



FY26-27 **PROPOSED BUDGET**

May 26, 2026

MARICOPA COMMUNITY COLLEGES IS REDEFINING COLLEGE ACCESSIBILITY FOR THE 21ST CENTURY, AS WE BELIEVE THERE'S A BETTER WAY TO DO COLLEGE.

As Arizona's leading provider of higher education, Maricopa Community Colleges is committed to offering affordable, high-quality college opportunities designed for the students and communities across our state—giving students unparalleled access to postsecondary education that creates immense value for themselves, their families, and for Arizona.

Our focus on people, not profits, guides our mission of 100% acceptance and providing meaningful access to life-changing opportunities.

In the midst of a national reckoning about the true cost and value of a college degree, we believe there's a better way to do college—the way we've been doing it for over 100 years.

The Maricopa County Community College District and its 10 individually accredited colleges and 31 satellite locations serve more than 140,000 students annually and employ over 10,000 faculty and staff.

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Proposed Budget
FY2026-27

SECTION A: GENERAL OVERVIEW

Administration and Addresses

MCCCD Governing Board & District Administration		
2411 W 14 th Street – Tempe, AZ 85281 Ph. (480) 731-8000		
Governing Board Members	Positions	District
Dr. Linda Thor	President	At-large
Ms. Donna Davis	Secretary	4
Ms. Susan Bitter Smith	Member	2
Ms. Kelli Butler	Member	At-large
Dr. Tom Nerini	Member	5
Ms. Jacqueline Smith, J.D	Member	1
Ms. Marie Sullivan	Member	3

District Leadership

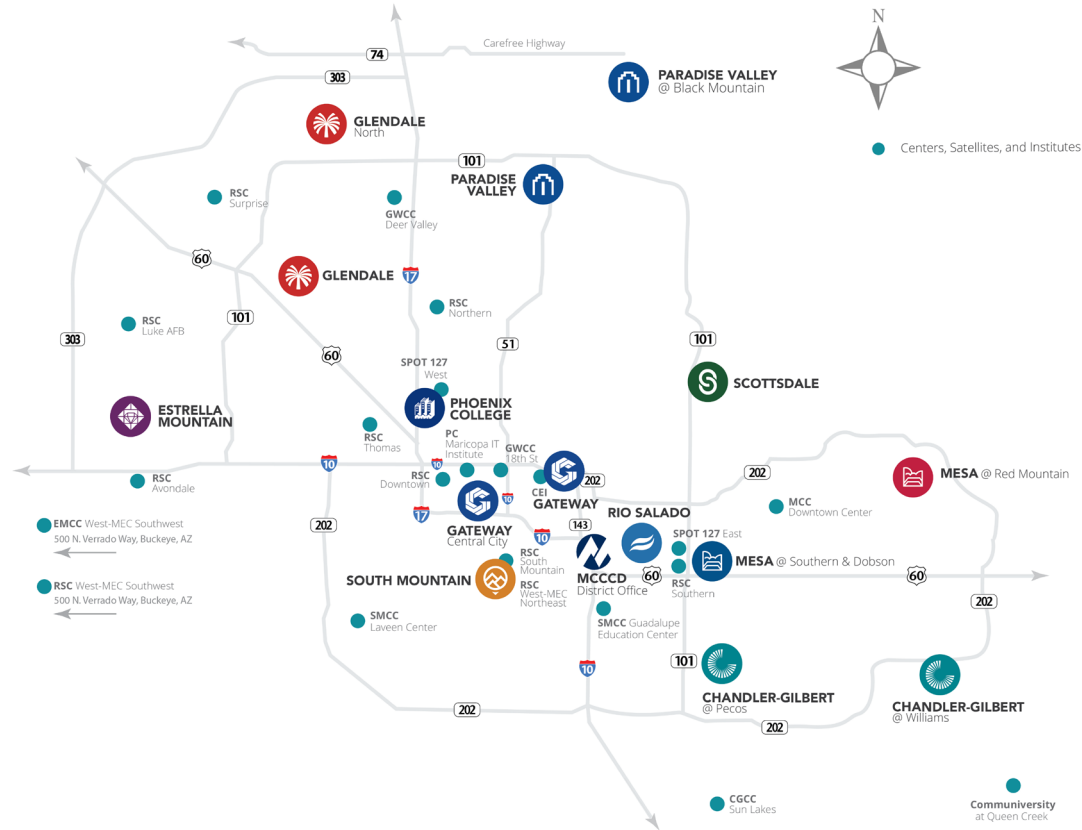
Dr. Steven Gonzales Chancellor	
Ms. Lee Ann Bohn Chief Operating Officer	Dr. Kimberly Britt Executive Vice Chancellor & Provost
Ms. Julie Dunnigan Foundation President and Chief Executive Officer	Ms. Janice Falkenberg, Esq. General Counsel
Dr. Eddie Genna Senior Vice Chancellor of External Affairs	Ms. Kimberly Granio Vice Chancellor and Chief Financial Officer
Dr. Cathleen Hernandez Chief of Staff	Ms. Valerie Jones Vice Chancellor of Workforce and Economic Development
Ms. Charlene Polege Chief Human Resource Officer	Mr. Gordon Wishon Interim Chief Information Officer

