



MARICOPA
COMMUNITY COLLEGES



FY 17-18
ADOPTED BUDGET
MAY 23, 2017

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Adopted Budget
FY17-18

SECTION A: GENERAL OVERVIEW

Administration and Addresses

MCCCD Governing Board & District Administration: 2411 W 14th Street – Tempe, AZ 85281 | Ph. (480) 731-8000

Governing Board Members	Positions	District
Mr. Alfredo Gutierrez	President	5
Mrs. Johanna Haver	Member	3
Mr. Laurin Hendrix	Member	1
Mrs. Tracy Livingston	Member	At-Large
Mrs. Jean McGrath	Member	4
Mr. Dana Saar	Member	2
Dr. Linda Thor	Secretary	At-Large

Chancellor: Dr. Maria Harper-Marinick

Vice Chancellors:

Interim Executive Vice Chancellor and Provost	Dr. Paul Dale
Vice Chancellor, Business Services	Ms. Gaye Murphy
Vice Chancellor, Human Resources	Dr. LaCoya Shelton-Johnson
Vice Chancellor, Information Technology	Mr. Edward Kelty
President & CEO MCCCD Foundation	Ms. Christina Schultz

College and Education Centers Administration

<p>Dr. William Guerriero, Acting President Chandler-Gilbert Community College 2626 E. Pecos Road Chandler, AZ 85225 Ph. (480) 732-7000</p>	<p>Dr. Steven R Gonzales, President GateWay Community College 108 N. 40th Street Phoenix, AZ 85034 Ph. (602) 286-8000</p>	<p>Dr. Teresa Leyba-Ruiz, Acting President Glendale Community College 6000 W. Olive Avenue Glendale, AZ 85034 Ph. (623-845-3012</p>
<p>Dr. Ernie Lara, President Estrella Mt. Community College 3000 N. Dysart Road Avondale, AZ 85392 Ph. (623) 935-8000</p>	<p>Mr. Sasan Poureetezadi, Acting President Mesa Community College 1833 W. Southern Avenue Mesa, AZ 85202 Ph. (480) 461-7000</p>	<p>Dr. Paul Dale, President Paradise Valley Community College 18401 N. 32nd Street Phoenix, AZ 85032 Ph. (602) 787-6500</p>
<p>Ms. Christina Haines, Acting President Phoenix College 1202 W. Thomas Rd. Phoenix, AZ 85013 Ph. (602) 285-7500</p>	<p>Dr. Chris Bustamante, President Rio Salado College 2323 W 14th Street Tempe, AZ 85281 Ph. (480) 517-8540</p>	<p>Dr. Jan Gehler, President Scottsdale Community College 9000 E. Chaparral Road Scottsdale, AZ 85256 Ph. (480) 423-6000</p>
<p>Dr. Shari Olson, President South Mt. Community College 7050 S. 24th Street Phoenix, AZ 85040 Ph. (602) 343-8000</p>	<p>Mr. Alan Larson, Exec. Director GWCC Cetral Campus 1245 E. Buckeye Road Phoenix, AZ 85034 Ph. (602) 238-4300 GWCC Deer Valley Campus 2931 W. Bell Road Phoenix, AZ 85053 Ph. (602) 238-4300</p>	<p>Ms. Karen Scott, Director Southwest Skill Center 3000 N. Dysart Road Avondale, AZ 85392 Ph. (623) 535-2700</p>

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

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 in 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 freedom to have an open exchange of ideas for the common good
- **RESPONSIBILITY** - We value responsibility and 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.

Executive Summary

The Maricopa District is one of the largest community college systems in the nation and is the largest public higher education institution in Arizona; larger even than all three public universities combined. In FY2017-18, the District will continue to build on its long history of services to the community.

As of December 2016, the ten colleges, and two skill centers that comprising the Maricopa Community Colleges, offer the following: 2,274 Academic courses 6,293 Occupational courses, 925 Occupational programs, 9 Associate degrees and 30 Academic Certificates (AC).

The Maricopa District has strong fiscal systems, controls and excellent planning and budgeting principles. We strive towards the best demonstration of stewardship of resources. Our path ahead is exciting and we move forward with confidence, creativity and innovation. The Seamless Student Experience (SSE) and other Student Success Initiatives, such as One Maricopa Student Success (OMSS) will transform the way in which students interact with our colleges and the District Office and receive services. The District's Governing Board will continue to expect progress in advancing adopted outcomes: University Transfer & General Education, Workforce & Economic Development, Developmental Education, plus Community Development and Civic/Global Engagement.

General Information

- The Adopted FY17-18 Budget of \$1.366 billion represents a decrease of \$59.4 million (-4.2%) compared to FY16-17. All funds are shown in Section B Budget Summaries.
- The General Fund budget total for FY17-18 is \$733.2 million, a decrease of \$473 thousand (-0.1%). Most of this is due to taxes from new construction, the added use of Fund Balance, and adjustments for declining enrollment for FY17-18.
- The Auxiliary Fund totals \$132.1 million, a decrease of about \$13.5 million (-9.2%), to reflect actual experience.
- The Restricted Fund totals \$254.9 million, a decrease of \$17.7 million (-6.5%) primarily due to the anticipated decrease of Student Financial Aid related to declining student enrollments.
- The Plant Fund has a decrease of about \$27.8 million (-10.1%); this is expected as we spend down bond proceeds at the end of our 2004 Capital program.
- The budget is balanced with revenues equaling expenditures and one-time funds approved for use as one-time expenditures.
- The first parameter for budget development is maintenance of the District's financial stability policy, which requires year-end 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 District's colleges have flexibility to reallocate budgets and to use new allocations to meet high priority needs and to accomplish goals to continue to better serve the community.

Fund Summary

Each year, the Budget Office puts together projections based on historic activity and economic data. At Maricopa there are two major types of budgets: Operating Budget and Capital Budget.

Operating Budget

The operating budget consists of the General Fund (Fund 1), Auxiliary Funds (Fund 2) and the Restricted Funds (Fund 3).

The [General Fund](#) is the largest and main operating budget 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 support, operation/maintenance of plant, plus scholarships. Property taxes are the primary revenue source in the General Fund; tuition and fees represent the second large source of revenues. Other revenue sources include interest income, commissions and the carry-forward of fund balance.



The [Auxiliary Fund](#) includes revenues and expenditures that support a variety of self-supporting activities, including contract training, the Maricopa, Northwest and Southwest Skill Centers, non-credit instruction, and food services. Revenue sources include student activity fees, tuition from the Skill Centers, course fees and other revenues from sales of other auxiliary services.



The [Restricted Fund](#) (Fund 3) accounts for all restricted activity such as grants, student financial aid and Proposition 301. Proposition 301 is a statewide November 2000 referendum that raised sales taxes for education (community colleges are required to use the funds for workforce development and training). Revenue sources include federal, state and local funds for grants or contracts, Proposition 301 sales tax revenue and federal financial aid funding.

Capital Budget

The Plant Fund is MCCC's capital budget fund. The major source of revenue is from the voter approved 2004 General Obligation Bonds Program. Since FY08-9, the State of Arizona has suspended Capital State Aid formula funding, due to its own budget pressures. In FY13-14 formula funding for capital aid was eliminated from state statutes. Consequently, colleges often transfer funding from the General Fund or Auxiliary Funds for capital expenditures.

General Fund - Revenues

Property Taxes:

The amount of additional property taxes from new construction is projected to remain fairly level for two-to-three years with slow recovery thereafter.

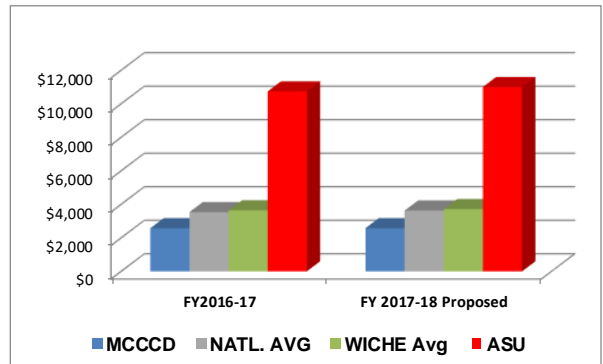
Based on the 2017 Maricopa County Assessor’s valuations, property tax levy from new construction property is will increase from \$9.98 million for FY16-17 to \$10.1 million for FY17-18. This is far below the \$18.2 million from new construction received in FY2009.

Effective 2015, the voter-approved Proposition 117, alters the calculation of property tax. For 2015 both the Primary and the Secondary tax rates are calculated based on the same assessment valuation -- the Limited Property valuation (see the Appendix table titled Historic Property Assessment.) Proposition 117 also capped the growth of a property’s limited property value at no more than 5% per year. This new law does not affect the total amount of property tax collections, but rather the redistribution of the tax obligation among property owners.

Tuition and Fees:

Tuition rate will be held constant at \$86 per credit hour for FY2017-18 Adopted Budget. The annual tuition for a normal 30 credit/year would be \$2,580.

The Arizona Constitution mandates the provision of higher education "as nearly free as possible" and tuition for Maricopa Community Colleges remains below the national average of public two-year institutions. Students attending Maricopa Colleges prior to transferring to a baccalaureate granting institution should expect to pay tuition at about 20-25 percent of the Arizona public four-year institutions.



State Aid:

For FY17-18 the State of Arizona is not expected to provide state aid, consistent with the change in state law eliminating this support.

Reallocation:

Over the past few years, we have relied on the reallocation of existing resources to help compensate for the cuts in State Aid and limited growth in other resources. To adapt to revenue losses and to reallocate other emerging needs, the District reduced operational budgets four times prior to FY2013-14 for an annualized total reduction of \$35 million. Since State of Arizona suspended Capital State Aid formula funding, colleges often transfer funding from the General Fund or Auxiliary Funds for capital expenditures.

General Fund -- Resources Available for Allocation

The following schedule shows the anticipated total change in revenues in the top section. The bottom section shows adjustments in the expenditure budget regarding revenue changes that have a targeted use and corresponding adjustment in the expenditure budget. For the fund balance increase and tuition revenue decrease shown in the revenue change section, each of these has a targeted use. The fund balance increase is for one-time uses as may be needed; budget reductions at the District Office and MCOR will be used for reallocations. The net result is a potential \$12.02 million available for allocation toward new priorities in FY17-18.

FY2017-18 Additional Resources Available For Allocation

Revenue Changes	Adopted FY2016-17	Proposed FY2017-18	Amount Change
Primary Tax Levy	\$ 447,212,880	\$ 457,339,611	\$ 10,126,731
SRP In-Lieu	9,092,464	9,065,516	(26,948)
Tuition & Fees	230,102,648	216,313,696	(13,788,952)
Other Revenues (Interest, Other, Bookstore)	3,045,588	3,045,588	-
Budgeted Use of Fund Balance & Transfer	44,201,692	47,417,386	3,215,694
Total Revenue	\$ 733,655,272	\$ 733,181,797	\$ (473,475)
Expenditure Budget Reductions/Reallocations			
Offset Enrollment Growth Funding			\$ 13,809,364
Budgeted Use of Fund Balance (1-time)			(3,215,694)
Budget Reallocations (District Office, MCOR)			
District Office	\$ 1,234,000		
Maricopa Corporate College	668,731		1,902,731
Subtotal Exp. Budget Reduction/Reallocations			<u>\$ 12,496,401</u>
Net Resources Available for Allocation			<u><u>\$ 12,022,926</u></u>

Auxiliary Fund

The Auxiliary Fund includes contract training and other substantially self-supporting activities, such as the skill centers, non-credit instruction, course fees, and food services. The FY17-18 budget for Auxiliary totals \$132.14 million, a decrease of \$13.46 million compared to FY16-17. Section B provides a summary of all Auxiliary funds.

Restricted Fund

The **Restricted Fund** accounts for restricted activity such as grants, student financial aid, and Proposition 301, a statewide 2000 referendum that raised sales taxes for education.

The Adopted FY17-18 Budget of \$254.9 million shows a decrease of \$17.7 million due to the reduced headcount and corresponding decrease in Student Aid (Pell Grants, Federal Supplemental Educational Opportunity Grant -- FSEOG and Federal Work-Study.)

The Maricopa Community College District continues to pursue additional federal funding available through special grants. Section B provides a summary of Restricted Funds.

Capital (Plant) Fund

The **Plant Fund** is MCCCDC's capital budget fund. It includes capital equipment purchases, General Obligation (G.O.) Bond proceeds and carry-forward and debt service related on outstanding bonds.

The Plant Fund summary, including Debt Service information, is located in Section B.

Bond Proceeds

In 2004, Maricopa County voters overwhelmingly approved \$951 million G.O. Bond Program in support of Maricopa's capital development efforts. All of the \$951 million has been issued. As of December, 2016 about 94% of the program has been expended or encumbered and about \$57 million remains available.

Additionally, funding has been/will be used to support new technology initiatives, enhance and improve occupational programs, and provide major maintenance for existing structures.



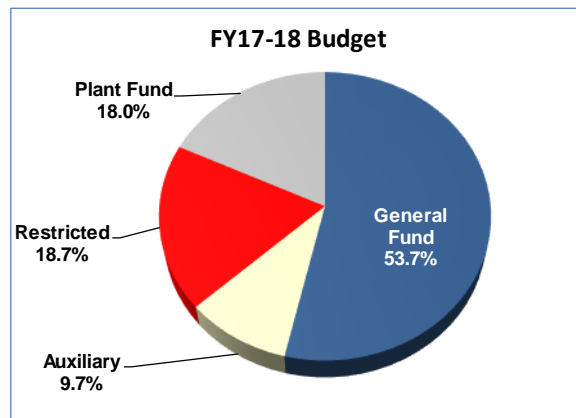
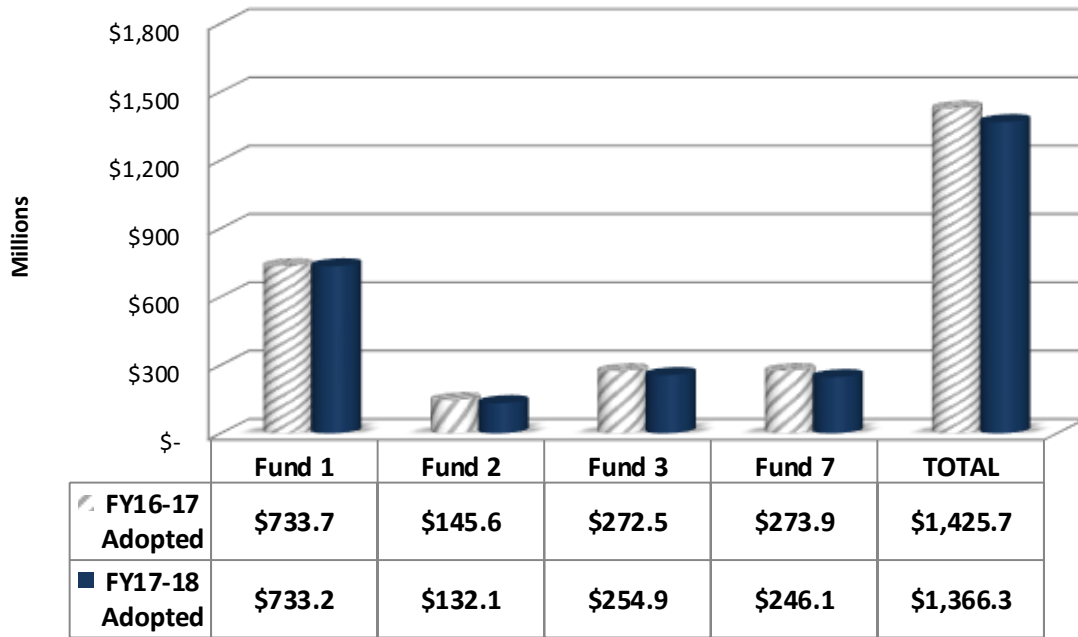
Adopted Budget *FY2017-18*

SECTION B: BUDGET SUMMARIES

All Funds Summaries

Fund	Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change	% Total FY16-17	% Total FY17-18
Fund 1	General Operating	\$ 733,655,272	\$ 733,181,797	\$ (473,475)	-0.1%	51.5%	53.7%
Fund 2	Current Auxiliary	145,605,399	132,141,642	(13,463,757)	-9.2%	10.2%	9.7%
Fund 3	Current Restricted	272,524,411	254,867,544	(17,656,867)	-6.5%	19.1%	18.7%
Fund 7	Plant	273,940,757	246,149,221	(27,791,536)	-10.1%	19.2%	18.0%
Total		\$ 1,425,725,839	\$ 1,366,340,204	\$ (59,385,635)	-4.2%	100.0%	100.0%

Graph 1: Comparison FY16-17 vs. FY17-18 Budgets



FY17-18 ADOPTED REVENUE AND EXPENDITURES ALL FUNDS BUDGET SUMMARY

Revenues	General Fund Fund 1	Auxiliary Fund 2	Restricted Fund 3	Unexpended Plant	Debt Service	Total All Funds
Property Taxes	\$ 457,339,611	\$ -	\$ -	\$ -	\$ 81,872,034	\$ 539,211,645
In Lieu Tax, SRP	9,065,516	-	-	-	1,622,891	10,688,407
Carryforward G.O. Bond Proceeds	-	-	-	50,000,000	-	50,000,000
State Appropriations/Other State	-	-	10,202,859	-	-	10,202,859
Subtotal Tax Support:	\$ 466,405,127	\$ -	\$ 10,202,859	\$ 50,000,000	\$ 83,494,925	\$ 610,102,911
General Tuition	196,258,020	5,091,801	-	-	-	201,349,821
Out-of-State Tuition	15,160,346	10,075,762	-	-	-	25,236,108
Out-of-District Tuition	302,202	-	-	-	-	302,202
Fees (Course fees, Other fees)	4,593,128	16,766,659	-	-	-	21,359,787
Non-Credit/ Special Interest	-	6,016,940	-	-	-	6,016,940
Subtotal Tuition/Fees:	\$ 216,313,696	\$ 37,951,162	\$ -	\$ -	\$ -	\$ 254,264,858
Grants & Contracts	\$ -	\$ 1,601,250	\$ 37,300,093	\$ -	\$ -	\$ 38,901,343
Financial Aid	-	-	149,537,208	-	-	149,537,208
Interest Income/Other	1,155,000	15,000	25,000	15,000	-	1,210,000
Food Service/Auxiliary Programs	-	3,547,931	-	-	-	3,547,931
Bookstore Operations	1,890,588	-	-	-	-	1,890,588
Miscellaneous	-	11,371,988	32,452,090	-	-	43,824,078
Subtotal Other Rev	\$ 3,045,588	\$ 16,536,169	\$ 219,314,391	\$ 15,000	\$ -	\$ 238,911,148
Fund Balance/Transfers	\$ 47,417,386	\$ 77,654,311	\$ 25,350,294	\$ 38,199,883	74,439,413	\$ 263,061,287
Total Revenue and Transfers	\$ 733,181,797	\$ 132,141,642	\$ 254,867,544	\$ 88,214,883	\$ 157,934,338	\$ 1,366,340,204

