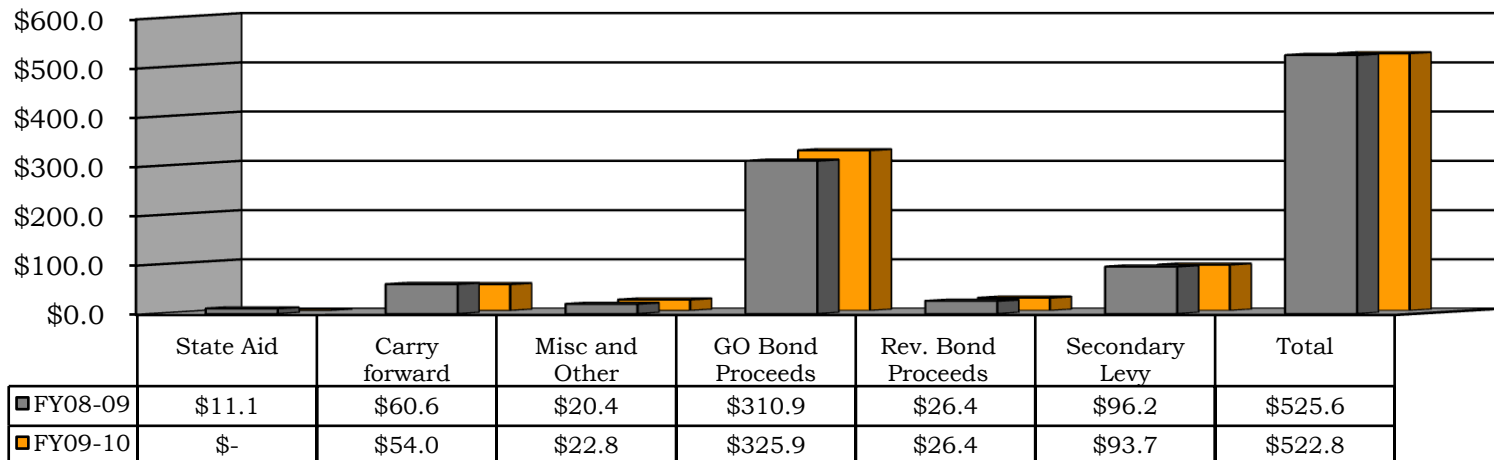
Also known as Fund 7, the Plant fund is MCCCCD's capital budget fund.

The budget assumes the continued suspension of 100% of capital state aid. This first was implemented in the FY08-9 budget; however, because the state made this change after the Maricopa Governing Board adopted the FY08-9 budget, it was not included in the Adopted budget. Given that the state still is working to address a \$3 or more billion budget shortfall for FY09-10, it is assumed this suspension of \$11.1 million will continue.

The budget includes resources from the second and third of five planned debt issuances for the 2004 capital development program. Detailed schedules for Fund 7 can be found in Section F. There are several noteworthy elements of the FY2009-10 Budget:

**Graph 8: FY09 vs. FY10 Plant Fund Budget**

(\$ in millions)



**MARICOPA COMMUNITY COLLEGES  
Plant Fund 7**

**Bond Program/ Capital Development Program**

- To date, Series A, B, and C of the 2004 General Obligation bond program have been issued totaling \$650,270,000. Series A is expended and Series B is nearly all expended or encumbered. Series C was issued in March for \$220,000,000. The timing of future bond issuances is subject to cash flow needs, but may occur in 2011 and 2013 in the amounts of \$250,000,000 and \$51,089,000, respectively.
- The secondary tax rate for FY 09-10 is estimated at \$0.1598 per \$100 of assessed valuation, slightly lower than FY08-09. The taxes are needed to repay the additional debt service payments realized from issuing Series C of the 2004 G.O. Bond Program. This rate is below the rate of \$0.2414 estimated for FY 09-10 in the information pamphlet that was prepared for the bond referendum.

**Performing Art Centers (PACs)**

- Revenue bond proceeds are budgeted for the possible renovation of Performing Arts Centers (PAC) and a Conference Center at Gateway Community College.
- Debt service for existing revenue bonds (3 Performing Arts Centers and the Student Information system) is budgeted.

**State Aid**

- No appropriation is assumed.





Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

Student Success

**ONE**



Public Stewardship

# All Funds Summary

## FY2009-10

**Section B**

**MARICOPA COMMUNITY COLLEGES  
ALL FUNDS SUMMARY**

The following provides All Funds Summary Schedules for the FY2009-10 Proposed Budget. The budget is comprised of three Current (Operating) Funds and one Plant (Capital) Fund as follows:

Current Funds:General Operating 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)

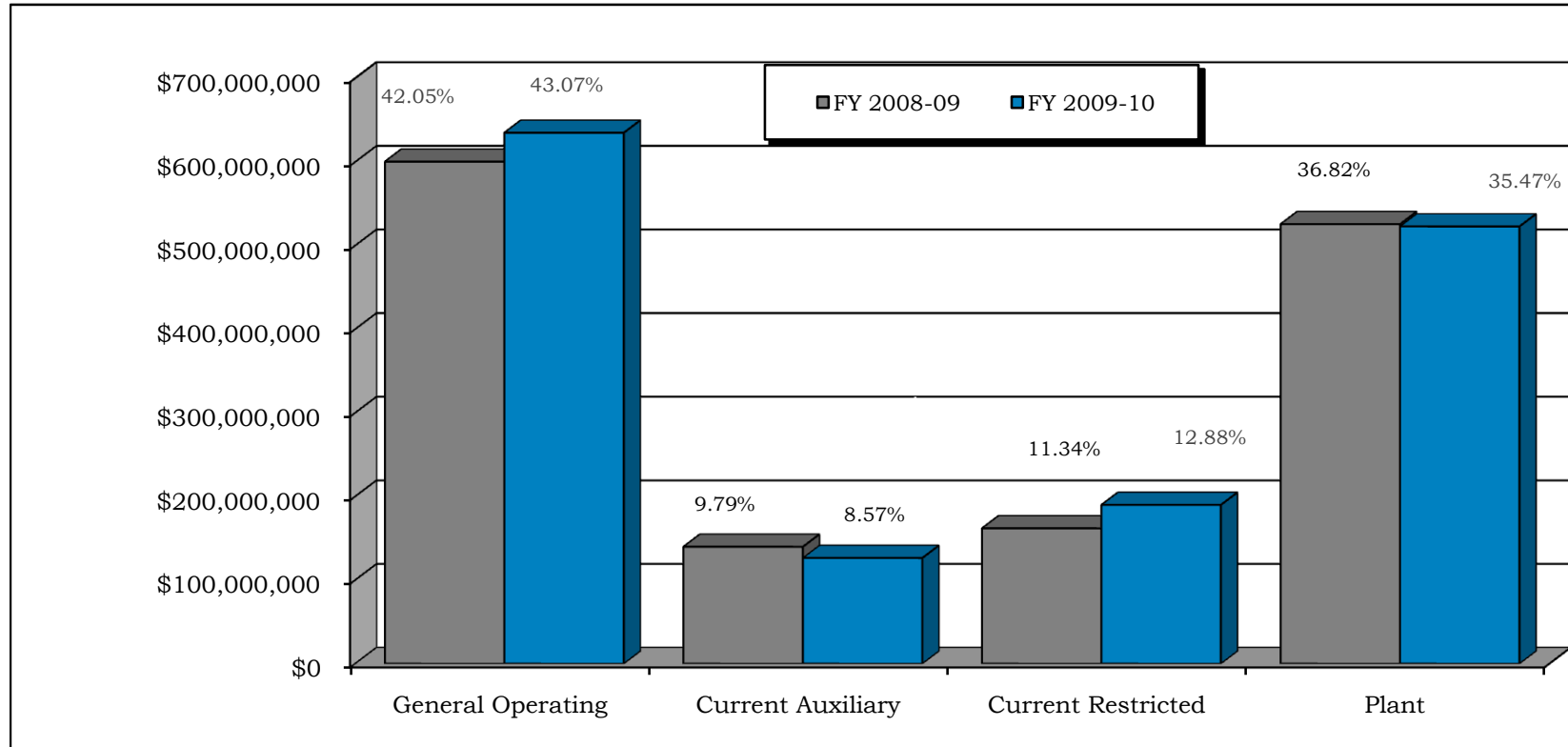
Current Restricted Fund (Fund 3)

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 2008-09	Adopted FY 2009-10	Increase / (Decrease)		Percent of Total	
			FY 2008-09 to 2009-10 Amount	Percentage	FY 2008-09	FY 2009-10
Fund 1 General Operating	\$600,390,296	\$ 634,915,087	\$ 34,524,791	5.75%	42.05%	43.07%
Fund 2 Current Auxiliary	139,829,530	126,385,995	(13,443,535)	-9.61%	9.79%	8.57%
Fund 3 Current Restricted	161,874,413	189,874,413	28,000,000	17.30%	11.34%	12.88%
Fund 7 Plant	525,616,112	522,855,638	(2,760,474)	-0.53%	36.82%	35.47%
<b>Total</b>	<b>\$ 1,427,710,351</b>	<b>\$ 1,474,031,133</b>	<b>\$ 46,320,782</b>	<b>3.24%</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.

Much of the change in Auxiliary and Unrestricted Funds are due to merge of Fund 2 College Activities budget into Fund 1

MARICOPA COMMUNITY COLLEGES - ALL FUNDS  
REVENUE BUDGET SUMMARY

Source of Funds	Current Funds			Plant Funds		Total All Funds
	General Operating Fund 1	Auxiliary Fund 2	Restricted Fund 3	Unexpended Plant	Debt Service	
District Levy - Primary	359,942,153	\$ -	\$ -	\$ -	\$ -	\$ 359,942,153
District Levy - Secondary	-	-	-	-	\$ 92,685,846	92,685,846
In Lieu Tax, SRP	4,658,414	-	-	-	\$ 1,027,648	5,686,062
General Obligation Bonds	-	-	-	280,000,000	-	280,000,000
State Aid / Other State Appropriations	51,128,000	-	8,004,600	-	-	59,132,600
Subtotal Tax Support:	415,728,567	-	8,004,600	280,000,000	93,713,494	797,446,661
Tuition & Fees:						
General Tuition and Fees	158,516,175	3,168,480	-	-	-	161,684,655
Out-of-State Tuition	13,523,310	-	-	-	-	13,523,310
Out-of-District Tuition	470,852	-	-	-	-	470,852
Course Fees	5,974,060	15,011,536	-	-	-	20,985,596
Non-Credit/ Special Interest	-	18,591,530	-	-	-	18,591,530
Auxiliary Tuition/Fees	-	17,026,715	-	-	-	17,026,715
Other Fees and Charges	-	10,000	-	-	-	10,000
Subtotal Tuition and Fees:	178,484,397	53,808,261	-	-	-	232,292,658
Miscellaneous:						
Grants and Contracts	-	-	67,499,039	-	-	67,499,039
Grants/Donations	-	1,318,800	-	-	-	1,318,800
Scholarships and Financial Aid	-	-	74,120,306	-	-	74,120,306
Interest Income/Other	3,016,200	1,005,813	75,000	46,672,658	-	50,769,671
Food Service	-	866,135	-	-	-	866,135
Auxiliary Programs	-	16,168,970	-	-	-	16,168,970
Revenue Bonds	-	-	-	28,802,648	-	28,802,648
Indirect Cost/ Other Restricted Activity	-	-	28,896,633	-	-	28,896,633
Subtotal Miscellaneous:	3,016,200	19,359,718	170,590,978	75,475,306	-	268,442,202
Fund Balance	37,685,923	21,420,954	10,878,835	54,025,891	-	124,011,603
Subtotal Fund Balance:	37,685,923	21,420,954	10,878,835	54,025,891	-	124,011,603
Transfers						
State Aid Capital Transfer from Plant Fund	-	-	-	-	-	-
Inter/Intra Fund Transfers	-	16,668,298	-	-	-	16,668,298
FTSE Growth Reserve	-	-	-	-	-	-
Transfers to Plant Fund for new initiatives	-	(2,194,239)	-	14,044,489	-	11,850,250
Transfer to Plant Fund (Revenue Bond Rsrve & Debt Sr	-	(5,025,219)	-	-	4,219,458	(805,761)
LEAP - District Match	-	-	400,000	-	-	400,000
Fund 1 to Skill Centers	-	5,244,303	-	-	-	5,244,303
Clge Trnsf for Loan Pmnts / Equipment Purchase	-	(1,377,000)	-	1,377,000	-	-
Salary & Flex Rate Incr/Misc from Fund 1	-	18,480,919	-	-	-	18,480,919
Subtotal Transfers:	-	31,797,062	400,000	15,421,489	4,219,458	51,838,009
Total Revenues	\$ 634,915,087	\$ 126,385,995	\$ 189,874,413	\$ 424,922,686	\$ 97,932,952	\$ 1,474,031,133

MARICOPA COMMUNITY COLLEGES - ALL FUNDS  
EXPENDITURE BUDGET SUMMARY

	Current Funds			Plant Funds		Total All Funds
	General Operating Fund 1	Auxiliary Fund 2	Restricted Fund 3	Unexpended Plant	Debt Service	
Use of Funds						
Phoenix College	\$ 49,274,686	\$ 6,512,770	\$ 12,053,845	\$ 1,711,568	\$ -	\$ 69,552,869
City Colleges	444,242	68,500	-	-	-	512,742
Glendale Community College	68,009,707	6,541,397	15,949,562	\$ 2,486,555	-	92,987,221
GCC North	1,972,024	99,266	-	-	-	2,071,290
GateWay Community College	30,191,521	4,313,715	10,088,475	\$ 2,177,533	-	46,771,244
Mesa Community College	80,944,025	16,716,147	22,584,588	\$ 2,650,012	-	122,894,772
Downtown Ed Center	724,352	-	-	-	-	724,352
MCC @ Red Mountain	7,427,455	287,055	-	-	-	7,714,510
Scottsdale Community College	46,053,434	20,219,869	6,839,862	\$ 2,650,469	-	75,763,634
SCC Business Institute	651,782	69,527	-	-	-	721,309
Maricopa Colleges Television	-	-	-	-	-	-
Rio Salado College	49,772,796	23,557,087	19,105,382	\$ 1,730,000	-	94,165,265
KJZZ Radio Station	245,666	-	-	-	-	245,666
Sun Sounds Radio	369,002	-	-	-	-	369,002
South Mountain Community College	22,181,740	715,082	5,966,257	\$ 2,264,444	-	31,127,523
Chandler-Gilbert Community College	34,868,978	2,412,269	7,888,770	\$ 1,709,246	-	46,879,263
Williams Education Center	3,074,556	100,000	-	\$ 275,700	-	3,450,256
Paradise Valley Community College	32,542,180	4,941,739	4,962,705	\$ 691,020	-	43,137,644
Estrella Mountain Comm. College	23,822,451	4,538,678	7,179,216	\$ 1,543,976	-	37,084,321
Skill Centers	-	13,776,345	1,574,845	-	-	15,351,190
District Office	49,051,641	991,977	-	-	-	50,043,618
Transfers		29,121,030	75,680,906	-	-	104,801,936
Prof. Growth, Supplements, Reserves, Major Maint. & Transfers	47,616,578	-	-	-	-	47,616,578
Enrollment Growth Funding (EGF)	15,629,449	-	-	-	-	15,629,449
Transfer to Fund 1 (EGF)	-	-	-	-	-	-
Carryforward	27,685,923	-	-	54,025,891	-	81,711,814
Capital Development Program	-	-	-	306,782,135	-	306,782,135
Designated for Uncol. Tax Levy Allow.	7,335,677	-	-	-	-	7,335,677
Contingency	900,000	-	-	-	-	900,000
Rev Bond Development Program	-	-	-	28,802,648	-	28,802,648
Debt Service (GO Bonds)	-	-	-	-	93,713,494	93,713,494
Transfer to Auxiliary Fund 2	18,480,919	-	-	-	-	18,480,919
Transfer to Auxiliary Fund 2 (Skill Centers)	5,244,303	-	-	-	-	5,244,303
Transfer to Restricted Fund 3 (LEAP Match)	400,000	-	-	-	-	400,000
Transfer to Plant Fund 7	10,000,000	(\$4,377,000)	-	15,421,489	-	21,044,489
Debt Service (Revenue Bonds)	-	(\$4,219,458)	-	-	4,219,458	-
<b>Total Expenditures</b>	<b>\$ 634,915,087</b>	<b>\$ 126,385,995</b>	<b>\$ 189,874,413</b>	<b>\$ 424,922,686</b>	<b>\$ 97,932,952</b>	<b>\$ 1,474,031,133</b>



Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

# General Operating Fund 1

## Budget Detail

### FY2009-10

Student Success

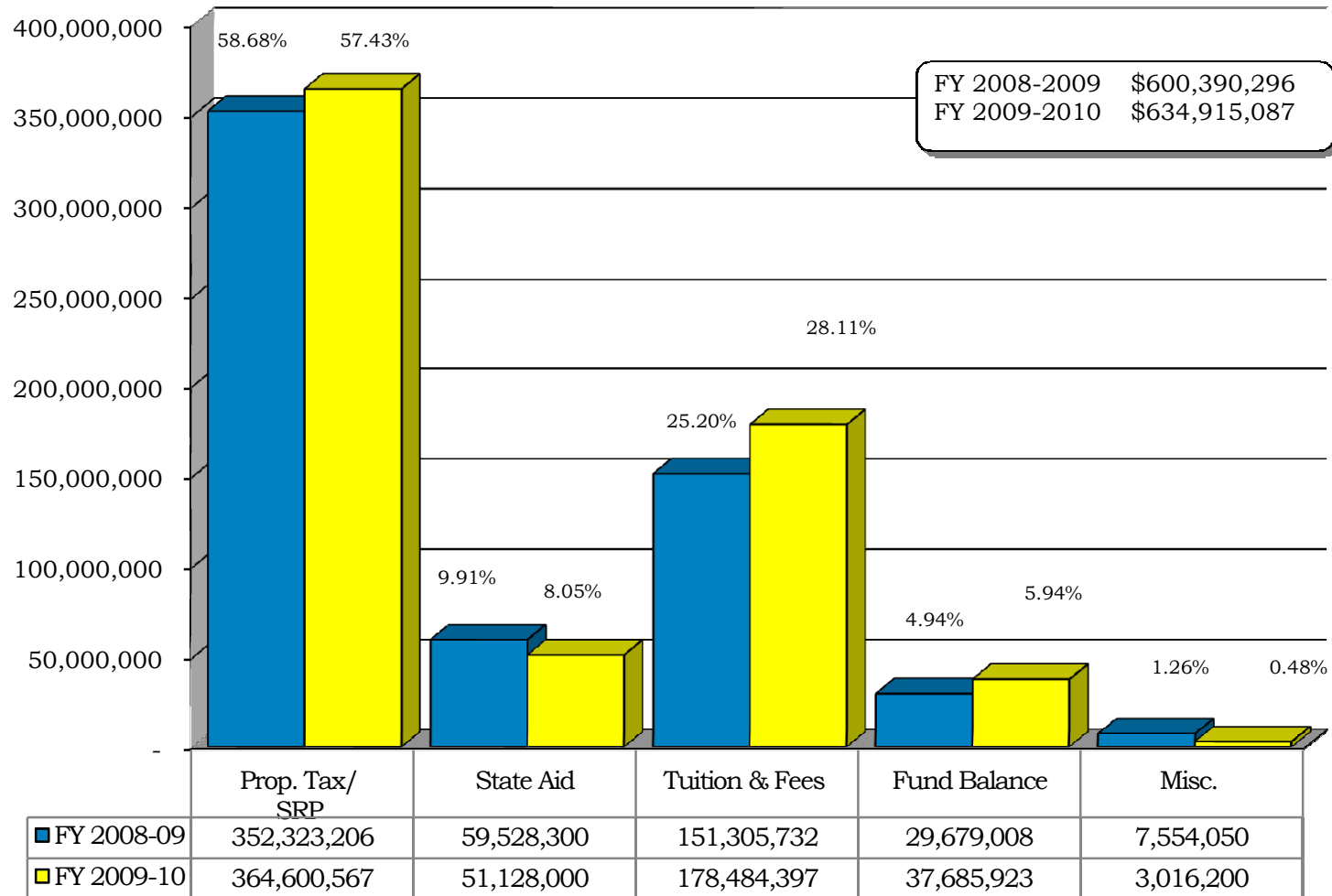
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Public Stewardship

**Section C**

Maricopa Community Colleges - General Operating Fund 1  
Revenue Summary



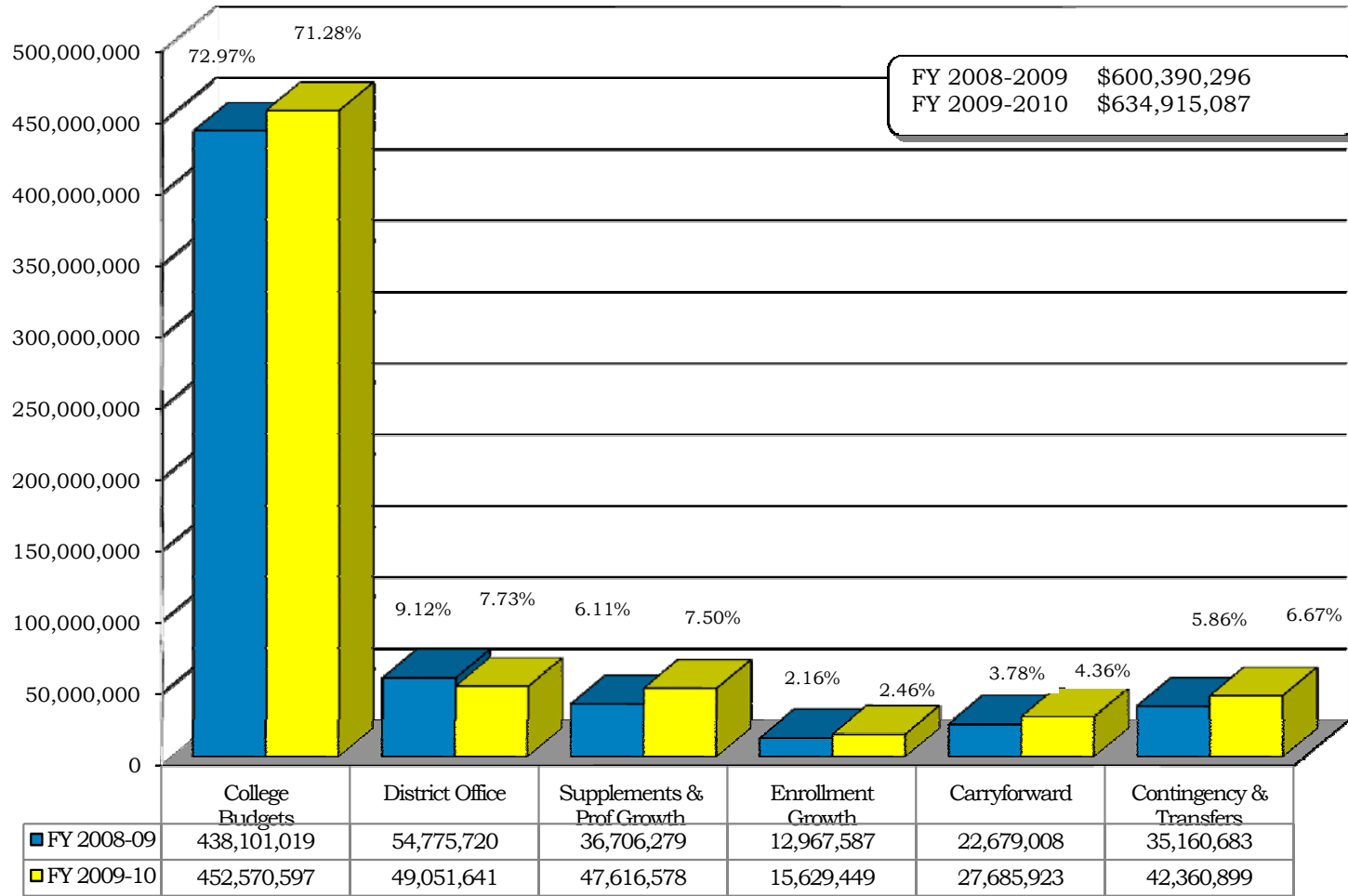
Notes: The percentages represent the percentage of the total budget for that specific year and may not add due to rounding. The significant increase in Tuition and Fees represents a merge of Fund 2 College Activities budget into Fund 1 to integrate Student Services budgets for better planning; and the proposed tuition and fee increase.

