

**Official Budget Forms  
Maricopa County Community College District  
Maricopa Community Colleges  
Fiscal Year 2026**

**Maricopa County Community College District**  
**Maricopa Community Colleges**  
**Budget for Fiscal Year 2026**  
**Summary of Budget Data**

|   |                  | Increase/Decrease<br>From Budget 2025<br>To Budget 2026 |                           |
|---|------------------|---|---------------------------|
|   | Budget<br>2026   | Budget<br>2025  |                           |
|   |                  |   | Amount      %             |
| I. Current General and Plant Funds  |                  |   |                           |
| A. Expenditures:  |                  |   |                           |
| Current General Fund  | \$ 826,063,364   | \$ 805,547,738  | \$ 20,515,626      2.5%   |
| Unexpended Plant Fund   | 148,703,761      | 90,982,511  | 57,721,250      63.4%     |
| Retirement of indebtedness Plant Fund   | 32,519,875       | 32,550,200  | (30,325)      -0.1%       |
| Total   | \$ 1,007,287,000 | \$ 929,080,449  | \$ 78,206,551      8.4%   |
| B. Expenditures per Full-time student equivalent (FTSE):  |                  |   |                           |
| Current General Fund  | \$ 13,878 /FTSE  | \$ 14,004 /FTSE   | \$ (126) /FTSE      -0.9% |
| Unexpended Plant Fund   | \$ 2,498 /FTSE   | \$ 1,582 /FTSE  | \$ 917 /FTSE      57.9%   |
| Projected FTSE count  | 59,522           | 57,521  |                           |
| II. Total all funds estimated personnel compensation  |                  |   |                           |
| Employee salaries and hourly costs  | \$ 523,308,176   | \$ 508,094,807  | \$ 15,213,369      3.0%   |
| Retirement costs  | 54,158,478       | 53,598,807  | 559,671      1.0%         |
| Healthcare costs  | 56,364,000       | 57,240,514  | (876,514)      -1.5%      |
| Other benefit costs   | 43,165,866       | 41,934,633  | 1,231,233      2.9%       |
| Total   | \$ 676,996,520   | \$ 660,868,761  | \$ 16,127,759      2.4%   |
| III. Summary of primary and secondary property tax levies and rates   |                  |   |                           |
| A. Amount levied:   |                  |   |                           |
| Primary tax levy  | \$ 643,679,882   | \$ 611,634,606  | \$ 32,045,276      5.2%   |
| Property tax judgment   |                  |   | 0                         |
| Secondary tax levy *  | 14,043,625       | 33,166,125  | (19,122,500)      -57.7%  |
| Total levy  | \$ 657,723,507   | \$ 644,800,731  | \$ 12,922,776      2.0%   |
| B. Rates per \$100 net assessed valuation:  |                  |   |                           |
| Primary tax rate  | 1.0600           | 1.0486  | 0.0114      1.1%          |
| Property tax judgment   |                  |   | 0.0000                    |
| Secondary tax rate  | 0.0228           | 0.0561  | (0.0333)      -59.3%      |
| Total rate  | 1.0828           | 1.1047  | (0.0219)      -2.0%       |
| IV. Maximum allowable primary property tax levy for fiscal year 2026 pursuant to A.R.S. §42-17051   |                  |   | \$ 726,690,297            |
| V. Amount received from primary property taxes in fiscal year 2025 in excess of the maximum allowable amount as calculated pursuant to A.R.S. §42-17051 |                  |   | \$ 0                      |

\* Secondary Tax Levy amount Includes SRP In-lieu

**Maricopa County Community College District**  
**Maricopa Community Colleges**  
**Budget for Fiscal Year 2026**  
**Resources**