Expenditures by Unit	General Fund Fund 1	Auxiliary Fund 2	Restricted Fund 3	Unexpended Plant	Debt Service	Total All Funds
Phoenix College	\$ 59,823,564	\$ 4,050,000	\$ 23,851,676	\$ 875,000	\$ -	\$ 88,600,240
Glendale College	83,022,528	5,364,057	30,051,394	412,660	-	118,850,639
GateWay College	35,926,771	7,277,223	13,319,086	-	-	56,523,080
Mesa College	98,610,810	14,736,739	27,464,047	-	-	140,811,596
Scottsdale College	52,654,240	7,672,180	10,501,887	129,000	-	70,957,307
Rio Salado College	59,051,228	22,894,050	29,194,225	-	-	111,139,503
South Mountain College	27,362,013	5,012,585	9,635,283	403,241	-	42,413,122
Chandler-Gilbert College	52,743,036	3,977,747	12,510,496	879,982	-	70,111,261
Paradise Valley College	39,684,670	2,321,902	8,527,000	-	-	50,533,572
Estrella Mountain College	36,354,037	5,417,626	18,875,051	500,000	-	61,146,714
Maricopa Corporate College	-	-	-	-	-	-
Skill Centers	-	15,821,983	2,270,876	-	-	18,092,859
District Office	65,671,041	264,000	30,059,190	10,015,000	-	106,009,231
District-Wide						
EGF, PG, Reserves, DW Initiatives	67,540,994	-	38,607,333	-	-	106,148,327
Capital Development Prog	-	-	-	50,000,000	-	50,000,000
Debt Service	-	-	-	-	83,494,925	83,494,925
Fund Balance	37,334,000	-	-	25,000,000	74,439,413	136,773,413
Fund Bal transfer for Plant	10,000,000	-	-	-	-	10,000,000
Interfund Transfers	7,402,865	37,331,550	-	-	-	44,734,415
Total Expenditures	\$ 733,181,797	\$ 132,141,642	\$ 254,867,544	\$ 88,214,883	\$ 157,934,338	\$ 1,366,340,204

FULL-TIME EQUIVALENT (FTE) SUMMARY

Description	FY17-18 Adopted			
	Fund 1	Fund 2	Fund 3	TOTAL
Residential Faculty	1,457.0	-	15.0	1,472.0
Executive (CEC)	16.0	-		16.0
Classified Staff	2,925.7	316.0	1.8	3,243.5
Total Budgeted Positions (FTE)	4,398.7	316.0	16.8	4,731.5

Description	FY16-17 Adopted			
	Fund 1	Fund 2	Fund 3	TOTAL
Residential Faculty	1,454.7	-	20.0	1,474.7
Executive (CEC)	17.0	-	-	17.0
Classified Staff	2,919.7	337.6	1.4	3,258.7
Total Budgeted Positions (FTE)	4,391.4	337.6	21.4	4,750.4

Description	Increase/Decrease			
	Fund 1	Fund 2	Fund 3	TOTAL
Residential Faculty	2.3	-	(5.0)	(2.8)
Executive (CEC)	(1.0)	-	-	(1.0)
Classified Staff	6.0	(21.6)	0.4	(15.2)
Total Budgeted Positions (FTE)	7.3	(21.6)	(4.6)	(18.9)

Description	Percent Change			
	Fund 1	Fund 2	Fund 3	TOTAL
Residential Faculty	0.15%	NA	(25.0%)	(0.2%)
Executive (CEC)	(5.9%)	NA	NA	(5.9%)
Classified Staff	0.2%	(6.4%)	30.0%	(0.5%)
Total Budgeted Positions (FTE)	0.2%	-6.4%	-21.4%	-0.4%

General Fund Summaries

General Fund Revenue

Sources of Revenue	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Tax Supported:					
Primary Levy	\$ 447,212,880	\$ 457,339,611	62.4%	\$ 10,126,731	2.3%
In Lieu Tax (SRP)	9,092,464	9,065,516	1.2%	(26,948)	-0.3%
Subtotal Property Tax + SRP	\$ 456,305,344	\$ 466,405,127	63.6%	\$ 10,099,783	2.2%
Tuition and Fees:					
General Tuition	\$ 210,067,384	\$ 196,258,020	26.8%	\$ (13,809,364)	-6.6%
Out-of-State Tuition	15,160,346	15,160,346	2.1%	-	0.0%
Out-of-District Tuition	281,790	302,202	0.0%	20,412	7.2%
Other Fees & Charges	4,593,128	4,593,128	0.6%	-	0.0%
Subtotal Tuition & Fees	\$ 230,102,648	\$ 216,313,696	29.5%	\$ (13,788,952)	-6.0%
Interest and Other	1,155,000	1,155,000	0.2%	-	0.0%
Bookstore Operations	1,890,588	1,890,588	0.3%	-	0.0%
Total Anticipated Revenue w/o CF	\$ 689,453,580	\$ 685,764,411	93.5%	\$ (3,689,169)	-0.5%
Budgeted Use of Fund Balance & Transfers	44,201,692	47,417,386	6.5%	3,215,694	7.3%
Total Anticipated Revenue	\$ 733,655,272	\$ 733,181,797	100.0%	\$ (473,475)	-0.1%

Expenditure Summary by College

College/Description	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Phoenix College	\$ 59,698,389	\$ 59,823,564	8.2%	\$ 125,175	0.2%
Glendale College	83,584,722	83,022,528	11.3%	(562,194)	-0.7%
GateWay College	35,770,493	35,926,771	4.9%	156,278	0.4%
Mesa College	100,021,617	98,610,810	13.4%	(1,410,807)	-1.4%
Scottsdale College	52,217,981	52,654,240	7.2%	436,259	0.8%
Rio Salado College	59,784,719	59,051,228	8.1%	(733,491)	-1.2%
South Mountain College	27,308,169	27,362,013	3.7%	53,844	0.2%
Chandler-Gilbert College	52,079,749	52,743,036	7.2%	663,287	1.3%
Paradise Valley College	39,589,428	39,684,670	5.4%	95,242	0.2%
Estrella Mountain College	36,169,780	36,354,037	5.0%	184,257	0.5%
Corporate College	1,228,950	-	0.0%	(1,228,950)	-100.0%
District Office	65,926,932	65,671,041	9.0%	(255,891)	-0.4%
District-wide					
Enrollment Growth Funding	14,117,534	7,904,380	1.1%	(6,213,154)	-44.0%
Professional Growth	4,960,919	4,961,006	0.7%	87	0.0%
Supplements/Other	42,476,719	49,859,106	6.8%	7,382,387	17.4%
Uncollected Tax + contingency	4,816,502	4,816,502	0.7%	-	0.0%
Budgeted Use of Fund Balance	34,201,692	37,334,000	5.1%	3,132,308	9.2%
Fund Balance for Plant	10,000,000	10,000,000	1.4%	-	0.0%
Interfund Transfers	9,700,977	7,402,865	1.0%	(2,298,112)	-23.7%
Subtotal DW Transfers	\$ 120,274,343	\$ 122,277,859	16.7%	\$ 2,003,516	1.7%
Total Expenditure by College	\$ 733,655,272	\$ 733,181,797	100.0%	\$ (473,475)	-0.1%

Expenditure Summary by Account

Description	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 394,108,349	\$ 391,209,362	53.4%	\$ (2,898,987)	-0.7%
Employee Benefits	117,962,017	117,739,611	16.1%	(222,406)	-0.2%
Contractual Services	53,506,445	52,822,726	7.2%	(683,719)	-1.3%
Supplies & Materials	10,064,353	10,024,153	1.4%	(40,200)	-0.4%
Fixed Charges	8,956,580	9,542,297	1.3%	585,717	6.5%
Comm. & Utilities	21,305,705	21,040,850	2.9%	(264,855)	-1.2%
Travel	3,328,530	4,805,622	0.7%	1,477,092	44.4%
Contingency, Scholarships, Misc.	124,423,293	125,997,176	17.2%	1,573,883	1.3%
Total Expenditure by Object Category	\$ 733,655,272	\$ 733,181,797	100.0%	\$ (473,475)	-0.1%

SIGNIFICANT CHANGES FOR FY17-18

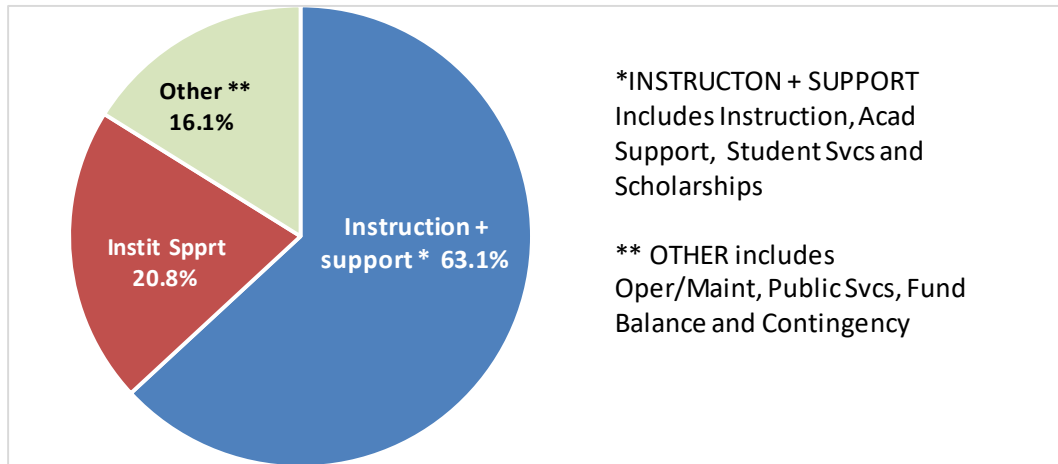
- **Salaries & Wages** –The decrease of about \$2.9 million is due to the reduction of positions at colleges as a result of lower enrollments.
- **Employee Benefits** – The decrease of \$222 thousand is the net result of benefits for fewer positions offset by the Arizona State Retirement rate increase from 11.48% to 11.50%.
- **Contractual Services** –Decreased by \$684 thousand primarily at the District Office where these funds were used for new positions related to Student Success and for District budget cuts for reallocation.
- **Supplies & Materials** – The decrease of \$40 thousand is for small adjustments in many colleges.
- **Fixed Charges** – The increase of \$585 thousand is from additional funding for electronic subscriptions at Gateway and District Student Affairs.
- **Comm. & Utilities** – The decrease of \$265 thousand is due to estimated lower utility budgets at Phoenix, Mesa, Scottsdale, Rio Salado and Paradise Valley.
- **Travel** –The increase of \$1.48 million is primarily due to the Districtwide Classified Staff Council Prof Growth reallocated funding with \$1 million added for Travel registrations and out-of-state travel; Mesa and Rio Salado also increased their out of state travel budgets.
- **Contingency, Scholarships, Misc.** –The increase of \$1.57 million is primarily due to funds held in Reserves for reallocation to colleges based on priority items pending approval by the Governing Board.

Expenditure Summary by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 286,652,971	\$ 278,464,969	38.0%	\$ (8,188,002)	-2.9%
Academic Support	84,941,442	83,473,716	11.4%	(1,467,726)	-1.7%
Student Services	80,380,321	80,775,554	11.0%	395,233	0.5%
Institutional Support	148,853,692	152,375,338	20.8%	\$ 3,521,646	2.4%
Operations/Maintenance	60,966,325	63,101,877	8.6%	2,135,552	3.5%
Public Service	2,907,050	2,907,622	0.4%	572	0.0%
Scholarships	19,935,277	19,932,219	2.7%	(3,058)	0.0%
Budgeted Use of Fund Balance	44,201,692	47,417,386	6.5%	3,215,694	7.3%
Contingency/uncollected tax	4,816,502	4,733,116	0.6%	(83,386)	-1.7%
Total Expenditure by Function	\$ 733,655,272	\$ 733,181,797	100.0%	\$ (473,475)	-0.1%

SIGNIFICANT CHANGES FOR FY17-18

- **Instruction** – Decreased by \$8.19 million due to past and anticipated lower enrollment at colleges.
Academic Support – A decrease of about \$1.5 million is due to the reduction of faculty extended contracts primarily at Rio and reallocation of positions in Infrastructure/Tech support from Academic Support to Institutional Support at Chandler-Gilbert.
- **Student Services** – The increase of about \$395 thousand is due primarily to the reallocation of Counseling/Guidance positions at Paradise Valley from Student Services to Instruction.
- **Institutional Support** –The \$3.5 million increase is in Reserves for reallocation to colleges pending approval by the Governing Board and college realignments.
- **Operations/Maintenance** –Increased by \$2.1 million is due to the realignment of Facilities, Grounds and Public Safety operations from Institutional Support to Operations/Maintenance at Mesa.
- **Scholarships/Contingency/Fund Balance** – The increase of \$3.13 million for these combined functions is for an increase in fund balance for one-time projects in the upcoming fiscal year.



Expenditure Summary by Account & College

Description	PC	GC	GW	MC
Salaries & Wages	\$ 36,574,272	\$ 55,642,695	\$ 22,942,386	\$ 61,818,461
Employee Benefits	10,658,265	16,956,390	6,973,349	18,807,952
Contractual Services	2,634,395	2,171,555	1,990,264	6,969,865
Supplies & Materials	895,734	1,599,456	544,885	1,697,107
Fixed Charges	439,330	726,736	388,984	984,148
Communications & Utilitie:	2,625,000	2,575,989	1,347,720	2,615,022
Travel	159,169	219,497	124,397	594,590
Capital & Equipment	991,000	-	-	1,202,670
Scholarships/Awards	1,365,429	1,675,870	812,454	1,600,592
Interest/Bad Debt/Carryfoi	901,530	280,478	620,032	2,083,884
Transfers to other funds	2,579,440	1,173,862	182,300	236,519
Total Expenses	\$ 59,823,564	\$ 83,022,528	\$ 35,926,771	\$ 98,610,810

Description	SC	RS	SM	CG
Salaries & Wages	\$ 33,569,899	\$ 35,001,956	\$ 17,033,551	\$ 34,075,411
Employee Benefits	10,323,778	9,607,507	5,412,551	10,004,755
Contractual Services	2,891,471	9,821,633	1,138,344	2,388,333
Supplies & Materials	1,341,024	454,171	443,942	968,708
Fixed Charges	453,684	366,800	248,107	448,310
Communications & Utilitie:	1,588,862	1,293,369	937,599	1,835,174
Travel	59,992	181,147	120,016	103,796
Capital & Equipment	-	-	80,000	38,500
Scholarships/Awards	803,012	1,211,128	609,783	572,632
Interest/Bad Debt/Carryfoi	372,072	998,373	64,031	65,761
Transfers to other funds	1,250,446	115,144	1,274,089	2,241,656
Total Expenses	\$ 52,654,240	\$ 59,051,228	\$ 27,362,013	\$ 52,743,036

Description	PV	EM	DO	DOTR	FY17-18 Total District
Salaries & Wages	\$ 25,918,909	\$ 24,097,031	\$ 39,593,485	\$ 4,941,306	\$ 391,209,362
Employee Benefits	7,585,035	7,126,877	13,212,830	1,070,322	117,739,611
Contractual Services	1,388,816	547,115	5,282,620	15,598,315	52,822,726
Supplies & Materials	999,323	244,926	680,902	153,975	10,024,153
Fixed Charges	284,610	135,061	981,624	4,084,903	9,542,297
Communications & Utilitie:	1,640,584	945,787	1,163,216	2,472,528	21,040,850
Travel	120,358	50,097	906,213	2,166,350	4,805,622
Capital & Equipment	-	-	76,500	-	2,388,670
Scholarships/Awards	942,707	551,954	-	10,271,003	20,416,564
Interest/Bad Debt/Carryfoi	490,589	-	225,205	53,433,071	59,535,026
Transfers to other funds	313,739	2,655,189	3,548,446	28,086,086	43,656,916
Total Expenses	\$ 39,684,670	\$ 36,354,037	\$ 65,671,041	\$ 122,277,859	\$ 733,181,797

Expenditure Summary by Function & College

Function	PC	GC	GW	MC
Instruction	\$ 28,356,644	\$ 40,840,714	\$ 16,991,035	\$ 44,568,044
Academic Support	5,297,251	14,304,187	2,607,075	12,496,675
Student Services	7,114,422	10,813,382	6,282,722	14,295,920
Institutional Support	10,170,899	5,108,541	5,289,705	14,706,945
Operations/Maintenance	7,274,389	9,884,126	3,949,780	10,973,634
Public Service	266,405	334,209	-	-
Student Financial Assistance	1,343,554	1,737,369	806,454	1,569,592
Total Functions	\$ 59,823,564	\$ 83,022,528	\$ 35,926,771	\$ 98,610,810

Function	SC	RS	SM	CG
Instruction	\$ 27,697,789	\$ 24,538,047	\$ 10,651,822	\$ 25,580,776
Academic Support	5,534,659	14,560,518	4,669,952	5,722,100
Student Services	6,519,214	6,707,213	3,933,900	5,440,605
Institutional Support	5,151,464	8,998,609	3,692,012	8,572,619
Operations/Maintenance	6,934,503	2,450,054	3,806,644	6,663,931
Public Service	34,899	635,659	-	191,873
Student Financial Assistance	781,712	1,161,128	607,683	571,132
Total Functions	\$ 52,654,240	\$ 59,051,228	\$ 27,362,013	\$ 52,743,036

Function	PV	EM	DO	DOTR	FY17-18 Total District
Instruction	\$ 23,147,871	\$ 17,774,572	\$ 28,528	\$ 18,289,127	\$ 278,464,969
Academic Support	3,284,598	6,321,208	6,400,984	2,274,509	83,473,716
Student Services	4,258,200	4,464,404	6,630,802	4,314,770	80,775,554
Institutional Support	4,117,255	3,453,245	48,565,036	34,549,008	152,375,338
Operations/Maintenance	4,329,537	3,805,225	2,601,114	428,940	63,101,877
Public Service	-	-	1,444,577	-	2,907,622
Student Financial Assistance	547,209	535,383	-	10,271,003	19,932,219
Contingency	-	-	-	52,150,502	52,150,502
Total Functions	\$ 39,684,670	\$ 36,354,037	\$ 65,671,041	\$ 122,277,859	\$ 733,181,797

General Fund - Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	1,454.7	1,457.0	2.3	0.2%
Executive (CEC)	17.0	16.0	(1.0)	-5.9%
Classified Staff	2,919.7	2,925.7	6.0	0.2%
Total Budgeted Positions (FTE)	4,391.4	4,398.7	7.3	0.2%

Significant Staffing (FTE or Full-time equivalent) Changes for FY17-18

- Faculty –Positions at several colleges were eliminated due to declining enrollments (Mesa and Scottsdale); these were offset by the following additions:
 - 1 new Faculty/Counselor position at Gateway from the Strategic Initiative allocation
 - 5 Faculty moved from the Restricted fund Prop 301 to the General Fund;
 - 10 new Faculty positions for the 60/40 initiative currently are held in Districtwide Accounting pending approval of the Governing Board.