College Leadership

<p>Phoenix College Dr. Kimberly Britt, President 1202 W. Thomas Road, Phoenix, AZ 85013 Ph. (602) 285-7500</p>	<p>Mesa Community College Dr. Richard C. Daniel, President 1833 W. Southern Avenue, Mesa, AZ 85202 Ph. (480) 461-7000</p>
<p>GateWay Community College Dr. Amy Diaz, President 108 N. 40th Street, Phoenix, AZ 85034 Ph. (602) 286-8000</p>	<p>Glendale Community College Dr. Tiffany Hernandez, President 6000 W. Olive Avenue, Glendale, AZ 85034 Ph. (623) 845-3012</p>
<p>South Mt. Community College Dr. Veronica Hipolito, President 7050 S. 24th Street, Phoenix, AZ 85040 Ph. (602) 343-8000</p>	<p>Scottsdale Community College Dr. Eric Leshinskie, President 9000 E. Chaparral Rd, Scottsdale, AZ 85256 Ph. (480) 423-6000</p>
<p>Estrella Mt. Community College Dr. Reynaldo Rivera, President 3000 N. Dysart Road, Avondale, AZ 85392 Ph. (623) 935-8000</p>	<p>Paradise Valley Community College Dr. Jana Schwartz, President 18401 N. 32nd Street, Phoenix, AZ 85032 Ph. (602) 787-6500</p>
<p>Rio Salado College Dr. Kate Smith, President 2323 W 14th Street, Tempe, AZ 85281 Ph. (480) 517-8540</p>	<p>Chandler-Gilbert Community College Dr. CJ Wurster, President 2626 E. Pecos Road., Chandler, AZ 85225 Ph. (480) 732-7000</p>

Map of Maricopa Community Colleges

The map below shows the location of the ten colleges within the Maricopa County Community College District and satellite locations where educational programs are provided to the community.



Vision, Mission, and Values

VISION

Excellence in education for a better world

MISSION

The Maricopa Community Colleges ignite talent, transform lives, and enrich communities through teaching, learning, and service.

VALUES

Maricopa's core values are established through our commitment to shared governance principles and our focus on students and the communities we serve.

- **Student Centric** – Students are the essence of our work; we partner with students as leaders and decision-makers in their own learning.
- **Integrity** – We foster a culture of honesty, trust, and transparency.
- **Collaboration** – We work together using system thinking in pursuit of our vision and mission.
- **Inclusiveness** – We value all contributions and diverse perspectives.
- **Innovation** – We advance a culture that stimulates big ideas, creativity, and exploration.
- **Respect** – We treat each other with dignity, civility, and kindness.

Chancellor Strategic Priorities

Strategic Priority 1: Maricopa Colleges will establish a College-Going Behavior for all K-12 students in Maricopa County.

- **Goal 1.1: Expand College-Going Opportunities for High School Students** – Ensure all Maricopa County high school students have meaningful opportunities to earn 12 college credits.

Strategic Priority 2: Maricopa Colleges will be the Leader in Workforce Development for Maricopa County.