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
REVENUE BUDGET

SOURCES OF REVENUE	FY 2007-08		FY 2008-09		FY 2009-10		Increase / (Decrease) FY 2008-09 to 2009-10	
	Actual Revenue	% Of Total	Adopted Revenue Budget	% Of Total	Adopted Revenue Budget	% Of Total	Amount	Percent
<b>Tax Supported:</b>								
Maximum Primary Levy w/o Board Action	\$ 319,353,423	61.60%	\$ 345,992,275	57.63%	\$ 359,942,153	56.69%	\$ 13,949,878	4.03%
Primary Tax Judgement Recovery			1,912,895	0.32%	-	0.00%	(1,912,895)	-100.00%
Subtotal Primary Levy	\$ 319,353,423	61.60%	\$ 347,905,170	57.95%	\$ 359,942,153	56.69%	\$ 12,036,983	3.46%
In Lieu Tax (SRP)	4,741,676	0.91%	4,418,036	0.74%	4,658,414	0.73%	240,378	5.44%
Subtotal Property Tax/SRP	\$ 324,095,099	62.51%	\$ 352,323,206	58.68%	\$ 364,600,567	57.43%	\$ 12,277,361	3.48%
State Aid Appropriation *	57,528,300	11.10%	57,528,300	9.58%	51,128,000	8.05%	(6,400,300)	-11.13%
Capital Transfer from Fund 7	-	0.00%	2,000,000	0.33%	-	0.00%	(2,000,000)	-100.00%
Subtotal State Aid	\$ 57,528,300	11.10%	\$ 59,528,300	9.91%	\$ 51,128,000	8.05%	\$ (8,400,300)	-14.11%
Subtotal Tax Supported	\$ 381,623,399	73.61%	\$ 411,851,506	68.60%	\$ 415,728,567	65.48%	\$ 3,877,061	0.94%
<b>Tuition and Fees:</b>								
General Tuition	110,266,981	21.27%	132,720,915	22.11%	132,720,915	20.90%	-	0.00%
Fund 2 Merge/Student Act.					23,016,960	3.63%	23,016,960	N/A
FTSE Growth Trnfr Fund 2					2,778,300	0.44%	2,778,300	N/A
Subtotal General Tuition	110,266,981	21.27%	132,720,915	22.11%	158,516,175	24.97%	25,795,260	19.44%
Out-of-State Tuition	13,849,902	2.67%	12,184,050	2.03%	13,523,310	2.13%	1,339,260	10.99%
Out-of-District Tuition	424,683	0.08%	426,707	0.07%	470,852	0.07%	44,145	10.35%
Other Fees & Charges	5,543,427	1.07%	5,974,060	1.00%	5,974,060	0.94%	-	0.00%
Subtotal Tuition & Fees	\$ 130,084,993	25.09%	\$ 151,305,732	25.20%	\$ 178,484,397	28.11%	\$ 27,178,665	17.96%
<b>Misc. &amp; Other:</b>								
Interest and Other	6,722,808	1.30%	4,775,750	0.80%	3,016,200	0.48%	(1,759,550)	-36.84%
Trf. from Aux. Fund (FTSE Growth Rsrv)	0	0.00%	2,778,300	0.46%	-	0.00%	(2,778,300)	-100.00%
Subtotal Misc. & Other	\$ 6,722,808	1.30%	\$ 7,554,050	1.26%	\$ 3,016,200	0.48%	\$ (4,537,850)	-60.07%
Total Anticipated Revenue	518,431,200	100.00%	570,711,288	95.06%	597,229,164	94.06%	26,517,876	4.65%
Fund Balance (Carryforward)	0	0.00%	29,679,008	4.94%	37,685,923	5.94%	8,006,915	26.98%
Subtotal Fund Balance	\$ -	0.00%	\$ 29,679,008	4.94%	\$ 37,685,923	5.94%	\$ 8,006,915	26.98%
Total Anticipated Revenue	\$ 518,431,200	100.00%	\$ 600,390,296	100.00%	\$ 634,915,087	100.00%	\$ 34,524,791	5.75%



Maricopa Community Colleges - General Operating 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.

Supplements and Professional Growth for FY09-10 includes allocated new revenues, holdings for additional bond operating costs and new accounts moved from Fund 2 as part of the merge.

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
EXPENDITURE BUDGET

EXPENDITURES	FY 2007-08		FY 2008-09		FY 2009-10		Increase / (Decrease) FY 2008-09 to 2009-10	
	Actual Expenditures	% Of Total	Adopted Expenditure Budget	% Of Total	Adopted Expenditure Budget	% Of Total	Amount	Percent
Phoenix College (PC)	47,502,451	9.41%	\$ 48,774,829	8.12%	\$ 49,274,686	7.76%	\$ 499,857	1.02%
City Colleges	444,158	0.09%	453,312	0.08%	444,242	0.07%	(9,070)	-2.00%
Glendale Community College (GCC)	65,038,265	12.88%	65,742,728	10.95%	68,009,707	10.71%	2,266,979	3.45%
GCC North	22,830	0.00%	1,812,284	0.30%	1,972,024	0.31%	159,740	8.81%
GateWay Community College (GWCC)	28,618,863	5.67%	29,216,655	4.87%	30,191,521	4.76%	974,866	3.34%
Mesa Community College (MCC)	78,774,691	15.60%	78,961,582	13.15%	80,944,025	12.75%	1,982,443	2.51%
Downtown Ed Center	245,366	0.05%	1,342,321	0.22%	724,352	0.11%	(617,969)	-46.04%
Red Mountain Campus	6,458,639	1.28%	7,291,162	1.21%	7,427,455	1.17%	136,293	1.87%
Scottsdale Community College (SCC)	43,592,845	8.63%	44,017,876	7.33%	46,053,434	7.25%	2,035,558	4.62%
SCC Business Institute	761,366	0.15%	660,135	0.11%	651,782	0.10%	(8,353)	-1.27%
Maricopa Colleges Television (MCTV)	1,043,382	0.21%	1,064,567	0.18%	-	0.00%	(1,064,567)	-100.00%
Rio Salado College (RSC)	47,235,006	9.35%	48,897,686	8.14%	49,772,796	7.84%	875,110	1.79%
KJZZ Radio Station	-	0.00%	-	-	245,666	0.04%	245,666	NA
Sun Sounds Radio	-	0.00%	-	-	369,002	0.06%	369,002	NA
South Mountain Comm. College (SMCC)	20,626,151	4.08%	21,008,935	3.50%	22,181,740	3.49%	1,172,805	5.58%
Chandler-Gilbert Comm. College (CGCC)	32,734,951	6.48%	32,979,108	5.49%	34,868,978	5.49%	1,889,870	5.73%
Williams Campus	1,813,099	0.36%	1,930,922	0.32%	3,074,556	0.48%	1,143,634	59.23%
Paradise Valley Comm. College (PVCC)	30,272,492	5.99%	30,975,868	5.16%	32,542,180	5.13%	1,566,312	5.06%
Estrella Mountain Comm. College (EMCC)	22,288,558	4.41%	22,971,049	3.83%	23,822,451	3.75%	851,402	3.71%
District Office (DO)	46,074,428	9.12%	54,775,720	9.12%	49,051,641	7.73%	(5,724,079)	-10.45%
Subtotal Colleges & District Office	\$ 473,547,541	93.77%	\$ 492,876,739	82.09%	\$ 501,622,238	79.01%	\$ 8,745,499	1.77%
<b>TRANSFER &amp; RESERVES</b>								
Professional Growth and Supplements Transfers **	7,894,706	1.56%	\$ 36,706,279	6.11%	\$ 47,616,578 **	7.50%	\$ 10,910,299	29.72%
Enrollment Growth Funding	758,100	0.15%	12,967,587	2.16%	15,629,449	2.46%	2,661,862	20.53%
Designated for Carryforward (transfer)	-	0.00%	22,679,008	3.78%	27,685,923	4.36%	5,006,915	22.08%
<u>Contingency Reserve</u>								
Designated for Uncollected Tax Levy	81,975	0.02%	6,638,300	1.11%	\$7,335,677	1.16%	697,377	10.51%
Basic Contingency	-	0.00%	900,000	0.15%	900,000	0.14%	-	0.00%
<u>Interfund Transfers:</u>								
Trf. to Aux. Fund (Scholarships)	5,847,380	1.16%	6,484,087	1.08%	13,780,937	2.17%	7,296,850	112.53%
Trf. to Aux. Fund ( M&C)	6,346,688	1.26%	8,339,718	1.39%	4,699,982	0.74%	(3,639,736)	-43.64%
Trf. To Aux. Fund (Skill Centers)	4,866,860	0.96%	5,398,578	0.90%	5,244,303	0.83%	(154,275)	-2.86%
Trf. To Restricted Fund (LEAP Match)	360,846	0.07%	400,000	0.07%	400,000	0.06%	-	0.00%
Trf. To Plant Fund *	5,288,250	1.05%	7,000,000	1.17%	10,000,000	1.58%	3,000,000	42.86%
Transfers	22,791,999	4.51%	35,160,683	5.86%	\$42,360,899	6.67%	7,200,216	20.48%
Subtotal Transfer and Reserves	\$ 31,444,805	6.23%	\$ 107,513,557	17.91%	\$ 133,292,849	20.99%	\$ 25,779,292	23.98%
Total Expenditures	504,992,346	100.00%	600,390,296	100.00%	634,915,087	100.00%	\$ 34,524,791	5.75%

Notes:

\* Potential college transfers to Plant Fund to address capital inflation and capital support

\*\* Supplements and Professional Growth for FY09-10 includes allocated new revenues, holdings for additional bond operating costs and new accounts moved from Fund 2 as part of the merge.

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING 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 2008-09	FY 2009-10	Increase/(Decrease)	
	Adopted Budget	Adopted Budget	FY 2008-09 to FY 2009-10 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	132,866	132,866	-	0.00%
Adj. Faculty Reassigned Time	43,687	43,687	-	0.00%
Faculty Association President	78,028	78,028	-	0.00%
Faculty Reassigned Time	79,630	79,630	-	0.00%
Subtotal Professional Growth - Acad. Support	<u>\$ 334,211</u>	<u>\$ 334,211</u>	<u>\$ -</u>	<u>0.00%</u>
<u>General Institutional</u>				
Professional Growth - Professional Staff	737,290	737,290	-	0.00%
Professional Growth - PSA Pres	57,113	57,113	-	0.00%
Professional Growth - MAT	814,401	814,401	-	0.00%
Professional Growth - Crafts	88,125	88,125	-	0.00%
Professional Growth - M&O	89,951	89,951	-	0.00%
Professional Growth - Safety	36,675	36,675	-	0.00%
M&O Reassigned Time	11,000	11,000	-	0.00%
MAT Reassigned Time	105,532	105,532	-	0.00%
Safety Reassigned Time	2,500	2,500	-	0.00%
Subtotal Professional Growth - Administration	<u>\$ 1,942,587</u>	<u>\$ 1,942,587</u>	<u>\$ -</u>	<u>0.00%</u>
<u>Physical Plant</u>				
Crafts Apprenticeship Program	375,388	375,388	-	0.00%
Craft Reassigned Time	8,500	8,500	-	0.00%
Subtotal Professional Growth - Physical Plant	<u>\$ 383,888</u>	<u>\$ 383,888</u>	<u>\$ -</u>	<u>0.00%</u>
 Total Professional Growth	 <u>\$ 5,271,236</u>	 <u>\$ 5,271,236</u>	 <u>\$ -</u>	 <u>0.00%</u>

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
SCHEDULE OF PROFESSIONAL GROWTH AND SUPPLEMENTS

SUPPLEMENTS DETAIL	FY 2008-09	FY 2009-10	Increase / Decrease FY 2007-08 to 2008-09	
	Adopted Expenditure Budget	Adopted Expenditure Budget	Amount	Percent
3rd Party Short Term Disability - FICA Contribution	\$ 50,000	\$ 50,000	\$ -	0.00%
Anniversaries & Education payments	1,346,265	1,925,546	579,281	43.03%
AZCAS (ATASS)		249,000	249,000	N/A
Bank Charges	200,000	200,000	-	0.00%
Central Plant Chiller Maintenance	100,000	100,000	-	0.00%
Capital Development Operating Costs	7,383,682	8,395,458	1,011,776	13.70%
Capital Inventory	15,000	15,000	-	0.00%
Community Outreach **	-	200,000	200,000	N/A
Compensated Absences	3,350,000	4,050,000	700,000	20.90%
Computer System Maintenance ***	-	4,612,550	4,612,550	N/A
Course Completion Initiative	1,000,000	267,878	(732,122)	-73.21%
Data Center ***	-	109,605	109,605	N/A
District Tournament Fund **	-	850,000	850,000	N/A
DW Telephone Cost	81,455	81,455	-	0.00%
DW Networking ***	-	904,573	904,573	N/A
Disability Resources	248,320	248,320	-	0.00%
Copyright Fees **	-	50,000	50,000	N/A
Flex Benefits-Administration *	3,106,444	3,106,444	-	0.00%
General Institutional/Unemployment Insurance ***	-	921,973	921,973	N/A
Insurance Supplements	1,373,667	1,373,667	-	0.00%
International Education	100,000	100,000	-	0.00%
Learning Programs ***	-	142,155	142,155	N/A
Library Contract 24/7	-	62,000	62,000	N/A
Library Database	641,232	641,232	-	0.00%
MCCD ASU Alliance ***	-	81,606	81,606	N/A
Mediation	20,000	20,000	-	0.00%
New Faculty Allocation	-	864,080	864,080	N/A
Preventive Maintenance	1,400,000	1,400,000	-	0.00%
Retirement Programs	742,229	742,229	-	0.00%
Revenue Reserve ****	5,540,407	345,207	(5,195,200)	-93.77%
Colleges & DO Budget Cut Reallocation	-	4,000,000	4,000,000	N/A
Safety & Diversity Infusion	800,000	800,000	-	0.00%
SBDC Matching Funds	154,442	154,442	-	0.00%
Student Bad Debt Recovery	330,750	496,200	165,450	50.02%
Student Public Policy Form **	-	20,000	20,000	N/A
Student Accident Insurance **	-	1,183,593	1,183,593	N/A
System Alien Verification for Entitlement[SAVE]	30,000	30,000	-	100.00%
Tuition Waivers	3,109,700	3,109,700	-	0.00%
Utilities Supplements	100,884	100,884	-	0.00%
Wellness, Health Risk Assessment,Third Party Admin.	210,566	340,545	129,979	61.73%
<b>Total Supplements</b>	<b>\$ 31,435,043</b>	<b>\$ 42,345,342</b>	<b>\$ 10,910,299</b>	<b>34.71%</b>
<b>Grand Total Supplements and Professional Growth</b>	<b>\$ 36,706,279</b>	<b>\$ 47,616,578</b>	<b>\$ 10,910,299</b>	<b>29.72%</b>

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

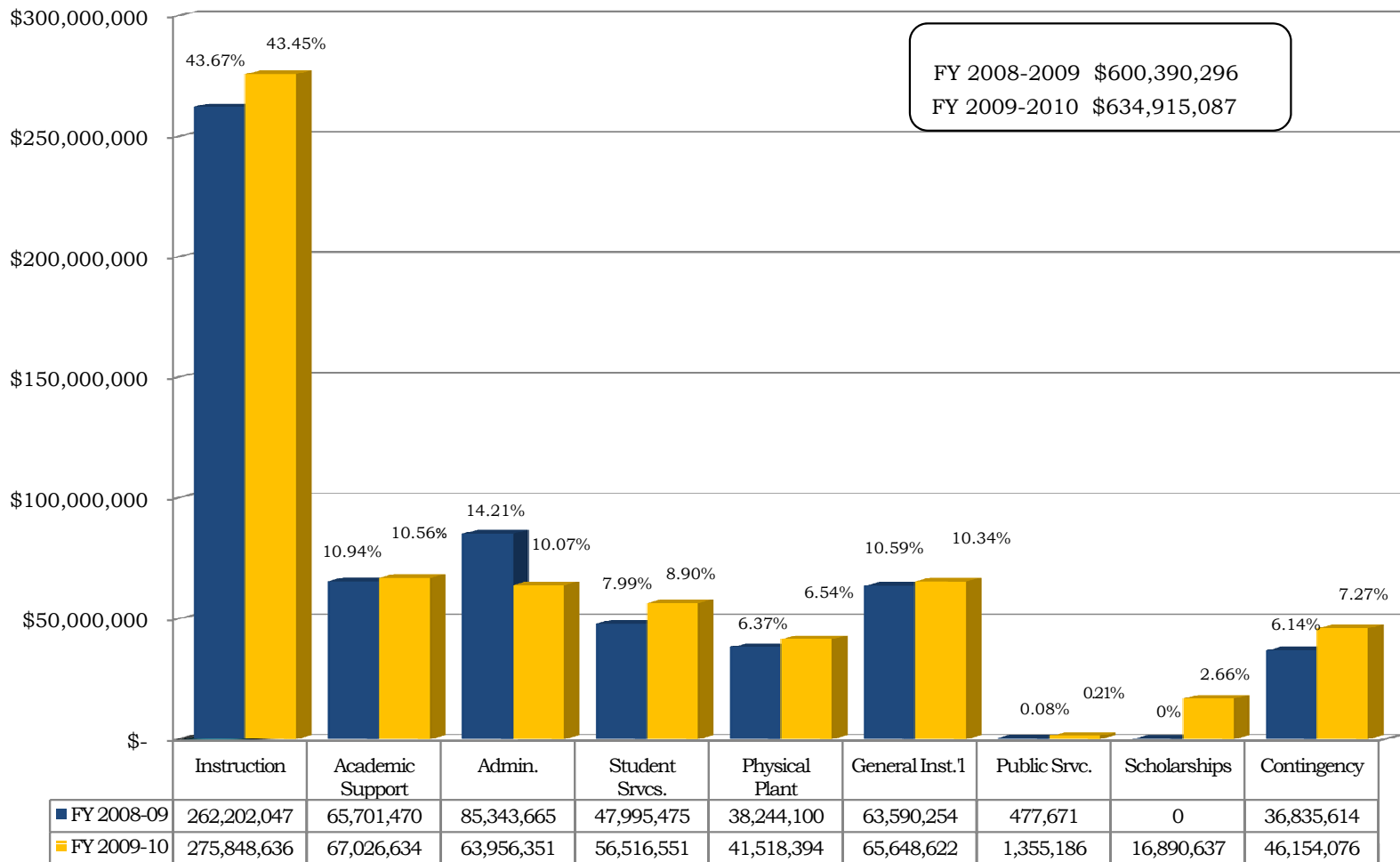
\*\* Accounts moved to General Fund as part of the F2 merge

\*\*\* Accounts reallocated from District Office divisions to District Transfer

\*\*\*\* Reflects reserve of potential 2% property tax growth

FY 2009 vs. FY 2010

Maricopa Community Colleges - General Operating 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.

Growth in Student Services reflects the merger of Fund 2 College Activities budget into Fund 1.

The FY09-10 increase for General Institution reflects the potential 2% property tax increase held in reserves.

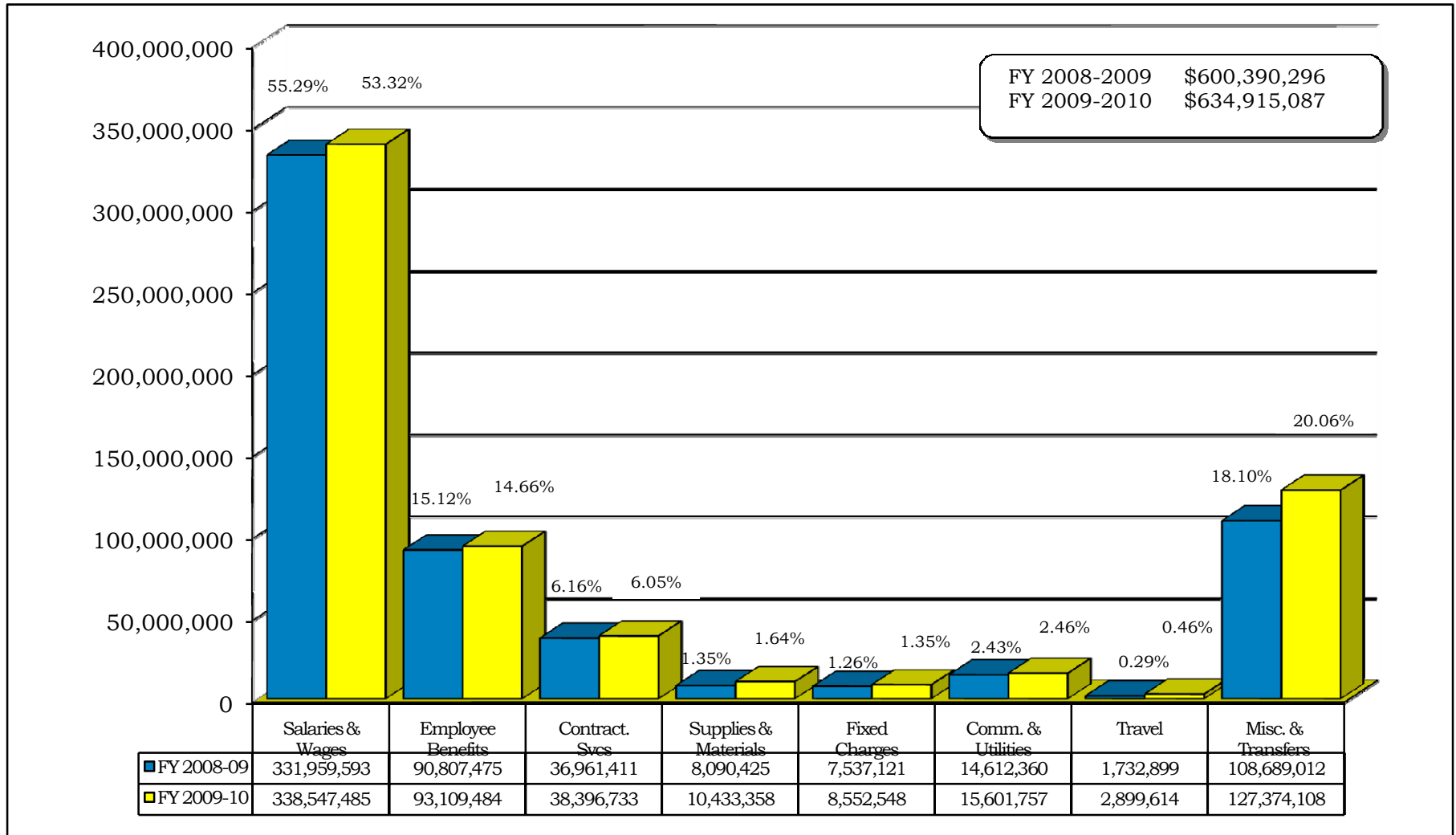
MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
BUDGET BY FUNCTIONAL CATEGORY

Category	Instruction	Academic Support	Administration	Student Services	Physical Plant	General Institutional **	Public Service	Scholarships	Contingency	FY2009-10 Total Adopted Budget
Phoenix College	\$ 23,989,747	\$ 6,748,786	\$ 2,322,394	\$ 5,710,359	\$ 5,010,122	\$ 5,493,278	\$ -		\$ -	\$ 49,274,686
City Colleges Center	-	-	326,381	-	117,861	-	-	-	-	444,242
Glendale Community College	41,032,428	7,215,164	2,571,219	8,396,012	5,540,471	3,021,937	-		232,476	68,009,707
GCC North	224,365	399,267	-	535,955	665,590	146,847	-	-	-	1,972,024
GateWay Community College	16,133,668	2,198,389	1,614,236	4,170,202	2,363,698	3,711,328	-	-	-	30,191,521
Mesa Community College	46,507,279	8,264,738	5,367,859	9,537,338	5,562,660	5,702,151	2,000	-	-	80,944,025
Downtown Mesa Educ Center	724,352	-	-	-	-	-	-	-	-	724,352
Red Mountain Campus	3,564,704	934,822	468,019	662,045	1,221,390	576,475	-	-	-	7,427,455
Scottsdale Community College	25,963,374	4,544,536	1,821,841	5,089,884	5,148,458	3,470,641	14,700	-	-	46,053,434
SCC Business Institute	368,304	-	31,679	-	251,799	-	-	-	-	651,782
Maricopa Colleges Television	-	-	-	-	-	-	-	-	-	-
Rio Salado College	25,056,301	9,324,323	3,210,182	4,550,060	1,919,602	5,712,328	-	-	-	49,772,796
KJZZ Radio Station	-	-	-	-	-	-	245,666	-	-	245,666
Sunsounds Radio	-	-	-	-	-	-	369,002	-	-	369,002
South Mountain Community College	10,671,494	3,669,525	1,748,130	2,949,421	2,093,350	1,049,820	-	-	-	22,181,740
Chandler-Gilbert Community College	18,345,917	4,696,948	1,904,530	3,448,565	2,200,966	3,962,926	309,126	-	-	34,868,978
Williams Campus	2,000	54,383	403,746	581,299	1,314,872	718,256	-	-	-	3,074,556
Paradise Valley Community College	18,355,757	2,829,797	1,360,086	4,490,616	2,703,287	2,802,637	-	-	-	32,542,180
Estrella Mountain Community College	11,801,447	2,882,491	1,463,853	3,354,425	2,359,817	1,960,418	-	-	-	23,822,451
District Office Operations/MCTV	38,301	3,357,803	39,342,196	40,579	1,059,679	4,798,391	414,692	-	-	49,051,641
<b>Subtotal Colleges &amp; District Office</b>	<b>\$ 242,779,438</b>	<b>\$ 57,120,972</b>	<b>\$ 63,956,351</b>	<b>\$ 53,516,760</b>	<b>\$ 39,533,622</b>	<b>\$ 43,127,433</b>	<b>\$ 1,355,186</b>	<b>\$ -</b>	<b>\$ 232,476</b>	<b>\$ 501,622,238</b>
<b>Transfers &amp; Reserves</b>										
Professional Growth & Supplements	\$ 7,495,464	\$ 9,905,662	\$ -	\$ 2,599,791	\$ 1,984,772	\$ 22,521,189	\$ -	\$3,109,700	\$ -	\$ 47,616,578
Enrollment Growth Funding Designated for Carryforward	15,629,449	-	-	-	-	-	-	-	-	15,629,449
	-	-	-	-	-	-	-	27,685,923	-	27,685,923
<b>Contingency:</b>										
Designated for Uncollected Tax Levy	-	-	-	-	-	-	-	-	7,335,677	7,335,677
Basic Contingency	-	-	-	-	-	-	-	-	900,000	900,000
<b>Interfund Transfers:</b>										
Trf. to Auxiliary Fund ( M&C)	4,699,982	-	-	-	-	-	-	-	-	4,699,982
Trf. to Auxiliary Fund (Scholarship)	-	-	-	-	-	-	-	13,780,937	-	13,780,937
Trf. to Auxiliary Fund (Skill Centers)	5,244,303	-	-	-	-	-	-	-	-	5,244,303
Trf. to Restricted Fund (LEAP Match)	-	-	-	400,000	-	-	-	-	-	400,000
Trf. to Fund 7 Plant Fund	-	-	-	-	-	-	-	-	10,000,000	10,000,000
<b>Subtotal Contingency &amp; Interfund Transfers</b>	<b>9,944,285</b>	<b>-</b>	<b>-</b>	<b>400,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>13,780,937</b>	<b>18,235,677</b>	<b>42,360,899</b>
<b>Total Transfers and Reserves</b>	<b>\$ 33,069,198</b>	<b>\$ 9,905,662</b>	<b>\$ -</b>	<b>\$ 2,999,791</b>	<b>\$ 1,984,772</b>	<b>\$ 22,521,189</b>	<b>\$ -</b>	<b>\$ 16,890,637</b>	<b>\$ 45,921,600</b>	<b>\$ 133,292,849</b>
<b>FY 2009-10 Total Proposed Budget</b>	<b>\$ 275,848,636</b>	<b>\$ 67,026,634</b>	<b>\$ 63,956,351</b>	<b>\$ 56,516,551</b>	<b>\$ 41,518,394</b>	<b>\$ 65,648,622</b>	<b>\$ 1,355,186</b>	<b>\$ 16,890,637</b>	<b>\$ 46,154,076</b>	<b>\$ 634,915,087</b>
Percentage of Total	43.45%	10.56%	10.07%	8.90%	6.54%	10.34%	0.21%	2.66%	7.27%	100.00%
<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>\$ -</b>	<b>\$ 36,835,614</b>	<b>\$ 600,867,967</b>
<b>FY 08-09 to 09-10 Increase/(Decrease)</b>	<b>\$ 13,646,589</b>	<b>\$ 1,325,164</b>	<b>\$ (21,387,314)</b>	<b>\$ 8,521,076</b>	<b>\$ 3,274,294</b>	<b>\$ 2,058,368</b>	<b>\$ 877,515</b>	<b>\$ 16,890,637</b>	<b>\$ 9,318,462</b>	<b>\$ 34,047,120</b>
Percentage Increase/(Decrease):	5.20%	2.02%	-25.06%	17.75%	8.56%	3.24%	183.71%	100.00%	25.30%	5.67%

\* See page C5 and C6 for detail.