The result is a net increase of 2.3 FTE for Faculty.

- CEC – The Maricopa Corporate College President position was eliminated.
- Classified Staff – Twelve new positions were added due to the Strategic Initiatives allocation to colleges; these were offset by the elimination of some positions due to lower enrollments at colleges or due to the Budget cut within divisions at the District Office. This resulted in a net increase of 6 Classified Staff.

These changes result in a Grand Total net increase of 7.3 FTE in the General Fund for FY17-18.

Auxiliary Fund Summary

Auxiliary Fund Revenue

Revenues	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Grants/Donations	\$ 1,582,950	\$ 1,601,250	1.1%	\$ 18,300	1.2%
Tuition/Fees					
Regular Tuition	5,638,831	5,091,801	3.9%	(547,030)	-9.7%
Out of State & Non-resident Dist.Learning	15,314,861	10,075,762	10.5%	(5,239,099)	-34.2%
Course Fees	12,615,232	12,367,750	8.7%	(247,482)	-2.0%
Non Credit	6,251,171	6,016,940	4.3%	(234,231)	-3.7%
Other Fees & Charges	4,724,996	4,398,909	3.2%	(326,087)	-6.9%
Subtotal - Tuition & Fees	44,545,091	37,951,162	30.6%	(6,593,929)	-14.8%
Interest Income	15,000	15,000	0.0%	-	0.0%
Auxiliary Operations	3,802,245	3,547,931	2.6%	(254,314)	-6.7%
Miscellaneous Other Revenues	8,117,694	11,371,988	5.6%	3,254,294	40.1%
Budgeted Use of Fund Balance	62,004,080	56,518,846	42.6%	(5,485,234)	-8.8%
Trfs from Gen Fund	12,807,296	11,576,206	8.8%	(1,231,090)	-9.6%
Intra and Interfund Transfers	12,731,043	9,559,259	8.7%	(3,171,784)	-24.9%
Total Auxiliary Revenue	\$ 145,605,399	\$ 132,141,642	100.0%	\$ (13,463,757)	-9.2%

Auxiliary Fund Expenditure Summary by College

Expenditures by Unit	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Phoenix College	\$ 4,608,590	\$ 4,050,000	3.1%	\$ (558,590)	-12.1%
Glendale College	5,364,057	5,364,057	4.1%	-	0.0%
GateWay College	6,627,754	7,277,223	5.5%	649,469	9.8%
Mesa College	14,227,971	14,736,739	11.2%	508,768	3.6%
Scottsdale College	7,657,154	7,672,180	5.8%	15,026	0.2%
Rio Salado College	27,520,762	22,894,050	17.3%	(4,626,712)	-16.8%
South Mountain College	5,012,585	5,012,585	3.8%	-	0.0%
Chandler-Gilbert College	3,977,747	3,977,747	3.0%	-	0.0%
Paradise Valley College	2,333,234	2,321,902	1.8%	(11,332)	-0.5%
Estrella Mountain College	5,266,277	5,417,626	4.1%	151,349	2.9%
Maricopa Corporate College	3,792,318	-	0.0%	(3,792,318)	-100.0%
Skill Centers					
GWCC Central City Campus	10,534,233	10,257,421	7.8%	(276,812)	-2.6%
GWCC Deer Valley Campus	2,909,867	2,812,529	2.1%	(97,338)	-3.3%
SouthWest Skill Center	3,359,396	2,752,033	2.1%	(607,363)	-18.1%
District Office	259,000	264,000	0.2%	5,000	1.9%
District-Wide	42,154,454	37,331,550	28.3%	(4,822,904)	-11.4%
Total Auxiliary Expenditures	\$ 145,605,399	\$ 132,141,642	100.0%	\$ (13,463,757)	-9.2%

Significant Changes for Auxiliary for FY17-18

The overall Auxiliary budget decreased \$13.5 million as a result of lower enrollments at Skill Centers and Rio Salado’s Distance Learning program , the consolidation of Maricopa Corporate College with Rio Salado, and overall budget capacity reduction within District-Wide transfers.

Auxiliary Fund Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	-	-	-	NA
Classified Staff	337.6	316.0	(21.6)	-6.4%
Total Budgeted Positions (FTE)	337.6	316.0	(21.6)	-6.4%

Significant Changes for Auxiliary for FY17-18

The Total FTE for Auxiliary Fund for FY17-18, decreased by 21.6 FTE’s – primarily due to the consolidation of Maricopa Corporate College with Rio Salado and the elimination of positions. Other significant reductions at Rio Salado reflect reduced enrollments in Distance Learning and ESP programs.

Restricted Fund Summary

Sources of Revenue	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Grants and Contracts					
Federal Grants & Contracts	\$ 15,380,708	\$ 16,260,677	6.4%	\$ 879,969	5.7%
State Grants & Contracts	7,952,311	9,025,523	3.5%	1,073,212	13.5%
Prop. 301 Sales Tax & Interest, Carryforward	28,452,775	35,578,153	14.0%	7,125,378	25.0%
Other/Local Govt. Grants and Contracts	10,915,981	12,013,893	4.7%	1,097,912	10.1%
Total Grants and Contracts	\$ 62,701,775	\$ 72,878,246	28.6%	\$ 10,176,471	16.2%
Student Financial Aid					
Federal Student Aid					
Federal Work-Study (FWS)	\$ 2,389,565	\$ 2,507,931	1.0%	\$ 118,366	5.0%
Fed. Sup. Ed. Opp. Grant (FSEOG)	3,287,560	3,016,882	1.2%	(270,678)	-8.2%
Pell Grants	168,088,668	136,514,713	53.6%	(31,573,955)	-18.8%
State Student Aid - LEAP	400,000	400,000	0.2%	-	0.0%
Trans from Gen Fund for LEAP Matching	400,000	400,000	0.2%	-	0.0%
Scholarships	7,740,717	6,697,682	2.6%	(1,043,035)	-13.5%
Total Student Financial Aid	\$ 182,306,510	\$ 149,537,208	58.7%	\$ (32,769,302)	-18.0%
Other Restricted Activities					
Admin. Overhead (9710)	\$ 368,436	\$ 368,149	0.1%	\$ (287)	-0.1%
Miscellaneous & Contingent Budget Capacity	27,147,690	32,083,941	12.6%	4,936,251	18.2%
Total Restricted Activities/Transfers	\$ 27,516,126	\$ 32,452,090	12.7%	\$ 4,935,964	17.9%
Total Restricted Revenue	\$ 272,524,411	\$ 254,867,544	100.0%	\$ (17,656,867)	-6.5%

Expenditures by Unit	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Phoenix College	\$ 26,476,279	\$ 23,851,676	9.4%	\$ (2,624,603)	-9.9%
Glendale College	35,200,014	30,051,394	11.8%	(5,148,620)	-14.6%
Gateway College	17,786,196	13,319,086	5.2%	(4,467,110)	-25.1%
Mesa College	37,548,781	27,464,047	10.8%	(10,084,734)	-26.9%
Scottsdale College	13,070,582	10,501,887	4.1%	(2,568,695)	-19.7%
Rio Salado College	31,005,320	29,194,225	11.5%	(1,811,095)	-5.8%
South Mountain College	11,190,574	9,635,283	3.8%	(1,555,291)	-13.9%
Chandler-Gilbert College	14,202,043	12,510,496	4.9%	(1,691,547)	-11.9%
Paradise Valley College	9,080,433	8,527,000	3.3%	(553,433)	-6.1%
Estrella Mountain College	20,028,238	18,875,051	7.4%	(1,153,187)	-5.8%
Skill Centers	1,131,097	2,270,876	0.9%	1,139,779	100.8%
District Office	30,696,642	30,059,190	11.8%	(637,452)	-2.1%
District-wide	25,108,212	38,607,333	15.1%	13,499,121	53.8%
Total Restricted Expenditure	\$ 272,524,411	\$ 254,867,544	100.0%	\$ (17,656,867)	-6.5%

Significant Budget Changes for FY17-18

The reduction in the FY17-18 Adopted Fund 3 Budget of about \$17.7 million is primarily due to a decline in Pell Grant scholarships awarded, as reflected in the trends for the past few years. Total Fund 3 actual expenses peaked at \$248 million in FY11-12, declining to \$192.2 million in FY15-16. Pell Grants awarded in FY11-12 were \$193 million, and declined to \$137.5 million in FY15-16. Pell Grant projections reflect these trends. About \$30 million of budget capacity is held in a reserve for possible adverse economic developments.

Restricted Fund Expenditure Summary by Function

Functions	FY16-17 Adopted	% of Total	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 11,216,796	4.1%	\$ 12,943,215	5.1%	\$ 1,726,419	15.4%
Public Service	27,180,512	10.0%	32,790,913	12.9%	5,610,401	20.6%
Academic Support	22,084,849	8.1%	26,643,441	10.5%	4,558,592	20.6%
Student Services	11,818,235	4.3%	14,257,668	5.6%	2,439,433	20.6%
Institutional Support	4,897,092	1.8%	5,907,914	2.3%	1,010,822	20.6%
Operation & Maintenance	20,854	0.0%	21,159	0.0%	305	1.5%
Scholarships and Fellowships	183,880,772	67.5%	149,537,208	58.7%	(34,343,564)	-18.7%
Contingency	11,425,301	4.2%	12,766,026	5.0%	1,340,725	11.7%
Total Expenditures by Function	\$ 272,524,411	100.0%	\$ 254,867,544	100.0%	\$ (17,656,867)	-6.5%

Restricted Fund Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	20.0	15.0	(5.0)	-25.0%
Classified Staff	1.4	1.8	0.4	30.0%
Total Budgeted Positions (FTE)	21.4	16.8	(4.6)	-21.4%

Significant Changes for Restricted for FY17-18

Five Faculty positions were moved from Prop 301 to the General Fund (3 from Scottsdale, 1 from Chandler-Gilbert and 1 from Paradise Valley).

Some Classified staff have been split-funded, resulting in a net increase of 0.4 FTE's.

These changes result in a Grand Total net decrease of 4.6 FTE in the Restricted Fund for FY17-18.

Proposition 301 Revenue & Expenditure

Proposition 301 is a statewide November 2000 referendum that raised sales taxes for education. Community colleges are required to use the funds for workforce development and training. The Department of Revenue started collecting an additional 0.6% sales tax beginning June 1, 2001. The money is first to be used to pay the annual debt service on outstanding School Facilities Revenue Bonds. Three percent of the remaining money is allocated to the Community College Districts based on the latest available Audited FTSE figures.

The legislature also established a 13 year capital distribution in which an annual \$1 million was given to a single different community college campus on a rotating basis. Maricopa received \$1 million in FY04-05, in FY07-8 and FY09-10, FY10-11 and FY11-12 for a total of \$5 million. The end of this distribution in FY13-14 also helps Maricopa which has 61% of statewide audited FTSE. This has improved Maricopa’s share of collections by about \$606K.

The Maricopa Community Colleges anticipates receiving \$10.2 million in Proposition 301 sales tax revenues to support workforce development initiatives. This increase reflects the end the capital distribution and a trend of improving sales tax collections. Carryforward has increased with improved collections and lower major project expenditures and will help provide resources for Life without the Bond.

The Quality Instruction line of \$1.9 million represents the costs of 15 faculty; 5 Faculty positions were moved to the General Fund. Four million dollars has been allocated to College Workforce Initiatives at individual colleges in areas such as aerospace and aviation, bioscience and biotechnology, business and financial services, health care, teacher education, public safety and homeland security, career pipeline development, apprenticeships/internships and retraining, response to local workforce needs and sustainability and green technologies. One million is reserved for special projects and grants to be allocated to the colleges. Fund balance is in reserve to address capital shortages or rapid response to workforce needs. Plans are underway to identify workforce programs most in need of support and it is anticipated will be expended within the next three years.

Revenues	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Prop 301 Sales Tax Revenue	\$ 9,939,866	\$ 10,202,859	\$ 262,993	2.6%
Interest Income	25,000	25,000	-	0.0%
Fund Balance Carryforward Estimate	18,487,909	25,350,294	6,862,385	37.1%
Total Revenues	\$ 28,452,775	\$ 35,578,153	\$ 7,125,378	25.0%

Expenditures	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Quality Instruction	\$ 2,462,982	\$ 1,936,804	\$ (526,178)	-21.4%
Small Business Development Ctr.	315,000	315,000	-	0.0%
GPEC Dues	50,000	50,000	-	0.0%
College Workforce Initiatives	3,000,000	4,000,000	1,000,000	33.3%
Workforce Development Initiatives	212,100	282,100	70,000	33.0%
Special Projects/Grant Program	1,000,000	1,000,000	-	0.0%
Reserve	2,924,784	2,643,955	(280,829)	-9.6%
Carryforward	18,487,909	25,350,294	6,862,385	37.1%
Total Expenditures	\$ 28,452,775	\$ 35,578,153	\$ 7,125,378	25.0%

Proposition 301 Budgeted Faculty Positions

College/District	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Glendale/GCC North	3.0	3.0	-	0.0%
Mesa	5.0	5.0	-	0.0%
Scottsdale	3.0	-	(3.0)	-100.0%
Chandler-Gilbert	5.0	4.0	(1.0)	-20.0%
Paradise Valley	1.0	-	(1.0)	-100.0%
Estrella Mountain	3.0	3.0	-	0.0%
Totals Prop 301 FTE	20.0	15.0	(5.0)	-25.0%

Five Faculty positions from prop 301 were moved to the General Fund for FY17-18.

Plant Fund Revenue & Expenditure Summary

PLANT FUND REVENUE

General Revenue	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Interest Income	\$ 15,000	\$ 15,000	0.0%	\$ -	0.0%
College Fund Transfers	3,199,883	3,199,883	1.3%	-	0.0%
Potential Fund Transfers	10,000,000	10,000,000	4.1%	-	0.0%
Use of Fund Balance	26,151,061	25,000,000	10.2%	(1,151,061)	-4.4%
Subtotal General Revenues	\$ 39,365,944	\$ 38,214,883	15.5%	\$ (1,151,061)	-2.9%
G.O. Bond Program					
Use of Fund Balance- Bond	\$ 80,000,000	\$ 50,000,000	20.3%	(30,000,000)	-37.5%
Total Unexpended Plant Fund	\$ 119,365,944	\$ 88,214,883	24.4%	\$ (31,151,061)	-26.1%
Debt Service					
Secondary Tax Levy/SRP in lieu Tax	\$ 83,882,500	\$ 83,494,925	52.9%	\$ (387,575)	-0.5%
Prior Year Debt Service Carryforward	70,692,313	74,439,413	47.1%	3,747,100	5.3%
Total Debt Service	\$ 154,574,813	\$ 157,934,338	100.0%	\$ 3,359,525	2.2%
Total Plant Fund Revenue	\$ 273,940,757	\$ 246,149,221	100.0%	\$ (27,791,536)	-10.1%

PLANT FUND EXPENDITURE

College Initiatives/General Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
College Capital Purchases/Projects	\$ 3,199,883	\$ 3,199,883	1.3%	\$ -	0.0%
Funding for New Initiatives	10,015,000	10,015,000	4.1%	-	0.0%
Use of Fund Balance	26,151,061	25,000,000	10.2%	(1,151,061)	-4.4%
Subtotal General Expenditures- Capital	\$ 39,365,944	\$ 38,214,883	15.5%	\$ (1,151,061)	-2.9%
G.O. Bond Capital Development Program					
2004 G.O. Bond Capital Development Program	\$ 80,000,000	\$ 50,000,000	20.3%	(30,000,000)	-37.5%
Total Unexpended Plant Fund	\$ 119,365,944	\$ 88,214,883	35.8%	\$ (31,151,061)	-26.1%
Debt Service					
G. O. Bond Debt Service Current Yr (July 2017)	\$ 73,871,250	\$ 74,439,413	30.2%	\$ 568,163	0.8%
G. O. Bond Debt Service Current Yr (January/2018)	10,011,250	9,332,463	3.8%	(678,788)	-6.8%
G.O. Bond Debt Service Future Yr (July,2018)	70,692,313	74,162,463	30.1%	3,470,150	4.9%
Subtotal Debt Service	\$ 154,574,813	\$ 157,934,338	100.0%	\$ 3,359,525	2.2%
Total Plant Fund Expenditure	\$ 273,940,757	\$ 246,149,221	100.0%	\$ (27,791,536)	-10.1%

Significant Budget Changes for FY17-18

The decrease of about \$31.2 million in Unexpended Plant Fund is due to the spending down of bond proceeds at the end of our 2004 Capital program. The Debt Service for FY17-18 has increased about \$3.4 million, resulting in a net decrease of \$27.8 million for the combined Plant Fund.

Three –year Capital Plan and Budget

The majority of the 2004 G.O. Bond proceeds have been expended, however funding for the capital needs continue. The Table below identifies capital needs of the District over the next three years. Since Colleges and District Office have very limited capital resources, one-time fund allocation of \$3.0 million was made in FY16-17 and additional of \$4.0 million will be allocated in FY17-18 Budget.