- **Goal 2.1: Align Programs to High-Demand and/or High-Wage Career Pathways** – Ensure programs consistently lead to high-demand and/or livable-wage jobs.
- **Goal 2.2: Establish the Most Efficient, Responsive Workforce Education System in Maricopa County** – Strengthen the system’s ability to deliver high-quality programs quickly and in alignment with evolving industry needs, with a focus on co-funded or shared investment models.

Strategic Priority 3: Maricopa will be a Future Ready Institutional Leader in Technology for Community Colleges across the U.S.

- **Goal 3.1: Build a Digitally Fluent Maricopa** – Foster a community in which students, employees, and residents confidently and ethically engage with evolving technologies to elevate learning, strengthen workforce readiness, spark innovation, and enrich civic life.

Strategic Priority 4: Maricopa Colleges will drive positive Community Impact by addressing critical economic and social needs in the regions we serve.

- **Goal 4.1: Strengthen Maricopa Colleges Role as a Civic Partner** – Position Maricopa as a trusted and impactful partner, leveraging civic partnerships to elevate the quality of life in the communities we serve.
- **Goal 4.2: Empower Every Student to Thrive and Achieve Their Highest Aspirations** - Ensure every Maricopa student has the care, guidance, and services needed to thrive and achieve their highest aspirations.

Introduction

The Maricopa District is one of the largest community college systems in the nation and is the largest public higher education institution in Arizona. In Fiscal Year 2026-27 (FY26-27), the District will continue to build on its long history of servicing the community.

The Maricopa County Community College District (District) is fiscally sound and has adequate reserves to meet future contingencies. The District strives to maximize the resources entrusted to us by the taxpayers and students and strategic decisions will continue to be made to ensure long-term stability related to both operational and capital expenditures.

Overview of the FY26-27 Proposed Budget

The Proposed Budget compares the estimated actual revenue and expenditures from Fiscal Year 2025-26 (FY25-26) with the Proposed FY26-27 Budget. This provides a base for future budgeted expenditure and revenue comparisons. Throughout the budget process, the District evaluates the ability to sustain approved initiatives in the future.

Budget Priorities and Assumptions

- Continue to balance the General Fund budget (recurring revenues equal or exceed recurring spending) - adjustments are proposed to either or both
- Incorporate reasonable revenue increases:
 - 3% enrollment increases
 - New construction based on Maricopa County Assessor's data from February 10, 2026
 - Change in tuition rates
 - Change in property taxes for operations
 - Increase sales and excise tax revenues for restricted funds
- Fund total compensation adjustments to remain closer to market and phase in additional funding to address shortfalls in self-insured medical program
- Preserve or increase the college allocation pool
- Address strategic funding needs
- Re-establish uncollected tax levy contingency

Bachelor's Degree Programs

The District began to offer bachelor degrees to our students in Fiscal Year 2023-24. We currently offer 11 bachelor's degree programs at 9 of our colleges as of FY25-26 and plans to continue expansion of bachelor's degrees are underway. The total tuition for these programs are approximately one-third the cost of traditional state university programs. Overall enrollment and related tuition and fee revenue projections in the FY26-27 proposed budget have been adjusted to reflect the launch of these programs.

Proposed Total Resources Summary

(In Millions)		Resources			FY26-27 Proposed Vs. FY25-26 Adopted	
		Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	Increase/ (Decrease)	% Change
Fund	Description					
Fund 1	General Operating					
	Fund Balance, One-Time	\$ 176.9	\$ 157.5	\$ 165.9	\$ (10.9)	-6.2%
	On-Going Revenues	798.8	802.7	857.4	58.6	7.3%
	Total General Fund	\$ 975.7	\$ 960.2	\$ 1,023.4	\$ 47.7	4.9%
Fund 2	Auxiliary					
	Fund Balance, One-Time	\$ 84.1	\$ 90.0	\$ 93.9	\$ 9.8	11.6%
	On-Going Revenues	58.6	58.6	60.9	2.210	3.8%
	Total Auxiliary fund	\$ 142.8	\$ 148.7	\$ 154.8	\$ 12.0	8.4%
Fund 3	Restricted					
	Fund Balance, One-Time	\$ 72.6	\$ 131.1	\$ 141.0	\$ 68.4	94.1%
	On-Going Revenues	229.4	360.7	233.6	4.2	1.8%
	Total Restricted Fund	\$ 302.1	\$ 491.8	\$ 374.6	\$ 72.5	24.0%
Fund 6	Quasi-Endowment					
	Fund Balance	\$ 21.5	\$ 21.9	\$ 22.5	\$ 0.63	2.9%
Fund 7	Plant					
	Fund Balance, One-Time	\$ 167.2	\$ 204.7	\$ 147.6	\$ (19.7)	-11.8%
	On-Going Revenues	65.8	65.8	64.8	(1.0)	-1.5%
	Total Plant Fund	\$ 233.0	\$ 270.5	\$ 212.3	\$ (20.7)	-8.9%
Fund 8	Debt Service					
	Fund Balance, One-Time	\$ 32.1	\$ 32.1	\$ 13.6	\$ (18.5)	-57.6%
	On-Going Revenues	14.0	14.0	14.0	(0.0)	0.0%
	Total Debt Service	\$ 46.1	\$ 46.1	\$ 27.6	\$ (18.5)	-40.1%
	Total	\$ 1,721.1	\$ 1,939.1	\$ 1,815.2	\$ 94.1	4.9%