The significant increase in Student Services represents the merge of Fund 2 College Activities budget into Fund 1 for better planning.

Maricopa Community Colleges - General Operating 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.

The significant increase for Miscellaneous and Transfers is due to new revenues in reserves that has not yet been allocated. As new funds are allocated in future budgets, the percentage shares for FY09-10 will change.

FY 2009-2010

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	Phoenix College		City Colleges Center *		Glendale Community College		Glendale North Campus *	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
Salaries & Wages	\$ 34,311,136	\$ 32,306,126	\$ 155,949	\$ 104,078	\$ 47,785,920	\$ 48,914,261	\$ 1,125,901	\$ 1,193,077
Employee Benefits	9,050,074	8,424,242	51,564	34,173	12,381,891	12,834,900	405,839	417,662
Contractual Services	1,687,997	1,926,954	193,116	193,116	1,608,727	1,803,783	8,000	8,000
Supplies & Materials	586,365	699,806	2,000	2,000	1,032,133	1,344,498	67,500	67,500
Fixed Charges	335,775	361,736	-	-	573,469	623,226	-	-
Comm. & Utilities	1,822,524	2,016,759	50,529	50,529	1,715,243	1,814,243	105,000	205,000
Travel	78,104	145,320	-	-	48,500	158,191	-	-
Misc. & Transfers	902,854	3,393,743	154	60,346	596,845	516,605	100,044	80,785
Total Before O/H Alloc.	\$ 48,774,829	\$ 49,274,686	\$ 453,312	\$ 444,242	\$ 65,742,728	\$ 68,009,707	\$ 1,812,284	\$ 1,972,024
Cost/FTSE Fund 1 **	7,872	8,502	N.A.	N.A.	6,352	6,731	N.A.	N.A.
District Office Overhead (OH) ***								
Allocation Based on FTSE	4,943,261	3,824,851	-	-	8,181,575	6,607,910	-	-
Total After O/H Alloc.	\$ 53,718,090	\$ 53,099,537	\$ 453,312	\$ 444,242	\$ 73,924,303	\$ 74,617,617	\$ 1,812,284	\$ 1,972,024
Cost/FTSE Fund 1 w/OH	\$ 8,663	\$ 9,156	N.A.	N.A.	\$ 7,143	\$ 7,385	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; 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 2009-2010

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	GateWay Community College		Mesa Community College		Downtown Mesa Educ Center *		Red Mountain Campus*	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
Salaries & Wages	\$ 19,498,731	\$ 19,710,963	\$ 57,301,797	\$ 57,320,090	\$ 147,195	\$ 147,932	\$ 5,097,800	\$ 5,179,642
Employee Benefits	5,267,642	5,324,665	14,145,889	14,541,843	36,034	37,328	1,445,741	1,495,072
Contractual Services	2,619,749	2,699,266	2,768,845	3,203,298	129,020	129,020	76,500	107,852
Supplies & Materials	401,138	522,827	1,137,865	1,432,895	20,350	20,350	265,500	254,226
Fixed Charges	193,683	248,509	508,415	591,201	850,000	230,000	37,000	34,000
Comm. & Utilities	926,720	832,720	1,910,636	1,918,136	80,000	80,000	355,107	350,107
Travel	80,708	108,713	172,350	349,096	-	-		3,500
Misc. & Transfers	228,284	743,858	1,015,785	1,587,466	79,722	79,722	13,514	3,056
Total Before O/H Alloc.	\$ 29,216,655	\$ 30,191,521	\$ 78,961,582	\$ 80,944,025	\$ 1,342,321	\$ 724,352	\$ 7,291,162	\$ 7,427,455
Cost/FTSE Fund 1 **	7,679	8,210	6,065	6,520	N.A.	N.A.	N.A.	N.A.
District Office Overhead (OH) ***								
Allocation Based on FTSE	3,007,641	2,405,035	11,416,648	8,937,340	-	-	-	-
Total After O/H Alloc.	\$ 32,224,296	\$ 32,596,556	\$ 90,378,230	\$ 89,881,365	\$ 1,342,321	\$ 724,352	\$ 7,291,162	\$ 7,427,455
Cost/FTSE Fund 1 w/OH	\$ 8,470	\$ 8,864	\$ 6,856	\$ 7,174	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; 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 2009-2010

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	Scottsdale Community College		SCC Business Institute*		Maricopa Colleges Television ****		Rio Salado College	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
Salaries & Wages	\$ 31,543,435	\$ 31,865,096	\$ 290,157	\$ 300,910	\$ 586,926	\$ -	\$ 25,582,217	\$ 28,133,560
Employee Benefits	8,242,384	8,321,429	91,679	93,444	171,047	-	6,206,483	6,554,082
Contractual Services	693,641	986,678	22,500	-	30,000	-	13,955,825	11,333,313
Supplies & Materials	938,458	1,751,414	4,000	5,629	273,594	-	639,622	861,560
Fixed Charges	395,620	408,648	237,728	237,728	-	-	847,558	861,765
Comm. & Utilities	945,411	908,181	14,071	14,071	-	-	1,152,279	1,104,050
Travel	102,192	127,195	-	-	3,000	-	258,619	182,775
Misc. & Transfers	1,156,735	1,684,793	-	-	-	-	255,083	741,691
Total Before O/H Alloc.	\$ 44,017,876	\$ 46,053,434	\$ 660,135	\$ 651,782	\$ 1,064,567	\$ -	\$ 48,897,686	\$ 49,772,796
Cost/FTSE Fund 1 **	7,719	7,851	N.A.	N.A.	N.A.	N.A.	3,567	3,784
District Office Overhead (OH) ***								
Allocation Based on FTSE	4,684,644	3,890,972	-	-	-	-	10,836,179	8,708,694
Total After O/H Alloc.	\$ 48,702,520	\$ 49,944,406	\$ 660,135	\$ 651,782	\$ 1,064,567	\$ -	\$ 59,733,865	\$ 58,481,490
Cost/FTSE Fund 1 w/OH	\$ 8,509	\$ 8,505	N.A.	N.A.	N/A	N/A	\$ 4,358	\$4,392

\* 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; 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.

\*\*\*\* MCTV moved to District Office in FY08-09 post adoption.

FY 2009-2010

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	KJZZ Radio Station		Sun Sounds Radio		South Mountain Comm. College		Chandler-Gilbert Comm. College	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
Salaries & Wages	\$ -	\$ 195,269	\$ -	\$ 286,330	\$ 14,581,355	\$ 15,123,778	\$ 23,371,622	\$ 24,098,975
Employee Benefits	-	50,397	-	82,672	3,904,891	4,140,224	6,060,526	6,208,349
Contractual Services	-	-	-	-	746,544	821,997	916,052	1,316,427
Supplies & Materials	-	-	-	-	370,921	451,151	644,005	932,250
Fixed Charges	-	-	-	-	253,513	317,622	349,453	338,739
Comm. & Utilities	-	-	-	-	602,077	672,654	702,492	810,802
Travel	-	-	-	-	70,571	125,130	69,089	100,346
Misc. & Transfers	-	-	-	-	479,063	529,184	865,869	1,063,090
<b>Total Before O/H Alloc.</b>	<b>\$ -</b>	<b>\$ 245,666</b>	<b>\$ -</b>	<b>\$ 369,002</b>	<b>\$ 21,008,935</b>	<b>\$ 22,181,740</b>	<b>\$ 32,979,108</b>	<b>\$ 34,868,978</b>
Cost/FTSE Fund 1 **		N.A.	N.A.	N.A.	N.A.	10,635	7,269	7,124
District Office Overhead (OH) ***								
Allocation Based on FTSE					1,622,181	1,364,159	3,796,577	3,483,386
<b>Total After O/H Alloc.</b>	<b>\$ -</b>	<b>\$ 245,666</b>	<b>\$ -</b>	<b>\$ 369,002</b>	<b>\$ 22,631,116</b>	<b>\$ 23,545,899</b>	<b>\$ 36,775,685</b>	<b>\$ 38,352,364</b>
Cost/FTSE Fund 1 w/OH					\$ 11,029	\$ 11,289	\$ 8,059	\$ 7,778

\* 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; 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 2009-2010

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	Williams Campus *		Paradise Valley Comm. College		Estrella Mountain Comm. College		District Office Operations ****	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
Salaries & Wages	\$ 1,070,827	\$ 1,476,317	\$ 20,874,510	\$ 22,096,033	\$ 16,404,235	\$ 17,063,470	\$ 30,355,185	\$ 30,478,347
Employee Benefits	347,341	470,459	5,441,777	5,752,441	4,394,179	4,559,608	9,097,295	8,674,665
Contractual Services	78,784	218,603	709,220	832,524	723,171	731,088	8,138,129	4,605,673
Supplies & Materials	42,595	89,488	755,750	972,401	277,588	208,949	604,922	787,283
Fixed Charges	41,849	43,054	270,430	282,358	119,968	127,605	602,561	660,865
Comm. & Utilities	308,568	389,279	1,433,234	1,550,184	618,727	668,727	1,700,903	1,120,903
Travel	4,600	2,300	46,369	41,979	61,183	37,240	418,264	369,479
Misc. & Transfers	36,358	385,056	1,444,578	1,014,260	371,998	425,764	3,858,461	2,354,426
Total Before O/H Alloc.	\$ 1,930,922	\$ 3,074,556	\$ 30,975,868	\$ 32,542,180	\$ 22,971,049	\$ 23,822,451	\$ 54,775,720	\$ 49,051,641
Cost/FTSE Fund 1 **	N.A.	N.A.	6,959	7,450	7,545	7,718	N.A.	N.A.
District Office Overhead (OH) ***								
Allocation Based on FTSE	-	-	3,518,868	2,856,702	2,406,729	2,018,704	(54,775,720)	(49,051,641)
Total After O/H Alloc.	\$ 1,930,922	\$ 3,074,556	\$ 34,494,736	\$ 35,398,882	\$ 25,377,778	\$ 25,841,155	\$ -	\$ -
Cost/FTSE Fund 1 w/OH	N/A	N/A	\$ 7,749	\$ 8,104	\$ 8,336	\$ 8,372	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; 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.

\*\*\*\* MCTV moved to District Office in FY08-09 post adoption

FY 2009-2010

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
EXPENDITURE SUMMARY BY UNIT BY OBJECT

	Transfers & Reserves		Grand Total		Increase / (Decrease)		Percent of Total	
	2008-09	2009-10	2008-09	2009-10	Amount	Percent	2008-09	2009-10
Salaries & Wages	\$ 1,874,695	\$ 2,553,231	\$ 331,959,593	\$ 338,547,485	\$ 6,587,892	1.98%	55.29%	53.32%
Employee Benefits	4,065,199	5,091,829	90,807,475	93,109,484	2,302,009	2.54%	15.12%	14.66%
Contractual Services	1,855,591	7,479,141	36,961,411	38,396,733	1,435,322	3.88%	6.16%	6.05%
Supplies & Materials	26,119	29,131	8,090,425	10,433,358	2,342,933	28.96%	1.35%	1.64%
Fixed Charges	1,920,099	3,185,492	7,537,121	8,552,548	1,015,427	13.47%	1.26%	1.35%
Comm. & Utilities	168,839	1,095,412	14,612,360	15,601,757	989,397	6.77%	2.43%	2.46%
Travel	319,350	1,148,350	1,732,899	2,899,614	1,166,715	67.33%	0.29%	0.46%
Misc. & Transfers	97,283,665	112,710,263	108,689,012	127,374,108	18,685,096	17.19%	18.10%	20.06%
Total Before O/H Alloc.	\$ 107,513,557	\$ 133,292,849	\$ 600,390,296	\$ 634,915,087	\$ 34,524,791	5.75%	100.00%	100.00%
Cost/FTSE Fund 1 **	1,562	1,977	8,665	8,466	(199)	-2.30%	N.A.	N.A.
District Office Overhead (OH) ***								
Allocation Based on FTSE	54,414,303	44,097,752	0	0	N.A.	N.A.	N.A.	N.A.
Total After O/H Alloc.	\$ 161,927,860	\$ 177,390,601	\$ 600,390,296	\$ 634,915,087	\$ 34,524,791	5.75%	100.0%	100.0%
Cost/FTSE Fund 1 w/OH	\$ 2,352	\$ 2,631	\$ 8,665	\$ 8,466	\$ (199)	-2.30%		

\* 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; 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 - GENERAL OPERATING FUND 1  
BUDGETED POSITIONS BY UNIT

	Phoenix College		City Colleges Center		Glendale Community College		Glendale North Campus	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	Residential Faculty	191.0	154.0	-	-	276.0	276.0	-
Executive (C.E.C.)	1.0	1.0	-	-	1.0	1.0	-	-
Management (M.A.T.)**	53.6	57.2	1.0	-	65.3	77.3	4.5	4.5
Support Staff (P.S.A.)**	133.9	135.7	1.0	1.0	190.3	200.0	13.0	13.0
Custodians/Grounds (M & O) **	36.0	37.5	1.0	1.0	32.0	40.0	5.0	5.0
Craftsmen/Craftsmen Trainees	5.0	7.0	-	-	11.0	11.0	1.0	1.0
College Safety **	6.0	5.0	-	-	6.5	8.5	2.0	2.0
Retirees	15.0	2.5	-	-	13.5	-	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>441.5</b>	<b>399.9</b>	<b>3.0</b>	<b>2.0</b>	<b>595.6</b>	<b>613.8</b>	<b>25.5</b>	<b>25.5</b>
	GateWay Community College		Mesa Community College		Downtown Mesa Ed. Center		Red Mountain Campus	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	Residential Faculty	103.0	101.0	309.0	309.0	-	-	32.0
Executive (C.E.C.)	1.0	1.0	1.0	1.0	-	-	-	-
Management (M.A.T.)**	41.5	42.8	86.6	91.3	-	1.0	8.0	8.0
Support Staff (P.S.A.)**	79.0	84.2	181.5	215.1	2.0	1.0	24.0	25.8
Custodians/Grounds (M & O) **	18.0	18.0	43.0	42.0	-	-	8.0	8.0
Craftsmen/Craftsmen Trainees	3.0	3.0	9.0	11.0	-	-	1.0	2.0
College Safety **	8.0	7.0	5.0	4.0	-	-	1.0	1.0
Retirees	3.0	2.0	27.5	19.0	-	-	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>256.5</b>	<b>259.1</b>	<b>662.6</b>	<b>692.4</b>	<b>2.0</b>	<b>2.0</b>	<b>74.0</b>	<b>77.8</b>

\* Note: The grand total budgeted full time equivalent (FTE) positions does not include FTE adjunct faculty of 2,129 and 2,209 in 2008-09 and 2009-10 respectively. Numbers may not add due to rounding.

\*\* FY09-10 FTE includes the transfer of positions from the Auxiliary fund (Athletics, College Activities) for colleges

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
BUDGETED POSITIONS BY UNIT

	Scottsdale Community College		SCC Business Institute		Maricopa Colleges Television ***		Rio Salado College	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	Residential Faculty	159.5	164.5	2.0	2.0	-	-	32.5
Executive (C.E.C.)	1.0	1.0	-	-	-	-	1.0	1.0
Management (M.A.T.)**	57.2	58.9	-	1.0	5.0	-	102.0	106.0
Support Staff (P.S.A.)**	117.0	117.1	3.0	2.0	4.0	-	135.8	136.0
Custodians/Grounds (M & O) **	33.0	31.0	-	-	-	-	8.0	8.0
Craftsmen/Craftsmen Trainees	9.0	9.0	-	-	-	-	-	-
College Safety **	4.9	5.0	-	-	-	-	-	-
Retirees	11.0	7.0	-	-	0.5	-	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>392.5</b>	<b>393.5</b>	<b>5.0</b>	<b>5.0</b>	<b>9.5</b>	<b>-</b>	<b>279.3</b>	<b>283.5</b>
	KJZZ Radio Station (Rio)		Sun Sounds Radio (Rio)		South Mountain Community College		Chandler Gilbert Community College	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	Residential Faculty	-	-	-	-	61.0	62.0	115.5
Executive (C.E.C.)	-	-	-	-	1.0	1.0	1.0	1.0
Management (M.A.T.)**	-	2.0	-	4.0	38.3	44.1	46.5	48.0
Support Staff (P.S.A.)**	-	-	-	-	66.9	70.9	101.5	104.3
Custodians/Grounds (M & O) **	-	-	-	-	15.0	18.8	18.0	18.0
Craftsmen/Craftsmen Trainees	-	-	-	-	3.5	3.5	1.0	1.0
College Safety **	-	-	-	-	5.5	5.5	5.0	5.0
Retirees	-	-	-	-	-	-	-	-
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>-</b>	<b>2.0</b>	<b>-</b>	<b>4.0</b>	<b>191.1</b>	<b>205.8</b>	<b>288.5</b>	<b>294.8</b>

\* Note: The grand total budgeted full time equivalent (FTE) positions does not include FTE adjunct faculty of 2,129 and 2,209 in 2008-09 and 2009-10 respectively. Numbers may not add due to rounding.

\*\* FY09-10 FTE includes the transfer of positions from the Auxiliary fund (Athletics, College Activities) for colleges

\*\*\* MCTV moved to District Office in FY08-09 post adoption

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
BUDGETED POSITIONS BY UNIT

	William Campus		Paradise Valley Community College		Estrella Mountain Community College		District Office Operation ***	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	Residential Faculty	-	-	115.0	117.0	78.0	77.0	1.0
Executive (C.E.C.)	-	-	1.0	1.0	1.0	1.0	6.0	6.0
Management (M.A.T.)**	2.0	5.0	43.0	48.0	41.5	48.5	268.5	274.0
Support Staff (P.S.A.) **	5.0	11.5	71.8	79.6	65.1	67.3	142.1	138.1
Custodians/Grounds (M & O) **	8.0	7.0	14.5	16.0	19.0	19.0	5.0	5.0
Craftsmen/Craftsmen Trainees	4.0	3.0	2.0	2.0	3.0	2.0	-	-
College Safety **	1.0	1.0	6.0	6.0	5.0	5.0	1.0	1.0
Retirees	-	-	-	-	-	-	2.0	1.5
Enrollment Growth	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>20.0</b>	<b>27.5</b>	<b>253.3</b>	<b>269.6</b>	<b>212.6</b>	<b>219.8</b>	<b>425.6</b>	<b>425.6</b>
	District Transfers		Grand Total *		Increase / (Decrease)		Percent of Total	
	2008-09	2009-10	2008-09	2009-10	FTE	Percent	2008-09	2008-09
Residential Faculty	-	10.0	1,475.5	1,455.5	(20.0)	-1.4%	34.9%	33.8%
Executive (C.E.C.)	-	-	16.0	16.0	-	0.0%	0.4%	0.4%
Management (M.A.T.)**	1.0	1.5	865.5	923.1	57.6	6.7%	20.5%	21.5%
Support Staff (P.S.A.) **	-	-	1,336.7	1,402.6	65.9	4.9%	31.6%	32.6%
Custodians/Grounds (M & O) **	-	-	263.5	274.3	10.8	4.1%	6.2%	6.4%
Craftsmen/Craftsmen Trainees	5.0	5.0	57.5	60.5	3.0	5.2%	1.4%	1.4%
College Safety **	-	-	56.9	56.0	(0.9)	-1.5%	1.3%	1.3%
Retirees	0.5	0.5	73.0	32.5	(40.5)	-55.5%	1.7%	0.8%
Enrollment Growth	80.0	80.0	80.0	80.0	-	0.0%	1.9%	1.9%
<b>Total Budgeted Positions</b>	<b>86.5</b>	<b>97.0</b>	<b>4,224.6</b>	<b>4,300.5</b>	<b>76.0</b>	<b>1.80%</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 2,129 and 2,209 in 2008-09 and 2009-10 respectively. Numbers may not add due to rounding.

\*\* FY09-10 FTE includes the transfer of positions from the Auxiliary fund (Athletics, College Activities) for colleges