|  | Current funds           |                            |                           | Plant Fund                       |                                       | Other Funds<br>2026 | Total<br>All Funds<br>2026 | Total<br>All Funds<br>2025 | %<br>Increase/<br>Decrease |
|--|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|---------------------|----------------------------|----------------------------|----------------------------|
|  | General<br>Fund<br>2026 | Restricted<br>Fund<br>2026 | Auxiliary<br>Fund<br>2026 | Unexpended<br>Plant Fund<br>2026 | Retirement of<br>Indebtedness<br>2026 |                     |                            |                            |                            |
| Beginning balances/(deficits)—July 1*                                  |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Restricted   | \$                      | 72,641,102                 |                           |                                  | 32,053,063                            |                     | 104,694,165                | \$ 91,918,048              | 13.9%                      |
| Unrestricted   | 176,869,399             |                            | 84,141,291                | 167,231,252                      |                                       | 21,518,172          | 449,760,114                | 492,591,522                | -8.7%                      |
| Total beginning balances   | \$ 176,869,399          | \$ 72,641,102              | \$ 84,141,291             | \$ 167,231,252                   | \$ 32,053,063                         | \$ 21,518,172       | \$ 554,454,279             | \$ 584,509,570             | -5.1%                      |
| <b>Revenues and other inflows</b>                                      |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Student tuition and fees   |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| General tuition  | \$ 180,674,722          | \$                         | \$ 2,105,321              | \$                               | \$                                    | \$                  | \$ 182,780,043             | \$ 172,321,361             | 6.1%                       |
| Out-of-district tuition  | 243,224                 |                            | 0                         |                                  |                                       |                     | 243,224                    | 243,224                    | 0.0%                       |
| Out-of-State tuition   | 12,780,765              |                            | 12,702,843                |                                  |                                       |                     | 25,483,608                 | 23,797,275                 | 7.1%                       |
| Student fees   | 3,969,987               |                            | 18,018,056                |                                  |                                       |                     | 21,988,043                 | 19,168,444                 | 14.7%                      |
| Tuition and fee remissions or waivers                                  |                         |                            |                           |                                  |                                       |                     | 0                          | 0                          | 0.0%                       |
| State appropriations   |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Maintenance support  |                         |                            |                           |                                  |                                       |                     | 0                          | 0                          | 0.0%                       |
| Equalization aid   |                         |                            |                           |                                  |                                       |                     | 0                          | 0                          | 0.0%                       |
| STEM Workforce   | 1,600,000               | 6,841,600                  |                           |                                  |                                       |                     | 8,441,600                  | 8,073,700                  | 4.6%                       |
| Rural Community College Aid  |                         |                            |                           |                                  |                                       |                     | 0                          | 0                          | 0.0%                       |
| Property taxes   |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Primary tax levy   | 580,919,181             |                            |                           | 62,760,701                       |                                       |                     | 643,679,882                | 611,634,606                | 5.2%                       |
| Secondary tax levy   |                         |                            |                           |                                  | 13,855,206                            |                     | 13,855,206                 | 32,734,732                 | -57.7%                     |
| Gifts, grants, and contracts   | 0                       | 169,333,570                | 3,723,162                 |                                  |                                       |                     | 173,056,732                | 182,183,779                | -5.0%                      |
| Sales and services   |                         |                            | 3,419,440                 |                                  |                                       |                     | 3,419,440                  | 3,533,983                  | -3.2%                      |
| Investment income  | 3,000,000               | 5,007,870                  | 2,532,732                 | 3,000,000                        |                                       |                     | 13,540,602                 | 995,023                    | 1260.8%                    |
| State shared sales tax (Prop 301)                                      |                         | 19,138,130                 |                           |                                  |                                       |                     | 19,138,130                 | 18,254,593                 | 4.8%                       |
| Smart and Safe Arizona Act (Prop 207)                                  |                         | 29,088,980                 |                           |                                  |                                       |                     | 29,088,980                 | 28,616,803                 | 1.7%                       |
| Other revenues   | 10,394,291              |                            | 6,183,764                 |                                  | 188,419                               |                     | 16,766,474                 | 12,545,460                 | 33.6%                      |
| Proceeds from sale of bonds  |                         |                            |                           |                                  |                                       |                     | 0                          | 0                          | 0.0%                       |
| Total Revenues and Other Inflows                                       | \$ 793,582,170          | \$ 229,410,150             | \$ 48,685,318             | \$ 65,760,701                    | \$ 14,043,625                         | \$ 0                | \$ 1,151,481,964           | \$ 1,114,102,983           | 3.4%                       |
| <b>Transfers</b>   |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Transfers in   | 5,219,511               |                            | 9,957,532                 | 0                                |                                       |                     | 15,177,043                 | 15,161,669                 | 0.1%                       |
| (Transfers out)  |                         |                            |                           |                                  |                                       |                     | 0                          | 0                          | 0.0%                       |
| Total transfers  | \$ 5,219,511            | \$ 0                       | \$ 9,957,532              | \$ 0                             | \$ 0                                  | \$ 0                | \$ 15,177,043              | \$ 15,161,669              | 0.1%                       |
| <b>Reduction for amounts reserved for future budget year expenses:</b> |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Maintained for future financial stability                              | (149,607,716)           |                            |                           |                                  |                                       |                     | (149,607,716)              | (158,812,141)              | -5.8%                      |
| Maintained for future capital acquisitions/projects                    |                         |                            |                           | (84,288,192)                     |                                       |                     | (84,288,192)               | (121,982,424)              | -30.9%                     |
| Maintained for future debt retirement                                  |                         |                            |                           |                                  | (13,576,813)                          |                     | (13,576,813)               | (32,053,063)               | -57.6%                     |
| Maintained for grants or scholarships                                  |                         |                            |                           |                                  |                                       |                     | 0                          | 0                          | 0.0%                       |
| College Priority Initiatives   |                         | (69,970,081)               | (88,020,680)              |                                  |                                       |                     | (157,990,761)              | (169,974,655)              | -7.1%                      |
| Worker's Comp Reserve  |                         |                            |                           |                                  |                                       | (1,739,561)         | (1,739,561)                | (3,240,571)                | -46.3%                     |
| Self-Insured Reserve   |                         |                            |                           |                                  |                                       | (19,778,611)        | (19,778,611)               | (17,800,000)               | 11.1%                      |
| Total resources available for the budget year                          | \$ 826,063,364          | \$ 232,081,171             | \$ 54,763,461             | \$ 148,703,761                   | \$ 32,519,875                         | \$ 0                | \$ 1,294,131,632           | \$ 1,209,911,368           | 7.0%                       |