The proposed FY26-27 resources of \$1.8 billion include all estimated fund balances available for each fund. All funds are shown in Section B Budget Summaries.

The District’s colleges have some flexibility in reallocating their budgets during budget development and throughout the year. Additional revenues are intended to meet high priority needs and accomplish goals to better serve the community.

General Fund Resources

General Fund (Fund 1) – the largest and main operating fund for the Maricopa Community Colleges. The General Fund accounts for unrestricted resources that will be expended in the current year for operating purposes for the following functions: instruction, academic support, student services, institutional support, operation/maintenance of plant, public service, and student financial assistance. It includes continuing and one-time expenditures.

<u>Source of Funds</u>	Adopted FY25-26	Est. Actual FY26-27	Proposed FY26-27	FY26-27 Proposed vs. FY25-26 Est. Actual Increase (Decrease)
One-Time, Fund Balance	\$ 176,869,399	\$ 157,532,176	\$ 165,927,860	\$ 8,395,684
<u>On-Going Resources</u>				
Primary Tax Levy & SRP	\$ 589,672,661	\$ 589,672,661	\$ 637,500,308	\$ 47,827,647
Tuition & Fees	197,668,698	200,668,698	208,327,973	7,659,275
Interest & Other	4,640,811	5,494,066	4,640,811	(853,255)
State STEM	1,600,000	1,600,000	1,760,000	160,000
Transfers	5,219,511	5,219,511	5,219,511	-
Total - On Going	\$ 798,801,681	\$ 802,654,936	\$ 857,448,603	\$ 54,793,667
Total Resources	\$ 975,671,080	\$ 960,187,112	\$ 1,023,376,463	\$ 63,189,351