\*\*\* MCTV moved to District Office in FY08-09 post adoption





Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

# Current Auxiliary Fund 2

## Budget Detail

### FY2009-10

Student Success

**ONE**

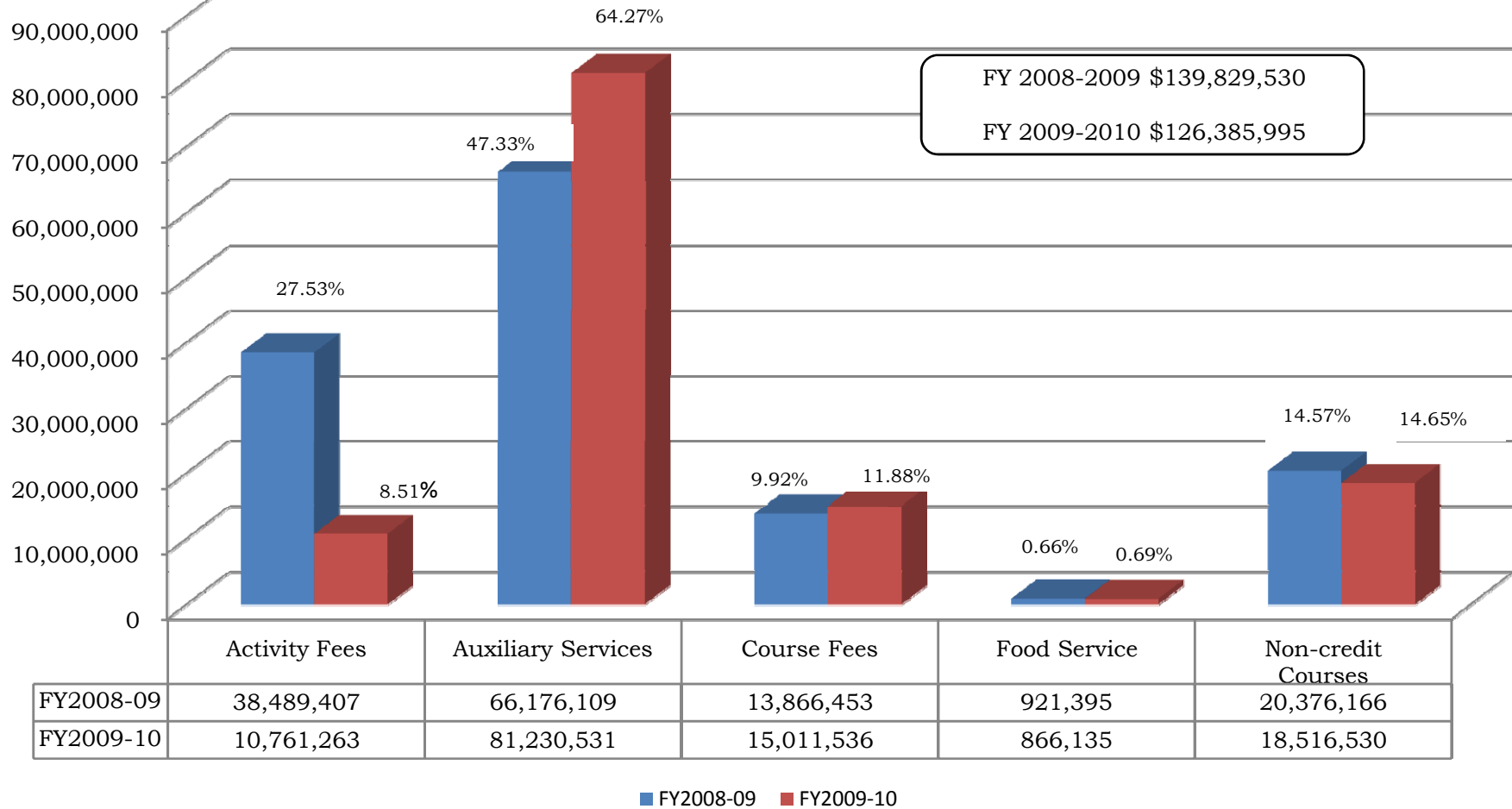


Public Stewardship

**Section D**

FY2009 vs. FY2010

Maricopa Community Colleges - Current Auxiliary Fund 2  
Budget Summary



Note: Amounts are shown net of transfers-out

Decrease in Activity Fees reflects shifts of student activity programs of Fund 1

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
REVENUE SUMMARY

Sources of Revenue	FY 2008-09		FY 2009-10		Increase/(Decrease) FY 2008-09 to 2009-10	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Student Activity Fees	\$ 4,455,960	3.19%	\$ 3,168,480	2.51%	\$ (1,287,480)	-28.89%
Tuition	24,507,780	17.53%	-	0.00%	(24,507,780)	-100.00%
Miscellaneous Student Activities Revenues	1,173,008	0.84%	10,000	0.01%	(1,163,008)	-99.15%
Intra and Interfund Transfers	2,750,020	1.97%	747,873	0.59%	(2,002,147)	-72.80%
Transfer from F1	7,163,082	5.12%	8,491,943	6.72%	1,328,861	18.55%
Carryforward/Fund Bal. - Activities	4,659,165	3.33%	368,186	0.29%	(4,290,979)	-92.10%
College Activity Fees / Revenues	\$ 44,709,015	31.97%	\$ 12,786,482	10.12%	\$ (31,922,533)	-71.40%
Interest Income	\$ 1,792,084	1.28%	\$1,005,813	0.80%	\$ (786,271)	-43.87%
Bookstore Commissions	3,314,498	2.37%	3,314,498	2.62%	-	0.00%
Miscellaneous Other Revenues	6,367,318	4.55%	8,196,497	6.49%	1,829,179	28.73%
Tuition/Fees	11,556,637	8.26%	17,026,715	13.47%	5,470,078	47.33%
Grants/Donations	1,051,224	0.75%	1,318,800	1.04%	267,576	25.45%
Carryforward/Fund Bal. - Auxiliary Programs	17,552,819	12.55%	21,052,768	16.66%	3,499,949	19.94%
Sales of Aux. Svcs/ Printshops / Copy Centers	4,529,196	3.24%	4,657,975	3.69%	128,779	2.84%
Intra and Interfund Transfers	13,696,010	9.79%	15,920,425	12.60%	2,224,415	16.24%
Trfs from Gen Fund*	13,059,301	9.34%	15,233,279	12.05%	2,173,978	16.65%
Other Auxiliary Programs	\$ 72,919,087	52.15%	\$ 87,726,770	69.41%	\$ 14,807,683	20.31%
Course Fees	\$ 13,866,453	9.92%	\$ 15,011,536	11.88%	\$ 1,145,083	8.26%
Food Service	921,395	0.66%	866,135	0.69%	(55,260)	-6.00%
Non-Credit / Special Interest **	20,451,166	14.63%	18,591,530	14.71%	(1,859,636) *	-9.09%
Subtotal Revenue	\$ 152,867,116	109.32%	\$ 134,982,453	106.80%	\$ (17,884,663)	-11.70%
Transfer To General Fund (FTSE Grwth Rsrv. & T&F Reb.)	\$ (2,778,300)	-1.99%	\$ -	0.00%	\$ 2,778,300	-100.00%
Transfer To Plant Fund (MCC Capital Project)	(290,000)	-0.21%	(500,000)	-0.40%	(210,000)	72.41%
Transfer To Plant Fund (CGCC Capital Project)	(335,828)	-0.24%	(157,000)	-0.12%	178,828	0.00%
Transfer To Plant Fund (GCC Capital Project)	(300,000)	-0.21%	(300,000)	-0.24%	-	0.00%
Transfer To Plant Fund (SCC Capital Project)	(120,000)	-0.09%	(120,000)	-0.09%	-	0.00%
Transfer To Plant Fund (PVCC Capital Projects)	-	0.00%	(300,000)	-0.24%	(300,000)	N/A
Transfer To Plant Fund (Potential Projects)	(5,000,000)	-3.58%	(3,000,000)	-2.37%	2,000,000	0.00%
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	(2,593,610)	-1.85%	(2,025,219)	-1.60%	568,391	-21.92%
Transfer To Plant Fund Rev Bond (Potential Debt Service Reserve)	(1,619,848)	-1.16%	(2,194,239)	-1.74%	(574,391)	35.46%
Total Transfers	\$ (13,037,586)	-9.32%	\$ (8,596,458)	-6.80%	\$ 4,441,128	-34.06%
Total Revenue Less Transfers Out	\$ 139,829,530	100.00%	\$ 126,385,995	100.00%	\$ (13,443,535)	-9.61%

\*Meet & Confer transfer of \$2,261,946 ,Scholarship transfer to Fund 230 of \$8,027,030, & transfer to Skill Ctrs \$5,244,303.

\*\* see Schedule D-14

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2  
EXPENDITURE SUMMARY

Expenditures	FY 2008-09		FY 2009-10		Increase/(Decrease) FY 2008-09 to 2009-10	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Associated Students Scholarships	\$ 1,705,201	1.22%	\$ 96,000	0.08%	\$ (1,609,201)	-94.37%
Athletics Scholarships & Waivers	6,901,131	4.94%	3,055,106	2.42%	(3,846,025)	-55.73%
College Activities-Bond, Scholarships & Transfers	36,102,683	25.82%	9,635,376	7.62%	(26,467,307)	-73.31%
Assoc. Students/Clg Activities/Athletics	\$ 44,709,015	31.97%	\$ 12,786,482	10.12%	\$ (31,922,533)	-71.40%
Contract Training, Service Maintenance, Other	\$ 23,335,290	16.69%	\$ 25,144,942	19.90%	\$ 1,809,652	7.76%
Auxiliary Programs, Partnerships, and Other	16,849,570	12.05%	22,484,867	17.79%	5,635,297	33.44%
Scholarships/Awards & Contingency	15,968,635	11.42%	19,311,807	15.28%	3,343,172	20.94%
Inter and Intra Fund Transfers	16,765,592	11.99%	20,785,154	16.45%	4,019,562	23.98%
Other Auxiliary Programs	\$ 72,919,087	52.15%	\$ 87,726,770	69.41%	\$ 14,807,683	20.31%
Course Materials	\$ 13,866,453	9.92%	\$ 15,011,536	11.88%	\$ 1,145,083	8.26%
Food Service	921,395	0.66%	866,135	0.69%	(55,260)	-6.00%
Non-Credit / Special Interest *	20,451,166	14.63%	18,591,530	14.71%	(1,859,636) *	-9.09%
Subtotal Expenditures	\$ 152,867,116	109.32%	\$ 134,982,453	106.80%	\$ (17,884,663)	-11.70%
Transfer To General Fund (FTSE Grwth Rsrv. & T&F Reb.)	\$ (2,778,300)	-1.99%	\$ -	0.00%	\$ 2,778,300	-100.00%
Transfer To Plant Fund (MCC Capital Project)	(290,000)	-0.21%	(500,000)	-0.40%	(210,000)	72.41%
Transfer To Plant Fund (CGCC Capital Project)	(335,828)	-0.24%	(157,000)	-0.12%	178,828	0.00%
Transfer To Plant Fund (GCC Capital Project)	(300,000)	-0.21%	(300,000)	-0.24%	-	0.00%
Transfer To Plant Fund (SCC Capital Project)	(120,000)	-0.09%	(120,000)	-0.09%	-	0.00%
Transfer To Plant Fund (PVCC Capital Projects)	-	0.00%	(300,000)	-0.24%	(300,000)	N/A
Transfer To Plant Fund (Potential Projects)	(5,000,000)	-3.58%	(3,000,000)	-2.37%	2,000,000	0.00%
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	(2,593,610)	-1.85%	(2,025,219)	-1.60%	568,391	-21.92%
Transfer To Plant Fund Rev Bond (Potential Debt Service Reserve)	(1,619,848)	-1.16%	(2,194,239)	-1.74%	(574,391)	35.46%
Total Transfers From Fund 2 Revenues Above	\$ (13,037,586)	-9.32%	\$ (8,596,458)	-6.80%	\$ 4,441,128	-34.06%
Total Expenditures Less Transfers	\$ 139,829,530	100.00%	\$ 126,385,995	100.00%	\$ (13,443,535)	-9.61%

\* 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	FY 2009-10 Adopted Program Budgets								Increase/ (Decrease)	
	Adopted	Associated	Athletics Spec &	College	Other Auxiliary	Course	Food	Total Adopted	FY 2008-09 to 2009-10		
	Budget	Students	Scholarships	Activities	Programs	Fees	Service	Budget	Amount	Percent	
Phoenix	\$5,833,385	\$ -	\$ 542,563	\$ 16,967	\$ 3,415,719	\$ 947,783	\$ -	\$ 1,589,738	\$ 6,512,770	\$ 679,385	11.65%
City Colleges	68,500	-	-	-	60,000	8,500	-	-	68,500	-	0.00%
Glendale	9,204,563	-	376,703	-	2,777,831	1,890,837	-	1,496,026	6,541,397	(2,663,166)	-28.93%
GCC North	99,282	-	-	-	37,000	-	-	62,266	99,266	(16)	N/A
GateWay	4,955,036	-	229,151	21,508	2,264,849	1,209,310	-	588,897	4,313,715	(641,321)	-12.94%
Maricopa Skill Ctr	8,576,464	-	-	-	9,672,432	475,000	-	-	10,147,432	1,570,968	18.32%
Mesa	19,773,581	-	693,001	166,217	3,589,957	3,698,902	-	8,568,070	16,716,147	(3,057,434)	-15.46%
Red Mountain	481,867	-	-	-	8,000	279,055	-	-	287,055	(194,812)	-40.43%
Scottsdale	22,693,737	-	366,565	16,130	15,312,068	2,010,103	762,851	1,752,152	20,219,869	(2,473,868)	-10.90%
SCC Business Institute	359,668	-	-	-	-	32,500	-	37,027	69,527	(290,141)	-80.67%
Maricopa Colleges Television	35,000	-	-	-	-	-	-	-	-	(35,000)	-100.00%
Rio Salado	23,569,955	94,000	-	42,000	20,897,926	1,285,219	-	1,229,078	23,548,223	(21,732)	-0.09%
KJZZ	625,052	-	-	-	8,864	-	-	-	8,864	(616,188)	-98.58%
Sun Sounds	369,145	-	-	-	-	-	-	-	-	(369,145)	N/A
South Mountain	3,062,212	2,000	289,667	55,242	51,000	241,719	-	75,454	715,082	(2,347,130)	-76.65%
Chandler-Gilbert	4,090,062	-	185,700	25,890	285,500	938,000	-	977,179	2,412,269	(1,677,793)	-41.02%
Williams Educ. Ctr.	205,713	-	-	-	100,000	-	-	-	100,000	(105,713)	-51.39%
Paradise Valley	6,688,560	-	371,756	24,758	2,228,088	1,177,608	-	1,139,529	4,941,739	(1,746,821)	-26.12%
Estrella Mountain	4,869,100	-	-	96,099	2,946,181	817,000	103,284	576,114	4,538,678	(330,422)	-6.79%
Southwest Skill Ctr	3,452,578	-	-	-	3,631,200	-	-	-	3,631,200	178,622	5.17%
District Office	549,995	-	-	-	491,977	-	-	500,000	991,977	441,982	80.36%
Dist Wide Programs	33,303,661	-	-	9,170,565	19,948,178	-	-	-	29,118,743	(4,184,918)	-12.57%
<b>Totals</b>	<b>\$ 152,867,116</b>	<b>\$ 96,000</b>	<b>\$ 3,055,106</b>	<b>\$ 9,635,376</b>	<b>\$ 87,726,770</b>	<b>\$ 15,011,536</b>	<b>\$ 866,135</b>	<b>\$ 18,591,530</b>	<b>\$ 134,982,453</b>	<b>\$ (17,884,663)</b>	<b>-11.70%</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 2008-09 Adopted Budget	FY 2009-10 Adopted Budget			Total Budget	Increase/ (Decrease) FY 2008-09 to 2009-10	
		Associated Students	Athletics	College Activities		Amount	Percent
Phoenix	\$2,382,075	\$0	\$542,563	\$ 16,967	\$ 559,530	\$ (1,822,545)	-76.51%
Glendale	4,049,826	-	376,703	-	376,703	(3,673,123) *	-90.70%
GateWay	2,069,004	-	229,151	21,508	250,659	(1,818,345)	-87.89%
Mesa	4,933,833	-	693,001	166,217	859,218	(4,074,615)	-82.59%
Red Mountain Campus	178,812	-	-	-	-	(178,812)	-100.00%
Scottsdale	2,602,770	-	366,565	16,130	382,695	(2,220,075)	-85.30%
Rio Salado	4,904,468	94,000	-	42,000	136,000	(4,768,468)	-97.23%
South Mountain	2,727,832	2,000	289,667	55,242	346,909	(2,380,923)	-87.28%
Chandler-Gilbert	1,969,383	-	185,700	25,890	211,590	(1,757,793)	-89.26%
Williams Campus	105,713	-	-	-	-	(105,713)	-100.00%
Paradise Valley	2,568,443	-	371,756	24,758	396,514	(2,171,929)	-84.56%
Estrella Mountain	2,233,398	-	-	96,099	96,099	(2,137,299)	-95.70%
MCCD-Central Allocations	20,000	-	-	-	-	(20,000)	-100.00%
<b>Subtotal</b>	<b>30,745,557</b>	<b>96,000</b>	<b>\$3,055,106</b>	<b>\$ 464,811</b>	<b>\$ 3,615,917</b>	<b>\$ (27,129,640)</b>	<b>-88.24%</b>
Bond and Scholarships	13,963,458	-	-	8,870,565	8,870,565	(5,092,893)	-36.47%
<b>Grand Total</b>	<b>\$ 44,709,015</b>	<b>\$ 96,000</b>	<b>\$3,055,106</b>	<b>\$ 9,335,376</b>	<b>\$12,486,482</b>	<b>\$ (32,222,533)</b>	<b>-72.07%</b>

Note: Reductions reflect transfer of all College Student Services Functions from Fund 210 to Fund 110 except Athletic & Talents Waivers, Revenue Bond and District-Wide Scholarships.

FY 2009-2010

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 2008-09	FY 2009-10	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2008-09 to 2009-10	
			Amount	Percent
Phoenix	\$ 200,504	\$ -	\$ (200,504)	-100.00%
Glendale	112,232	-	(112,232)	-100.00%
GateWay	84,895	-	(84,895)	-100.00%
Mesa	110,129	-	(110,129)	-100.00%
Scottsdale	50,000	-	(50,000)	-100.00%
Rio Salado	94,000	94,000	-	0.00%
South Mountain	570,392	2,000	(568,392)	-99.65%
Chandler-Gilbert	22,000	-	(22,000)	-100.00%
Paradise Valley	336,858	-	(336,858)	-100.00%
Estrella Mountain	104,191	-	(104,191)	-100.00%
MCCD-Central Allocations	20,000	-	(20,000)	-100.00%
Total	<u>\$ 1,705,201</u>	<u>\$ 96,000</u>	<u>\$ (1,609,201)</u>	<u>-94.37%</u>

Note: Reductions reflect transfer of all College Student Services Functions from Fund 210 to Fund 110 except Athletic & Talent Waivers.

FY 2009-2010

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 2008-09 to 2009-10	
	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	FY 2008-09	FY 2009-10	Amount	Percent
Phoenix	\$ 707,349	\$ 311,474	\$ 294,548	\$ 173,295	\$ 117,206	\$ 57,794	\$ 1,119,103	\$ 542,563	\$ (576,540)	-51.52%
Glendale	412,478	-	301,827	144,953	303,918	231,750	1,018,223	376,703	(641,520)	-63.00%
Gateway	419,614	229,151	68,179	-	71,675	-	559,468	229,151	(330,317)	-59.04%
Mesa	364,499	57,750	505,316	462,001	207,394	173,250	1,077,209	693,001	(384,208)	-35.67%
Scottsdale	67,705	-	633,523	191,297	514,583	175,268	1,215,811	366,565	(849,246)	-69.85%
South Mountain	404,951	231,002	72,639	27,085	92,106	31,580	569,696	289,667	(280,029)	-49.15%
Chandler-Gilbert	214,738	-	106,249	31,200	239,760	154,500	560,747	185,700	(375,047)	-66.88%
Williams Campus	2,000	-	-	-	-	-	2,000	-	(2,000)	-100.00%
Paradise Valley	491,084	227,359	142,454	57,750	145,336	86,647	778,874	371,756	(407,118)	-52.27%
<b>Total</b>	<b>\$ 3,084,418</b>	<b>\$ 1,056,736</b>	<b>\$ 2,124,735</b>	<b>\$ 1,087,581</b>	<b>\$ 1,691,978</b>	<b>\$ 910,789</b>	<b>\$ 6,901,131</b>	<b>\$ 3,055,106</b>	<b>\$ (3,846,025)</b>	<b>-55.73%</b>

Note: Reductions reflect transfer of all College Student Services Functions from Fund 210 to Fund 110 except Athletic & Talents Waivers & Athletic Specialists.



FY 2009-2010

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

College	FY 2008-09	FY 2009-10	Increase/ (Decrease)	
	Allocation Total	Allocation Total*	FY 2008-09 to 2009-10	
			Amount	Percent
Phoenix	\$ 2,380,279	\$ 559,530	\$ (1,820,749)	-76.49%
Glendale	3,446,826	376,703	(3,070,123)	-89.07%
GateWay	1,689,875	250,659	(1,439,216)	-85.17%
Mesa	4,129,931	859,218	(3,270,713)	-79.20%
Red Mountain Campus	137,313	-	(137,313)	-100.00%
Scottsdale	2,402,977	382,695	(2,020,282)	-84.07%
Rio Salado	2,441,156	-	(2,441,156)	-100.00%
South Mountain	1,465,369	295,723	(1,169,646)	-79.82%
Chandler-Gilbert	1,719,383	211,590	(1,507,793)	-87.69%
Williams Campus	105,713	-	(105,713)	-100.00%
Paradise Valley	1,993,785	361,641	(1,632,144)	-81.86%
Estrella Mountain	1,055,757	11,099	(1,044,658)	-98.95%
<b>Subtotal</b>	<b>22,968,364</b>	<b>3,308,858</b>	<b>(19,659,506)</b>	<b>-85.59%</b>
<b>Bond and Transfers:</b>				
PAC/SIS Debt Service	3,162,480	3,168,480	6,000	0.19%
Pres. Scholarships	3,713,000	4,013,000	300,000	8.08%
Woodrow Wilson Scholarships	35,000	35,000	-	0.00%
Student Insurance	1,183,593	-	(1,183,593)	-100.00%
Copyright Fees	50,000	-	(50,000)	-100.00%
Tournament Fund	850,000	-	(850,000)	-100.00%
Special Population Outreach	190,000	-	(190,000)	-100.00%
Constituency Outreach	35,000	-	(35,000)	-100.00%
Hoop of Learning	447,785	447,785	-	0.00%
Honors Fee Awards	687,300	687,300	-	0.00%
Student Public Policy Forum	20,000	-	(20,000)	-100.00%
FTSE Growth Reserve**	2,778,300	-	(2,778,300)	-100.00%
Revenue Reserve	6,000	-	(6,000)	-100.00%
<b>Subtotal Transfers</b>	<b>13,158,458</b>	<b>8,351,565</b>	<b>(4,806,893)</b>	<b>-36.53%</b>
<b>Grand Total</b>	<b>\$ 36,126,822</b>	<b>\$ 11,660,423</b>	<b>\$ (24,466,399)</b>	<b>-67.72%</b>

Notes:

\*Effective FY09-10 \$18,720,110 of college activity allocation changed to Fund 1

\*\*All Fund 210 FTE's except Athletic Specialists were moved to Fund 1

\*\*\*FTSE Growth Reserve moved to Fund 1

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 2008-09 Adopted Budget	FY 2009-10 Adopted Budget	Increase/ (Decrease) FY 2008-09 to 2009-10	
			Amount	Percent
Phoenix	\$ 1,414,671	\$ 3,415,719	\$ 2,001,048 *	141.45%
City Colleges	60,000	60,000	-	0.00%
Glendale	1,767,704	2,777,831	1,010,127 **	57.14%
GCC North	37,000	37,000	-	N/A
GateWay	1,262,109	2,264,849	1,002,740 ***	79.45%
Maricopa Skill Ctr	8,101,464	9,672,432	1,570,968 ****	19.39%
Mesa	1,344,430	3,589,957	2,245,527 *****	167.02%
Red Mountain	8,000	8,000	-	0.00%
Scottsdale	15,043,988	15,312,068	268,080	1.78%
Maricopa College Television	20,000	-	(20,000)	-100.00%
Rio Salado	17,317,046	20,906,790	3,589,744 *****	20.73%
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	1,993,664	2,228,088	234,424	11.76%
Estrella Mountain	1,289,735	2,946,181	1,656,446 *****	128.43%
Southwest Skill Ctr	3,452,578	3,631,200	178,622	5.17%
District Office	529,995	491,977	(38,018)	-7.17%
<b>Subtotal Colleges</b>	<b>\$ 54,078,884</b>	<b>\$ 67,778,592</b>	<b>\$ 13,699,708</b>	<b>25.33%</b>
District Programs / Transfers:				
Revenue Bonds (Non-Fee Portion)	\$ 1,050,978	\$1,050,978	\$ -	0.00%
Funding for Meet & Confer and other	1,231,382	0	(1,231,382) +	-100.00%
Chancellor's Scholarships	27,500	27,500	-	0.00%
Maricopa Grants	6,245,900	8,945,900	2,700,000	43.23%
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	6,976,473	6,615,830	(360,643)	-5.17%
Carryforward	1,148,469	1,148,469	-	0.00%
<b>Subtotal Programs / Transfers</b>	<b>\$ 18,840,203</b>	<b>\$ 19,948,178</b>	<b>\$ 1,107,975</b>	<b>5.88%</b>
<b>Total</b>	<b>\$ 72,919,087</b>	<b>\$ 87,726,770</b>	<b>\$ 14,807,683</b>	<b>20.31%</b>

\*\$800K Contingency, \$800K Transfers & \$387K increase in contingency.

\*\*\$1 million increase in transfers to same fund.

\*\*\*Move \$500K carryforward from Fund 210.

\*\*\*\*Reflects growth of cosmetology program.

\*\*\*\*\*\$1M increased capacity for carryfrwd,\$628K contingency & transfers, \$417K software, & \$100K operational vehicles.

\*\*\*\*\*\$5.0 million increase in budget capacity for online learning consortium.

\*\*\*\*\*\$1.5 million increase in transfer to same fund.

+M&C Placeholder not needed.

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

	FY 2008-09		FY 2009-10		Increase/(Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>REVENUES</b>						
Tuition	\$ 3,160,105	36.85%	\$ 3,849,564	37.94%	\$ 689,459	21.82%
Workshop/Seminars	10,000	0.12%	10,000	0.10%	-	0.00%
Training Materials / Lab Fee/Course Fees	475,000	5.54%	475,000	4.68%	-	0.00%
Registration Fee	15,000	0.17%	20,000	0.20%	5,000	33.33%
Sales of Auxiliary Enterprises	884,344	10.31%	1,803,025	17.77%	918,681	103.88%
Rental Income and Other	2,000	0.02%	2,000	0.02%	-	0.00%
Transfers From MCCCC General Fund	4,020,015	46.87%	3,955,252	38.98%	(64,763)	-1.61%
Carryforward	10,000	0.12%	32,591	0.32%	22,591	225.91%
<b>Total Anticipated Revenue</b>	<b>\$ 8,576,464</b>	<b>100.00%</b>	<b>\$ 10,147,432</b>	<b>100.00%</b>	<b>\$ 1,570,968</b>	<b>18.32%</b>
<b>EXPENDITURES</b>						
Instruction	\$ 3,712,739	43.29%	\$ 4,012,036	39.54%	\$ 299,297	8.06%
Academic Support	2,262,540	26.38%	3,185,061	31.39%	922,521	40.77%
Student Services	735,256	8.57%	844,984	8.33%	109,728	14.92%
Administration	1,048,074	12.22%	1,237,556	12.20%	189,482	18.08%
Operation and Maintenance of Plant	817,855	9.54%	867,795	8.55%	49,940	6.11%
<b>Total Expenditures</b>	<b>\$ 8,576,464</b>	<b>100.00%</b>	<b>\$ 10,147,432</b>	<b>100.00%</b>	<b>\$ 1,570,968</b>	<b>18.32%</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 2008-09		FY 2009-10		Increase/(Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>REVENUES</b>						
Tuition	\$ 1,106,213	32.99%	\$ 1,463,275	40.30%	\$ 357,062	32.28%
Training Materials / Lab Fee	331,655		234,887	6.47%	(96,768)	-29.18%
Registration Fee	5,000	0.15%	7,200	0.20%	2,200	44.00%
Graduation	17,980	0.54%	24,280	0.67%	6,300	35.04%
Rentals/Misc	8,000	0.24%	8,000	0.22%	-	0.00%
Testing & Transcript	6,170	0.18%	5,100	0.14%	(1,070)	-17.34%
Carryforward	500,000	14.91%	500,000	13.77%	-	0.00%
Transfers From General Fund 1	1,378,563	41.11%	1,289,461	35.51%	(89,102)	-6.46%
Subtotal Before Additional Transfers	<u>\$ 3,353,581</u>	<u>97.13%</u>	<u>\$ 3,532,203</u>	<u>97.27%</u>	<u>\$ 178,622</u>	<u>5.33%</u>
Potential Enrollment Growth Funding	<u>\$ 98,997</u>	<u>2.87%</u>	<u>\$ 98,997</u>	<u>2.73%</u>	<u>\$ -</u>	<u>0.00%</u>
Total Anticipated Revenue	<u>\$ 3,452,578</u>	<u>100.00%</u>	<u>\$ 3,631,200</u>	<u>100.00%</u>	<u>\$ 178,622</u>	<u>5.17%</u>
<b>EXPENDITURES</b>						
Instruction	\$ 2,865,751	83.00%	\$ 3,043,329	83.81%	\$ 177,578	6.20%
Academic Support	64,756	1.88%	104,000	2.86%	39,244	60.60%
Student Services	10,000	0.29%	10,000	0.28%	-	0.00%
Administration	198,074	5.74%	159,874	4.40%	(38,200)	-19.29%
Operation and Maintenance of Plant	215,000	6.23%	215,000	5.92%	-	0.00%
Subtotal Before Additional Transfers	<u>\$ 3,353,581</u>	<u>97.13%</u>	<u>\$ 3,532,203</u>	<u>97.27%</u>	<u>\$ 178,622</u>	<u>5.33%</u>
Potential Enrollment Growth Funding	<u>\$ 98,997</u>	<u>2.87%</u>	<u>\$ 98,997</u>	<u>2.73%</u>	<u>\$ -</u>	<u>0.00%</u>
Total Expenditures	<u>\$ 3,452,578</u>	<u>100.00%</u>	<u>\$ 3,631,200</u>	<u>100.00%</u>	<u>\$ 178,622</u>	<u>5.17%</u>
<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 2009-2010

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 2008-09 Adopted Budget	FY 2009-10 Adopted Budget	Increase/ (Decrease) FY 2008-09 to 2009-10	
			Amount	Percent
Phoenix	\$ 947,787	\$ 947,783	\$ (4)	0.00%
City Colleges	8,500	8,500	-	0.00%
Glendale	1,890,857	1,890,837	(20)	0.00%
GateWay	1,105,041	1,209,310	104,269	9.44%
Maricopa Skill Center	475,000	475,000	-	0.00%
Mesa	3,195,308	3,698,902	503,594 *	15.76%
Red Mountain Campus	295,055	279,055	(16,000)	-5.42%
Scottsdale	2,007,111	2,010,103	2,992	0.15%
SCC Business Institute	32,500	32,500	-	0.00%
Rio Salado	1,120,010	1,285,219	165,209 **	14.75%
South Mountain	207,926	241,719	33,793 ***	16.25%
Chandler-Gilbert	858,000	938,000	80,000 ****	9.32%
Paradise Valley	987,358	1,177,608	190,250 *****	19.27%
Estrella Mountain	736,000	817,000	81,000 *****	11.01%
<b>Total</b>	<b>\$ 13,866,453</b>	<b>\$ 15,011,536</b>	<b>\$ 1,145,083</b>	<b>8.26%</b>

\*Increase includes Foreign Language \$95K, Music Recording \$80K & Data Processing Lab \$63K.