	Estimated 3-Year Capital Plan (In Thousands)			Three Year Total
	FY17-18	FY 18-19	FY 19-20	
Instruction Related Needs				
A. Instructional equipment purchases or replacement	\$ 1,238	\$ 1,366	\$ 1,432	\$ 4,036
B. Occupational/Vocational Education equipment additions and/or replacements	4,093	3,578	3,793	11,464
C. Classroom furniture purchases or replacements	1,055	1,052	944	3,052
D. Other Instructional related capital needs	833	1,785	540	3,158
Subtotal Capital Needs - Instruction	\$ 7,219	\$ 7,781	\$ 6,709	\$ 21,709
Facility and non-Instructional Related Needs				
A. Large(r) Remodeling/ Renovation/ Construction projects <i>(provide either a general total on this line OR description/list of projects and their value)</i>	\$ 15,239	\$ 19,045	\$ 9,300	\$ 43,584
B. Building and Site (including utilities infrastructure) related improvements/ repairs/ replacement/ maintenance	7,386	6,622	5,394	19,401
C. Non-instructional furniture and equipment purchases, repairs or replacements	864	716	999	2,578
D. Fleet and Vehicle Purchases	448	392	375	1,215
E. Athletic facilities	1,297	2,689	8,346	12,332
F. College Safety and Security Improvements and/or replacements	768	644	621	2,033
G. M&O and other general equipment purchase, repairs or replacements	639	638	460	1,737
Subtotal Capital Needs - Facility & Non-Instructional	\$ 26,641	\$ 30,745	\$ 25,493	\$ 82,879
Technology related needs:				
A. Classroom (including computer labs) instructional related technology including computers and audio/visual systems	\$ 4,931	\$ 5,271	\$ 5,537	\$ 15,739
B. Non-instructional technology including voice and computers	2,309	2,282	2,455	7,046
C. General building data/voice/audio-visual system equipment, cabling and other general	4,704	4,387	5,239	14,330
Subtotal Capital Needs - Technology	\$ 11,944	\$ 11,941	\$ 13,231	\$ 37,116
Districtwide Programs (administered by Facilities Planning and Development, Business ITS Divisions) Facilities Planning and Development				
Annual Major Maintenance Funding	\$ 750	\$ 1,000	\$ 1,250	\$ 3,000
Annual Emergency Maintenance Funding	500	500	500	1,500
Roofing Maintenance	3,090	3,198	3,040	9,328
Paving Maintenance	1,250	1,200	1,150	3,600
Athletic Facility Maintenance	225	900	325	1,450
Central Plant Major Equipment Replacement	201	657	995	1,853
Energy and Water Conservation	30	-	-	30
Hazardous Materials Abatement	250	300	300	850
ADA and other Regulatory Requirements	5	5	5	15
Districtwide College Safety	4,796	4,799	4,959	14,554
Other	143	140	140	423
Subtotal Capital Needs - Districtwide Programs	\$ 11,240	\$ 12,699	\$ 12,664	\$ 36,603
GRAND TOTAL:	\$ 57,044	\$ 63,165	\$ 58,097	\$ 178,306



Adopted Budget
FY2017-18

SECTION C: COLLEGE AND DISTRICT BUDGETS

Phoenix College (PC)

Phoenix College is a comprehensive Learning College that has been serving the community since 1920, and is considered the flagship of the Maricopa Community Colleges. Under the leadership of interim college president Chris Haines, PC serves over 20,000 students annually through nationally-recognized programs for university transfer, career training, and personal development. Signature programs include Dental, Emergency Medical Technology, Environmental and Natural Resource Stewardship, Interpreter Preparation, Nursing, and Paralegal Studies. The main campus is located in the heart of Central Phoenix, while the Center for Nursing Excellence and the Center for Excellence in Healthcare Education (both located a short distance from the main campus) prepare students for healthcare careers. Phoenix College students speak more than 50 languages and represent over 100 countries, reflecting the multicultural diversity of the surrounding metropolitan area.

Phoenix College is a recognized leader in the use of innovative approaches to student service, as demonstrated by the college's Hannelly Enrollment Center, which provides student services in a streamlined and efficient manner within a single location built to optimize the collaborative approach.

Center for Nursing Excellence

The Phoenix College Center for Nursing Excellence, located near 3rd Avenue and Clarendon, provides a dynamic learning environment incorporating sophisticated technology and equipment. Features include a realistic hospital setting with nurses' stations, simulation labs, a large seminar space, and flexible classrooms.

Center for Excellence in Health Care Education

The Phoenix College Center for Excellence in Healthcare Education, located at 7th Avenue and Flower Street, is home to the college's Dental Programs and Health Professions, Fitness, and Wellness Programs. The facility offers students an exceptional learning environment that includes a cutting-edge dental clinic, simulation labs, medical science labs, and a massage therapy clinic. The buildings also include seminar spaces, areas for student collaboration, and flexible classrooms.



PC & PC Downtown Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$36,941,786	\$ 36,574,272	\$ (367,514)	-1.0%
Employee Benefits	10,725,770	10,658,265	(67,505)	-0.6%
Contract Service	2,615,650	2,634,395	18,745	0.7%
Supplies & Materials	906,454	895,734	(10,720)	-1.2%
Fixed Charges	439,330	439,330	-	0.0%
Comm & Utilities	2,671,074	2,625,000	(46,074)	-1.7%
Travel	159,169	159,169	-	0.0%
Contingency, Scholarships, Misc.	5,239,156	5,837,399	598,243	11.4%
General Fund Total	\$59,698,389	\$ 59,823,564	\$ 125,175	0.2%
Auxiliary Fund Total	\$ 4,608,590	\$ 4,050,000	\$ (558,590)	-12.1%
Restricted Fund Total	26,476,164	23,851,676	(2,624,488)	-9.9%
Plant Fund Total	875,000	875,000	-	0.0%
GRAND TOTAL ALL FUNDS:	\$91,658,143	\$ 88,600,240	\$ (3,057,903)	-3.3%

PC and PC Downtown General Fund Summary by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 28,625,261	\$ 28,356,644	47.4%	\$ (268,617)	-0.9%
Academic Support	5,308,075	5,297,251	8.9%	(10,824)	-0.2%
Student Services	7,058,599	7,114,422	11.9%	55,823	0.8%
Institutional Support	10,079,662	10,170,899	17.0%	91,237	0.9%
Operations/Maintenance	7,016,872	7,274,389	12.2%	257,517	3.7%
Public Service	266,366	266,405	0.4%	39	0.0%
Scholarships	1,343,554	1,343,554	2.2%	-	0.0%
Total by Function	\$ 59,698,389	\$ 59,823,564	100.0%	\$ 125,175	0.2%

PC and PC Downtown Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	153.0	156.0	3.0	2.0%
Executive (CEC)	1.0	1.0	-	0.0%
Classified Staff	239.2	236.5	(2.8)	-1.1%
General Fund Total	393.2	393.5	0.3	0.1%
Auxiliary Fund Total	1.0	-	(1.0)	-100.0%
GRAND TOTAL ALL FUNDS:	394.2	393.5	(0.8)	-0.2%

Glendale Community College (GCC)

Glendale Community College is one of the oldest and largest of the ten Maricopa Community Colleges. GCC serves approximately 30,000 students during an academic year at two campus locations. The GCC main campus is located in the heart of historic Glendale, Arizona. The GCC North campus is located at the base of Ludden Mountain in northwest Phoenix. Students choose from 44 degrees, and 65 certificate programs, and are supported by myriad assistance services such as free tutoring, college prep courses and mentorship programs.

GCC North opened in fall 2000 with 797 students and has grown in excess of 2,500 students in 2017. Thanks to the voter-approved 2004 capital development bond, facilities were expanded in 2008 elevating GCC North to a full-service campus under GCC main.

GCC was designated as a Hispanic Serving Institution (HSI) by the U.S. Department of Education. This designation is given to colleges with a full-time student equivalent (FTSE) that is at least 25 percent Hispanic. By qualifying as an HSI institution, GCC was able to apply for Title V grant funding to expand and enhance academic programs and services for the benefit of all students. GCC was also designated a Veteran Supportive Campus by the Arizona Department of Veterans' Services and was one of a select few colleges in the state to receive and maintain the distinction, serving more than 1,400 veterans and their families. From student leadership to Green Efforts, anthropology to the Young Life club, activities and more than 60 clubs on campus, student life and experiences are rich at GCC. For example, GCC's International Education program supports more than 100 refugees and F-1 Visa students from 37 different countries. In addition, GCC's dance, theatre and music performances, including the permanent art installations on the grounds and in the Library, are all open to enjoy for free or low-cost all year long.

Nationally recognized for excellence in instruction, GCC continues to keep pace with the growth of the West Valley. More than 500,000 students have completed associate degrees, certification programs, industry-specific training, university transfer programs or credit classes since GCC opened in 1965. GCC employees address the needs of its students with an ultimate focus on *fostering student success*.



GCC and GCC North Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 56,408,189	\$ 55,642,695	\$ (765,494)	-1.4%
Employee Benefits	17,037,445	16,956,390	(81,055)	-0.5%
Contract Service	2,270,554	2,171,555	(98,999)	-4.4%
Supplies & Materials	1,617,914	1,599,456	(18,458)	-1.1%
Fixed Charges	726,736	726,736	-	0.0%
Comm & Utilities	2,559,773	2,575,989	16,216	0.6%
Travel	202,583	219,497	16,914	8.3%
Contingency, Scholarships, Misc.	2,761,528	3,130,210	368,682	13.4%
General Fund Total	\$ 83,584,722	\$ 83,022,528	\$ (562,194)	-0.7%
Auxiliary Fund Total	\$ 5,364,057	\$ 5,364,057	\$ -	0.0%
Restricted Fund Total	35,211,172	30,051,394	(5,159,778)	-14.7%
Plant Fund Total	412,660	412,660	-	0.0%
Grand Total All Funds:	\$124,572,611	\$ 118,850,639	\$ (5,721,972)	-4.6%

GCC and GCC North General Fund Summary by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 40,541,924	\$ 40,840,714	49.2%	\$ 298,790	0.7%
Academic Support	14,733,623	14,304,187	17.2%	(429,436)	-2.9%
Student Services	11,046,184	10,813,382	13.0%	(232,802)	-2.1%
Institutional Support	5,083,212	5,108,541	6.2%	25,329	0.5%
Operations/Maintenance	10,107,592	9,884,126	11.9%	(223,466)	-2.2%
Public Service	331,760	334,209	0.4%	2,449	0.7%
Scholarships	1,740,427	1,737,369	2.1%	(3,058)	-0.2%
Total by Function	\$ 83,584,722	\$ 83,022,528	100.0%	\$ (562,194)	-0.7%

GCC and GCC North Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	278.0	278.0	-	0.0%
Executive (CEC)	1.0	1.0	-	0.0%
Classified Staff	368.5	368.8	0.3	0.1%
General Fund Total	647.5	647.8	0.3	0.0%
Restricted Fund Total	3.0	3.0	-	0.0%
Grand Total All Funds:	650.5	650.8	0.3	0.0%

GateWay Community College (GWCC)

Established in 1968, GateWay Community College is in its 48th year as a comprehensive public institution of higher education, providing educational opportunities to more than 11,000 students annually in both credit and clock programs. Affiliates of the college include GateWay Early College High School and the Center for Entrepreneurial Innovation. In July 2016, GateWay Community College integrated operations with Maricopa Skill Center and now function as one organization under the GateWay Community College name. The Maricopa Skill Center offerings are now under the Trade and Technical Training Division at GateWay Community College’s Central City and Deer Valley campuses.

GateWay’s offerings, including clock and credit, have grown to include more than 160 degree, certificate and university transfer programs in a wide variety of subject areas including Apprenticeships, Automotive, Beauty and Wellness, Business, Environment, Healthcare, Industrial Technology and Precision Machining, Information Technology, Liberal Arts, Math and Science, Meat Cutting and Welding.

By continuously providing a high quality of education, with support from student service areas as well as career training through innovation and state-of-the-art technology, GateWay has emerged as a leading institution in meeting the needs of students, businesses and industries throughout the community.

GWCC-Washington Campus Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 22,461,335	\$ 22,942,386	\$ 481,051	2.1%
Employee Benefits	6,795,856	6,973,349	177,493	2.6%
Contract Service	2,538,714	1,990,264	(548,450)	-21.6%
Supplies & Materials	522,080	544,885	22,805	4.4%
Fixed Charges	285,984	388,984	103,000	36.0%
Comm & Utilities	1,347,720	1,347,720	-	0.0%
Travel	124,397	124,397	-	0.0%
Contingency, Scholarships, Misc.	1,694,407	1,614,786	(79,621)	-4.7%
General Fund Total	\$ 35,770,493	\$ 35,926,771	\$ 156,278	0.4%
Auxiliary Fund Total	\$ 6,627,754	\$ 7,277,223	\$ 649,469	9.8%
Restricted Fund Total	17,786,196	13,319,086	(4,467,110)	-25.1%
GRAND TOTAL ALL FUNDS:	\$ 60,184,443	\$ 56,523,080	\$ (3,661,363)	-6.1%



GWCC General Fund Summary by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 17,654,471	\$ 16,991,035	47.3%	\$ (663,436)	-3.8%
Academic Support	2,221,185	2,607,075	7.3%	385,890	17.4%
Student Services	5,877,638	6,282,722	17.5%	405,084	6.9%
General Institutional Support	5,362,699	5,289,705	14.7%	(72,994)	-1.4%
Operations/Maintenance	3,848,046	3,949,780	11.0%	101,734	2.6%
Scholarships	806,454	806,454	2.2%	-	0.0%
Total by Function	\$ 35,770,493	\$ 35,926,771	100.0%	\$ 156,278	0.4%

GWCC Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	104.0	105.0	1.0	1.0%
Executive (CEC)	1.0	1.0	-	0.0%
Classified Staff	147.7	154.7	7.0	4.7%
General Fund Total	252.7	260.7	8.0	3.2%
Auxiliary Fund Total	-	4.0	4.0	NA
GRAND TOTAL ALL FUNDS:	252.7	264.7	12.0	4.7%



GateWay Community College-Central City Campus (formerly Maricopa Skill Center)

The GateWay Community College’s Trade and Technical Training Division has been the Valley’s leading workforce development provider since 1962. Through competency based hands-on training, graduates possess the industry-identified skills necessary to obtain employment and economic independence. The Trade and Technical Training Division offers a variety of short-term certificate training programs for careers in business and technology, cosmetology, healthcare and trades that are developed and evaluated by Valley employers. We proudly serve the community with effective and affordable job training.

GWCC Central City Campus Budget Summary

REVENUES	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Tuition	\$ 3,477,775	\$ 3,200,930	\$ (276,845)	-8.0%
Training Materials / Lab Fee/Course Fee:	784,150	784,150	-	0.0%
Registration Fee	13,290	13,290	-	0.0%
Sales of Auxiliary Enterprises	104,800	104,833	33	0.0%
Rental Income and Other	332,997	332,997	-	0.0%
Carryforward	268,901	268,901	-	0.0%
Transfers From MCCCCD General Fund	5,228,300	5,228,300	-	0.0%
Total Anticipated Revenue	\$ 10,210,213	\$ 9,933,401	\$ (276,812)	-2.7%

EXPENDITURES	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 5,513,194	\$ 5,332,926	\$ (180,268)	-3.3%
Employee Benefits	2,187,398	2,090,854	(96,544)	-4.4%
Contract Service	634,560	634,560	-	0.0%
Supplies & Materials	1,140,013	1,140,013	-	0.0%
Fixed Charges	201,353	201,353	-	0.0%
Comm & Utilities	324,262	324,262	-	0.0%
Travel	7,700	7,700	-	0.0%
Misc & Transfers	201,733	201,733	-	0.0%
Total Expenditures	\$ 10,210,213	\$ 9,933,401	\$ (276,812)	-2.7%

ENROLLMENT / TUITION					
Number of Days in Session		243	229	(14)	-5.8%
Hourly Tuition Rate (Except Nursing)	\$	5.00	\$ 5.00	-	0.0%
Hourly Tuition Rate (Nursing Program)	\$	6.00	\$ 6.00	-	0.0%



GWCC-Central City Campus Budget Summary by Function

EXPENDITURES BY FUNCTION	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Instruction	\$ 5,158,965	\$ 4,758,088	\$ (400,877)	-7.8%
Academic Support	1,876,516	1,548,479	(328,037)	-17.5%
Student Services	1,170,591	1,214,424	43,833	3.7%
Administration	1,117,996	1,526,217	408,221	36.5%
Operation and Maintenance of Plant	886,145	886,193	48	0.0%
Total Expenditures	\$ 10,210,213	\$ 9,933,401	\$ (276,812)	-2.7%

GWCC-Central City Campus Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Classified Staff	103.9	98.5	(5.4)	-5.2%
GWCC Central City Campus Total	103.9	98.5	(5.4)	-5.2%

GateWay Community College-Deer Valley Campus (formerly MSC Northwest Campus)

Starting July 2013, Trade and Technical Training programs and services expanded at a new facility now called GateWay Community College-Deer Valley Campus (formerly MSC’s Northwest Campus) in an effort to meet the diverse needs of the Northwest Valley. Building on its current success, the division offers similar programs including, but not limited to, Aesthetics, Cosmetology, Massage Therapy, Customer Service and Healthcare certificates.

GWCC-Deer Valley Campus Budget Summary

REVENUES	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Tuition	\$ 1,150,900	\$ 1,053,575	\$ (97,325)	-8.5%
Training Materials / Lab Fee/Course Fee	173,300	173,287	(13)	0.0%
Sales of Auxiliary Enterprises	28,700	28,700	-	0.0%
Transfers From MCCCCD General Fund	47,872	47,872	-	0.0%
Carryforward	1,509,095	1,509,095	-	0.0%
Total Anticipated Revenue	\$ 2,909,867	\$ 2,812,529	\$ (97,338)	-3.3%

EXPENDITURES	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 1,240,423	\$ 1,168,038	\$ (72,385)	-5.8%
Employee Benefits	496,338	471,385	(24,953)	-5.0%
Contract Service	122,613	122,613	-	0.0%
Supplies & Materials	223,050	223,050	-	0.0%
Fixed Charges	441,000	441,000	-	0.0%
Comm & Utilities	66,000	66,000	-	0.0%
Travel	1,000	1,000	-	0.0%
Misc & Transfers	319,443	319,443	-	0.0%
Total Expenditures	\$ 2,909,867	\$ 2,812,529	\$ (97,338)	-3.3%

ENROLLMENT / TUITION

Number of Days in Session	243	229	(14)	-5.8%
Hourly Tuition Rate (Except Nursing)	\$ 5.00	\$ 5.00	\$ -	0.0%
Hourly Tuition Rate (Nursing Program)	\$ 6.00	\$ 6.00	\$ -	0.0%



GWCC-Deer Valley Campus Budget Summary by Function

EXPENDITURES BY FUNCTION	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Instruction	\$ 1,436,243	\$ 1,441,282	\$ 5,039	0.4%
Academic Support	43,899	43,900	1	0.0%
Student Services	232,517	232,545	28	0.0%
Administration	638,896	536,489	(102,407)	-16.0%
Operation and Maintenance of Plant	558,312	558,313	1	0.0%
Total Expenditures	\$ 2,909,867	\$ 2,812,529	\$ (97,338)	-3.3%

GWCC-Deer Valley Campus Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Classified Staff	24.1	23.1	(1.0)	-4.1%
GWCC Deer Valley Campus Total	24.1	23.1	(1.0)	-4.1%

Mesa Community College (MCC)

Mesa Community College is one of the largest of the 10 community colleges comprising the Maricopa County Community College District and one of the largest community colleges in the nation. MCC began in 1963 as a branch of Phoenix College and was granted independent status in 1965. In June 2015, Mesa Community College's accredited status by the Higher Learning Commission (HLC) was continued; a result of a comprehensive evaluation by HLC peer reviewers. Highlighting the critical importance of improving student success in America's community colleges, in 2016 the Aspen Institute College Excellence Program named the College as one of the nation's top 150 community colleges.



For 50 years, MCC has been the higher educational resource for more than 35,000 students who attend annually. Degrees offered include Associate in Arts, Associate in Business, Associate in Science and Associate in General Studies. Additionally, over 150 Associate of Applied Science degrees and Certificates of Completion are designed for students to improve career options and immediately enter the job market. Classes are offered in multiple learning formats; traditional classroom, online and hybrid. Our 2-year degrees transfer to all public Arizona universities and many private and public institutions nationwide. The Center for Community & Civic Engagement connects meaningful community service with academic learning, personal growth, and civic responsibility. Students find support outside of the classroom through the Learning Enhancement Center, Veterans, Career Re-Entry, Multi-Cultural and American Indian Centers. The Center for Teaching and Learning (CTL) further energizes faculty to excel in the classroom and in professional development.