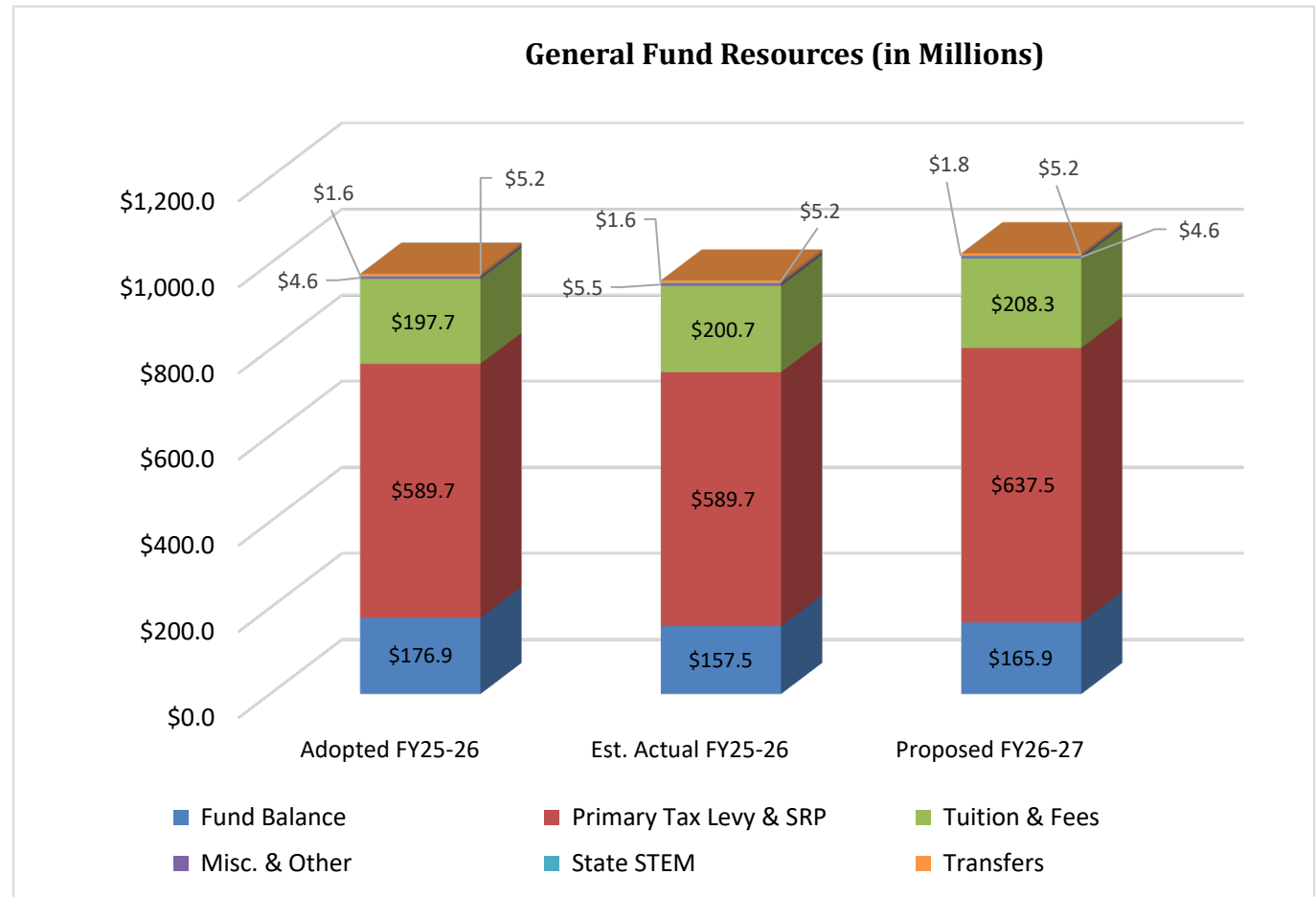
The General Fund Resources for FY26-27 includes one-time fund balance of \$165.9 million and on-going resources of \$857.4 million for a total \$1.0 billion which is an increase of \$54.8 million compared to the FY25-26 adopted resources. The tax levy increase includes estimated \$13.9M from new constructions and 5.20% proposed tax levy increase that would generate \$34.2 million, inclusive of new construction.

Property Taxes

Based on the 2026 Maricopa County Assessor’s valuations, the property tax levy from new construction will be \$13.9 million for FY26-27. On May 26th, 2026, the Governing Board will be asked to approve a 5.20% primary tax increase. The tax increase will generate an estimated \$34.2 million in additional revenue.

Tuition and Fees

The Governing Board approved tuition and fee rates at its February 24, 2026 Regular Board Meeting. The tuition rate for an in-county full-time student was unchanged at \$97 per credit hour or \$2,910 annually based on 30 credits per year for lower division courses. For the upper division courses (300-400 levels), the rate remains unchanged at \$145.50 per credit hour, which is 150% of the rate for lower division courses (100-200 levels).



Additionally, the Governing Board approved a registration fee change from \$15.00 per semester per college to \$15.00 per semester. Students attending more than one college will only pay one \$15.00 registration fee per semester.

The Arizona Constitution mandates that higher education be "*as nearly free as possible*" and tuition for Maricopa Community College District remains below the national average of public two-year institutions. Students attending Maricopa Colleges can expect to pay tuition at about 20-25 percent of Arizona's public four-year institutions.

Fund Transfers

The Proposed FY26-27 Budget also assumes incoming transfers of \$5.2 million for operational expenditures from District-Wide Capital Fund revenues and Maricopa Corporate College Auxiliary Fund revenues.