\*\* \$150K increase in Bookstore Student Course fees.

\*\*\*\$20K Biology Lab & \$14K Chem Lab increase.

\*\*\*\*\$30K Phot/Arts, \$30K Nursing & \$20K Law enforcement Academy increase.

\*\*\*\*\*Increases include \$67K EMT Course fees, \$23K Fire Science Technolgy, \$7K Music Lab Fees & \$5K Counseling & Personal Development.

\*\*\*\*\*\$35K Nursing, \$20K Biology and \$20K Occ Ed increase.

FY 2009-2010

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 2008-09 Adopted Budget	FY 2009-10 Adopted Budget	Increase/ (Decrease) FY 2008-09 to 2009-10	
			Amount	Percent
Scottsdale	\$ 848,111	\$ 762,851	\$ (85,260)	-10.05%
Estrella Mountain	73,284	103,284	30,000	40.94%
Total	<u>\$ 921,395</u>	<u>\$ 866,135</u>	<u>\$ (55,260)</u>	<u>-6.00%</u>

FY 2009-2010

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 2008-09	FY 2009-10	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2008-09 to 2009-10	
			Amount	Percent
Phoenix	\$ 1,088,852	\$ 1,589,738	\$ 500,886 *	46.00%
Glendale	1,496,176	1,496,026	(150)	-0.01%
GCC North	62,282	62,266	(16)	-0.03%
GateWay	518,882	588,897	70,015	13.49%
Mesa	10,300,010	8,568,070	(1,731,940) **	-16.81%
Scottsdale	2,191,757	1,752,152	(439,605) ***	-20.06%
SCC Business Institute	327,168	37,027	(290,141) ****	-88.68%
Maricopa Colleges Television	15,000	-	(15,000) *****	-100.00%
Rio Salado	1,222,628	1,229,078	6,450	0.53%
South Mountain	75,454	75,454	-	0.00%
Chandler-Gilbert	977,179	977,179	-	0.00%
Paradise Valley	1,139,095	1,139,529	434	0.04%
Estrella Mountain	536,683	576,114	39,431 #	7.35%
District-Wide	500,000	500,000	-	0.00%
<b>Total</b>	<b>\$ 20,451,166</b>	<b>\$ 18,591,530</b>	<b>\$ (1,859,636)</b>	<b>-9.09%</b>

\*Reflects \$500K increase in transfers & carryforward in Corporate Center.

\*\*Reflects reduction of B&I International program budget.

\*\*\*Reflects elimination of positions in General Non-credit Program.

\*\*\*\*Reflects elimination of Non-credit Workforce Development programs.

\*\*\*\*\*Reflects elimination of Maricopa Colleges Television seminar.

#Reflects increase in GED & Adult Ed, liberal arts, science & math, dev ed, occ ed and counseling.

FY 2009-2010

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	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	Residential Faculty	-	-	-	-	-	-	-	-	30.8
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	16.1	11.6	-	-	14.0	6.5	6.8	3.5	18.0	19.0
Support Staff (P.S.A.)	9.9	2.5	-	-	17.6	4.9	8.3	0.6	31.2	46.8
Custodians/Grounds	3.5	-	-	-	8.0	-	1.0	-	4.5	5.0
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	1.0	0.5	-	-	2.0	-
Retirees	-	-	-	-	-	-	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>29.5</b>	<b>14.1</b>	<b>-</b>	<b>-</b>	<b>40.6</b>	<b>11.9</b>	<b>16.1</b>	<b>4.1</b>	<b>86.5</b>	<b>105.5</b>
	Mesa Community College		Red Mountain Campus		Scottsdale Community College		Scottsdale Business Institute		Rio Salado College	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	Residential Faculty	-	-	-	-	-	-	-	-	-
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	20.7	19.2	-	-	18.9	12.5	1.0	-	78.5	44.0
Support Staff (P.S.A.)	44.4	22.0	2.0	-	23.0	14.4	1.0	-	76.8	64.9
Custodians/Grounds	2.0	-	-	-	2.0	1.0	-	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	0.2	-	-	-	-	-
Retirees	-	-	-	-	1.0	-	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>67.1</b>	<b>41.2</b>	<b>2.0</b>	<b>-</b>	<b>45.1</b>	<b>27.9</b>	<b>2.0</b>	<b>-</b>	<b>155.3</b>	<b>108.9</b>

Note: FTE decrease reflects shift of all FTE's from Fund 210 to Fund 1.



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	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	Residential Faculty	-	-	-	-	-	-	-	-	-
Executive (C.E.C.)	-	-	-	-	-	-	-	-	-	-
Management (M.A.T.)	6.8	4.0	4.0	2.0	-	-	11.5	5.5	12.0	4.5
Support Staff (P.S.A.)	7.5	-	6.0	-	-	-	13.0	4.3	4.5	2.5
Custodians/Grounds	3.8	-	-	-	-	-	1.5	-	-	-
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	-	-	-
College Safety	-	-	-	-	-	-	-	-	-	-
Retirees	-	-	-	-	-	-	-	-	-	-
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	-	-	-
<b>Total Budgeted Positions</b>	<b>18.1</b>	<b>4.0</b>	<b>10.0</b>	<b>2.0</b>	<b>-</b>	<b>-</b>	<b>26.0</b>	<b>9.8</b>	<b>16.5</b>	<b>7.0</b>
	Southwest Skill Center		District Office Operations		Grand Total		Increase / (Decrease)		% of Total	
	2008-09	2009-10	2007-08	2009-10	2007-08	2009-10	FTE	Percent	2008-09	2009-10
Residential Faculty	15.0	17.0	-	-	45.8	51.7	5.9	12.9%	8.4%	13.8%
Executive (C.E.C.)	-	-	-	-	-	-	-	N/A	0.0%	0.0%
Management (M.A.T.)	6.0	6.8	-	2.6	214.3	141.7	(72.6)	-33.9%	39.1%	37.8%
Support Staff (P.S.A.)	12.0	12.0	-	-	257.2	174.7	(82.5)	-32.1%	47.0%	46.6%
Custodians/Grounds	-	-	-	-	26.3	6.0	(20.3)	-77.2%	4.8%	1.6%
Craftsmen/Craftsmen Trainees	-	-	-	-	-	-	-	N/A	0.0%	0.0%
College Safety	-	-	-	-	3.2	0.5	(2.7)	-84.4%	0.6%	0.1%
Retirees	-	-	-	-	1.0	-	(1.0)	-100.0%	0.2%	0.0%
Enrollment Growth/Tuition & Fee Rebate	-	-	-	-	-	-	-	N/A	0.0%	0.0%
<b>Total Budgeted Positions</b>	<b>33.0</b>	<b>35.8</b>	<b>-</b>	<b>2.6</b>	<b>547.8</b>	<b>374.6</b>	<b>(173.2)</b>	<b>-31.6%</b>	<b>100.0%</b>	<b>100.0%</b>

Note: FTE decrease reflects shift of all FTE's from Fund 210 to Fund 1.



Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

# Current Restricted Fund 3

## Budget Detail

### FY2009-10

Student Success

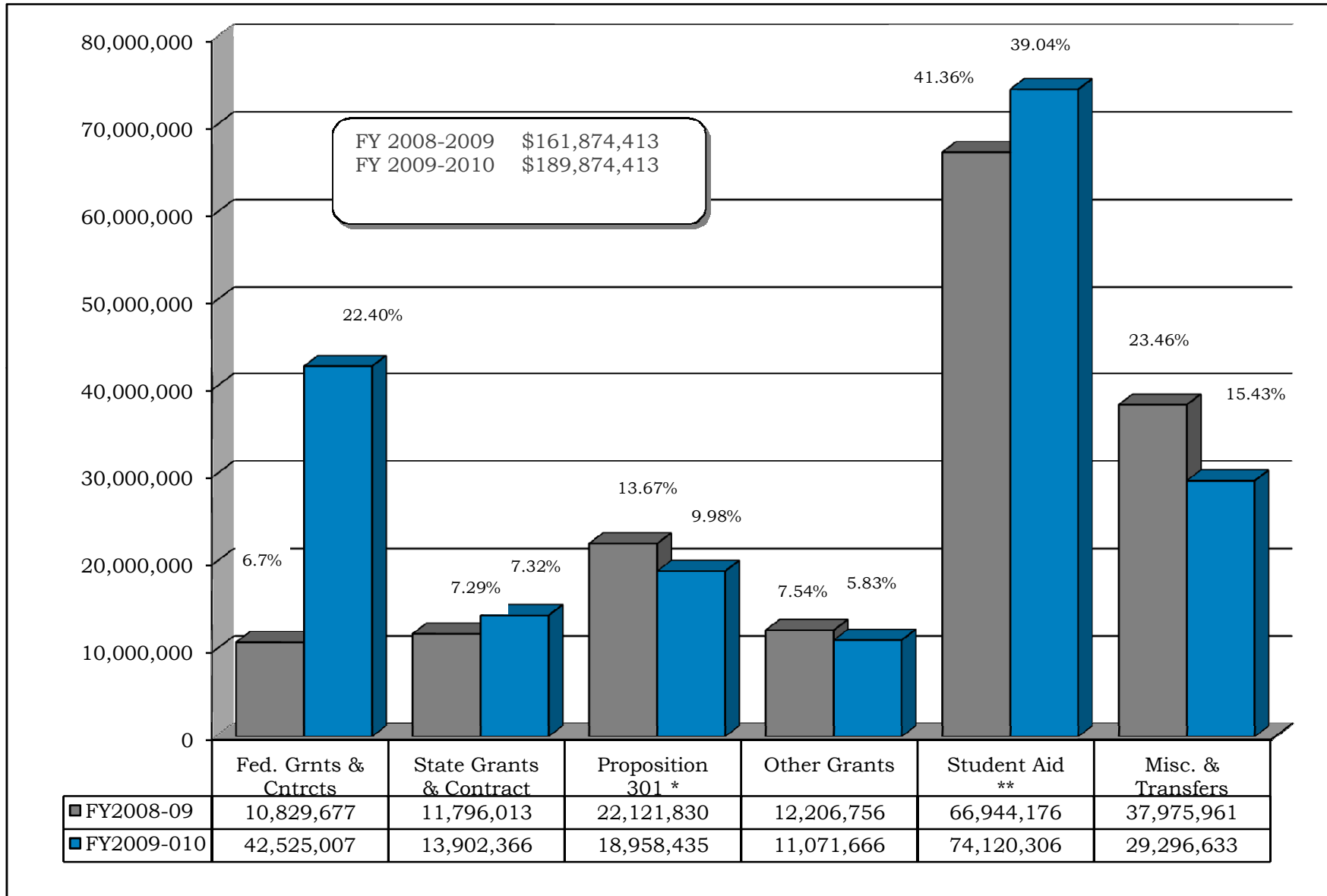
**ONE**



Public Stewardship

**Section E**

Maricopa Community Colleges - Current Restricted Fund 3  
Revenue Budget Summary



\*\* Estimated increase mainly to provide budget capacity for possible federal Fiscal Stimulus contracts.

FY 2009-2010

MARICOPA COMMUNITY COLLEGES - CURRENT RESTRICTED FUND 3  
REVENUE SUMMARY

REVENUES	FY 2008-09		FY 2009-10		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
<b>Grants and Contracts</b>						
Federal Grants & Contracts	\$ 10,829,677	6.69%	\$ 42,525,007	22.40%	\$ 31,695,330	292.67%
State Grants & Contracts	11,796,013	7.29%	13,902,366	7.32%	2,106,353	17.86%
Prop. 301 Sales Tax & Interest, Carryforward	22,121,830	13.67%	18,958,435	9.98%	(3,163,395)	-14.30%
Other/Local Govt. Grants and Contracts	12,206,756	7.54%	11,071,666	5.83%	(1,135,090)	-9.30%
<b>Total Grants and Contracts</b>	<b>\$ 56,954,276</b>	<b>35.18%</b>	<b>\$ 86,457,474</b>	<b>45.53%</b>	<b>\$ 29,503,198</b>	<b>51.80%</b>
<b>Student Financial Aid</b>						
Federal Student Aid						
FWS	\$ 2,159,901	1.33%	\$ 2,093,111	1.10%	\$ (66,790)	-3.09%
FSEOG	2,094,197	1.29%	2,036,637	1.07%	(57,560)	-2.75%
LEAP	149,408	0.09%	149,408	0.08%	-	0.00%
Pell Grants	54,724,291	33.81%	59,389,210	31.28%	4,664,919	8.52%
State Student Aid - LEAP	365,220	0.23%	376,488	0.20%	11,268	3.09%
Scholarships	7,451,159	4.60%	10,075,452	5.31%	2,624,293	35.22%
<b>Total Student Financial Aid</b>	<b>\$ 66,944,176</b>	<b>41.36%</b>	<b>\$ 74,120,306</b>	<b>39.04%</b>	<b>\$ 7,176,130</b>	<b>10.72%</b>
<b>Other Restricted Activities/Transfers</b>						
Trf. from Gen. Fund for LEAP Matching	\$ 400,000	0.25%	\$ 400,000	0.21%	\$ -	0.00%
Miscellaneous, transfers, and Other	37,575,961	23.21%	28,896,633	15.22%	(8,679,328)	-23.10%
<b>Total Restricted Activities/Transfers</b>	<b>\$ 37,975,961</b>	<b>23.46%</b>	<b>\$ 29,296,633</b>	<b>15.43%</b>	<b>\$ (8,679,328)</b>	<b>-22.85%</b>
<b>Total Anticipated Revenue</b>	<b>\$ 161,874,413</b>	<b>100.00%</b>	<b>\$ 189,874,413</b>	<b>100.00%</b>	<b>\$ 28,000,000</b>	<b>17.30%</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 2008-09		FY 2009-10		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Phoenix	\$ 12,307,055	7.60%	\$ 12,053,845	6.35%	\$ (253,210)	-2.06%
Glendale	14,485,251	8.95%	15,949,562	8.40%	1,464,311	10.11%
GateWay	10,191,037	6.30%	10,088,475	5.31%	(102,562)	-1.01%
Mesa	21,272,653	13.14%	22,584,588	11.89%	1,311,935	6.17%
Scottsdale	6,904,307	4.27%	6,839,862	3.60%	(64,445)	-0.93%
Rio Salado	17,801,195	11.00%	19,105,382	10.06%	1,304,187	7.33%
South Mountain	4,707,946	2.91%	5,966,257	3.14%	1,258,311	26.73%
Chandler-Gilbert	5,678,508	3.51%	7,888,770	4.15%	2,210,262	38.92%
Paradise Valley	4,936,223	3.05%	4,962,705	2.61%	26,482	0.54%
Estrella Mountain	5,403,020	3.34%	7,179,216	3.78%	1,776,196	32.87%
Skill Centers	1,313,658	0.81%	1,574,845	0.83%	261,187	19.88%
District Office/District-Wide Transfe:	56,873,560	35.13%	75,680,906	39.86%	18,807,346	33.07%
<b>Total Expenditures by Unit</b>	<b>\$ 161,874,413</b>	<b>100.00%</b>	<b>\$ 189,874,413</b>	<b>100.00%</b>	<b>\$ 28,000,000</b>	<b>17.30%</b>
<b>EXPENDITURES BY FUNCTION</b>						
Instruction	\$ 23,541,888	14.54%	\$ 28,251,458	14.88%	4,709,570	20.01%
Public Service	26,252,896	16.22%	26,827,419	14.13%	574,523	2.19%
Academic Support	7,372,636	4.55%	8,673,683	4.57%	1,301,047	17.65%
Student Services	89,052,935	55.01%	107,319,157	56.52%	18,266,222	20.51%
Institutional Support	2,955,807	1.83%	2,691,366	1.42%	(264,441)	-8.95%
Operation & Maintenance of Plant	398,378	0.25%	654,035	0.34%	255,657	64.17%
Scholarships and Fellowships	12,299,873	7.60%	15,457,295	8.14%	3,157,422	25.67%
<b>Total Expenditures by Function</b>	<b>\$ 161,874,413</b>	<b>100.00%</b>	<b>\$ 189,874,413</b>	<b>100.00%</b>	<b>\$ 28,000,000</b>	<b>17.30%</b>

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

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

Expenditure Category	Phoenix College	Glendale Community College	GateWay Community College	Mesa Community College	Scottsdale Community College	Rio Salado College	South Mountain Community College
<b>Grants &amp; Contracts</b>							
Federal Grants & Contracts	\$ 319,688	\$ 495,228	\$ 580,362	\$ 2,268,265	\$ 291,723	\$ 1,804,837	\$ 700,000
State Grants & Contracts	1,118,437	990,912	2,741,270	1,299,930	922,549	2,676,817	85,000
Charter Schools	525,365	-	1,589,757	-	-	-	-
Prop. 301: Faculty Workforce Initiatives	206,412	325,607	-	740,277	327,056	220,584	114,136
Other Grants & Contracts	94,821	621,369	1,233,872	373,098	42,704	6,619,115	35,000
<b>Total Grants &amp; Contracts</b>	<b>\$ 2,264,723</b>	<b>\$ 2,433,116</b>	<b>\$ 6,145,261</b>	<b>\$ 4,681,570</b>	<b>\$ 1,584,032</b>	<b>\$ 11,321,353</b>	<b>\$ 934,136</b>
<b>Student Financial Aid</b>							
FWS - Federal	\$ 503,065	\$ 555,825	\$ 120,000	\$ 344,452	\$ 138,163	\$ -	\$ 83,142
FWS - Inst. Matching (25%)	167,688	185,275	-	114,817	46,054	-	16,628
Pell Grants	6,858,281	10,662,344	3,100,000	13,305,245	3,679,657	7,097,080	3,550,576
FSEOG - Federal	264,988	481,140	94,000	570,019	130,073	65,414	58,453
FSEOG - Inst. Matching (25%)	88,329	160,380	-	190,006	43,358	16,354	-
Admin. Overhead (9710)	56,159	75,771	14,000	69,576	21,623	22,486	8,165
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	47,740	21,873
LEAP - District Matching	34,400	46,102	22,921	59,787	25,972	31,499	18,890
Scholarships	1,677,404	1,152,545	450,000	2,869,149	866,315	366,681	1,194,677
<b>Subtotal Student Financial Aid</b>	<b>\$ 9,706,441</b>	<b>\$ 13,394,601</b>	<b>\$ 3,838,318</b>	<b>\$ 17,620,598</b>	<b>\$ 4,993,590</b>	<b>\$ 7,662,175</b>	<b>\$ 4,961,352</b>
Less FWS Inst. Matching	(167,688)	(185,275)	-	(114,817)	(46,054)	-	(16,628)
Less SEOG Inst. Matching	(88,329)	(160,380)	-	(190,006)	(43,358)	(16,354)	-
<b>Total Student Financial Aid</b>	<b>\$ 9,450,424</b>	<b>\$ 13,048,946</b>	<b>\$ 3,838,318</b>	<b>\$ 17,315,775</b>	<b>\$ 4,904,178</b>	<b>\$ 7,645,821</b>	<b>\$ 4,944,724</b>
<b>Other Restricted Activities /Transfers</b>							
Other Restricted Activity	\$ 338,698	\$ 467,500	\$ 104,897	\$ 587,243	\$ 351,652	\$ 138,208	\$ 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>138,208</b>	<b>87,397</b>
<b>Total Restricted Fund</b>	<b>\$ 12,053,845</b>	<b>\$ 15,949,562</b>	<b>\$ 10,088,475</b>	<b>\$ 22,584,588</b>	<b>\$ 6,839,862</b>	<b>\$ 19,105,382</b>	<b>\$ 5,966,257</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	\$ 350,000	\$ 231,984	\$ 1,255,971	\$ 271,618	\$ 11,167	\$ 33,944,164	\$ 42,525,007
State Grants & Contracts	2,574,413	429,403	868,694	117,895	77,046	-	13,902,366
Charter Schools	-	-	-	-	-	-	2,115,122
Prop. 301: Faculty	600,983	109,888	434,455	-	-	-	3,079,398
Workforce Initiatives	-	-	-	-	-	15,879,037	15,879,037
Other Grants & Contracts	65,810	98,893	77,432	-	-	1,809,552	11,071,666
<b>Total Grants &amp; Contracts</b>	<b>\$ 3,591,206</b>	<b>\$ 870,168</b>	<b>\$ 2,636,552</b>	<b>\$ 389,513</b>	<b>\$ 88,213</b>	<b>\$ 51,632,753</b>	<b>\$ 88,572,596</b>
<b>Student Financial Aid</b>							
FWS - Federal	\$ 53,900	\$ 134,483	\$ 151,283	\$ -	\$ 8,798	\$ -	\$ 2,093,111
FWS - Inst. Matching (25%)	17,967	44,828	50,428	-	2,933	-	646,618
Pell Grants	3,034,529	3,338,872	3,742,775	875,561	144,290	-	59,389,210
FSEOG - Federal	92,757	105,440	174,353	-	-	-	2,036,637
FSEOG - Inst. Matching (25%)	30,919	35,147	58,118	-	-	-	622,611
Admin. Overhead (9710)	12,898	19,186	24,704	1,617	-	-	326,185
LEAP - Federal	10,265	10,494	9,849	5,319	-	-	149,408
LEAP - State	25,093	25,652	24,075	13,002	-	-	376,488
LEAP - District Matching	21,671	22,154	20,792	11,229	-	84,583	400,000
Scholarships	925,925	296,400	239,053	14,762	22,541	-	10,075,452
<b>Subtotal Student Financial Aid</b>	<b>\$ 4,225,924</b>	<b>\$ 4,032,656</b>	<b>\$ 4,495,430</b>	<b>\$ 921,490</b>	<b>\$ 178,562</b>	<b>\$ 84,583</b>	<b>\$ 76,115,720</b>
Less FWS Inst. Matching	(17,967)	(44,828)	(50,428)	-	(2,933)	-	(646,618)
Less SEOG Inst. Matching	(30,919)	(35,147)	(58,118)	-	-	-	(622,611)
<b>Total Student Financial Aid</b>	<b>\$ 4,177,038</b>	<b>\$ 3,952,681</b>	<b>\$ 4,386,884</b>	<b>\$ 921,490</b>	<b>\$ 175,629</b>	<b>\$ 84,583</b>	<b>\$ 74,846,491</b>
<b>Other Restricted Activities /Transfers</b>							
Other Restricted Activity	\$ 120,526	\$ 139,856	\$ 155,779	\$ -	\$ -	\$ 23,963,570	\$ 26,455,326
<b>Total Other Rest. Activity/Transfers</b>	<b>120,526</b>	<b>139,856</b>	<b>155,779</b>	<b>-</b>	<b>-</b>	<b>23,963,570</b>	<b>26,455,326</b>
<b>Total Restricted Fund</b>	<b>\$ 7,888,770</b>	<b>\$ 4,962,705</b>	<b>\$ 7,179,216</b>	<b>\$ 1,311,003</b>	<b>\$ 263,842</b>	<b>\$ 75,680,906</b>	<b>\$ 189,874,413</b>

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

REVENUES	FY 2008-09		FY 2009-10		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Grants and Contracts*	\$ 517,856	100.00%	\$ 525,365 **	100.00%	\$ 7,509	1.45%
Total Revenues	<u>\$ 517,856</u>	<u>100.00%</u>	<u>\$ 525,365</u>	<u>100.00%</u>	<u>\$ 7,509</u>	<u>1.45%</u>
<b>EXPENDITURES</b>						
Personal Services	\$ 333,208	64.34%	\$ 333,208	63.42%	\$ -	0.00%
Employee Benefits	92,199	17.80%	92,199	17.55%	-	0.00%
Purchase Services	63,749	12.31%	71,258	13.56%	7,509	11.78%
Supplies and Materials	24,200	4.67%	24,200	4.61%	-	0.00%
Other	4,500	0.87%	4,500	0.86%	-	0.00%
Capital	-	0.00%	-	0.00%	-	0.00%
Total Expenditures	<u>\$ 517,856</u>	<u>100.00%</u>	<u>\$ 525,365</u>	<u>100.00%</u>	<u>\$ 7,509</u>	<u>1.45%</u>

\* Preliminary - will change as information is finalized.