Our Commission on Excellence in Education and membership in the East Valley Partnership enable community input on professional and career programs. The College has applied for Hispanic Serving Institution (HSI) eligibility with 25% of its student population identifying as Hispanic. Serving Hispanic students is about serving our community, and we will continue to enhance our efforts to engage the Hispanic community and advance the academic success of Hispanic students.

Students pursue their educational goals at two state-of-the-art campuses equipped with modern classrooms, wireless technology, research labs and outdoor teaching spaces. Both campuses offer comprehensive associate degrees, transfer degrees, career and technical certificates, student services, and student activities. Combined, these locations, plus eLearning (Internet-based courses), provide affordable and convenient access to learning opportunities to East Valley residents.

Southern & Dobson Campus

Built in 1965, our 145-acre Southern & Dobson Campus, located in Mesa's Fiesta District, serving over 31,500 students, is a focus for education and community involvement. Signature programs include nursing, music, arts, sciences and the network academy. The campus offers over 20 athletic programs and features a One-Stop Enrollment Center which assists students with admissions, academic advisement, testing, financial aid and other student services.

Red Mountain Campus

Opened in 2001 our 100-acre Red Mountain campus serves over 3,500 students and offers advanced classrooms, wireless technology, outdoor teaching spaces, a library and an intimate college environment set among the Sonoran Desert of Northeast Mesa. The campus features a One-Stop Enrollment Center which assists students with admissions, academic advisement, testing, and veteran and financial aid services.

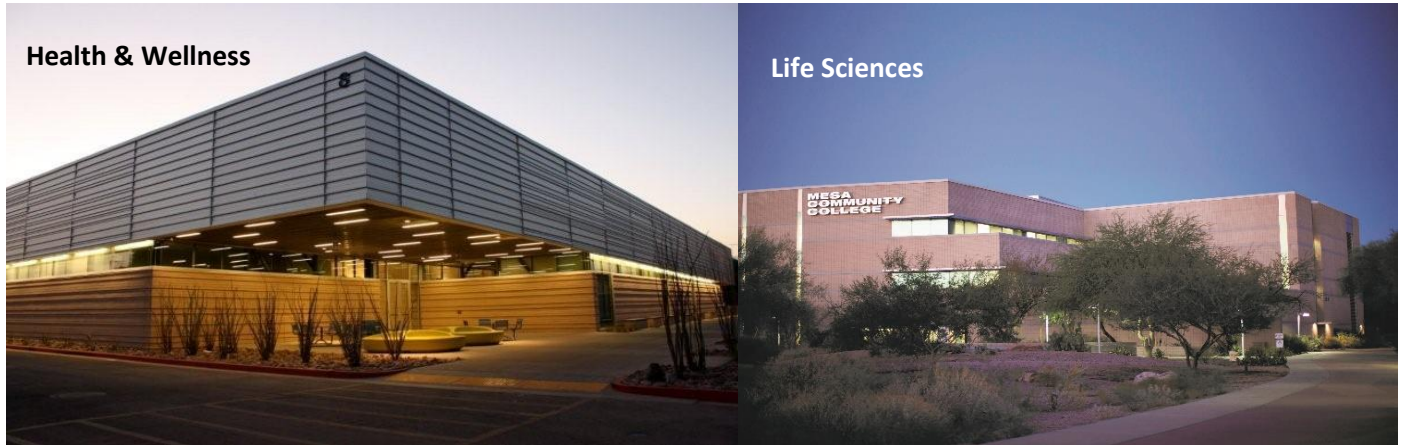


MCC, Red Mt and MCC Downtown Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 63,355,412	\$ 61,818,461	\$ (1,536,951)	-2.4%
Employee Benefits	18,868,559	18,807,952	(60,607)	-0.3%
Contract Service	7,305,544	6,969,865	(335,679)	-4.6%
Supplies & Materials	1,687,295	1,697,107	9,812	0.6%
Fixed Charges	1,013,690	984,148	(29,542)	-2.9%
Comm & Utilities	2,715,022	2,615,022	(100,000)	-3.7%
Travel	353,945	594,590	240,645	68.0%
Contingency, Scholarships, Misc	4,722,150	5,123,665	401,515	8.5%
General Fund Total	\$ 100,021,617	\$ 98,610,810	\$ (1,410,807)	-1.4%
Auxiliary Fund Total	\$ 14,227,971	\$ 14,736,739	\$ 508,768	3.6%
Restricted Fund Total	37,564,628	27,464,047	(10,100,581)	-26.9%
GRAND TOTAL ALL FUNDS:	\$ 151,814,216	\$ 140,811,596	\$ (11,002,620)	-7.2%

MCC, Red Mt and MCC Downtown Budget Summary by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 46,401,083	\$ 44,568,044	45.2%	\$ (1,833,039)	-4.0%
Academic Support	12,459,788	12,496,675	12.7%	36,887	0.3%
Student Services	13,369,001	14,295,920	14.5%	926,919	6.9%
Institutional Support	17,631,909	14,706,945	14.9%	(2,924,964)	-16.6%
Operations/Maintenance	8,590,244	10,973,634	11.1%	2,383,390	27.7%
Scholarships	1,569,592	1,569,592	1.6%	-	0.0%
Total by Function	\$ 100,021,617	\$ 98,610,810	100.0%	\$ (1,410,807)	-1.4%



MCC, Red Mt and MCC Downtown Budget Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	313.2	299.5	(13.8)	-4.4%
Executive (CEC)	1.0	1.0	-	0.0%
Classified Staff	384.4	401.0	16.6	4.3%
General Fund Total	698.6	701.5	2.9	0.4%
Auxiliary Fund Total	14.5	20.3	5.8	39.7%
Restricted Fund Total	5.0	5.0	-	0.0%
GRAND TOTAL ALL FUNDS:	718.1	726.8	8.6	1.2%

Scottsdale Community College (SCC)

Scottsdale Community College is student centered, with a focus on active, engaged and intellectually rigorous learning. The college is known for high quality, accessible educational opportunities, innovative teaching, learning and support services. SCC serves approximately 15,000 students a year, offering more than 100 degrees and 60 certificates of completion in diverse occupational areas. SCC is a leader in Developmental Education, Open Education Resources, Undergraduate Research, and Service Learning, all designed to improve and facilitate student success.

Through a partnership with the Salt River Pima-Maricopa Indian Community, SCC is honored to be the only two-year public higher education institution located on Native American Land. The college has a robust Native American Indian support program and is establishing an Indigenous Scholars Institute to better serve our growing Native American student population, and to encourage all students to understand and appreciate the history, contributions and future of our Indigenous peoples.

SCC, for the third consecutive time, is among only 150 community colleges nationally to be eligible for the prestigious Aspen Award for Community College Excellence. SCC also holds the honor of being the winner of the Scottsdale Chamber of Commerce Sterling Award in the Big Business category, has been named a Bellwether Finalist for Community College Innovation, and is a Veteran’s Supportive Campus. In 2016, SmartAsset named SCC the 4th Best Community College in the U.S.

SCC Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 33,861,640	\$ 33,569,899	(291,741)	-0.9%
Employee Benefits	10,460,968	10,323,778	(137,190)	-1.3%
Contract Service	2,230,508	2,891,471	660,963	29.6%
Supplies & Materials	1,251,415	1,341,024	89,609	7.2%
Fixed Charges	453,813	453,684	(129)	0.0%
Comm & Utilities	1,608,906	1,588,862	(20,044)	-1.2%
Travel	59,742	59,992	250	0.4%
Contingency, Scholarships, Misc.	2,290,989	2,425,530	134,541	5.9%
General Fund Total	\$ 52,217,981	\$ 52,654,240	\$ 436,259	0.8%
Auxiliary Fund Total	\$ 7,657,154	\$ 7,672,180	\$ 15,026	0.2%
Restricted Fund Total	13,079,223	10,501,887	(2,577,336)	-19.7%
Plant Fund Total	129,000	129,000	-	0.0%
GRAND TOTAL ALL FUNDS:	\$ 73,083,358	\$ 70,957,307	\$ (2,126,051)	-2.9%



SCC General Fund Summary by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 27,809,737	\$ 27,697,789	52.6%	\$ (111,948)	-0.4%
Academic Support	5,206,108	5,534,659	10.5%	328,551	6.3%
Student Services	6,487,445	6,519,214	12.4%	31,769	0.5%
Institutional Support	5,203,584	5,151,464	9.8%	(52,120)	-1.0%
Operations/Maintenance	6,694,491	6,934,503	13.2%	240,012	3.6%
Public Service	34,904	34,899	0.1%	(5)	0.0%
Scholarships	781,712	781,712	1.5%	-	0.0%
Total by Function	\$ 52,217,981	\$ 52,654,240	100.0%	\$ 436,259	0.8%

SCC Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	168.0	167.0	(1.0)	-0.6%
Executive (CEC)	1.0	1.0	-	0.0%
Classified Staff	223.4	217.6	(5.8)	-2.6%
General Fund Total	392.4	385.6	(6.8)	-1.7%
Auxiliary Fund Total	6.3	6.3	-	0.0%
Restricted Fund Total	4.0	1.0	(3.0)	-75.0%
GRAND TOTAL ALL FUNDS:	402.7	392.8	(9.8)	-2.4%



Rio Salado College (RSC)

Rio Salado College is one of ten colleges in the Maricopa County Community College District and one of the largest online public community colleges in the nation. Located in Tempe, Arizona, the college provides the next step in education for nearly 56,500 students annually, with more than 29,000 taking classes online. Established in 1978, Rio Salado College successfully meets the needs of working adults and other specialized populations who find it challenging to pursue higher education through traditional means. Rio Salado reaches out to students who need access, flexibility, and affordability in innovative learning formats. In July 2017, the Maricopa Corporate College was integrated within Rio Salado College’s General, Auxiliary and Restricted Funds.

Rio Salado College is dedicated to serving local, national, and international communities through: college bridge pathways, community-based learning, corporate and government partnerships, early college initiatives, online learning and university transfer. The college offers several convenient locations throughout Maricopa County. In addition, Rio Salado College has created Educational Empowerment Zones in local communities to offer educational programs and services uniquely tailored to the communities they serve. At Rio Salado College, students can select from more than 100 degree, certificate and transfer programs, and take advantage of comprehensive student support services when and where it is most convenient for them.

Rio Salado operates on behalf of the Maricopa Community Colleges Sun Sounds of Arizona, a radio reading service for those who cannot see, hold or understand print due to a disability, as well as 91.5 KJZZ and 89.5 KBAQ radio stations.

RSC Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 35,655,686	\$ 35,001,956	\$ (653,730)	-1.8%
Employee Benefits	10,075,114	9,607,507	(467,607)	-4.6%
Contract Service	9,272,272	9,821,633	549,361	5.9%
Supplies & Materials	516,003	454,171	(61,832)	-12.0%
Fixed Charges	351,029	366,800	15,771	4.5%
Comm & Utilities	1,388,392	1,293,369	(95,023)	-6.8%
Travel	27,599	181,147	153,548	556.4%
Contingency, Scholarships, Misc.	2,498,624	2,324,645	(173,979)	-7.0%
General Fund Total	\$ 59,784,719	\$ 59,051,228	\$ (733,491)	-1.2%
Auxiliary Fund Total	\$ 27,520,762	\$ 22,894,050	\$ (4,626,712)	-16.8%
Restricted Fund Total	30,739,209	29,194,225	(1,544,984)	-5.0%
GRAND TOTAL ALL FUNDS:	\$118,044,690	\$111,139,503	\$ (6,905,187)	-5.8%



Rio Salado Downtown



RSC Northern Campus

RSC General Fund Summary by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 23,349,671	\$ 24,538,047	41.6%	\$ 1,188,376	5.1%
Academic Support	14,913,243	14,560,518	24.7%	(352,725)	-2.4%
Student Services	6,709,721	6,707,213	11.4%	(2,508)	0.0%
Institutional Support	10,429,111	8,998,471	15.2%	(1,430,640)	-13.7%
Operations/Maintenance	2,579,400	2,450,054	4.1%	(129,346)	-5.0%
Public Service	642,445	635,659	1.1%	(6,786)	-1.1%
Scholarships	1,161,128	1,161,266	2.0%	138	0.0%
Total by Function	\$ 59,784,719	\$ 59,051,228	100.0%	\$ (733,491)	-1.2%

RSC Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	26.0	26.0	-	0.0%
Executive (CEC)	1.0	1.0	-	0.0%
Classified Staff	348.7	328.5	(20.2)	-5.8%
General Fund Total	375.7	355.5	(20.2)	-5.4%
Auxiliary Fund Total	125.2	136.7	11.5	9.2%
Restricted Fund Total	0.4	0.2	(0.2)	-57.5%
GRAND TOTAL ALL FUNDS:	501.3	492.3	(9.0)	-1.8%



Rio Salado College Headquarters

South Mountain Community College (SMCC)

South Mountain Community College (SMCC), which takes its name from nearby South Mountain Park, was established in April 1978 to provide higher education opportunities for the communities in southern Maricopa County. SMCC continues to reflect the growing diversity of its surrounding communities - a rich mix of rural, urban, and suburban neighborhoods. With over 68 percent of the student population being a minority status and 47.5 percent Hispanic, SMCC is a federally designated Minority- and Hispanic-Serving Institution.

Nearly 6,000 students attend the college annually. The main campus is located on 24th street, just north of Baseline Road in Phoenix. The college operates two offsite centers in Guadalupe and Laveen, which provides the community several options to pursue opportunities in degree and certificate programs, continuing education, and general interest classes.

In recent years, SMCC has recommitted itself to its core values of collaboration, community, excellence, integrity and well-being. Simultaneously, the institution has also worked to be responsive to the changing needs of the community and labor market by offering more technology-related certificates, a development and networking hub for local entrepreneurs, a community center for civic engagement activities, as well as strategic scheduling options for easier degree completion and university transfer. The past year, SMCC has grown the collaboration with the Gila River Indian Community to offer a variety of courses and certificates that serve their unique community needs in the areas of education, healthcare and workforce development.

SMCC Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 17,442,219	\$ 17,033,551	\$ (408,668)	-2.3%
Employee Benefits	5,490,892	5,412,551	(78,341)	-1.4%
Contract Service	939,167	1,138,344	199,177	21.2%
Supplies & Materials	510,352	443,942	(66,410)	-13.0%
Fixed Charges	256,187	248,107	(8,080)	-3.2%
Comm & Utilities	937,529	937,599	70	0.0%
Travel	124,689	120,016	(4,673)	-3.7%
Contingency, Scholarships, Misc.	1,607,134	2,027,903	420,769	26.2%
General Fund Total	\$ 27,308,169	\$ 27,362,013	\$ 53,844	0.2%
Auxiliary Fund Total	\$ 5,012,585	\$ 5,012,585	\$ -	0.0%
Restricted Fund Total	11,190,459	9,635,283	(1,555,176)	-13.9%
Plant Fund Total	403,241	403,241	-	0.0%
GRAND TOTAL ALL FUNDS:	\$ 43,914,454	\$ 42,413,122	\$ (1,501,332)	-3.4%



SMCC General Fund Summaries by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 10,868,097	\$ 10,651,822	38.9%	\$ (216,275)	-2.0%
Academic Support	4,580,982	4,669,952	17.1%	88,970	1.9%
Student Services	3,745,394	3,933,900	14.4%	188,506	5.0%
Institutional Support	3,751,299	3,692,012	13.5%	(59,287)	-1.6%
Operations/Maintenance	3,754,714	3,806,644	13.9%	51,930	1.4%
Scholarships	607,683	607,683	2.2%	-	0.0%
Total by Function	\$ 27,308,169	\$ 27,362,013	100.0%	\$ 53,844	0.2%

SMCC Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	66.0	66.0	-	0.0%
Executive (CEC)	1.0	1.0	-	0.0%
Classified Staff	148.6	145.8	(2.8)	-1.9%
General Fund Total	215.6	212.8	(2.8)	-1.3%
Restricted Fund Total	-	-	-	NA
GRAND TOTAL ALL FUNDS:	215.6	212.8	(2.8)	-1.3%



South Mountain Community Library

Chandler-Gilbert Community College (CGCC)

Founded in 1985, CGCC is a comprehensive community college in Chandler, Arizona, serving the higher education needs over 19,000 students at four locations in the Southeast Valley of the Phoenix metropolitan area: the Pecos Campus in Chandler, the Williams Campus in Mesa, the Sun Lakes Center in Sun Lakes and the Communiversity at Queen Creek. CGCC offers degrees and certificates in a variety of fields, university transfer, workforce development programs, and dual enrollment, along with nationally recognized programs in service learning, learning communities, and civic engagement. The Sun Lakes Center serves the needs of mature adults through non-credit personal enrichment classes.

CGCC’s service area reflects a diverse multicultural environment and is experiencing burgeoning population growth. The College has built a culture focused on student success, employee collegiality, collaboration, and service to community. Academic freedom and responsibility are recognized as essential to fulfilling the College’s mission of advancing student learning.

Williams Campus (WEC)

The Chandler-Gilbert Community College Williams Campus, located in the heart of the Southeast Valley adjacent to Phoenix-Mesa Gateway Airport, is a fully comprehensive campus offering associate degrees, certificates, and university transfer courses. In addition to offering a wide array of general studies and university transfer courses, the Williams Campus is home to a number of specialized programs, including Aviation, Nursing, EMT, Mortuary Science, Law Enforcement Training, and Electric Utility Technology.