Reallocate State STEM

For FY26-27, twenty percent (20%) or approximately \$1.7M of State STEM funding will be reallocated to the General Fund to support operations. This reallocation is allowable per Arizona Revised Statutes A.R.S. § 15-1464.G.

New Expenditures - Required and Recommended Budget Items

Proposed New Expenditures	On-Going	Total
Required Expenditures		
President & Chancellor Scholarships	\$ 1,500,000	
Subtotal - Required Expenditures	\$ 1,500,000	\$ 1,500,000
Other Expenditures		
Compensation		
Pay Increases, Employee Education Pay Adjustments	\$ 14,213,847	
Pay Increases, Benefits Cost Increases	15,830,116	
Subtotal Compensation & Benefits	\$ 30,043,963	
Supplies/Services (Inflation)	\$ 3,194,529	
Subtotal - Other Expenditures	\$ 33,238,492	\$ 33,238,492
Strategic Funding Needs		
Bachelor's Programs - Current and Expansion	\$ 3,300,000	
Student Advising	4,286,835	
Expanded College in High School Services	6,000,000	
Residential Faculty Expansion	3,000,000	
Subtotal - Strategic Funding Needs	\$ 16,586,835	\$ 16,586,835
Contingency/To be Allocated	\$ 7,321,595	\$ 7,321,595
Total New Expenditures		\$ 58,646,922

Budget Allocation Model

In an effort to ensure the equitable treatment of its students, the District included in its 2023-2026 systemwide strategic plan, *Excellence 2026*, Goal 2.2.A. *Assess and recommend a strategic funding model*. It was envisioned that the proposed model would update or replace our existing Enrollment Growth Funding (EGF) Formula which had been in place for at least three decades. The EGF Formula was used to allocate resources to the colleges primarily based on Full-Time Student Equivalents (FTSE). During FY2024-25, the District's Advisory Budget Council developed a new budget allocation model which was further vetted and supported for implementation in the FY2025-26 budget year. This new approach to budgeting includes how General Fund resources are allocated not only to the colleges, but also to the District Office and Districtwide pools. The new allocations to the colleges are based on multiple factors including headcount and weighted FTSE.

The following Guiding Principles, adopted by the Chancellor's Executive Council in January 2023, were followed when developing the manner in which General Fund resources would be allocated across the system:

- **Fiscal Responsibility:** Utilize evidence-based best practices for accounting and budget management to ensure a balanced budget and resource efficiency across the system
- **Student Success:** Decision making is informed by and optimizes student success
- **Organizational Cooperation:** Balance college, district office, and system-wide needs to: support one another, ensure efficiencies of the system, and consider what is in the best interest of all employees and students
- **Transparency:** Create a budget model that is straightforward enough for all employees to understand how it was derived
- **Innovation:** Examine new approaches to budget development, when appropriate, that break away from old paradigms and assumptions

The table below provides a comparison of the FY25-26 allocations and the final FY26-27 allocations under the second year of the budget model. The new allocation model results in the movement of resources within our system and we will implement these resource shifts over the next four fiscal years. During the implementation period, short-term funding will be available to colleges needing to reduce their spending.

	FY25-26 Adopted	FY26-27 Proposed	Proposed vs Adopted	
	Adopted Budget	Final Allocations	Amount	Percent
Total Colleges	\$ 633,370,927	\$ 673,942,573	\$ 40,571,646	6.4%
District Office	\$ 85,448,657	\$ 90,847,362	\$ 5,398,705	6.3%
District-Wide	\$ 64,172,097	\$ 72,614,705	\$ 8,442,608	13.2%
Compensation	\$ 25,810,000	\$ 30,043,963	\$ 4,233,963	16.4%
District Total	\$ 808,801,681	\$ 867,448,603	\$ 58,646,922	7.3%

Auxiliary Funds

Auxiliary Funds - includes revenues and expenditures that support a variety of self-supporting activities, such as the skill centers, non-credit instruction, course fees, and food services. The FY26-27 Proposed Budget for the Auxiliary Fund totals \$154.8 million in resources. Section B provides a summary of all Auxiliary funds.