\*These amounts exclude nonspendable amounts (e.g., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.

**Maricopa County Community College District**  
**Maricopa Community Colleges**  
**Budget for Fiscal Year 2026**  
**Expenditures and Other Outflows**

**Total resources available for the budget year (from Schedule B)**

Expenditures and other outflows

Instruction  
Public service  
Academic support  
Student services  
Institutional support (Administration)  
Operation and maintenance of plant  
Scholarships  
Auxiliary enterprises  
Capital assets  
Debt service—general obligation bonds  
Debt service—other long term debt  
Other expenditures  
Property tax judgments  
Contingency  
Total expenditures and other outflows

| Current funds           |                            |                           | Plant Fund                       |                                       | Other Funds<br>2026 | Total<br>All Funds<br>2026 | Total<br>All Funds<br>2025 | %<br>Increase/<br>Decrease |
|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|---------------------|----------------------------|----------------------------|----------------------------|
| General<br>Fund<br>2026 | Restricted<br>Fund<br>2026 | Auxiliary<br>Fund<br>2026 | Unexpended<br>Plant Fund<br>2026 | Retirement of<br>Indebtedness<br>2026 |                     |                            |                            |                            |
| \$ 826,063,364          | \$ 232,081,171             | \$ 54,763,461             | \$ 148,703,761                   | \$ 32,519,875                         | \$ 0                | \$ 1,294,131,632           | \$ 1,209,911,368           | 7.0%                       |
|                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| \$ 261,038,778          | \$ 28,296,392              | \$                        | \$                               | \$                                    | \$                  | \$ 289,335,170             | \$ 280,534,280             | 3.1%                       |
| 1,933,600               | 15,814,150                 |                           |                                  |                                       |                     | 17,747,750                 | 23,805,634                 | -25.4%                     |
| 94,267,285              | 21,250,934                 |                           |                                  |                                       |                     | 115,518,219                | 100,274,494                | 15.2%                      |
| 88,807,242              | 20,359,941                 |                           |                                  |                                       |                     | 109,167,183                | 89,718,722                 | 21.7%                      |
| 256,494,149             | 17,885,018                 |                           |                                  |                                       |                     | 274,379,167                | 248,151,071                | 10.6%                      |
| 75,772,092              | 391,783                    |                           |                                  |                                       |                     | 76,163,875                 | 72,101,507                 | 5.6%                       |
| 20,488,535              | 128,082,953                |                           |                                  |                                       |                     | 148,571,488                | 189,279,514                | -21.5%                     |
|                         |                            | 54,763,461                |                                  |                                       |                     | 54,763,461                 | 55,870,939                 | -2.0%                      |
|                         |                            |                           | 148,703,761                      |                                       |                     | 148,703,761                | 90,982,511                 | 63.4%                      |
|                         |                            |                           |                                  | 32,519,875                            |                     | 32,519,875                 | 32,550,200                 | -0.1%                      |
|                         |                            |                           |                                  |                                       |                     | 0                          | 0                          | 0.0%                       |
|                         |                            |                           |                                  |                                       |                     | 0                          | 0                          | 0.0%                       |
|                         |                            |                           |                                  |                                       |                     | 0                          | 0                          | 0.0%                       |
| 27,261,683              |                            |                           |                                  |                                       |                     | 27,261,683                 | 26,642,496                 | 2.3%                       |
| \$ 826,063,364          | \$ 232,081,171             | \$ 54,763,461             | \$ 148,703,761                   | \$ 32,519,875                         | \$ 0                | \$ 1,294,131,632           | \$ 1,209,911,368           | 7.0%                       |