CGCC and Williams Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$34,008,857	\$34,075,411	\$ 66,554	0.2%
Employee Benefits	9,867,116	10,004,755	137,639	1.4%
Contract Service	2,281,721	2,388,333	106,612	4.7%
Supplies & Materials	1,080,826	968,708	(112,118)	-10.4%
Fixed Charges	432,303	448,310	16,007	3.7%
Comm & Utilities	1,835,174	1,835,174	-	0.0%
Travel	103,796	103,796	-	0.0%
Contingency, Scholarships, Misc.	2,469,956	2,918,549	448,593	18.2%
General Fund Total	\$52,079,749	\$52,743,036	\$ 663,287	1.3%
Auxiliary Fund Total	\$ 3,977,747	\$ 3,977,747	\$ -	0.0%
Restricted Fund Total	14,213,517	12,510,496	(1,703,021)	-12.0%
Plant Fund Total	879,982	879,982	-	0.0%
GRAND TOTAL ALL FUNDS:	\$71,150,995	\$70,111,261	\$ (1,039,734)	-1.5%

CGCC and Williams General Fund Summary by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 25,667,812	\$ 25,580,776	48.5%	\$ (87,036)	-0.3%
Academic Support	7,199,875	5,722,100	10.8%	(1,477,775)	-20.5%
Student Services	5,196,313	5,440,605	10.3%	244,292	4.7%
Institutional Support	6,609,200	8,572,619	16.3%	1,963,419	29.7%
Operations/Maintenance	6,643,571	6,663,931	12.6%	20,360	0.3%
Public Service	191,846	191,873	0.4%	27	0.0%
Scholarships	571,132	571,132	1.1%	-	0.0%
Total by Function	\$ 52,079,749	\$ 52,743,036	100.0%	\$ 663,287	1.3%

CGCC and Williams Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	136.5	138.5	2.0	1.5%
Executive (CEC)	1.0	1.0	-	0.0%
Classified Staff	227.1	234.1	7.0	3.1%
General Fund Total	364.6	373.6	9.0	2.5%
Restricted Fund Total	5.0	4.0	(1.0)	-20.0%
GRAND TOTAL ALL FUNDS:	369.6	377.6	8.0	2.2%

Paradise Valley Community College (PVCC)

Paradise Valley Community College (PVCC) is a contemporary, thriving campus with an estimated enrollment of over 13,000. Students have access to over 80 Degree and Certificate of Completion Programs. Each year, approximately 4,500 students successfully complete transfer programs to one of the three state universities in disciplines such as Business, Science, Elementary Education, and Fine Arts. Additionally, students can earn a bachelor's degree on site through the presence of Northern Arizona University and University of Arizona. PVCC also has strong workforce development programs with significant student success and outreach into the community. Signature programs include Early Childhood Education, Fire Sciences, Paramedicine, Nursing and Dietetic Tech. Based on the principles of a learning-centered college, PVCC's dedication to learning, equity in student outcomes, and student persistence and completion has earned recognition by the Aspen Institute as one of only 150 Colleges nationwide nominated in 2013, 2015 and 2017 for the prestigious Aspen Prize.

PVCC started in 1985 as the Northeast Valley Education Center with classes taught at local schools. Construction began on the Union Hills site in 1986 and opened in 1987 consisting of ten buildings that provided educational opportunities for approximately 4,000 students, twice the anticipated enrollment. In 1990, PVCC gained independent accreditation. Most recently, in 2015, PVCC received reaffirmation of its accreditation for ten years.

Black Mountain Campus

The PVCC at Black Mountain campus is a partnership of PVCC, Desert Foothills YMCA and the Foothills Community Foundation (FCF). It is designed as a neighborhood-gathering place for all ages to exercise both their minds and bodies. The partnership provides the unique opportunity for the campus to meet all the needs of the northeast valley communities of Carefree, Cave Creek, Anthem, north Phoenix, and north Scottsdale by providing education options, meeting spaces, and recreation facilities in one central location.

Paradise Valley Community College Life Science Building



PVCC and Black Mt Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 26,239,200	\$ 25,918,909	\$ (320,291)	-1.2%
Employee Benefits	7,597,313	7,585,035	(12,278)	-0.2%
Contract Service	1,437,316	1,388,816	(48,500)	-3.4%
Supplies & Materials	989,323	999,323	10,000	1.0%
Fixed Charges	279,957	284,610	4,653	1.7%
Comm & Utilities	1,660,584	1,640,584	(20,000)	-1.2%
Travel	120,358	120,358	-	0.0%
Contingency, Scholarships, Misc.	1,265,377	1,747,035	481,658	38.1%
General Fund Total	\$ 39,589,428	\$ 39,684,670	\$ 95,242	0.2%
Auxiliary Fund Total	\$ 2,333,234	\$ 2,321,902	\$ (11,332)	-0.5%
Restricted Fund Total	9,084,153	8,527,000	(557,153)	-6.1%
GRAND TOTAL ALL FUNDS:	\$ 51,006,815	\$ 50,533,572	\$ (473,243)	-0.9%

PVCC and Black Mt. General Fund Summaries by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 22,235,176	\$ 23,147,871	58.3%	\$ 912,695	4.1%
Academic Support	3,265,954	3,284,598	8.3%	18,644	0.6%
Student Services	5,195,111	4,258,200	10.7%	(936,911)	-18.0%
Institutional Support	3,901,492	4,117,255	10.4%	215,763	5.5%
Operations/Maintenance	4,444,486	4,329,537	10.9%	(114,949)	-2.6%
Scholarships	547,209	547,209	1.4%	-	0.0%
Total by Function	\$ 39,589,428	\$ 39,684,670	100.0%	\$ 95,242	0.2%

PVCC and Black Mt. Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	119.0	120.0	1.0	0.8%
Executive (CEC)	1.0	1.0	-	0.0%
Classified Staff	154.5	154.8	0.3	0.2%
General Fund Total	274.5	275.8	1.3	0.5%
Restricted Fund Total	1.0	0.3	(0.75)	-75.0%
GRAND TOTAL ALL FUNDS:	275.5	276.0	0.5	0.2%

Estrella Mountain Community College (EMCC)

Estrella Mountain Community College (EMCC) has been serving the West Valley community since 1990 and at the Avondale campus since 1992. The college is located on the northwest corner of Dysart and Thomas Roads. Estrella Mountain provides educational opportunities and workforce training to the burgeoning western metropolitan Phoenix population of more than 400,000 residents. Located in one of the fastest growing regions of the country, the college's service area population is expected to grow to more than 1.3 million people by 2030.

Since opening in 1992, Estrella Mountain Community College (EMCC) has worked to create a "sense of place" that expresses the historical and cultural values of the surrounding communities, while providing students with meaningful and engaging learning environments. Estrella Mountain enrolls over 18,000 students annually in credit, non-credit, and skill center programs. The College is master planned to be a large comprehensive Learning College and is home to the SouthWest Skill Center (see Section D).

EMCC Buckeye Campus

Opening in 2011 and adjacent to Buckeye Union High School, the Estrella Mountain Buckeye Educational Center provides academic, job training and community education courses to the Town of Buckeye and its surrounding communities, including Gila Bend, Harquahala Valley, Palo Verde, Rainbow Valley and Tonopah. The center furthers the College's long-term strategic plans by enhancing Estrella Mountain's presence in its service region. The Center provides course offerings for traditional and non-traditional age students, which range from college credit, degree-seeking pathways, short-term job training programs, and non-credit community education classes.



EMCC Performing Arts Center

EMCC and Buckeye Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 24,025,092	\$24,097,031	\$ 71,939	0.3%
Employee Benefits	7,045,636	7,126,877	81,241	1.2%
Contract Service	515,004	547,115	32,111	6.2%
Supplies & Materials	212,014	244,926	32,912	15.5%
Fixed Charges	135,061	135,061	-	0.0%
Comm & Utilities	945,787	945,787	-	0.0%
Travel	41,097	50,097	9,000	21.9%
Contingency, Scholarships, Misc.	3,250,089	3,207,143	(42,946)	-1.3%
General Fund Total	\$ 36,169,780	\$36,354,037	\$ 184,257	0.5%
Auxiliary Fund Total	\$ 5,266,277	\$ 5,417,626	\$ 151,349	2.9%
Restricted Fund Total	20,039,397	18,875,051	(1,164,346)	-5.8%
Plant Fund Total	500,000	500,000	-	0.0%
GRAND TOTAL ALL FUNDS:	\$ 61,975,454	\$61,146,714	\$ (828,740)	-1.3%

EMCC and Buckeye General Fund Summary By Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$17,567,183	\$17,774,572	48.9%	\$ 207,389	1.2%
Academic Support	6,436,274	6,321,208	17.4%	(115,066)	-1.8%
Student Services	4,488,343	4,464,404	12.3%	(23,939)	-0.5%
Institutional Support	3,334,038	3,453,245	9.5%	119,207	3.6%
Operations/Maintenance	3,808,559	3,805,225	10.5%	(3,334)	-0.1%
Scholarships	535,383	535,383	1.5%	-	0.0%
Total by Function	\$36,169,780	\$36,354,037	100.0%	\$ 184,257	0.5%

EMCC and Buckeye Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	90.0	90.0	-	0.0%
Executive (CEC)	1.0	1.0	-	0.0%
Classified Staff	168.6	175.2	6.6	3.9%
General Fund Total	259.6	266.2	6.6	2.5%
Auxiliary Fund Total	5.5	4.5	(1.1)	-19.1%
Restricted Fund Total	3.0	3.4	0.4	13.3%
GRAND TOTAL ALL FUNDS:	268.1	274.0	5.9	2.2%

SouthWest Skill Center (SWSC)

The SouthWest Skill Center (SWSC) at Estrella Mountain Community College serves the growing community of the West Valley with short-term, hands-on training that prepares students for current and future job opportunities by utilizing the most up-to-date technology, taught by industry professionals. The SouthWest Skill Center has provided more than 4,000 students with quality training for immediate job entry into healthcare and industry. The Skill Center offers the following programs in Nursing Allied Health: Medical Assistant; Phlebotomy; and Medical Billing & Coding Programs; in Emergency Medicine: Emergency Medical Technician Program; and the Spanish Medical Interpreter Program.

Southwest Skill Center Budget Summary

REVENUES	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Tuition	\$ 1,010,156	\$ 837,296	\$ (172,860)	-17.1%
Training Materials / Lab Fee	120,728	120,728	-	0.0%
Registration Fee	7,095	5,925	(1,170)	-16.5%
Graduation	7,505	7,505	-	0.0%
Rentals/Misc	-	-	-	N/A
Testing & Transcript	6,000	6,000	-	0.0%
Carryforward	396,185	49,144	(347,041)	-87.6%
Transfers From General Fund 1	1,811,727	1,725,435	(86,292)	-4.8%
Total Anticipated Revenue	\$ 3,359,396	\$ 2,752,033	\$ (607,363)	-18.1%

EXPENDITURES	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 1,910,647	\$ 1,614,502	\$ (296,145)	-15.5%
Employee Benefits	641,140	519,118	(122,022)	-19.0%
Contract Service	189,068	196,068	7,000	3.7%
Supplies & Materials	180,800	154,800	(26,000)	-14.4%
Fixed Charges	500	500	-	0.0%
Comm & Utilities	106,000	106,000	-	0.0%
Travel	19,000	19,000	-	0.0%
Equipment, Misc & Transfers	312,241	142,045	(170,196)	-54.5%
Total Expenditures	\$ 3,359,396	\$ 2,752,033	\$ (607,363)	-18.1%

ENROLLMENT / TUITION

Number of Days in Session		243		229		(14)		-5.8%
Hourly Tuition Rate (Except Nursing)	\$	5.0	\$	5.0	\$	-		0.0%
Hourly Tuition Rate (Nursing Program)	\$	6.0	\$	6.0	\$	-		0.0%





SWSC Budget Summary by Function

BY FUNCTION:	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Instruction	\$ 2,580,116	\$ 1,138,556	\$(1,441,560)	-55.9%
Academic Support	92,500	90,500	(2,000)	-2.2%
Student Services	459,094	213,780	(245,314)	-53.4%
Institutional Support	9,686	1,081,511	1,071,825	11065.7%
Operation and Maintenance of Plant	218,000	218,000	-	0.0%
Auxiliary Enterprises	-	9,686	9,686	N/A
Total Expenditures	\$ 3,359,396	\$ 2,752,033	\$ (607,363)	-18.1%

SWSC Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Classified Staff	28.1	22.7	(5.4)	-19.2%
Southwest Skill Ctr Total	28.1	22.7	(5.4)	-19.2%

Maricopa Corporate College (MCOR)

The Maricopa Corporate College (MCOR) was established to play a major role in providing customized technical training to local employers in a manner that is both rapid and strategic. In order to address a skills gap between needed and available trained employees, the Maricopa Corporate College will quickly develop and implement training solutions for new and existing Arizona businesses based on specifically identified needs

Effective July, 2017, the Corporate College was integrated with Rio Salado College for the General Fund, Auxiliary and Restricted Fund.

Maricopa Corporate College Budget Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 701,535	\$ -	\$ (701,535)	-100.0%
Employee Benefits	179,798	-	(179,798)	-100.0%
Contract Service	1,755	-	(1,755)	-100.0%
Contingency, Scholarships, Misc.	345,862	-	(345,862)	-100.0%
General Fund Total	\$ 1,228,950	\$ -	\$ (1,228,950)	-100.0%
Auxiliary Fund Total	\$ 3,792,318	\$ -	\$ (3,792,318)	-100.0%
Restricted Fund Total	290,773	-	(290,773)	-100.0%
GRAND TOTAL ALL FUNDS:	\$ 5,312,041	\$ -	\$ (5,312,041)	-100.0%

Maricopa Corporate College General Fund Summary by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Academic Support	187,010	-	0.0%	(187,010)	-100.0%
Institutional Support	697,340	-	0.0%	(697,340)	-100.0%
Operations/Maintenance	344,600	-	0.0%	(344,600)	-100.0%
Total by Function	\$ 1,228,950	\$ -	0.0%	\$ (1,228,950)	-100.0%

Maricopa Corporate College Budgeted Positions

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Executive (CEC)	1.0	-	(1.0)	-100.0%
Classified Staff	4.0	-	(4.0)	-100.0%
General Fund Total	5.0	-	(5.0)	-100.0%
Auxiliary Fund total	29.0	-	(29.0)	-100.0%
GRAND TOTAL ALL FUNDS:	34.0	-	(34.0)	-100.0%

District Office (DO)

The District Office (DO) provides administrative support to the ten colleges and the three skill centers, through the following divisions: Governing Board; Chancellor; Academic & Student Affairs; Business Services; Human Resources; Resource Development; Public Affairs; Information Technology; and General Institutional.

District Office Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 38,425,881	\$ 39,593,485	\$ 1,167,604	3.0%
Employee Benefits	12,922,675	13,212,830	290,155	2.2%
Contract Service	6,895,313	5,282,620	(1,612,693)	-23.4%
Supplies & Materials	616,702	680,902	64,200	10.4%
Fixed Charges	840,787	981,624	140,837	16.8%
Comm & Utilities	1,163,216	1,163,216	-	0.0%
Travel	862,805	906,213	43,408	5.0%
Contingency, Scholarships, Misc.	4,199,553	3,850,151	(349,402)	-8.3%
General Fund Total	\$ 65,926,932	\$ 65,671,041	\$ (255,891)	-0.4%
Auxiliary Fund Total	\$ 259,000	\$ 264,000	\$ 5,000	1.9%
Restricted Fund Total	568,000	33,672,139	33,104,139	5828.2%
Plant Fund Total *	190,740,874	192,949,338	2,208,464	1.2%
GRAND TOTAL ALL FUNDS:	\$257,494,806	\$ 292,556,518	\$ 35,061,712	13.6%

*includes debt service payments

District Office General Fund Summary by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 122,235	\$ 28,528	0.0%	\$ (93,707)	-76.7%
Academic Support	5,976,368	6,400,984	9.7%	424,616	7.1%
Student Services	6,891,802	6,630,802	10.1%	(261,000)	-3.8%
Institutional Support	48,800,440	48,565,036	74.0%	(235,404)	-0.5%
Operations/Maintenance	2,696,358	2,601,114	4.0%	(95,244)	-3.5%
Public Service	1,439,729	1,444,577	2.2%	4,848	0.3%
Total by Function	\$ 65,926,932	\$ 65,671,041	100.0%	\$ (255,891)	-0.4%

District Office Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Executive (CEC)	6.0	6.0	-	0.0%
Classified Staff	498.0	504.0	6.0	1.2%
General Fund Total	504.0	510.0	6.0	1.2%

District-Wide Programs

The budget for District-wide programs includes accounts that cannot be allocated to specific units. The accounts include district-wide technology software and hardware maintenance, networking, library databases; employee tuition waivers; reserves such as Governing Board Contingency and Uncollected Tax Levy contingency; as well as district-wide programs for Compensated Absences and Employee Professional Growth.

District-Wide Budget Summary by Account & Fund

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 4,581,517	\$ 4,941,306	\$ 359,789	7.9%
Employee Benefits	894,875	1,070,322	175,447	19.6%
Contract Service	15,202,927	15,598,315	395,388	2.6%
Supplies & Materials	153,975	153,975	-	0.0%
Fixed Charges	3,741,703	4,084,903	343,200	9.2%
Comm & Utilities	2,472,528	2,472,528	-	0.0%
Travel	1,148,350	2,166,350	1,018,000	88.6%
Contingency, Scholarships, Misc.	92,078,468	91,790,160	(288,308)	-0.3%
General Fund Total	\$ 120,274,343	\$ 122,277,859	\$ 2,003,516	1.7%
Auxiliary Fund Total	\$ 42,487,914	\$ 37,331,550	\$ (5,156,364)	-12.1%
Restricted Fund Total	55,150,423	34,994,384	(20,156,039)	-36.5%
Plant Fund Total *	80,000,000	50,000,000	(30,000,000)	-37.5%
GRAND TOTAL ALL FUNDS:	\$ 297,912,680	\$ 244,603,793	\$ (53,308,887)	-17.9%

* GO Bonds

District-wide General Fund Summary by Function

Expenditures	FY16-17 Adopted	FY17-18 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 25,810,321	\$ 18,289,127	15.0%	\$ (7,521,194)	-29.1%
Academic Support	2,452,957	2,274,509	1.9%	(178,448)	-7.3%
Student Services	4,314,770	4,314,770	3.5%	-	0.0%
Institutional Support	27,969,706	34,549,008	28.3%	6,579,302	23.5%
Operations/Maintenance	437,392	428,940	0.4%	(8,452)	-1.9%
Scholarships	10,271,003	10,271,003	8.4%	-	0.0%
Contingency	49,018,194	52,150,502	42.6%	3,132,308	6.4%
Total by Function	\$120,274,343	\$ 122,277,859	100.0%	\$ 2,003,516	1.7%

District-wide Budgeted Position Summary

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	1.0	11.0	10.0	1000.0%
Classified Staff	7.0	5.0	(2.0)	-28.6%
General Fund Total	8.0	16.0	8.0	100.0%

District-Wide Transfers, Professional Growth, and Supplements

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Professional Growth *	\$ 4,960,919	\$ 4,961,006	\$ 87	0.0%
Supplement **	42,476,719	49,859,106	7,382,387	17.4%
Enrollment Growth Funding	14,117,534	7,904,380	(6,213,154)	-44.0%
Budgeted Use of Fund Balance	34,201,692	37,334,000	3,132,308	9.2%
Designated for Uncollected Tax Levy	3,916,502	3,916,502	-	0.0%
Basic Contingency	900,000	900,000	-	0.0%
Interfund Transfers:				
Trf. to Aux. Fund (M&C)	2,213,078	-	(2,213,078)	-100.0%
Trf. To Aux. Fund (Skill Centers)	7,087,899	7,002,865	(85,034)	-1.2%
Trf. To Restricted Fund (LEAP Match)	400,000	400,000	-	0.0%
Fund Bal Trf. To Plant Fund	10,000,000	10,000,000	-	0.0%
Subtotal Interfund Transfers	\$ 19,700,977	\$ 17,402,865	\$ (2,298,112)	-11.7%
General Fund Total	\$ 120,274,343	\$ 122,277,859	\$ 2,003,516	1.7%

*Detailed information for Professional Growth and ** Districtwide Supplements are shown on the next page.