Restricted Funds

Restricted Fund activities include Federal, state and local grants and contracts, Federal student financial aid, state appropriations for specific activities or programs, Proposition 301, and Proposition 207. The resources for the Restricted Fund for the FY26-27 budget are \$374.6 million, which includes \$114.3 million in Pell Grants and Federal Supplemental Educational Opportunity Grant (FSEOG), \$22.2 million in Federal Grants, \$10.8 million in State Grants, and \$16.9 million in local/other grants.

State STEM

The District anticipates receiving funding of \$8.8 million for STEM expansion in FY26-27; however, the final amount will be determined when the State’s budget is approved.

Proposition 301

In 2018, the Governor signed into law a bill to extend Proposition 301 for 20 years. The District anticipates receiving \$20.1 million in Proposition 301 sales tax revenues for FY26-27 to support workforce development initiatives.

Proposition 207

In November 2020, Arizona voters approved Proposition 207 legalizing marijuana. The proposition imposes an excise tax on its sale, 33% of which is distributed to community college districts to be used for providing workforce development programs, job training, career and technical education, and STEM programs. The estimated distribution to the District in FY26-27 is \$29.6 million.

Debt Service

Payments of principal and interest for General Obligation bonds issued for the 2004 Capital Bond Program comprise the Debt Service fund. FY26-27 will be the last year of debt service with the final \$14.0 million payment due on July 1, 2027.

Quasi-Endowment Fund

The District is self-insured for Worker's Compensation and its employee medical benefit plan. The Quasi-Endowment fund holds the reserve for Workers Compensation required by the Industrial Commission, and effective FY23-24, the District's reserve for the self-insured medical plan.

Capital (Plant) Fund

Capital Plant Fund - the major sources of funds are from the property tax levy for capital and prior year’s fund balance. The Unexpended Plant Fund resources are \$212 million for FY26-27. A comprehensive evaluation of facilities helped the District prioritize where capital funds for deferred maintenance are most needed. In 2019, with a formal resolution passed by the Governing Board in 2021, the District adopted a strategy of shifting the secondary tax rate to the primary levy as general obligation bond debt service declines. This shift will be primarily dedicated to capital needs and possibly allow the District to forego future bonds, but still allow the total property tax rate to decline.

The chart below shows the effect of retaining a small portion of the tax rate decline in the coming years for deferred maintenance and other capital needs.

No tax shift is proposed for FY26-27, as the debt service payment is relatively unchanged from the prior year. The District’s debt service obligations will be fulfilled on July 1, 2027. At that time, the Governing Board may choose to continue its practice of shifting the remaining debt service tax rate of \$0.0200 to the primary rate. This would yield additional funding to capital programs and bring the total annual revenues to the Plant Fund to \$76.1 million.

Fiscal Year	Primary	Secondary	Total Tax Rate	Capital Adjustment	PROJECTION WITH TAX SHIFT			Total \$ Set Aside for Capital (\$ in Million)	Tax Increase (\$ in Million)
					Primary *	Secondary	Adjusted Tax Rate		
2018-19	\$1.1558	\$0.2046	\$1.3604	\$0.0150	\$1.1708	\$0.2046	\$1.3754	\$ 6.1	\$ 6.1
2019-20	\$1.1236	\$0.1720	\$1.2956	\$0.0217	\$1.1565	\$0.1720	\$1.3285	\$ 15.2	\$ 9.14
2020-21	\$1.1220	\$0.1631	\$1.2851	\$0.0030	\$1.1250	\$0.1631	\$1.2881	\$ 16.5	\$ 1.3
2021-22	\$1.0812	\$0.1145	\$1.1957	\$0.0300	\$1.1112	\$0.1145	\$1.2257	\$ 31.1	\$ 14.6
2022-23	\$1.0765	\$0.1029	\$1.1794	\$0.0100	\$1.0865	\$0.1029	\$1.1894	\$ 36.3	\$ 5.2
2023-24	\$1.0491	\$0.0597	\$1.1088	\$0.0300	\$1.0791	\$0.0597	\$1.1388	\$ 52.7	\$ 16.4
2024-25	\$1.0386	\$0.0561	\$1.0947	\$0.0100	\$1.0486	\$0.0561	\$1.1047	\$ 58.5	\$ 5.8
2025-26	\$1.0300	\$0.0228	\$1.0528	\$0.0300	\$1.0600	\$0.0228	\$1.0828	\$ 62.8	\$ 21.1
2026-27 Proposed	\$1.0776	\$0.0216	\$1.0992	\$0.0000	\$1.0776	\$0.0216	\$1.0992	\$ 62.8	\$ -

* Calculation is based on adjusted net assessed valuation for existing property- with 3.5% increase annually starting FY27.