\*\* This amount includes estimated Prop 301 distribution of \$31,450 in FY2008-09, and \$31,900 in FY2009-10, which is separate from Maricopa's Prop 301 distribution.



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

REVENUES	FY 2008-09		FY 2009-10		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
State Grants and Contracts**	\$1,702,920	100.00%	\$1,589,757	100.00%	\$ (113,163)	-6.65%
Total Anticipated Revenues***	<u>\$1,702,920</u>	<u>100.00%</u>	<u>\$ 1,589,757</u>	<u>100.00%</u>	<u>\$ (113,163)</u>	<u>-6.65%</u>
<b>EXPENDITURES</b>						
Personal Services	\$873,047	51.27%	\$815,031	51.27%	\$ (58,016)	-6.65%
Employee Benefits	271,820	15.96%	253,757	15.96%	(18,063)	-6.65%
Contract Services	306,990	18.03%	286,590	18.03%	(20,400)	-6.65%
Supplies and Materials	118,383	6.95%	110,516	6.95%	(7,867)	-6.65%
Transportation	21,000	1.23%	19,605	1.23%	(1,395)	-6.64%
Capital	-	0.00%	-	0.00%	-	0.00%
Miscellaneous & Transfers	111,680	6.56%	104,258	6.56%	(7,422)	-6.65%
Total Expenditures	<u>\$1,702,920</u>	<u>100.00%</u>	<u>\$ 1,589,757</u>	<u>100.00%</u>	<u>\$ (113,163)</u>	<u>-6.65%</u>

\* Preliminary - will change as information is finalized.

\*\* This amount includes estimated Prop 301 distribution of \$93,890 in FY2008-09, and \$87,650 in FY2009-10, 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 2008-09		FY 2009-10		Increase/ (Decrease)	
	Adopted Budget	% of Total	Adopted Budget	% of Total	Amount	Percent
Prop 301 Sales Tax Revenue	\$ 8,972,900	40.56%	\$ 7,004,600	36.95%	\$ (1,968,300)	-21.94%
Prop 301 Capital Distribution	-	0.00%	1,000,000	5.27%	1,000,000	N/A
Interest Income	200,000	0.90%	75,000	0.40%	(125,000)	-62.50%
Fund Balance Carryforward Estimate*	12,948,930	58.53%	10,878,835	57.38%	(2,070,095)	-15.99%
<b>Total Revenues</b>	<b>\$ 22,121,830</b>	<b>100.00%</b>	<b>\$ 18,958,435</b>	<b>100.00%</b>	<b>\$ (3,163,395)</b>	<b>-14.30%</b>
<b>EXPENDITURES</b>			7,079,600			
Quality Instruction	\$ 3,415,310	15.44%	\$ 3,079,398	16.24%	\$ (335,912)	-9.84%
Small Business Development Ctr.	275,000	1.24%	315,000	1.66%	40,000	14.55%
GPEC Dues	30,000	0.14%	42,000	0.22%	12,000	40.00%
College Workforce Initiatives**	4,018,200	18.16%	2,439,474	12.87%	(1,578,726)	-39.29%
Reserve**	1,000,000	4.52%	1,203,728	6.35%	203,728	20.37%
Capital Distribution***	-	0.00%	1,000,000	5.27%	1,000,000	-31.61%
Carryforward Estimate*	11,383,320	51.46%	8,878,835	46.83%	(2,504,485)	-22.00%
Carryforward for special projects	2,000,000	9.04%	2,000,000	10.55%	-	0.00%
<b>Total Expenditures</b>	<b>\$ 22,121,830</b>	<b>100.00%</b>	<b>\$ 18,958,435</b>	<b>100.00%</b>	<b>\$ (3,163,395)</b>	<b>-14.30%</b>

\* FY10 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	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	Residential Faculty **	2.0	2.0	4.0	3.0	2.0	-	8.0	7.0	3.0
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>4.0</b>	<b>3.0</b>	<b>2.0</b>	<b>-</b>	<b>8.0</b>	<b>7.0</b>	<b>3.0</b>	<b>3.0</b>
	Rio Salado College		South Mountain Community College		Chandler Gilbert Community College		Paradise Valley Community College		Estrella Mountain Community College	
	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10	2008-09	2009-10
	Residential Faculty **	2.0	2.0	1.0	1.0	5.0	5.0	2.0	1.0	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>1.0</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. 5 FTE moved to Fund 1 in FY2009-10

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

	District Office		Grand Total		Increase / (Decrease)		% of Total	
	Operations		2008-09	2009-10	FTE	Percent	2008-09	2009-10
	2008-09	2009-10						
Residential Faculty **	-	-	33.0	28.0	(5.0)	-15.2%	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>33.0</b>	<b>28.0</b>	<b>(5.0)</b>	<b>-15.2%</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. 5 FTE moved to Fund 1 in FY2009-10



Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

Student Success

**ONE**



Public Stewardship

# Plant Fund 7

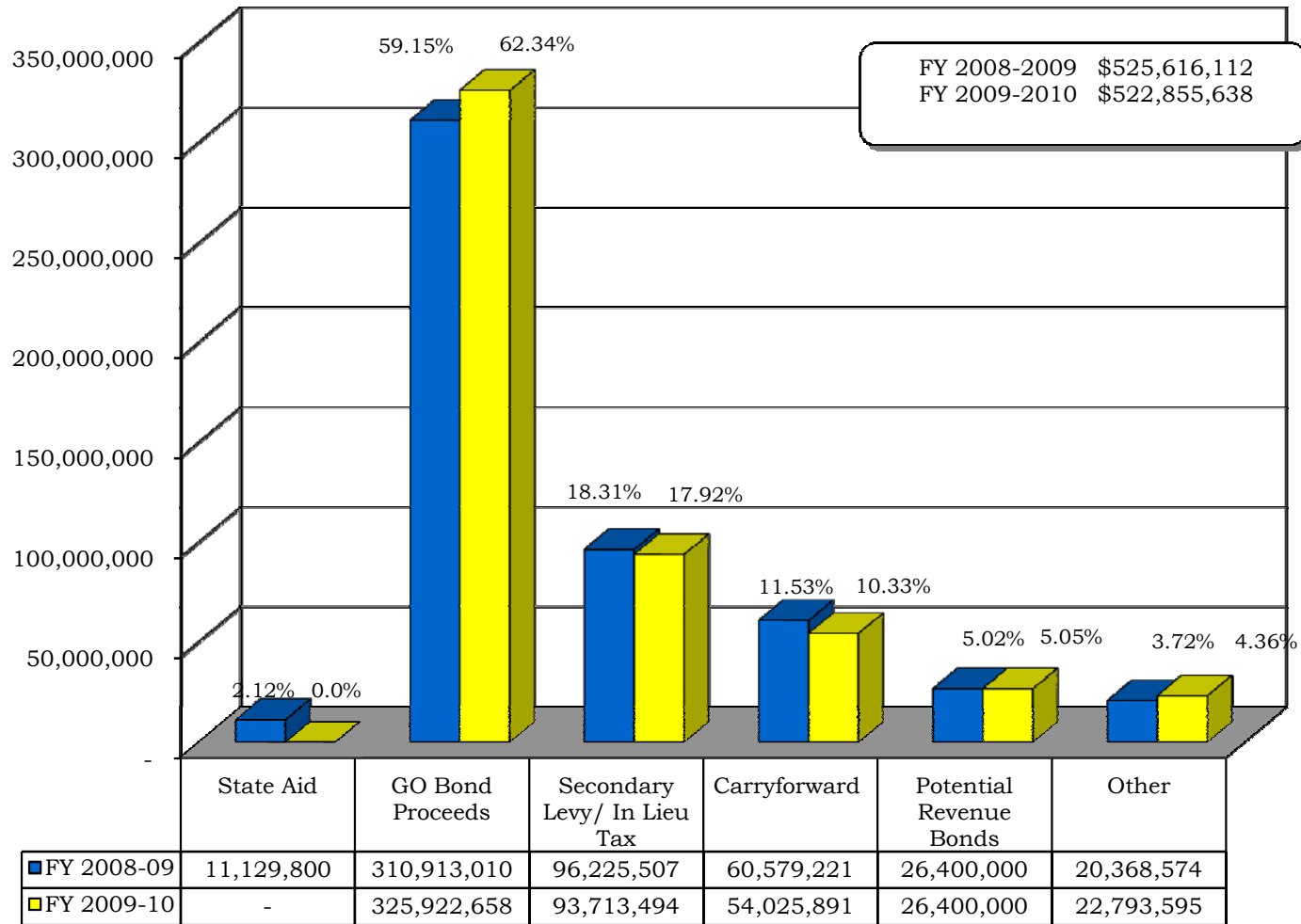
## Budget Detail

### FY2009-10

**Section F**

FY 2009 vs. FY 2010

Maricopa Community Colleges - Plant Fund 7  
Revenue Summary



NOTE: The percentages represent the percentage of the total for that specific year.  
State aid funding is suspended for FY09/10.

**MARICOPA COMMUNITY COLLEGES - PLANT FUND 7  
REVENUE SUMMARY**

SOURCES OF REVENUE	FY 2008-2009		FY 2009-2010		Increase / Decrease FY 2008-09 to 2009-10	
	Adopted	% of	Adopted	% of	Amount	Percent
	Budget	Total	Budget	Total		
State Aid <sup>A</sup>	\$ 11,129,800	2.12%	\$ -	0.00%	\$ (11,129,800)	-100.00%
Interest Income	1,500,000	0.29%	750,000	0.14%	(750,000)	-50.00%
College Fund Transfers <sup>B</sup>	1,538,488	0.29%	2,301,489	0.44%	763,001	49.59%
College Internal Finance Agreements (IFAs) <sup>C</sup>	1,116,628	0.21%	120,000	0.02%	(996,628)	-89.25%
Potential Fund Transfers <sup>D</sup>	12,000,000	2.28%	13,000,000	2.49%	1,000,000	8.33%
Carryforward	49,845,921	9.48%	54,025,891	10.33%	4,179,970	8.39%
<b>Subtotal General Revenues</b>	<b>77,130,837</b>	<b>14.67%</b>	<b>70,197,380</b>	<b>13.43%</b>	<b>(6,933,457)</b>	<b>-8.99%</b>
Interest Income and Carryforward	47,924,396	9.12%	45,922,658	8.78%	(2,001,738)	-4.18%
Carryforward -Life without Bond	1,653,474	0.31%	-	0.00%	(1,653,474)	-100.00%
2004 GO Bond Proceeds - Series C	-	0.00%	220,000,000	42.08%	220,000,000	NA
Carryforward	261,335,140	49.72%	60,000,000	11.48%	(201,335,140)	-77.04%
<b>Subtotal G.O. Bond Proceeds</b>	<b>310,913,010</b>	<b>59.15%</b>	<b>325,922,658</b>	<b>62.34%</b>	<b>15,009,648</b>	<b>4.83%</b>
Potential Revenue Bond Proceeds	26,400,000	5.02%	26,400,000	5.05%	-	0.00%
Carryforward - Revenue Bonds Debt Srvc Reserve	10,733,300	2.04%	2,402,648	0.46%	(8,330,652)	-77.62%
<b>Subtotal Revenue Bond Proceeds</b>	<b>37,133,300</b>	<b>7.06%</b>	<b>28,802,648</b>	<b>5.51%</b>	<b>(8,330,652)</b>	<b>-22.43%</b>
Secondary Levy & SRP In lieu Tax	95,696,428	18.21%	93,713,494	17.92%	(1,982,934)	-2.07%
Tsf. From Current Aux. Fund (Revenue Bonds)	4,213,458	0.80%	4,219,458	0.81%	6,000	0.14%
Other - Property Tax Judgment <sup>E</sup>	529,079	0.10%	-	0.00%	(529,079)	-100.00%
<b>Subtotal Debt Service</b>	<b>100,438,965</b>	<b>19.11%</b>	<b>97,932,952</b>	<b>18.73%</b>	<b>(2,506,013)</b>	<b>-2.50%</b>
<b>Total Revenues</b>	<b>\$ 525,616,112</b>	<b>100.00%</b>	<b>\$ 522,855,638</b>	<b>100.00%</b>	<b>\$ (2,760,474)</b>	<b>-0.53%</b>

A: State Aid for Capital Projects has been suspended for FY 09/10

B: Transfers for Capital Needs: (From Fund 1: PC - \$35,000; GCC \$105,660; SCC \$100,000; CGCC \$703,829; EM- \$100,000) (From Fund 2: GCC \$300,000; MCC \$500,000; CGCC \$157,000; PV-\$300,000)

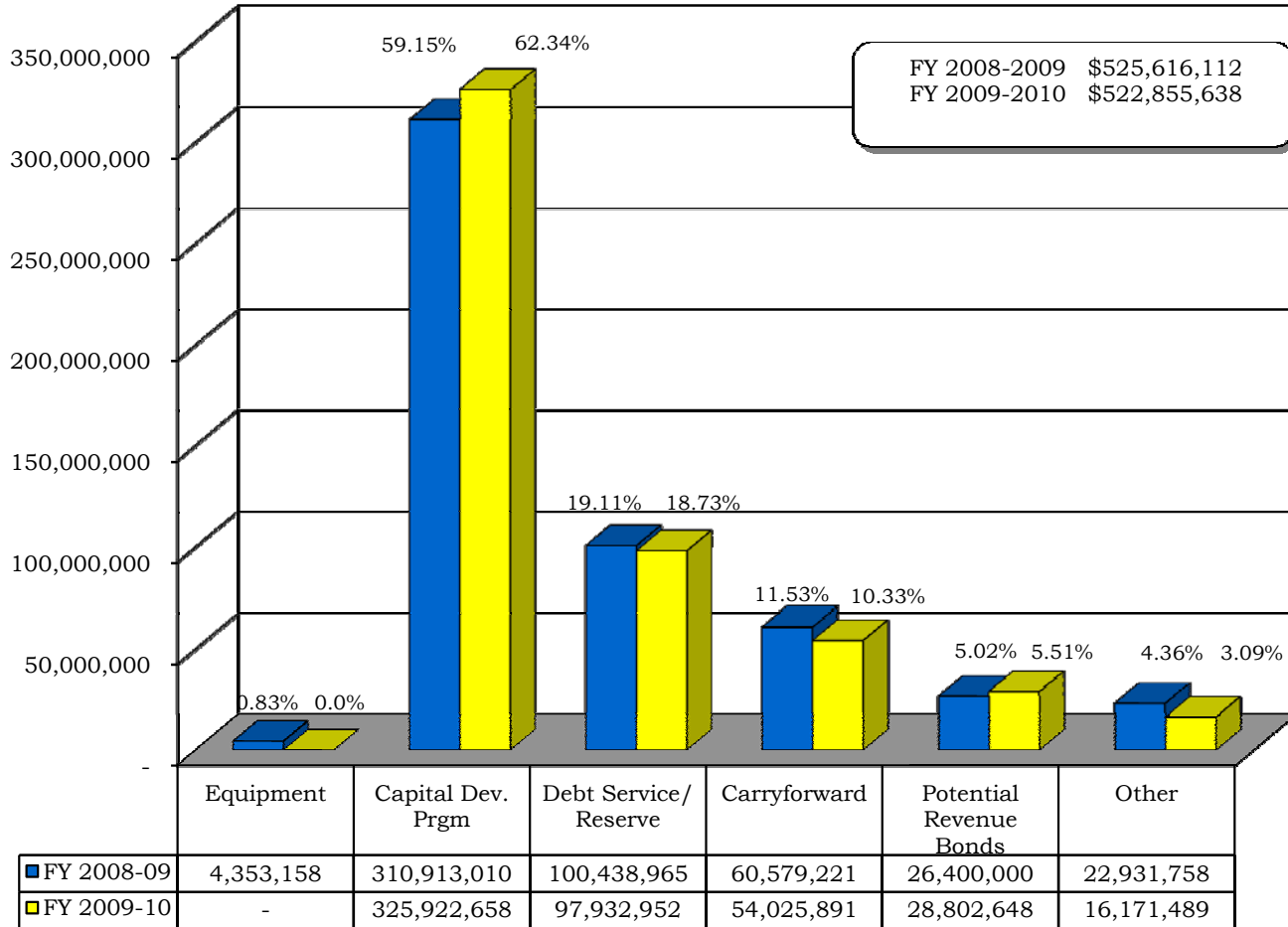
C: IFA Transfers (From Fund 2: SCC \$120,000)

D: Potential transfer of \$10 MM from Fund 1 and \$3 MM from Fund 2 for new initiatives

E: Other- Property Tax Judgment

FY 2009 vs. FY 2010

Maricopa Community Colleges - Plant Fund 7  
Expenditure Budget Summary



NOTE: The percentages represent the percentage of the total for that specific year.  
State aid funding is suspended for FY 09/10.



FY 2009-2010

MARICOPA COMMUNITY COLLEGES - PLANT FUND 7  
EXPENDITURE SUMMARY

EXPENDITURES	FY 2008-2009		FY 2009-2010		Increase / Decrease FY 2008-09 to 2009-10	
	Adopted	% of	Adopted	% of	Amount	Percent
	Budget	Total	Budget	Total		
Equipment Purchases	\$ 4,353,158	0.83%	\$ -	0.00%	\$ (4,353,158)	-100.00%
Self-Insurance	200,000	0.04%	-	0.00%	(200,000)	-100.00%
Major Maintenance/ADA Projects	3,700,000	0.70%	-	0.00%	(3,700,000)	-100.00%
College Capital Purchases/ Projects <sup>A</sup>	3,538,488	0.67%	2,301,489	0.44%	(1,236,999)	-34.96%
Funding for New Initiatives <sup>B</sup>	15,493,270	2.95%	13,870,000	2.65%	(1,623,270)	-10.48%
Carryforward	49,845,921	9.48%	54,025,891	10.33%	4,179,970	8.39%
Subtotal General Expenditures	77,130,837	14.67%	70,197,380	13.43%	(6,933,457)	-8.99%
Carryforward-Capital Development Program	47,924,396	9.12%	45,922,658	8.78%	(2,001,738)	-4.18%
Life without the Bond Projects	1,653,474	0.31%	-	0.00%	(1,653,474)	-100.00%
2004 GO Bond Proceeds - Series C	-	0.00%	220,000,000	42.08%	220,000,000	NA
2004 G.O. Bond Capital Development Program	261,335,140	49.72%	60,000,000	11.48%	(201,335,140)	-77.04%
Subtotal Capital Development Program	310,913,010	59.15%	325,922,658	62.34%	15,009,648	4.83%
Projected Revenue Bond Projects <sup>C</sup>	26,400,000	5.02%	26,400,000	5.05%	-	0.00%
Carryforward - Revenue Bonds Debt Srvc Reserve/Match	10,733,300	2.04%	2,402,648	0.46%	(8,330,652)	-77.62%
Subtotal Revenue Bond Proceeds	37,133,300	7.06%	28,802,648	5.51%	(8,330,652)	-22.43%
G.O. Bond Debt Service <sup>E</sup>	95,696,428	18.21%	93,713,494	17.92%	(1,982,934)	-2.07%
Revenue Bond Debt Service	2,593,610	0.49%	2,025,219	0.39%	(568,391)	-21.92%
Debt Service Reserve	1,619,848	0.31%	2,194,239	0.42%	574,391	35.46%
Other - Property Tax Judgment <sup>D</sup>	529,079	0.10%	-	0.00%	(529,079)	-100.00%
Subtotal Debt Service	100,438,965	19.11%	97,932,952	18.73%	(2,506,013)	-2.50%
<b>Total Expenditures</b>	<b>\$ 525,616,112</b>	<b>100.00%</b>	<b>\$ 522,855,638</b>	<b>100.00%</b>	<b>\$ (2,760,474)</b>	<b>-0.53%</b>

A. Capital Purchases: (PC-\$35,000; GCC \$405,660; MCC \$500,000; SCC-\$100,000; CGCC \$860,829; PV-\$300,000; EM-\$100,000)

B: Includes IFA repayment from SCC \$120,000 & \$13,750,000 for District Wide Projects

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

D: Other- Property Tax Judgment

E: Debt Service (\$31.7 MM for 1994 GO Bond and \$62.0 MM for 2004 GO Bond which includes \$26.0 MM for Series C Issue)

MARICOPA COMMUNITY COLLEGES -- PLANT FUND 7  
EQUIPMENT ALLOCATION SUMMARY

College	FY 2009-2010									
	STATE AID EQUIPMENT ALLOCATION <sup>A</sup>			<b>Adopted Allocation</b> 2004 GO BOND ITAC ALLOCATION <sup>B</sup>			2004 GO BOND OCC-ED ALLOCATION			FY2010 TOTAL ALLOCATION
	FY2009 ADOPTED	FY2010 ADOPTED	PERCENT CHANGE	FY2009 ADOPTED	FY2010 ADOPTED	PERCENT CHANGE	FY2009 ADOPTED	FY2010 ADOPTED	PERCENT CHANGE	
Phoenix	\$ 380,369	\$ -	-100.00%	\$ 750,000	\$ 500,000	-33.33%	\$ 1,211,568	\$ 1,211,568	0.00%	
Glendale	470,697	-	-100.00%	1,000,000	1,000,000	0.00%	1,486,555	1,486,555	0.00%	2,486,555
GateWay	357,807	-	-100.00%	265,813	265,813	0.00%	1,911,720	1,911,720	0.00%	2,177,533
Maricopa Skill Center	171,659	-	-100.00%	-	-	-	-	-	-	-
Mesa	615,027	-	-100.00%	773,807	773,807	0.00%	1,876,205	1,876,205	0.00%	2,650,012
Red Mountain	104,788	-	-100.00%	-	-	0.00%	-	-	0.00%	-
Scottsdale	382,143	-	-100.00%	2,245,057	1,608,358	-28.36%	1,042,111	1,042,111	0.00%	2,650,469
Rio Salado <sup>D</sup>	644,577	-	-100.00%	1,205,000	1,205,000	0.00%	525,000	525,000	0.00%	1,730,000
South Mountain	205,416	-	-100.00%	1,820,000	1,820,000	0.00%	444,444	444,444	0.00%	2,264,444
Chandler-Gilbert	265,390	-	-100.00%	988,800	988,800	0.00%	720,446	720,446	0.00%	1,709,246
Williams Campus	113,764	-	-100.00%	275,700	275,700	0.00%	-	-	0.00%	275,700
Paradise Valley	278,831	-	-100.00%	1,134,256	-	-100.00%	691,020	691,020	0.00%	691,020
Estrella Mountain	221,646	-	-100.00%	928,045	928,045	0.00%	615,931	615,931	0.00%	1,543,976
Southwest Skill Center	12,662	-	-100.00%	-	-	-	-	-	-	-
District Office	128,383	-	-100.00%	-	-	0.00%	-	-	0.00%	-
<b>TOTAL</b>	<b>\$ 4,353,158</b>	<b>\$ -</b>	<b>-100.00%</b>	<b>\$ 11,386,478</b>	<b>\$ 9,365,523</b>	<b>-17.75%</b>	<b>\$ 10,525,000</b>	<b>\$ 10,525,000</b>	<b>0.00%</b>	<b>\$ 19,890,523</b>

**Notes:**

A: State Aid equipment allocation has been suspended for FY 09/10

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 FY09-10.



Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

# Legal Budget

## FY2009-10

Student Success

**ONE**



Public Stewardship

**Section G**

Maricopa County Community College District  
 Budget For Fiscal Year 2009-10  
 Summary of Budget Data

	<b>Adopted Budget 2008-09</b>	<b>Adopted Budget 2009-10</b>	<b>Increase/(Decrease) From Budget 2008-09 To Budget 2009-10 Amount</b>	<b>%</b>
<b>I. CURRENT GENERAL AND PLANT FUNDS</b>				
A. Expenditures				
Current General Fund	\$ 600,390,296	\$ 634,915,087	\$ 34,524,791	5.8%
Unexpended Plant Fund	425,177,147	424,922,686	(254,461)	-0.1%
Retirement of Indebtedness Plant Fund	100,438,962	97,932,952	(2,506,010)	-2.5%
TOTAL	<u>\$ 1,126,006,405</u>	<u>\$ 1,157,770,725</u>	<u>\$ 31,764,320</u>	<u>2.8%</u>
B. Expenditures Per FTSE:				
Current General Fund	\$8,665 /FTSE	\$8,466 /FTSE	(\$199)	-2.3%
Unexpended Plant Fund	\$6,136 /FTSE	\$5,666 /FTSE	(\$470)	-7.7%
<b>II. EXPENDITURE LIMITATIONS</b>		FISCAL YEAR 2008-09	\$ 379,719,634	
		FISCAL YEAR 2009-10	\$ 388,340,725	
III. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2008-09 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 2009-10 PURSUANT TO A.R.S. § 42-17051.			\$ 359,942,153	
V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied				
Primary Tax Levy	\$ 347,905,170	\$ 359,942,153	\$ 12,036,983	3.5%
SRP In Lieu of Primary Tax Levy	4,418,036	\$ 4,658,414	240,378	5.4%
Secondary Tax Levy	95,299,078	92,685,846	(2,613,232)	-2.7%
SRP In Lieu of Secondary Tax Levy	926,429	1,027,648	101,219	10.9%
TOTAL PROPERTY TAX LEVY	<u>\$ 448,548,713</u>	<u>\$ 458,314,061</u>	<u>\$ 9,765,348</u>	<u>2.2%</u>
B. Rates Per \$100 Net Assessed Valuation				
Primary Levy Rate	\$ 0.7752	\$ 0.7246	\$ (0.0506)	-6.5%
Secondary Levy Rate	0.1634	0.1598	(0.0036)	-2.2%
TOTAL PROPERTY TAX RATE	<u>\$ 0.9386</u>	<u>\$ 0.8844</u>	<u>\$ (0.0542)</u>	<u>-5.8%</u>

Maricopa County Community College District  
Budget For Fiscal Year 2009-10  
Current General Fund - Revenues and Other Additions

	Estimated Actual 2008-09	Adopted Budget 2008-09	Adopted Budget 2009-10	Increase/(Decrease) From Budget 2008-09 To Budget 2009-10	
				Amount	%
<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>					
<b>PROPERTY TAXES</b>					
Primary Tax Levy	\$ 341,266,870	\$ 347,905,170	\$ 359,942,153	\$ 12,036,983	3.5%
Secondary Tax Levy - Override	-	-	-	-	--
Subtotal	\$ 341,266,870	\$ 347,905,170	\$ 359,942,153	\$ 12,036,983	3.5%
<b>STATE APPROPRIATIONS</b>					
Maintenance Support	\$ 51,127,990	\$ 57,528,300	\$ 51,128,000	\$ (6,400,300)	-11.1%
Equalization Aid	-	-	-	-	--
Subtotal	\$ 51,127,990	\$ 57,528,300	\$ 51,128,000	\$ (6,400,300)	-11.1%
<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	\$ 126,588,383	\$ 132,720,915	\$ 158,516,175	\$ 25,795,260	19.4%
Out-Of-District Tuition	524,005	426,707	470,852	44,145	10.3%
Out-Of-State Tuition	11,561,560	12,184,050	13,523,310	1,339,260	11.0%
Student Fees	5,974,060	5,974,060	5,974,060	-	0.0%
Subtotal	\$ 144,648,008	\$ 151,305,732	\$ 178,484,397	\$ 27,178,665	18.0%
<b>OTHER SOURCES</b>					
Investment Income	\$ 1,300,000	\$ 3,850,000	\$ 1,925,000	\$ (1,925,000)	-50.0%
Other - Miscellaneous Fees and Charges	925,750	925,750	1,091,200	165,450	17.9%
- In-Lieu Tax (SRP)	4,298,059	4,418,036	4,658,414	240,378	5.4%
Subtotal	\$ 6,523,809	\$ 9,193,786	\$ 7,674,614	\$ (1,519,172)	-16.5%
<b>Total Revenues and Other Additions</b>	<b>\$ 543,566,677</b>	<b>\$ 565,932,988</b>	<b>\$ 597,229,164</b>	<b>\$ 31,296,176</b>	<b>5.5%</b>
<b>UNRESTRICTED GENERAL FUND BALANCE</b>					
<b>AT JULY 1, APPLIED TO BUDGET</b>	<b>\$ 29,679,008</b>	<b>\$ 29,679,008</b>	<b>\$ 37,685,923</b>	<b>\$ 8,006,915</b>	<b>27.0%</b>
<b>TRANSFERS IN/(OUT)</b>					
Transfer In - Unexpended Plant Fund - Capital State Aid	\$ -	\$ 2,000,000	-	\$ (2,000,000)	--
Transfer In - Current Auxiliary Fund - FTSE Growth Reserve	2,778,300	2,778,300	-	(2,778,300)	--
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<b>\$ 576,023,985</b>	<b>\$ 600,390,296</b>	<b>\$ 634,915,087</b>	<b>\$ 34,524,791</b>	<b>5.8%</b>

**Maricopa County Community College District  
 Budget For Fiscal Year 2009-10  
 Current General Fund - Revenues and Other Additions**

Unrestricted General Fund Balance at July 1, 2009		<u>\$ 101,975,357</u>
Less: Governing Board Designations:		
Bond Operating Costs	(7,500,000)	
Financial Stability Policy at 8% as of 6/30/09	(43,707,598)	
Financial Stability FY09-10	(4,070,735)	
Financial Stability FY10-11 to FY11-12	<u>(8,400,000)</u>	
Other Amounts Unavailable to Finance Expenditures of the Budget Year:	<u>\$ -</u>	
Total Governing Board Designations		<u>\$ (63,678,333)</u>
Add: Amounts Not Expected to be Expended in the Budget Year:		(611,101)
Unrestricted General Fund Balance at July 1, 2009, Applied to Budget		<u><u>\$ 37,685,923</u></u>

Maricopa County Community College District  
 Budget For Fiscal Year 2009-10  
 Plant Funds - Revenues and Other Additions

	Estimated Actual 2008-09	Adopted Budget 2008-09	Adopted Budget 2009-10	Increase/(Decrease) From Budget 2008-09 To Budget 2009-10	
				Amount	%
<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>					
<b>UNEXPENDED PLANT FUND</b>					
State Appropriations	\$ 0	\$ 11,129,800	\$ 0	\$ (11,129,800)	--
Investment Income	45,267,300	49,424,396	46,672,658	(2,751,738)	-5.6%
Proceeds from Sale of Bonds	220,000,000	26,400,000	246,400,000	220,000,000	833.3%
Other Revenues and Additions	275,485,482	323,567,835	116,548,539	(207,019,296)	-64.0%
<b>Total Revenues And Other Additions</b>	<b>\$ 540,752,782</b>	<b>\$ 410,522,031</b>	<b>\$ 409,621,197</b>	<b>\$ (900,834)</b>	<b>-0.2%</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	\$ 2,655,116	\$ 2,655,116	\$ 2,301,489	\$ (353,627)	-13.3%
Transfer In - Current General fund	7,000,000	7,000,000	10,000,000	3,000,000	42.9%
Transfer In - Current Auxiliary Fund	5,000,000	5,000,000	3,000,000	(2,000,000)	-40.0%
Less: Amounts accumulated for future capital acquisitions	\$ -	\$ -	\$ -	\$ -	--
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - UNEXPENDED PLANT FUND</b>	<b>\$ 555,407,898</b>	<b>\$ 425,177,147</b>	<b>\$ 424,922,686</b>	<b>\$ (254,461)</b>	<b>-0.1%</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	95,696,428	95,696,428	93,713,494	(1,982,934)	-2.1%
Other - Property Tax Judgement	529,076	529,076		(529,076)	--
<b>Total Revenues And Other Additions</b>	<b>\$ 96,225,504</b>	<b>\$ 96,225,504</b>	<b>\$ 93,713,494</b>	<b>\$ (2,512,010)</b>	<b>-2.6%</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>\$ 96,225,504</b>	<b>\$ 96,225,504</b>	<b>\$ 93,713,494</b>	<b>\$ (2,512,010)</b>	<b>-2.6%</b>

Maricopa County Community College District  
 Budget For Fiscal Year 2009-10  
 Plant Funds - Revenues and Other Additions

	Estimated Actual 2008-09	Adopted Budget 2008-09	Adopted Budget 2009-10	Increase/(Decrease) From Budget 2008-09 To Budget 2009-10	
				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	\$ 2,593,610	\$ 2,593,610	\$ 2,025,219	\$ (568,391)	-21.9%
Transfers In - Current Auxiliary Fund - Contingent Revenue Bond	1,619,848	1,619,848	2,194,239	574,391	35.5%
Less: Amounts restricted for future debt service requirements	-	-	-	-	--
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF REVENUE BONDS	\$ 4,213,458	\$ 4,213,458	\$ 4,219,458	6,000.00	0.1%
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - RETIREMENT OF INDEBTEDNESS PLANT FUND</b>	<b>\$ 100,438,962</b>	<b>\$ 100,438,962</b>	<b>\$ 97,932,952</b>	<b>\$ (2,506,010)</b>	<b>-2.5%</b>



Maricopa County Community College District  
Budget For Fiscal Year 2009-10  
Current General Fund and Plant Funds - Expenditures and Other Deductions

	Estimated Actual 2008-09	Adopted Budget 2008-09	Adopted Budget 2009-10	Increase/(Decrease) From Budget 2008-09 To Budget 2009-10	
				Amount	%
<b>CURRENT GENERAL FUND</b>					
Instruction	\$ 265,769,909	\$262,202,047	\$275,848,636	\$13,646,589	5.2%
Public Service	667,009	477,671	1,355,186	877,515	183.7%
Academic Support	59,601,090	65,701,470	67,026,634	1,325,164	2.0%
Student Services	48,559,347	47,995,475	56,516,551	8,521,076	17.8%
Institutional Support	128,866,018	148,933,919	129,604,973	(19,328,946)	-13.0%
Operation and Maintenance of Plant	42,831,758	38,244,100	41,518,394	3,274,294	8.6%
Scholarships	-	-	16,890,637	16,890,637	--
Contingency	-	36,835,614	46,154,076	9,318,462	25.3%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT GENERAL FUND</b>	<b>\$ 546,295,130</b>	<b>\$ 600,390,296</b>	<b>\$ 634,915,087</b>	<b>\$ 34,524,791</b>	<b>5.8%</b>
<b>PLANT FUNDS:</b>					
<b>UNEXPENDED PLANT FUND</b>					
Land		\$ 7,000,000	\$ -	\$ (7,000,000)	--
Buildings	67,926,000	113,210,000	61,400,000	(51,810,000)	-45.8%
Improvements Other Than Buildings	15,000,000	28,450,000	24,000,000	(4,450,000)	-15.6%
Equipment	14,045,251	47,355,116	22,556,564	(24,798,552)	-52.4%
Library Books	3,000,000	3,800,000	3,800,000	-	0.0%
Construction in Progress	110,196,293	204,754,133	290,060,903	85,306,770	41.7%
Contingency	22,502,679	18,502,679	23,000,000	4,497,321	24.3%
Retirement of Indebtedness - Capital Leases & Installment Purchases	90,903	90,903	90,903	0	0.0%
Interest on Indebtedness - Capital Leases & Installment Purchases	14,316	14,316	14,316	0	0.0%
Other - Miscellaneous & Transfers	0	2,000,000		(2,000,000)	--
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF UNEXPENDED PLANT FUND</b>	<b>\$ 232,775,442</b>	<b>\$ 425,177,147</b>	<b>\$ 424,922,686</b>	<b>\$ (254,461)</b>	<b>-0.1%</b>
<b>RETIREMENT OF INDEBTEDNESS PLANT FUND</b>					
Retirement of Indebtedness - G. O. Bonds	\$ 74,350,000	\$ 74,350,000	\$ 64,715,000	\$ (9,635,000)	-13.0%
Interest on Indebtedness - G. O. Bonds	21,346,428	21,346,428	28,998,494	7,652,066	35.8%
Retirement of Indebtedness - Revenue Bonds	1,905,000	1,905,000	1,415,000	(490,000)	-25.7%
Interest on Indebtedness - Revenue Bonds	688,610	688,610	610,220	(78,391)	-11.4%
Interest on Indebtedness - Other Long-Term Debt	1,619,848	1,619,848	2,194,239	574,391	35.5%
Other - Property Tax Judgement	529,079	529,079		(529,079)	--
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT OF INDEBTEDNESS PLANT FUND</b>	<b>\$ 100,438,965</b>	<b>\$ 100,438,965</b>	<b>\$ 97,932,952</b>	<b>\$ (2,506,013)</b>	<b>-2.5%</b>

Maricopa County Community College District  
 Budget For Fiscal Year 2009-10  
 Current Auxiliary Fund - Revenues and Other Additions

	Estimated Actual 2008-09	Adopted Budget 2008-09	Adopted Budget 2009-10	Increase/(Decrease) From Budget 2008-09 To Budget 2009-10	
				Amount	%
<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>					
<b>TUITION, REGISTRATION, AND STUDENT FEES</b>					
General Tuition (Non-credit/Special Interest)	\$ 6,952,135	\$ 20,451,166	\$ 18,516,530	\$ (1,934,636)	-9.5%
Out-of-District				-	--
Out-of-State Tuition	6,849,046	6,101,000	10,436,930	4,335,930	71.1%
Student Fees	46,736,673	49,458,838	24,804,801	(24,654,037)	-49.8%
Tuition And Fee Remissions or Waivers		-		-	--
Subtotal	<u>\$ 60,537,854</u>	<u>\$ 76,011,004</u>	<u>\$ 53,758,261</u>	<u>\$ (22,252,743)</u>	<u>-29.3%</u>
<b>SALES AND SERVICES</b>					
Bookstore Commissions	\$ 3,300,100	\$ 3,314,498	\$ 3,314,498	\$ -	0.0%
Food Service Sales	63,932	921,325	866,135	(55,190)	-6.0%
Intercollegiate Athletics	169,339	181,538	185,500	3,962	2.2%
Other Sales And Services	7,872,145	10,714,976	16,218,970	5,503,994	51.4%
Subtotal	<u>\$ 11,405,516</u>	<u>\$ 15,132,337</u>	<u>\$ 20,585,103</u>	<u>\$ 5,452,766</u>	<u>36.0%</u>
<b>OTHER REVENUES AND ADDITIONS</b>					
Investment Income	\$ 1,185,717	\$ 1,792,084	\$ 1,005,813	\$ (786,271)	-43.9%
Other					
Indirect Cost Recoveries				-	--
Cash Balance Carryforward	23,944,979	22,211,984	21,420,954	(791,030)	-3.6%
Grants/Donations	369,065	1,051,224	1,318,800	267,576	25.5%
Miscellaneous Other Revenues		-		-	--
Subtotal	<u>\$ 25,499,761</u>	<u>\$ 25,055,292</u>	<u>\$ 23,745,567</u>	<u>\$ (1,309,725)</u>	<u>-5.2%</u>
<b>Total Revenues And Other Additions</b>	<u>\$ 97,443,131</u>	<u>\$ 116,198,633</u>	<u>\$ 98,088,931</u>	<u>\$ (18,109,702)</u>	<u>-15.6%</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	\$ 13,738,296	\$ 13,738,296	\$ 9,944,285	\$ (3,794,011)	-27.6%
Transfer In - Current General Fund - Scholarships	6,484,087	6,484,087	13,780,937	7,296,850	112.5%
Transfer Out - Current Unrestricted Fund - FTSE Growth Reserve	(2,778,300)	(2,778,300)	0	2,778,300	-100.0%
Transfer Out - Plant Fund	(7,665,676)	(7,665,676)	(2,194,239)	5,471,437	-71.4%
Mandatory Transfers Out For:					
Principal And Interest - to Debt Service Fund	(2,593,610)	(2,593,610)	(8,762,219)	(6,168,609)	237.8%
Miscellaneous Inter and Intra Fund Transfers	16,446,100	16,446,100	15,528,300	(917,800)	-5.6%
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<u>\$ 121,074,028</u>	<u>\$ 139,829,530</u>	<u>\$ 126,385,995</u>	<u>\$ (13,443,535)</u>	<u>-9.6%</u>

Maricopa County Community College District  
 Budget For Fiscal Year 2009-10  
 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 2008-09</b>	<b>To Budget 2009-10</b>
	<b>2008-09</b>	<b>2008-09</b>	<b>2009-10</b>	<b>Amount</b>	<b>%</b>
<b>GIFTS, GRANTS, AND CONTRACTS</b>					
Federal Grants And Contracts	\$ 86,875,820	\$ 69,957,474	\$ 106,193,373	\$ 36,235,899	51.8%
State Grants And Contracts	3,971,200	11,796,013	13,902,366	2,106,353	17.9%
Local Grants And Contracts	415,380	365,220	376,488	11,268	3.1%
Private Gifts, Grants And Contracts	19,426,829	20,106,257	21,147,118	1,040,861	5.2%
Subtotal	<u>\$ 110,689,229</u>	<u>\$ 102,224,964</u>	<u>\$ 141,619,345</u>	<u>\$ 39,394,381</u>	<u>38.5%</u>
<b>OTHER REVENUES AND ADDITIONS</b>					
Investment Income (State Shared Sales Tax , LGIP and Other)	\$ 217,773	\$ 200,000	\$ 75,000	\$ (125,000)	-62.5%
Other:					
State Shared Sales Tax (Prop 301)	8,569,744	10,772,900	7,004,600	(3,768,300)	-35.0%
State Shared Sales Tax (Prop 301) Capital Distribution		-	1,000,000	1,000,000	- -
State Shared Sales Tax Carryforward (estimated)		11,148,930	10,878,835	(270,095)	-2.4%
Miscellaneous and Other Restricted Activities	1,866,760	37,127,619	28,896,633	(8,230,986)	-22.2%
Subtotal	<u>\$ 10,654,277</u>	<u>\$ 59,249,449</u>	<u>\$ 47,855,068</u>	<u>\$ (11,394,381)</u>	<u>-19.2%</u>
<b>Total Revenues And Other Additions</b>	<u>\$ 121,343,506</u>	<u>\$ 161,474,413</u>	<u>\$ 189,474,413</u>	<u>\$ 28,000,000</u>	<u>17.3%</u>
<b>RESTRICTED FUND BALANCE AT JULY 1</b>	<u>\$ 24,810,825</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>- -</u>
<b>TRANSFERS IN/(OUT)</b>					
Excess (Deficit) of Restricted Receipts Over Transfers to Revenue	\$ (702,008)	\$ -	\$ -	\$ -	- -
Mandatory Transfers For:					
Transfer In - Current Auxiliary Fund - LEAP Match	367,380	400,000	400,000	-	0.0%
Transfer In - Current General Fund - SEOG, SBDC Match	757,100	-	-	-	- -
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<u>\$ 146,576,803</u>	<u>\$ 161,874,413</u>	<u>\$ 189,874,413</u>	<u>\$ 28,000,000</u>	<u>17.3%</u>

Maricopa County Community College District  
 Budget For Fiscal Year 2009-10  
 Current Auxiliary Enterprises and Current Restricted Funds  
 Expenditures and Other Deductions

	Estimated Actual 2008-09	Adopted Budget 2008-09	Adopted Budget 2009-10	Increase/(Decrease) From Budget 2008-09 To Budget 2009-10	
				Amount	%
<b>CURRENT AUXILIARY ENTERPRISES FUND</b>					
Bookstore	\$ -	\$ -	\$ -	\$ -	0.0%
Food Services	70,903	921,395	866,135	(55,260)	-6.0%
Dormitories		-		-	0.0%
Intercollegiate Athletics	7,265,437	6,901,131	3,055,106	(3,846,025)	-55.7%
College Activities	17,792,673	31,588,276	7,706,157	(23,882,119)	-75.6%
Course Fees	7,712,038	13,866,453	15,011,536	1,145,083	8.3%
Non-Credit / Special Interest	7,178,585	20,376,166	18,516,530	(1,859,636)	-9.1%
Other Auxiliary Enterprises	37,729,849	66,176,109	81,230,531	15,054,422	22.7%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT AUXILIARY ENTERPRISES FUND</b>	<u>\$ 77,749,485</u>	<u>\$ 139,829,530</u>	<u>\$ 126,385,995</u>	<u>\$ (13,443,535)</u>	<u>-9.6%</u>
<b>CURRENT RESTRICTED FUND</b>					
Instruction	\$ 15,597,095	\$ 23,541,888	\$ 28,251,458	\$ 4,709,570	20.0%
Public Service	13,576,275	26,252,896	26,827,419	574,523	2.2%
Academic Support	6,491,090	7,372,636	8,673,683	1,301,047	17.6%
Student Services	72,524,461	89,052,935	107,319,157	18,266,222	20.5%
Institutional Support (Administration)	1,590,305	2,955,808	2,691,366	(264,442)	-8.9%
Operation And Maintenance of Plant	3,491,670	398,378	654,035	255,657	64.2%
Scholarships	8,072,610	12,299,872	15,457,295	3,157,423	25.7%
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT RESTRICTED FUND</b>	<u>\$ 121,343,506</u>	<u>\$ 161,874,413</u>	<u>\$ 189,874,413</u>	<u>\$ 28,000,000</u>	<u>17.3%</u>

**Maricopa County Community College District**  
**Estimated Tax Rates and Assessed Valuation**  
**FY2009-10**

MAXIMUM LEVY AND TAX RATE CALCULATIONS	
1. Actual Prior Year Levy - without refund recovery	\$ 345,715,518
2. <b>Line 1 increased by 0%</b>	\$ 345,715,518
3. Current Assessed Value of Last Year's Property *	\$ 47,711,719,059
4. Line 3 divided by 100	\$ 477,117,191
5. Maximum Tax Rate FY 2009-10 (Line 2/Line 4)	0.7246
6. Current Assessed Value including New Property	\$ 49,675,117,156
7. Current Assessed Value divided by 100	\$ 496,751,172
8.a Maximum Levy Amount FY 2009-10 (Line 7 X Line 5)	<b>\$ 359,942,153</b>
SALT RIVER PROJECT CENTRALLY ASSESSED VALUATION (CAV)**	
SRP CAV at 2008 Values (Actual) **	\$ 569,949,940
** SRP CAV at 2009 Values (estimate) ***	\$ 642,894,514
SRP CAV at 2009 Values / 100	\$ 6,428,945
9. SRP In-lieu Tax Amount FY 2009-10 Est	\$ 4,658,414

\* Valuations are per the cCounty Dept of Finance, February 2009  
\*\* SRP centrally assessed valuation 2008 actual was obtained from SRP March 2008  
\*\*\* SRP centrally assessed valuation 2009 est was obtained from SRP February 2009

PRIMARY TAX LEVY AND RATE	
Primary Levy Amount FY 2008-09	\$ 345,715,518
Primary Tax Rate FY 2008-09 with Refund Recovery	0.7752
Total Levy Amount FY2009-10	\$ 359,942,153
Maximum Primary Tax Rate FY 2009-10	0.7246
Primary Levy - M&O	\$ 359,942,153
Primary Levy - Capital	\$ -
10. Subtotal - Primary Levy FY 2009-10	\$ 359,942,153
SRP In-lieu Tax Amount FY 2009-10	\$ 4,658,414
Total Levy & In-lieu FY 2009-10	\$ 364,600,567
11. Primary Tax Rate FY 2008-09 (Line 10 / Line 7)	0.7246
SECONDARY TAX RATE AND LEVY	
Current Assessed Valuation for 2009	\$ 57,984,051,718
Est. SRP Current Assessed Valuation for 2009	\$ 642,894,514
Total to calculate Secondary Tax Rate and Levy Amounts	\$ 58,626,946,232
Levy Amount Needed (G.O. Bond Principal and Interest)	\$ 92,685,846
SRP In-lieu Needed (G.O. Bond Principal and Interest) **	\$ 1,027,648
Total Secondary Levy & In-lieu FY 2008-09	\$ 93,713,494
12. Secondary Tax Rate FY 2009-10	0.1598
COMBINED TAX RATES FOR FY 2009-10***	
PER \$100.00 OF ASSESSED VALUATION	
11. Primary Levy Rate	0.7246
12. Secondary Levy Rate	0.1598
<b>COMBINED TAX RATES</b>	<b>0.8844</b>

**Maricopa County Community College District  
Annual Budgeted Expenditures Limitation Report Worksheet  
Fiscal Year Ending June 30, 2010**

	Current Funds					Total
	Unrestricted			Plant Funds		
	General	Auxiliary Enter.	Restricted	Unexpended	Ret. of Debt	
A. Total Budgeted Expenditures	\$ 676,361,865	\$ 110,829,253	\$ 189,474,413	\$ 406,754,206	\$ 97,932,952	\$ 1,481,352,689
Transfers	\$ (34,125,222)	\$ 15,556,742	\$ 400,000	\$ 18,168,480	\$ -	\$ -
A. Net Total Expenditures	\$ 634,915,087	\$ 126,385,995	\$ 189,874,413	\$ 424,922,686	\$ 97,932,952	\$ 1,474,031,133
B. Less Exclusions Claimed:						
Bond Proceeds				\$ 280,000,000		\$ 280,000,000
Debt Service Requirements on Bonded Indebtedness					\$ 97,932,952	\$ 97,932,952
Proceeds From Other Long-Term Obligations				\$ 28,802,648		\$ 28,802,648
Debt Service Requirements on Other Long-Term Obligations						\$ -
Dividends, Interest And Gains on Sale of Securities	\$ 1,925,000	\$ 1,005,813	\$ 75,000	\$ 46,672,658		\$ 49,678,471
Trustee or Custodian						\$ -
Grants and Aid From Federal Gov't			\$ 106,193,373			\$ 106,193,373
Grants, Aid, Contributions or Gifts From Private Agency, Organization or Individual Except Those Amounts Received in Lieu of Taxes			\$ 27,725,898			\$ 27,725,898
Amounts Received From The State For Purchasing Land, Buildings or Improvements or Constructing Buildings or Improvements						\$ -
Interfund Transfers	\$ -	\$ 45,839,877	\$ 400,000	\$ 15,421,489		\$ 61,661,366
Amounts Accumulated For Purchase of Land And The Purchase or Construction of Buildings or Improvements						\$ -
Contracts With Other Political Subdivisions						\$ -
Tuition And Fees	\$ 177,145,137	\$ 49,588,803				\$ 226,733,940
Property Taxes Received From Voter-Approved Overrides						\$ -
Refunds, Reimbursements or Other Recoveries	\$ 496,200					\$ 496,200
Monies Received A.R.S. 15-1472			\$ 8,004,600			\$ 8,004,600
Prior Years Carry-Forward	\$ 78,841,444	\$ 29,680,000	\$ 36,000,000	\$ 54,025,891		\$ 198,547,335
Total Exclusions Claimed	\$ 258,407,781	\$ 126,114,493	\$ 178,398,871	\$ 424,922,686	\$ 97,932,952	\$ 1,085,776,783
C. Budgeted Exp. Subject to Limitation	\$ 376,507,306	\$ 271,502	\$ 11,475,542	\$ -	\$ -	\$ 388,254,350
D. Expenditure Limitation Fiscal Year 2008-09						\$ 388,340,725
Unused (Overcommitted) Legal Limit						\$ 86,375



Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

Student Success

**ONE**



Public Stewardship

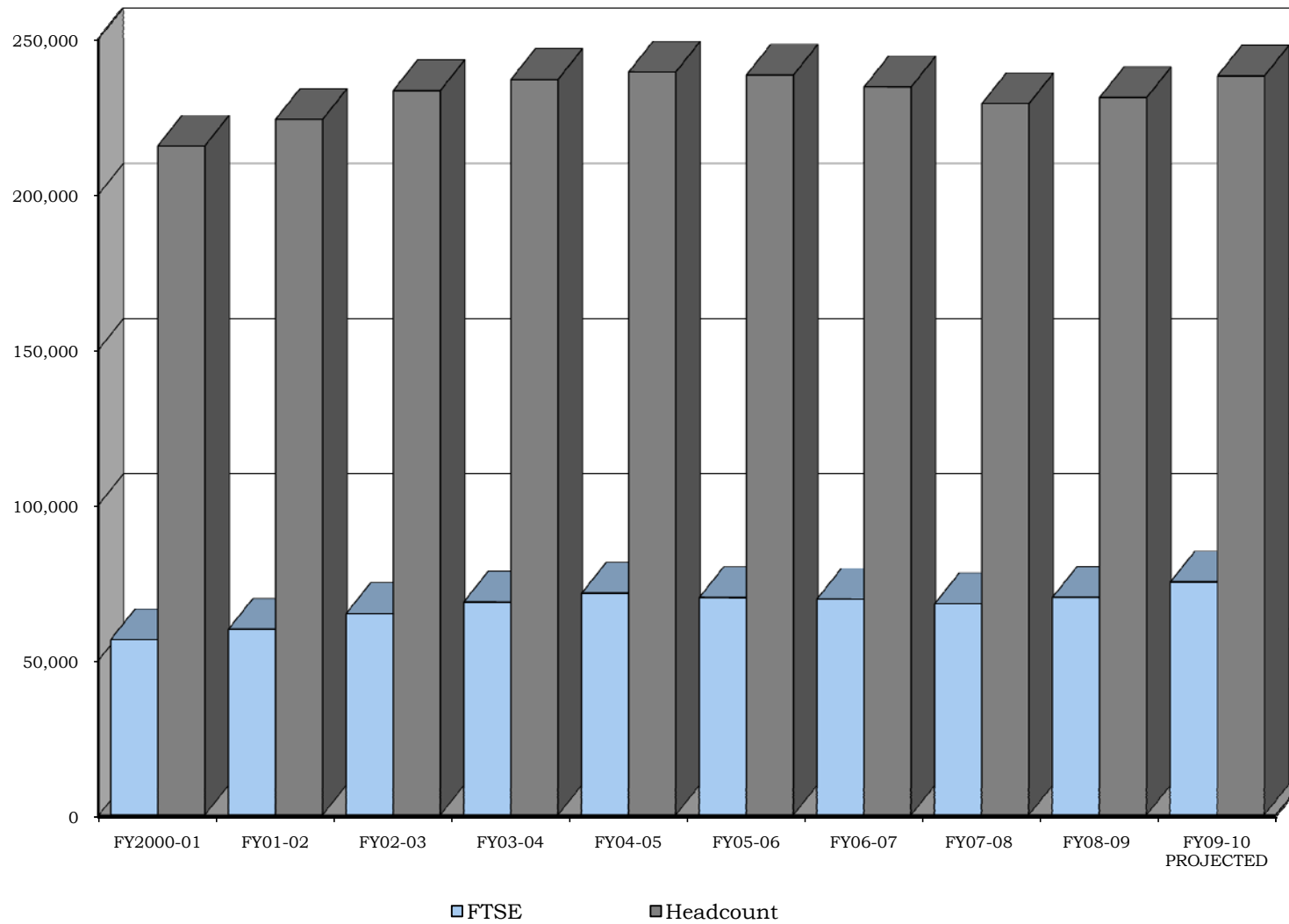
# Appendix

## FY2009-10

**Section H**

FY 2000-01 through FY 2009-10

### Maricopa Community Colleges Student Enrollment





MARICOPA COMMUNITY COLLEGES  
STUDENT ENROLLMENT

<b>Headcount *</b>	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	ACTUAL FISCAL 2008-09	PROJECTED FISCAL 2009-10
Phoenix	21,463	22,289	22,296	22,480	20,872	20,927	20,275	18,709	18,874	19,441
Glendale	33,174	33,259	33,888	34,360	33,694	32,201	30,767	29,936	29,840	30,736
GateWay	17,117	15,954	16,251	15,918	15,947	16,063	15,633	14,350	13,549	13,956
Mesa	38,542	39,869	41,941	43,931	45,098	43,371	41,594	39,860	39,605	40,795
Scottsdale	18,095	19,380	20,028	19,639	19,000	18,719	17,866	17,618	17,343	17,864
Rio Salado	34,198	36,097	38,419	41,280	44,203	46,806	48,761	49,806	50,784	52,310
South Mountain	5,764	6,163	6,587	7,200	7,308	7,534	7,212	7,799	8,905	9,173
Chandler-Gilbert	10,038	10,712	12,179	12,416	12,707	13,240	14,033	15,101	15,696	16,168
Paradise Valley	11,600	12,687	12,480	13,004	13,640	13,958	14,006	14,159	14,633	15,073
Estrella Mountain	7,441	8,291	8,922	9,040	9,705	9,886	9,938	10,026	10,551	10,868
Subtotal	197,432	204,701	212,991	219,268	222,174	222,705	220,085	217,364	219,780	226,383
Maricopa Skill Center	2,106	2,482	2,211	2,289	1,243	1,152	1,125	1,001	1,237	1,274
Southwest Skill Center	91	435	388	730	548	605	690	526	860	886
ABE/GED/ESL	15,875	16,401	17,747	14,636	15,349	13,896	12,624	10,243	9,223	9,500
Subtotal	18,072	19,318	20,346	17,655	17,140	15,653	14,439	11,770	11,320	11,660
Total Headcount	215,504	224,019	233,337	236,923	239,314	238,358	234,524	229,134	231,100	238,043

<b>Full-Time Student Equivalent (FTSE)</b>	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	ACTUAL FISCAL 2008-09	PROJECTED FISCAL 2009-10
Phoenix	6,015	6,297	6,761	6,909	6,847	6,546	6,253	5,848	5,911	5,990
Glendale	9,685	9,760	10,681	11,017	11,242	10,566	10,248	10,023	10,428	10,535
GateWay	2,881	3,046	3,441	3,703	3,728	3,847	3,805	3,677	3,661	4,561
Mesa	12,511	13,374	14,410	15,116	15,803	14,999	14,432	13,653	13,792	14,450
Scottsdale	5,316	5,784	6,210	6,396	6,359	6,007	5,926	5,949	5,896	6,019
Rio Salado	8,176	8,201	8,771	9,938	10,949	11,620	12,127	12,230	11,937	14,200
South Mountain	1,515	1,633	1,838	2,014	2,094	2,067	2,052	2,086	2,251	2,185
Chandler-Gilbert	2,927	3,358	3,849	4,230	4,432	4,501	4,803	5,326	5,677	5,695
Paradise Valley	3,275	3,448	3,724	3,970	4,288	4,378	4,451	4,368	4,826	4,696
Estrella Mountain	1,881	2,116	2,461	2,587	2,986	2,887	3,045	3,087	3,416	4,015
Subtotal	54,181	57,018	62,146	65,880	68,729	67,416	67,141	66,247	67,795	72,346
Maricopa Skill Center	938	1,154	971	764	605	500	495	425	907	600
Southwest Skill Center	31	122	143	234	293	281	232	204	402	304
ABE/GED/ESL	1,284	1,485	1,566	1,734	1,761	1,828	1,692	1,179	995	1,750
Subtotal	2,253	2,761	2,680	2,732	2,659	2,609	2,420	1,808	2,304	2,654
Total FTSE	56,433	59,779	64,826	68,612	71,387	70,025	69,561	68,055	70,099	75,000

\* Headcount reflects credit courses only.

Note: Columns may not add due to rounding.

MARICOPA COMMUNITY COLLEGES  
FY 2008-09 AUDITED FULL-TIME STUDENT EQUIVALENTS (FTSE)

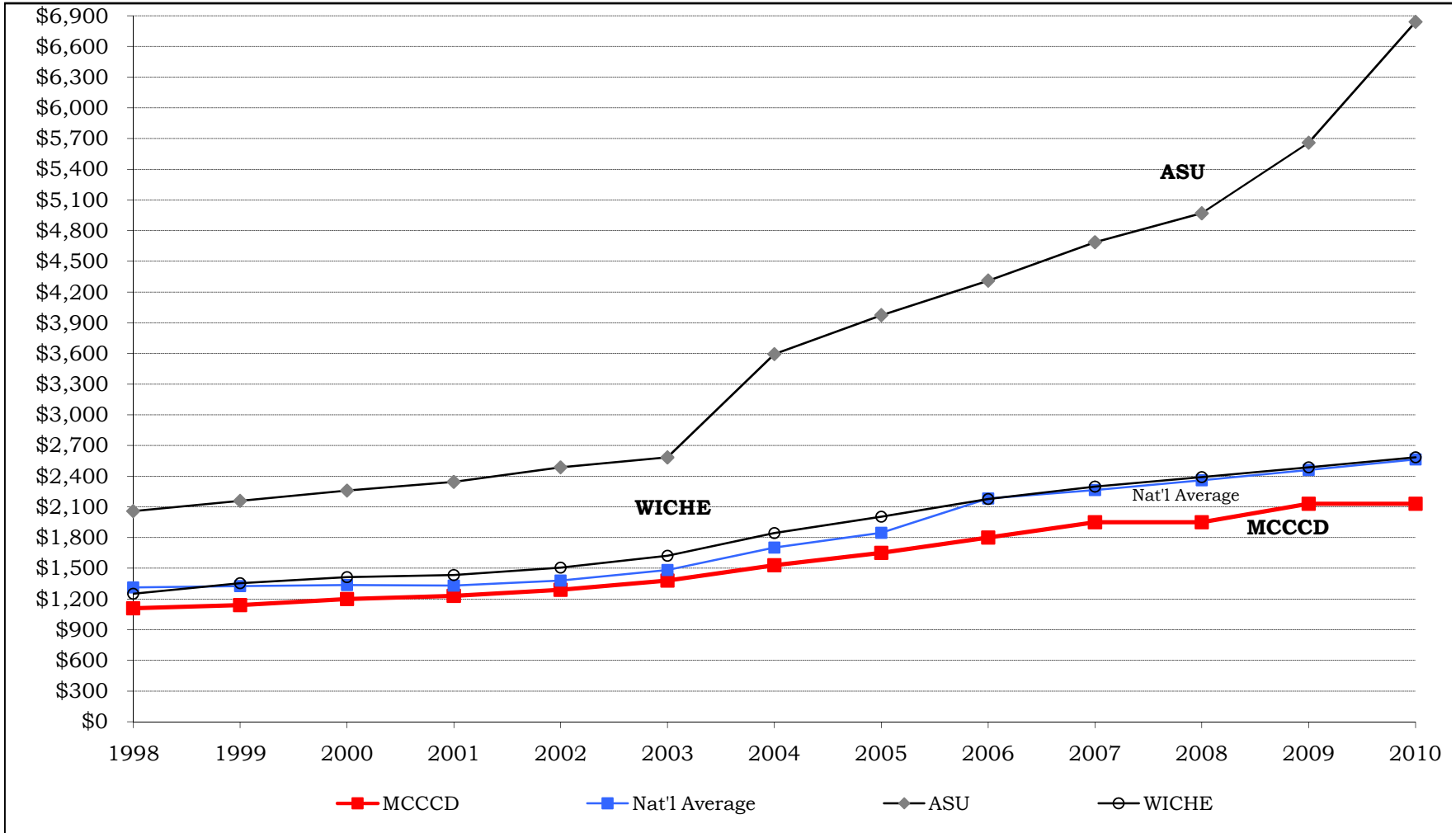
College	45th Day Fall	45th Day Spring	Avg. 45th Day Fall/Spring	Short-Term	OE-OE	Summer	Total Annual FTSE
Phoenix	4,900	4,927	4,913	297	47	654	5,911
Glendale	9,106	8,391	8,748	505	86	1,089	10,428
GateWay	2,365	2,391	2,378	565	338	380	3,661
Mesa	11,880	11,442	11,661	607	173	1,352	13,792
Scottsdale	5,160	4,782	4,971	278	0	647	5,896
Rio Salado	3,799	2,750	3,274	1,510	4,640	2,513	11,937
South Mountain	1,924	1,864	1,894	81	0	276	2,251
Chandler-Gilbert	5,420	4,642	5,031	127	18	502	5,677
Paradise Valley	4,162	4,049	4,106	214	55	451	4,826
Estrella Mountain	3,002	2,809	2,906	165	0	345	3,416
Subtotal	51,718	48,047	49,882	4,348	5,357	8,208	67,795
Maricopa Skill Center					907		907
Southwest Skill Center					402		402
ABE/GED/ESL *					995		995
<b>Total</b>	<b>51,718</b>	<b>48,047</b>	<b>49,882</b>	<b>4,348</b>	<b>7,661</b>	<b>8,208</b>	<b>70,099</b>

\* Total ABE/GED/ESL FTSE of 59 for Glendale, 14 for Mesa, and 922 for Rio Salado.

Note: Columns may not add due to rounding.

FY 1999-2000 through FY 2009-10

### 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 FY09-10 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 / Decrease Dollars / Percent
	Current Unrestricted Fund 1	Current Auxiliary Fund 2	Combined Total	Cost Per Fulltime Student	
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%
FY 2009-10	69.00	2.00	71.00	2,130.00	- / 0.00%

**Local, National, and WICHE Comparisons**

Fiscal Year	MARICOPA DISTRICT		NATL. AVG. PUBLIC 2YR INST.		WICHE AVG. PUBLIC 2YR INST.		AZ STATE UNIVERSITY	
	Annual Cost	Percent Change	Annual Cost	Percent Change	Annual Cost	Percent Change	Annual Cost	Percent Change
FY 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%	2,266.00 (3)	3.85%	2,300.00	5.65% (4)	4,686.00	8.70%
FY 2007-08	1,950.00	0.00%	2,361.00 (3)	4.19%	2,391.00	3.96% (4)	4,969.00	6.04%
FY 2008-09	2,130.00	9.23%	2,460.00 (5)	4.19%	2,486.00	3.97% (5)	5,659.00	13.89%
FY 2009-10	2,130.00	0.00%	2,564.00 (5)	4.23%	2,585.00	3.98% (5)	6,840.00 (6)	20.87%

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

(6) Includes Board-approved tuition and surcharge April 30, 2009

FY 2009-2010

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 2009-10.

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

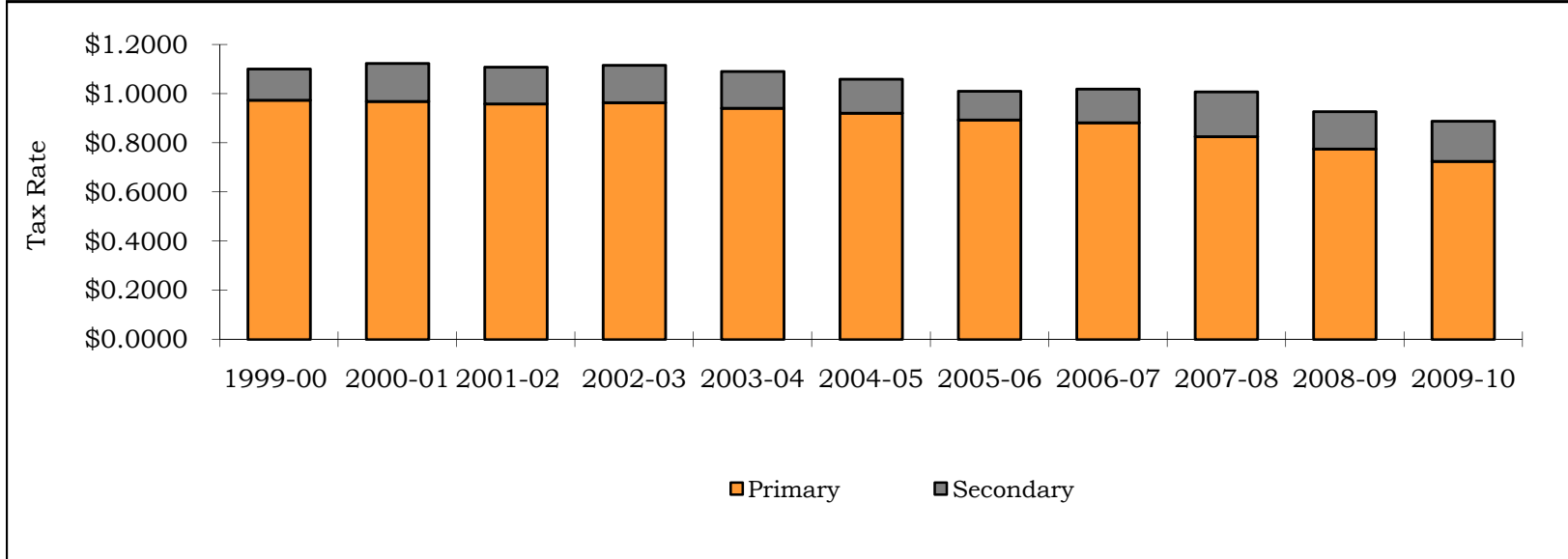
FY 2009-10 Tax Rates for the Maricopa Community Colleges

Primary Tax @	\$0.7246	\$72.46	\$108.69	\$144.92	\$181.15	\$217.38
Secondary Tax @	\$0.1598	\$15.98	\$23.97	\$31.96	\$39.95	\$47.94
Combined Tax @	<u>\$0.8844</u>	<u>\$88.44</u>	<u>\$132.66</u>	<u>\$176.88</u>	<u>\$221.10</u>	<u>\$265.32</u>

FY 1999-2000 through FY 2009-10

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.



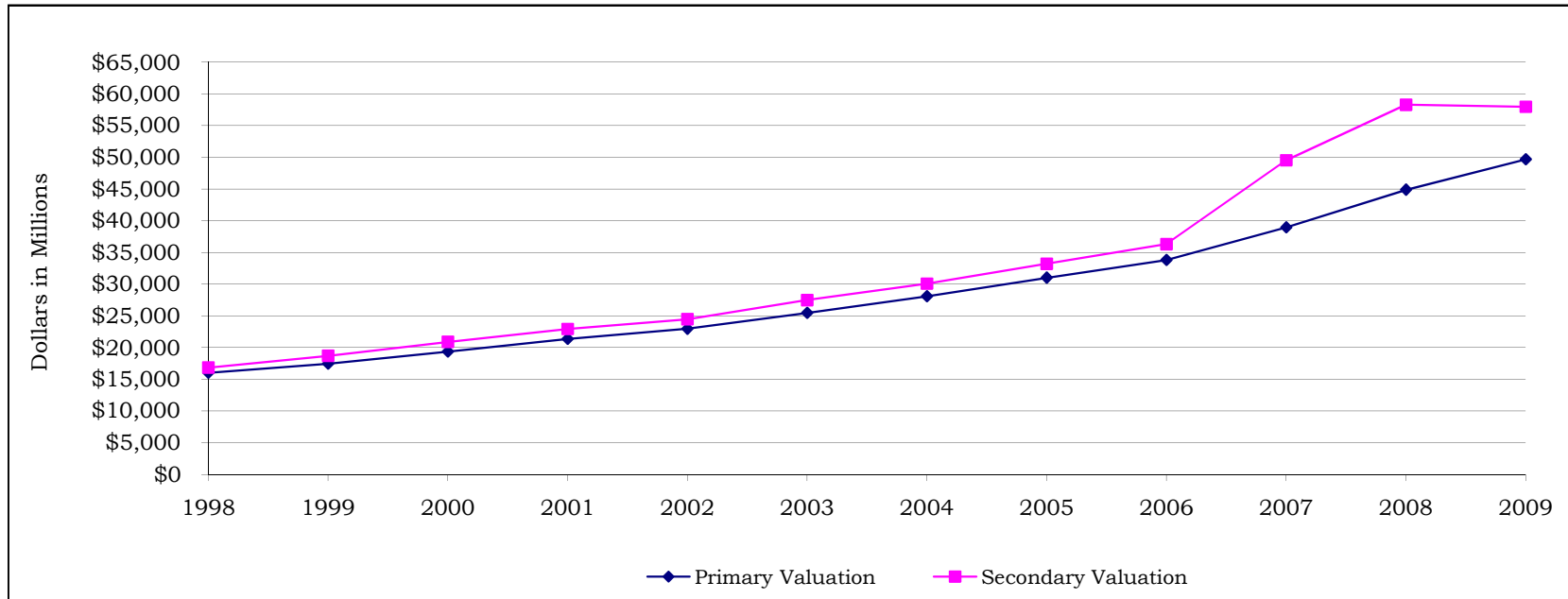
Rates per \$100 of Assessed Valuation

Fiscal Year	Primary	Secondary	Total
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
2009-10	\$0.7246	\$0.1598	\$0.8844

1999 through 2009

### 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
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%
2009	49,675,117,156	4,793,514,458	10.7%	721,668	57,984,051,718	(319,583,569)	-0.5%

FY2009-10

MARICOPA COMMUNITY COLLEGES - GENERAL OPERATING FUND 1  
 DETAILED CHANGES OF BUDGETED POSITIONS BY UNIT  
 MAT, PSA, and M&O

Unit	MAT				PSA				M&O			
	Transfer From Fund 210	New FTE (Net Budget Cut)	Reclasses or Transfer from (to) Other Units	Total	Transfer From Fund 210	New FTE (Net Budget Cut)	Reclasses or Transfer from (to) Other Units	Total	Transfer From Fund 210	New FTE (Net Budget Cut)	Reclasses or Transfer from (to) Other Units	Total
Phoenix CC	4.50	(0.87)	-	3.63	6.63	(4.80)	-	1.83	3.00	(0.50)	(1.00)	1.50
City Colleges	-	(1.00)	-	(1.00)	-	-	-	-	-	-	-	-
Glendale CC	8.00	2.00	2.00	12.00	12.74	(1.00)	(2.00)	9.74	8.00	-	-	8.00
GCC North	-	-	-	-	-	-	-	-	-	-	-	-
Gateway CC	3.82	(2.49)	-	1.33	8.25	(3.01)	-	5.24	1.00	(1.00)	-	-
Mesa CC/ Downtown MCC	1.50	(0.38)	4.50	5.63	22.35	13.80	(3.50)	32.65	2.00	(3.00)	-	(1.00)
Red Mountain	-	(1.00)	1.00	-	2.00	0.75	(1.00)	1.75	-	-	-	-
Scottsdale CC	5.61	(4.85)	1.00	1.76	8.73	(7.68)	(1.00)	0.05	1.00	(3.00)	-	(2.00)
SCC Business Institute	-	-	1.00	1.00	-	-	(1.00)	(1.00)	-	-	-	-
MCTV	-	-	(5.00)	(5.00)	-	-	(4.00)	(4.00)	-	-	-	-
Rio Salado	-	3.00	1.00	4.00	-	1.25	(1.00)	0.25	-	-	-	-
KJZZ	2.00	-	-	2.00	1.00	(1.00)	-	-	-	-	-	-
Sunsounds	4.00	-	-	4.00	-	-	-	-	-	-	-	-
South Mountain CC	2.83	1.00	2.00	5.83	7.45	(1.46)	(2.00)	3.99	3.83	-	-	3.83
Chandler-Gilbert CC	2.00	(0.50)	-	1.50	6.00	4.88	(8.00)	2.88	-	-	-	-
William Education Campus	-	-	3.00	3.00	-	0.50	6.00	6.50	-	(1.00)	-	(1.00)
Paradise Valley CC	6.00	(1.00)	-	5.00	9.80	(2.00)	-	7.80	1.50	-	-	1.50
Estrella Mountain CC	7.50	(2.51)	2.00	6.99	2.99	0.22	(1.00)	2.21	-	-	-	-
District Office	-	-	5.50	5.50	-	(7.00)	3.00	(4.00)	-	-	-	-
District Transfer	-	-	0.50	0.50	-	-	-	-	-	-	-	-
<b>TOTAL</b>	<b>47.76</b>	<b>(8.60)</b>	<b>18.50</b>	<b>57.66</b>	<b>87.94</b>	<b>(6.55)</b>	<b>(15.50)</b>	<b>65.89</b>	<b>20.33</b>	<b>(8.50)</b>	<b>(1.00)</b>	<b>10.83</b>





Chandler – Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

Scottsdale

South Mountain

Student Success

**ONE**



Public Stewardship

# Glossary

## FY2009-10

**Section I**

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

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

**Administration**

This is a functional category of expenditures to identify cost related to management, business and human resources operations, and planning of the organization. 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**

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

**Fixed Charges**

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

**Food Service**

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

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

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

**Functional Categories**

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

**MARICOPA COMMUNITY COLLEGES  
Glossary (cont.)****Headcount**

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

**Institutional Support**

A functional expense category that includes expenses for the day-to-day operational and general administrative support of the institution such as safety, security, insurance, software licensing and computer repair, mail and copy services, etc.

**Instruction**

This is 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. is budgeted in supplies and materials object code.

**Tax Levy Limit**

This is 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).