PROFESSIONAL GROWTH - Districtwide

Description	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Instruction				
Faculty Professional Growth	\$ 1,937,398	\$ 1,937,398	\$ -	0.0%
Subtotal Instruction	\$ 1,937,398	\$ 1,937,398	\$ -	0.0%
Academic Support				
Professional Growth Part-time Faculty	\$ 179,219	\$ 179,219	\$ -	0.0%
Faculty Association President/Reassign Time	167,169	167,181	12	0.0%
Subtotal Academic Support	\$ 346,388	\$ 346,400	\$ 12	0.0%
Administration/Classified Staff Council				
Craft Apprenticeship Program	428,892	428,940	48	0.0%
Classified Staff Council Reassign	191,158	242,165	51,007	26.7%
Classified Staff Council Prof Growth	2,057,083	1,830,853	(226,230)	-11.0%
Classified Staff Specially Funded Prof Growth	-	175,250	175,250	NA
Subtotal Administration/Classified Staff	\$ 2,677,133	\$ 2,677,208	\$ 75	0.0%
Total Professional Growth	\$ 4,960,919	\$ 4,961,006	\$ 87	0.0%

The Professional Growth changes shown above are due to the ASRS increase from 11.48% to 11.5%.

Districtwide- Supplement

Dept Name	FY16-17 Adopted	FY17-18 Adopted	Increase/ (Decrease)	% Change
Music Performance	\$ 315,000	\$ 315,000	-	0.0%
American Indian Programs	356,875	356,875	-	0.0%
Financial Aid, Loans & Scholarships	6,609,003	6,609,003	-	0.0%
Employee Benefits	6,594,700	6,831,777	237,077	3.6%
Facilities Proj Mgmt	1,070,683	892,223	(178,460)	-16.7%
IT Infrastructure	10,653,675	10,653,675	-	0.0%
Technology Support	1,778,802	1,778,802	-	0.0%
Application/Web Development	5,901,378	5,901,378	-	0.0%
Honors	587,300	587,300	-	0.0%
International Education	100,000	100,000	-	0.0%
Tournaments	850,000	850,000	-	0.0%
General Institutional	5,198,159	5,198,159	-	0.0%
Revenue Reserves (pending budget allocation)	824,420	6,852,785	6,028,365	731.2%
60-40 Faculty (pending allocation)	-	952,205		NA
Insurance Claims	1,636,724	1,979,924	343,200	21.0%
TOTAL	\$ 42,476,719	\$ 49,859,106	\$ 6,430,182	15.1%



Adopted Budget *FY2017-18*

SECTION D: LEGAL BUDGET

SCHEDULE A – Summary of Budget Data

**MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT
MARICOPA COMMUNITY COLLEGES
BUDGET FOR FISCAL YEAR 2018
SUMMARY OF BUDGET DATA**

	<u>Budget 2018</u>	<u>Budget 2017</u>	<u>Increase/Decrease From Budget 2017 To Budget 2018</u>	
			<u>Amount</u>	<u>%</u>
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$ 733,181,797	\$ 733,655,272	\$ (473,475)	-0.06%
Unexpended Plant Fund	88,214,883	119,365,944	(31,151,061)	-26.10%
Retirement of Indebtedness Plant Fund	157,934,338	154,574,813	3,359,525	2.17%
TOTAL	\$ 979,331,018	\$ 1,007,596,029	\$ (28,265,011)	-2.81%
B. Expenditures Per Full-Time Student Equivalent (FTSE):				
Current General Fund	\$ 10,563 /FTSE	\$ 9,094 /FTSE	\$ 1,469 /FTSE	16.16%
Unexpended Plant Fund	\$ 1,271 /FTSE	\$ 1,480 /FTSE	\$ (209) /FTSE	-14.13%
Projected FTSE Count	69,409	80,678		
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
Employee Salaries and Hourly Costs	\$ 415,331,458	\$ 419,555,790	\$ (4,224,332)	-1.01%
Retirement Costs	39,220,748	39,521,598	(300,850)	-0.76%
Healthcare Costs	52,315,541	52,541,328	(225,787)	-0.43%
Other Benefit Costs	33,871,469	34,157,467	(285,998)	-0.84%
TOTAL	\$ 540,739,216	\$ 545,776,183	\$ (5,036,967)	-0.92%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied:				
Primary Tax Levy	\$ 457,339,611	\$ 447,212,880	\$ 10,126,731	2.26%
Secondary Tax Levy *	83,494,925	83,882,500	(387,575)	-0.46%
TOTAL LEVY	\$ 540,834,536	\$ 531,095,380	\$ 9,739,156	1.83%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	\$ 1.1956	\$ 1.2376	\$ (0.0420)	-3.39%
Secondary Tax Rate	0.2140	0.2275	(0.0135)	-5.93%
TOTAL RATE	\$ 1.4096	\$ 1.4651	\$ (0.0555)	-3.79%
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2018 PURSUANT TO A.R.S. §42-17051			\$ 510,739,252	
V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2017 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051			\$ -	

* Includes Salt River Project In-Lieu FY17-18 = \$1,622,891 FFY16-17 = \$1,671,465

SCHEDULE B - Resources

MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT
 MARICOPA COMMUNITY COLLEGES
 FISCAL YEAR 2018
 RESOURCES --

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2018	Total All Funds 2018	Total All Funds 2017	% Increase/Decrease
	General Fund 2018	Restricted Fund 2018	Auxiliary Fund 2018	Unexpended Plant Fund 2018	Retirement of Indebtedness 2018				
BEGINNING BALANCES-July 1									
Restricted	\$	22,000,000		47,000,000	74,439,413	660,000	144,099,413	\$ 171,551,763	(16.0%)
Unrestricted	174,724,499	8,000,000	125,000,000	150,000,000		35,600,000	493,324,499	475,086,396	3.8%
Total Beginning Balances	\$ 174,724,499	30,000,000	125,000,000	197,000,000	74,439,413	36,260,000	\$ 637,423,912	\$ 646,638,159	(1.4%)
REVENUES AND OTHER INFLOWS									
Student Tuition and Fees									
General Tuition	\$ 196,258,020		5,091,801				\$ 201,349,821	\$ 215,706,215	(6.7%)
Out-of-District Tuition	302,202						302,202	281,790	7.2%
Out-of-State Tuition	15,160,346		10,080,737				25,241,083	30,475,207	(17.2%)
Student Fees	4,593,128		22,775,599				27,368,727	28,184,527	(2.9%)
State Appropriations									
Maintenance Support									
Property Taxes									
Primary Tax Levy	457,339,611						457,339,611	447,212,880	2.3%
Secondary Tax Levy					81,872,034		81,872,034	82,211,035	(0.4%)
Gifts, Grants, and Contracts		186,837,301	1,601,250				188,438,551	218,138,460	(13.6%)
Sales and Services			3,547,931				3,547,931	3,802,245	(6.7%)
Investment Income	505,000	25,000	15,000	15,000			560,000	560,000	
State Shared Sales Tax		10,202,859					10,202,859	9,939,866	2.6%
Other Revenues	11,606,104	32,452,090	11,203,408		1,622,891		56,884,493	48,933,460	16.2%
Total Revenues/Other Inflows	685,764,411	229,517,250	54,315,726	15,000	83,494,925		1,053,107,312	1,085,445,685	(3.0%)
TRANSFERS									
Transfers In			21,315,777	13,199,883			34,515,660	38,738,222	(10.9%)
(Transfers Out)								(457,000)	(100.0%)
Total Transfers			21,315,777	13,199,883			34,515,660	38,281,222	(9.8%)
LESS Reserves:									
Financial Stability	(59,921,091)		(3,200,000)	(3,200,000)			(66,321,091)	(69,977,910)	(5.2%)
Health Spending / Worker's Comp Reserve						(35,600,000)	(35,600,000)	(35,230,000)	1.1%
Enrollment Growth/Retention	(17,062,300)						(17,062,300)	(10,462,300)	63.1%
Gifts, Grants, & Student Aid						(660,000)	(660,000)	--	--
SSI/SSE/Safety/Other	(23,475,204)		(18,000,000)				(41,475,204)	(36,651,118)	13.2%
College Priority Initiatives			(21,650,000)				(21,650,000)	(14,763,259)	46.6%
Maricopa Corporate College								(25,000,000)	(100.0%)
Bond Operating Costs								(1,000,000)	-100%
Capital Master Planning (FY16)	(5,000,000)						(5,000,000)	--	--
Future IT Initiatives			(5,000,000)				(5,000,000)	(5,423,228)	(7.8%)
Cap Equip Replacement Plan			(2,000,000)	(40,000,000)			(42,000,000)	(30,216,544)	39.0%
Student Bad Debt	(3,000,000)						(3,000,000)	(3,000,000)	--
Other Future Capital Projects		(4,649,706)	(18,639,861)	(78,800,000)			(102,089,567)	(94,066,350)	8.5%
Reserves for Potential Claims /Contingency	(18,848,518)						(18,848,518)	(18,848,518)	
Total Resources Available for the Budget Year	\$ 733,181,797	\$ 254,867,544	\$ 132,141,642	\$ 88,214,883	\$ 157,934,338	\$	\$ 1,366,340,204	\$ 1,425,725,839	(4.2%)

SCHEDULE C - Expenditures and Other Outflows

MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT
 MARICOPA COMMUNITY COLLEGES
 BUDGET FOR FISCAL YEAR 2018
 EXPENDITURES AND OTHER OUTFLOWS

	CURRENT FUNDS			PLANT FUNDS		Total All Funds 2018	Total All Funds 2017	% Increase/Decrease
	General Fund 2018	Restricted Fund 2018	Auxiliary Fund 2018	Unexpended Plant Fund 2018	Retirement of Indebtedness 2018			
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)	\$ 733,181,797	\$ 254,867,544	\$ 132,141,642	\$ 88,214,883	\$ 157,934,338	\$ 1,366,340,204	\$ 1,425,725,839	(4.2%)
EXPENDITURES/OTHER OUTFLOWS								
Instruction	278,464,969	\$ 13,532,084	37,089,207			329,086,260	338,419,595	(2.8%)
Public Service	2,907,622	32,790,913	3,579,002			39,277,537	34,592,830	13.5%
Academic Support	83,473,716	26,643,441	7,888,983			118,006,140	114,218,459	3.3%
Student Services	80,775,554	14,257,668	45,880,409			140,913,631	143,570,642	(1.9%)
Institutional Support (Admin.)	152,375,200	5,907,914	17,498,412			175,781,526	169,668,126	3.6%
Operation/Maintenance of Plant	63,101,877	21,159	3,296,797			66,419,833	64,341,177	3.2%
Scholarships	19,932,219	149,537,208	3,682,465			173,151,892	211,198,828	(18.0%)
Auxiliary Enterprises			11,811,415			11,811,415	14,370,355	(17.8%)
Capital Assets				63,214,883		63,214,883	93,214,883	(32.2%)
Debt Service - General Obligation Bonds					83,494,925	83,494,925	80,703,563	3.5%
Debt Service/Other Long Term Debt						-	-	0.0%
Other Expenditures						-	-	0.0%
Contingency	52,150,640	12,177,157	1,414,952	25,000,000	74,439,413	165,182,162	161,427,381	2.3%
Total Expenditures and Other Outflows	\$ 733,181,797	\$ 254,867,544	132,141,642	\$ 88,214,883	\$ 157,934,338	\$ 1,366,340,204	1,425,725,839	(4.2%)



Adopted Budget FY2017-18

SECTION E: APPENDIX

Student Enrollment

Historic Student Enrollment

Headcount	ACTUAL						PROJECTED		
	FISCAL 2009-10	FISCAL 2010-11	FISCAL 2011-12	FISCAL 2012-13	FISCAL 2013-14	FISCAL 2014-15	FISCAL 2015-16	FISCAL 2016-17	FISCAL 2017-18
Phoenix	20,247	21,392	19,525	19,476	19,008	17,804	17,382	17,382	17,382
Glendale	32,378	32,962	32,854	31,666	30,926	29,306	27,947	26,690	25,595
GateWay	14,159	13,266	11,674	10,962	10,444	9,592	8,495	7,984	7,984
Mesa	41,759	41,836	40,070	38,602	36,054	33,238	30,770	29,731	29,421
Scottsdale	17,492	17,702	17,474	16,527	15,384	14,770	14,760	14,171	13,602
Rio Salado	52,634	57,746	56,031	52,685	48,333	46,836	45,317	45,317	44,864
South Mountain	9,490	10,186	8,027	7,338	6,801	6,159	5,772	5,675	5,533
Chandler-Gilbert	16,388	17,938	19,611	19,791	19,297	19,225	19,040	18,826	18,680
Paradise Valley	15,673	16,046	15,246	14,380	14,198	13,314	12,516	12,203	12,020
Estrella Mountain	11,636	12,612	12,508	12,475	13,009	12,994	12,571	12,946	12,946
Subtotal	231,856	241,686	233,020	223,902	213,454	203,238	194,570	190,925	188,027
Maricopa Skill Cente	1,512	1,477	1,336	1,176	1,038	1,073	965	966	1,019
Southwest Skill Cent	959	819	680	572	643	679	496	589	636
ABE/GED/ESL	9,113	11,264	11,128	12,297	11,244	10,310	10,003	9,382	9,382
Subtotal	11,584	13,560	13,144	14,045	12,925	12,062	11,464	10,937	11,037
Total Headcount	243,440	255,246	246,164	237,947	226,379	215,300	206,034	201,862	199,064

Full-Time Student Equivalent (FTSE)	ACTUAL						PROJECTED		
	FISCAL 2009-10	FISCAL 2010-11	FISCAL 2011-12	FISCAL 2012-13	FISCAL 2013-14	FISCAL 2014-15	FISCAL 2015-16	FISCAL 2016-17	FISCAL 2017-18
Phoenix	6,821	7,576	7,137	7,001	6,977	6,753	6,621	6,621	6,621
Glendale	11,959	12,777	12,728	12,473	12,326	11,799	11,229	10,724	10,284
GateWay	3,823	3,897	3,567	3,415	3,482	3,310	3,128	2,940	2,940
Mesa	15,501	16,097	15,363	14,709	13,845	13,148	12,137	11,727	11,605
Scottsdale	6,312	6,397	6,350	6,030	5,622	5,362	5,288	5,077	4,873
Rio Salado	12,220	14,378	14,263	13,815	12,584	12,494	11,518	11,518	11,403
South Mountain	2,746	2,954	2,778	2,737	2,586	2,423	2,318	2,279	2,222
Chandler-Gilbert	6,465	7,206	7,830	8,047	7,936	7,894	7,828	7,740	7,680
Paradise Valley	5,505	5,715	5,503	5,260	5,109	4,882	4,641	4,525	4,457
Estrella Mountain	4,184	4,739	4,709	4,932	5,330	5,522	5,362	5,522	5,522
Subtotal	75,536	81,736	80,228	78,419	75,797	73,587	70,070	68,673	67,607
Maricopa Skill Cente	1,081	1,064	844	931	866	841	332	332	350
Southwest Skill Cent	449	407	343	240	354	296	166	197	213
ABE/GED/ESL	1,083	1,337	1,609	1,628	1,437	1,426	1,321	1,239	1,239
Subtotal	2,613	2,808	2,796	2,799	2,657	2,563	1,819	1,768	1,802
Total FTSE	78,149	84,544	83,024	81,218	78,454	76,150	71,889	70,441	69,409

MCCCD Historic Tuition & Fees

Fiscal Year	Tuition/ Credit	Annual Cost *	Increase/Decrease Dollars	Percent
FY 2008-09	\$ 71.0	\$ 2,130	\$ 180.0	9.2%
FY 2009-10	\$ 71.0	\$ 2,130	\$ -	0.0%
FY 2010-11	\$ 71.0	\$ 2,130	\$ -	0.0%
FY 2011-12	\$ 76.0	\$ 2,280	\$ 150.0	7.0%
FY 2012-13	\$ 76.0	\$ 2,280	\$ -	0.0%
FY 2013-14	\$ 81.0	\$ 2,430	\$ 150.0	6.6%
FY 2014-15	\$ 84.0	\$ 2,520	\$ 90.0	3.7%
FY 2015-16	\$ 84.0	\$ 2,520	\$ -	0.0%
FY 2016-17	\$ 86.0	\$ 2,580	\$ 60.0	2.4%
FY 2017-18	\$ 86.0	\$ 2,580	\$ -	0.0%

* The annual cost is based on 30 credit hours per Academic year

Historic Tuition & Fees

The FY17-18 tuition rate for Maricopa reflects no tuition increase. The Annual cost is based on 30 credit hours per Academic year.

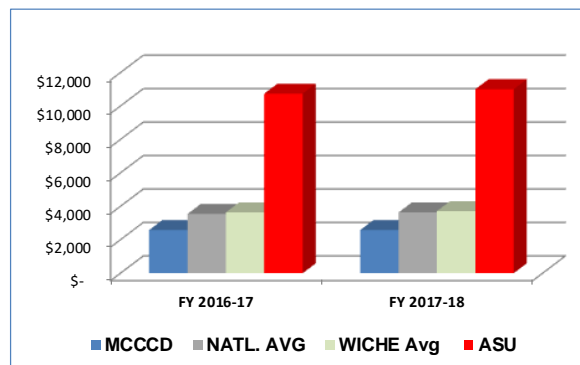
The table below shows Maricopa's Adopted tuition over a 10-year time period, as well as compared with the Public 2-yr National Average, Western state institutions and Arizona State University. Locally Maricopa is a bargain compared to Arizona State University (ASU), where their tuition exceeds \$10,000 per year.

Tuition Comparison for Local, National, and WICHE

Fiscal Year	MARICOPA COMMUNITY COLLEGE 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 2008-09	\$ 2,130	9.2%	\$ 2,610	10.5%	\$ 2,488	3.9%	\$ 5,659
FY 2009-10	\$ 2,130	0.0%	\$ 2,870	10.0%	\$ 2,648	6.4%	\$ 6,840	20.9%
FY 2010-11	\$ 2,130	0.0%	\$ 3,030	5.6%	\$ 2,847	7.5%	\$ 8,844	29.3%
FY 2011-12	\$ 2,280	7.0%	\$ 3,170	4.6%	\$ 3,119	9.6%	\$ 9,716	9.9%
FY 2012-13	\$ 2,280	0.0%	\$ 3,310	4.4%	\$ 3,319	6.4%	\$ 9,720	0.0%
FY 2013-14	\$ 2,430	6.6%	\$ 3,340	0.9%	\$ 3,424	3.2%	\$ 10,002	2.9%
FY 2014-15	\$ 2,520	3.7%	\$ 3,370	0.9%	\$ 3,495	2.1%	\$ 10,157	1.5%
FY 2015-16	\$ 2,520	0.0%	\$ 3,460	2.7%	\$ 3,559	1.8%	\$ 10,478	3.2%
FY 2016-17	\$ 2,580	2.4%	\$ 3,520	1.5%	\$ 3,663	2.4%	\$ 10,640	1.5%
FY 2017-18	\$ 2,580	0.0%	\$ 3,579	1.7%	\$ 3,739	2.1%	\$ 10,792	1.4%

National Average 2-yr from "Trends in College Pricing 2016"; ASU and WICHE from WICHE 2016-17 Tuition & Fees report

FY17-18: ASU Tuition set by Board of Regents April 2017 ; FY17-18 National Avg and WICHE est based on last year plus 3-yr average increase

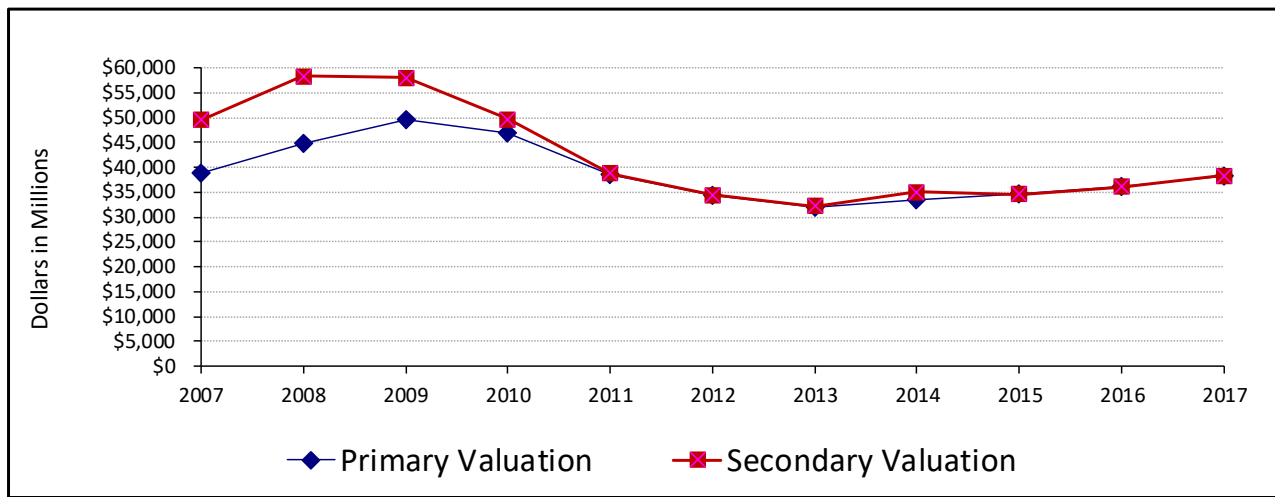


Property Tax

Historic Property Assessment

The chart and table below show the history of assessed valuation of property in Maricopa County. This valuation is a factor in determining the primary and secondary tax levies of the Maricopa Community Colleges. The net assessment values had declined for several years due to the economy. NOTE: Effective 2015 the voters of Arizona passed Proposition 117 which amended the Constitution of Arizona to establish a single limited property value as the bases for determining all property tax. Consequently, the Primary Net Assessed Value is used to calculate both the Primary and Secondary taxes.

Historic Assessed Valuation - Maricopa County 2007 through 2017



Tax Yr	PRIMARY			SECONDARY		
	Assessed Valuation	Increase / (Decrease)		Assessed Valuation	Increase / (Decrease)	
		Amount	Percent		Amount	Percent
2007	38,930,267,550	5,122,802,283	15.2%	49,534,573,831	13,239,880,230	36.5%
2008	44,881,602,698	5,951,335,148	15.3%	58,303,635,287	8,769,061,456	17.7%
2009	49,679,450,134	4,797,847,436	10.7%	57,984,051,718	(319,583,569)	-0.5%
2010	46,842,818,990	(2,836,631,144)	-5.7%	49,662,543,618	(8,321,508,100)	-14.4%
2011	38,492,098,635	(8,350,720,355)	-17.8%	38,760,296,714	(10,902,246,904)	-22.0%
2012	34,263,842,274	(4,228,256,361)	-11.0%	34,400,455,716	(4,359,840,998)	-11.2%
2013	31,996,204,979	(2,267,637,295)	-6.6%	32,229,006,810	(2,171,448,906)	-6.3%
2014	33,519,795,354	1,523,590,375	4.8%	35,079,646,593	2,850,639,783	8.8%
2015 *	34,623,670,323	1,103,874,969	3.3%	34,623,670,323	(455,976,270)	-1.3%
2016	36,135,494,474	1,511,824,151	4.4%	36,135,494,474	1,511,824,151	4.4%
2017	38,251,891,249	2,116,396,775	5.9%	38,251,891,249	2,116,396,775	5.9%

* Effective 2015 Secondary and Primary Assessed Valutaion are the same

Historic Property Tax Rates

The chart and table below provide historic information on the primary and secondary property tax rates for the Maricopa Community Colleges. The Primary Tax Rate includes the property tax for FY17-18 on new and existing property based on NO tax increase. These are revised rates after the update from Salt River Project Valuations for 2017.

MCCCD Property Tax Rates per \$100 of Assessed Valuation

Fiscal Year	Primary	Secondary	Total
2007-08	\$0.8246	\$0.1514	\$0.9760
2008-09	\$0.7752	\$0.1634	\$0.9386
2009-10	\$0.7246	\$0.1598	\$0.8844
2010-11	\$0.7926	\$0.1802	\$0.9728
2011-12	\$1.0123	\$0.1959	\$1.2082
2012-13	\$1.1563	\$0.2215	\$1.3778
2013-14	\$1.2896	\$0.2459	\$1.5355
2014-15	\$1.2824	\$0.2363	\$1.5187
2015-16	\$1.2628	\$0.2312	\$1.4940
2016-17	\$1.2376	\$0.2275	\$1.4651
2017-18	\$1.1956	\$0.2140	\$1.4096

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 ADOPTED expect to pay in FY17-18, based on NO tax increase.

FY17-18 ADOPTED PROPERTY TAXES FOR VARIOUS HOME VALUES

Approx. Value for Taxes	\$50,000	\$100,000	\$150,000	\$200,000	\$250,000	\$300,000	
Assessment Ratio @ 10%	\$5,000	\$10,000	\$15,000	\$20,000	\$25,000	\$30,000	
FY 17-18 Tax							
Rate per \$100							
Primary Tax	\$1.1956	\$59.78	\$119.56	\$179.34	\$239.12	\$298.90	\$358.68
Secondary Tax	\$0.2140	\$10.70	\$21.40	\$32.11	\$42.81	\$53.51	\$64.21
 Combined Tax	\$1.4096	\$70.48	\$140.96	\$211.45	\$281.93	\$352.41	\$422.89

Estimated Tax Rates and Assessed Valuation

In 1980, Arizona citizens amended the State Constitution and capped primary property tax revenue increases from existing property to 2% per year. This is an additional means of limiting tax increases to small marginal amounts. With the exception of FY09-10, F10-11, FY12-13, FY15-16 and FY16-17, the Maricopa Governing Board has approved an increase on property tax revenues. The Constitution permits the Governing Board to levy the unused capacity from the past. The following chart shows the Adopted levy and the potential tax rates for primary and secondary taxes, assuming **NO** increase in the Primary levy for FY17-18.

This information is based on recent assessment valuation from Maricopa County Assessor’s office. The Salt River Project Centrally Assessed Valuation (CAV) for 2017 has been received and is higher than originally anticipated. This higher CAV resulted in an estimated increase of SRP in-lieu revenue over \$280 thousand for the General Fund. Since the Secondary tax is a fixed amount for Debt Service, the higher SRP Valuation results in a slightly lower secondary property tax rate for homeowners.

**MARICOPA COMMUNITY COLLEGES
ADOPTED TAX RATES AND LEVIES for FY 2017-18**

MAXIMUM LEVY AND TAX RATE CALCULATIONS (for comparative purposes)	ADOPTED PRIMARY TAX LEVY AND RATE CALCULATIONS																																		
<table border="0" style="width: 100%;"> <tr><td style="width: 80%;">1. Maximum Prior Year Levy</td><td style="text-align: right;">\$ 489,635,950</td></tr> <tr><td>2. Line 1 increased by 2%</td><td style="text-align: right;">\$ 499,428,669</td></tr> <tr><td>3. Current Assessed Value of Last Year's Property</td><td style="text-align: right;">\$ 37,405,354,383</td></tr> <tr><td>4. Line 3 divided by 100</td><td style="text-align: right;">\$ 374,053,544</td></tr> <tr><td>5. Maximum Tax Rate FY 2017-18 (Line 2 / Line 4)</td><td style="text-align: right;">\$1.3352</td></tr> <tr><td>6. Current Assessed Value including New Property</td><td style="text-align: right;">\$ 38,251,891,249</td></tr> <tr><td>7. Current Assessed Value divided by 100</td><td style="text-align: right;">\$382,518,912</td></tr> <tr><td>8. Maximum Levy Amount FY16-17 (Line 7 X Line 5)</td><td style="text-align: right;">\$510,739,251</td></tr> </table>	1. Maximum Prior Year Levy	\$ 489,635,950	2. Line 1 increased by 2%	\$ 499,428,669	3. Current Assessed Value of Last Year's Property	\$ 37,405,354,383	4. Line 3 divided by 100	\$ 374,053,544	5. Maximum Tax Rate FY 2017-18 (Line 2 / Line 4)	\$1.3352	6. Current Assessed Value including New Property	\$ 38,251,891,249	7. Current Assessed Value divided by 100	\$382,518,912	8. Maximum Levy Amount FY16-17 (Line 7 X Line 5)	\$510,739,251	<table border="0" style="width: 100%;"> <tr><td style="width: 80%;">9. Actual Primary Levy Amount FY 2016-17</td><td style="text-align: right;">\$ 447,212,880</td></tr> <tr><td>10. Primary Tax Rate FY 2016-17</td><td style="text-align: right;">\$1.2376</td></tr> <tr><td>11. Line 9 increased by 0%</td><td style="text-align: right;">\$ 447,212,880</td></tr> <tr><td>12. Proposed Primary Tax Rate FY17-18 (line 11/line 4)</td><td style="text-align: right;">\$1.1956</td></tr> <tr><td>13. Proposed Primary Tax Levy (line 7 x line 12)</td><td style="text-align: right;">\$457,339,611</td></tr> <tr><td>14. Proposed Primary Levy FY 2017-18</td><td style="text-align: right;">\$457,339,611</td></tr> <tr><td>SRP In-lieu Tax Amount FY 2017-18</td><td style="text-align: right;"><u>\$ 9,065,516</u></td></tr> <tr><td>Total Primary Levy & In-lieu FY 2017-18</td><td style="text-align: right;"><u>\$ 466,405,127</u></td></tr> <tr><td>15. Proposed Primary Tax Rate FY 2017-18</td><td style="text-align: right;">\$1.1956</td></tr> </table>	9. Actual Primary Levy Amount FY 2016-17	\$ 447,212,880	10. Primary Tax Rate FY 2016-17	\$1.2376	11. Line 9 increased by 0%	\$ 447,212,880	12. Proposed Primary Tax Rate FY17-18 (line 11/line 4)	\$1.1956	13. Proposed Primary Tax Levy (line 7 x line 12)	\$457,339,611	14. Proposed Primary Levy FY 2017-18	\$457,339,611	SRP In-lieu Tax Amount FY 2017-18	<u>\$ 9,065,516</u>	Total Primary Levy & In-lieu FY 2017-18	<u>\$ 466,405,127</u>	15. Proposed Primary Tax Rate FY 2017-18	\$1.1956
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<p>SALT RIVER PROJECT CENTRALLY ASSESSED VALUATION (CAV)**</p> <table border="0" style="width: 100%;"> <tr><td style="width: 80%;">SRP CAV at 2016 Values *</td><td style="text-align: right;">\$ 734,685,173</td></tr> <tr><td>SRP CAV at 2017 Values **</td><td style="text-align: right;">758,239,862</td></tr> <tr><td>SRP CAV at 2017 Values / 100 **</td><td style="text-align: right;">\$ 7,582,399</td></tr> <tr><td>SRP In-lieu Tax Amount FY 2017-18 Est</td><td style="text-align: right;">\$ 9,065,516</td></tr> </table>	SRP CAV at 2016 Values *	\$ 734,685,173	SRP CAV at 2017 Values **	758,239,862	SRP CAV at 2017 Values / 100 **	\$ 7,582,399	SRP In-lieu Tax Amount FY 2017-18 Est	\$ 9,065,516	<table border="0" style="width: 100%;"> <tr><td colspan="2" style="text-align: center;">SECONDARY TAX LEVY AND RATE CALCULATIONS</td></tr> <tr><td style="width: 80%;">Current Assessed Valuation for 2017</td><td style="text-align: right;">\$ 38,251,891,249</td></tr> <tr><td>Est. SRP Current Assessed Valuation for 2017</td><td style="text-align: right;">\$ 758,239,862</td></tr> <tr><td>Total to calculate Secondary Tax Rate/Levy Amts</td><td style="text-align: right;">\$ 39,010,131,111</td></tr> <tr><td>Levy Amount Needed (G.O. Bond Principal/Interes</td><td style="text-align: right;">\$81,872,034</td></tr> <tr><td>SRP In-lieu Needed (G.O. Bond Principal/Interest)</td><td style="text-align: right;"><u>\$ 1,622,891</u></td></tr> <tr><td>Total Secondary Levy & In-Lieu FY2017-18</td><td style="text-align: right;">\$83,494,925</td></tr> <tr><td>16. Secondary Tax Rate FY 2017-18</td><td style="text-align: right;">\$0.2140</td></tr> </table>	SECONDARY TAX LEVY AND RATE CALCULATIONS		Current Assessed Valuation for 2017	\$ 38,251,891,249	Est. SRP Current Assessed Valuation for 2017	\$ 758,239,862	Total to calculate Secondary Tax Rate/Levy Amts	\$ 39,010,131,111	Levy Amount Needed (G.O. Bond Principal/Interes	\$81,872,034	SRP In-lieu Needed (G.O. Bond Principal/Interest)	<u>\$ 1,622,891</u>	Total Secondary Levy & In-Lieu FY2017-18	\$83,494,925	16. Secondary Tax Rate FY 2017-18	\$0.2140										
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<p>* 2016 SRP CAV Actual received March 1, 2016 ** 2017 SRP CAV Actual received 3/14/17</p>	<table border="0" style="width: 100%;"> <tr><td colspan="2" style="text-align: center;">COMBINED TAX RATES FOR FY 2017-18 [PER \$100 OF ASSESSED VALUATION]</td></tr> <tr><td style="width: 80%;">17. Primary Levy Rate w 0% incr</td><td style="text-align: right;">\$1.1956</td></tr> <tr><td>18. Secondary Levy Rate using Primary Assessed Value</td><td style="text-align: right;">\$0.2140</td></tr> <tr><td>Combined Levy Rate FY17-18</td><td style="text-align: right;">\$1.4096</td></tr> </table>	COMBINED TAX RATES FOR FY 2017-18 [PER \$100 OF ASSESSED VALUATION]		17. Primary Levy Rate w 0% incr	\$1.1956	18. Secondary Levy Rate using Primary Assessed Value	\$0.2140	Combined Levy Rate FY17-18	\$1.4096																										
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Expenditure Limitation Report Worksheet

Annual Budgeted Expenditure Limitation Report Worksheet
Fiscal Year Ending June 30, 2018

	Current Funds			Plant Funds		Total
	General Oper.	Auxiliary Enter.	Restricted	Unexpended	Ret. of Debt	
A. Total Budgeted Expenditures	\$ 733,181,797	\$ 132,141,642	\$ 254,867,544	\$ 88,214,883	\$ 157,934,338	\$ 1,366,340,204
B. Less Exclusions Claimed:						
Bond Proceeds				\$ 50,000,000		\$ 50,000,000
Debt Service Requirements on Bonded Indebtedness					\$ 83,494,926	\$ 83,494,926
Dividends, Interest And Gains on Sale of Securities	\$ 505,000	\$ 15,000	\$ 25,000	\$ 15,000		\$ 560,000
Bookstore/Auxiliary Operations	\$ 2,490,588	\$ 3,547,931				\$ 6,038,519
Grants And Aid From Federal Gov't			\$ 158,300,203			\$ 158,300,203
Grants, Aid, Contributions or Gifts from Private Agency, Organization or Individual Except Those Amounts Received in Lieu of Taxes		\$ 1,581,250	\$ 16,491,354			\$ 18,072,604
Interfund Transfers		\$ 22,492,981	\$ 400,000	\$ 13,199,883		\$ 36,092,864
Tuition And Fees	\$ 216,313,696	\$ 39,008,087				\$ 255,321,783
Monies Received A.R.S. 15-1472			\$ 10,202,859			\$ 10,202,859
Prior Years Carry-Forward	\$ 58,400,000	\$ 65,496,393	\$ 69,000,000	\$ 25,000,000	\$ 74,439,412	\$ 292,335,805
Total Exclusions Claimed	\$ 277,709,284	\$ 132,141,642	\$ 254,419,416	\$ 88,214,883	\$ 157,934,338	\$ 910,419,563
C. Budgeted Exp. Subject to Limitation	\$ 455,472,513	\$ -	\$ 448,128	\$ -	\$ -	\$ 455,920,641
D. Expenditure Limitation Fiscal Year 2017-18						\$ 456,230,185
Unused (Overcommitted) Legal Limit						\$ 309,544



Adopted Budget FY2017-18

SECTION F: 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.

Account Codes (formerly Object Code)

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

Communications and Utilities

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

Contingency, Scholarships, Misc, Transfers:

The contingency, 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 reserve for insurance costs, college carryforward and student scholarships

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 ADOPTED 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

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. Effective FY2010-11 Budget, funding were distributed to the colleges based on estimated growth at the rate of \$2,130 per FTSE.

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

General 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.

Headcount

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

In-Lieu Taxes (SRP)

In-lieu tax refers to a levy imposed as an alternate for another tax. Salt River Project is a political subdivision of the State of Arizona, so they are exempt from property tax. However, in accordance with Arizona law, the SRP District makes voluntary contributions each year to the State of Arizona, school districts, cities, counties, towns and other political subdivisions of the State of Arizona, for which property taxes are levied and within whose boundaries SRP has property included in its electric system. The amount paid is computed on the same basis as ad valorem taxes paid by a private utility corporation.

Institutional Support

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.

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.

Non Credit/Special Interest Courses

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

Object Codes (now Account Code)

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

Operations/Maintenance

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.

Other Auxiliary Programs

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

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, while the temporary staff budget is recorded in salaries and wages account 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.

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.

*The FY2017-18 Adopted Budget is prepared by the
Financial Planning & Budget Office
2411 W. 14th Street Tempe, AZ 85281-6942*



<http://business.maricopa.edu/financial-planning-budget>