Deferred Maintenance Program

After decades of directing the majority of capital expenditures toward facilities expansion, Maricopa initiated a strategic shift in FY 2019/2020 to reinvest in existing facilities and address significant deferred maintenance needs. In 2018, the District, in collaboration with the colleges, launched a comprehensive districtwide deferred maintenance study. Each college, in partnership with Facilities Planning and Development/Capital Projects Planning Development & Sustainability (CPPDS), engaged a consultant (Sightlines) to assess current conditions and identify both immediate and long-term maintenance requirements.

The analysis was completed and reports were issued in 2018 for all ten colleges and district office facilities. Each individual college report, along with a consolidated districtwide summary, provided a prioritized list of deferred maintenance projects with associated cost estimates for existing backlog. In addition, the study projected maintenance needs over a ten-year horizon, identifying future work that, if delayed or left incomplete, would contribute to the growing backlog.

Based on the findings of the study and with approval from the Governing Board, the District launched a multi-year program aimed at addressing approximately 5,400 deferred maintenance projects, representing an estimated 2018 repair and replacement value of \$378 million.

As part of this program, annual planning discussions were conducted at both the college and district levels. These discussions focused on evaluating project priorities, refining processes, advancing program management strategies, reviewing current and future capital funding requests, determining appropriate construction delivery methods, and supporting proactive project planning based on anticipated funding levels.

Project lists are developed collaboratively between each college and CPPDS. These lists include projects drawn from the existing backlog, near-term (three-year) projections, and items identified as critical needs. All project selections are guided by the districtwide Deferred Maintenance Study investment criteria:

- **Reliability:** Addresses systems or components at imminent or high risk of failure that could disrupt operations, impact the use of space, or result in costly emergency repairs or replacements.

- **Asset Preservation:** Focuses on maintaining or improving the integrity of building systems, structural components, and campus infrastructure, preventing further deterioration.
- **Safety and Code Compliance:** Includes projects required to meet current safety standards and code requirements, including systems that may be operational but are not aligned with current regulations.
- **Economic Opportunity:** Prioritizes projects that reduce annual operating or maintenance costs or generate long-term capital savings.

Preliminary allocations to each unit for FY26-27 are as follows:

	FY26 Adopted Budget	FY27 Proposed Budget
Chandler-Gilbert College	\$ 1,350,000	\$ 2,000,000
Estrella Mountain College	1,350,000	2,000,000
Glendale College	2,280,000	2,920,000
Gateway College	1,350,000	2,000,000
Mesa College	2,280,000	2,920,000
Phoenix College	2,280,000	2,920,000
Paradise Valley College	1,350,000	2,000,000
Rio Salado College	640,000	1,000,000
Scottsdale College	2,280,000	2,920,000
South Mountain College	1,350,000	2,000,000
District Office	200,000	-
District-Wide	10,000,000	5,000,000
Contingency	1,008,000	1,008,000
	\$ 27,718,000	\$ 28,688,000

As part of the Sightlines review, a system-wide initiative covering the replacement or upgrades of central plant systems at each college is underway. These projects require advance purchasing of equipment with lead times extending more than a year in some cases, architectural

pre-planning, and replacement scheduling with the goal of minimal disruption to academics and student services. Planning for this Central Plant project started several years ago and is currently expected to be completed by 2027. The project is divided into four phases and has an expected total cost of approximately \$74 million, of which the Governing Board has approved \$61 million in specific projects/expenses to date.

Phases 1 through 4	Projected FY2026	Planned FY2027	Planned FY2028
EMCC	\$ 1,904,145	\$ 3,157,015	\$ 132,872
CGCC	-	4,050,000	450,000
CGCC/W	1,729,289	2,439,051	167,393
GCC	3,390,869	247,065	-
GCC/N	956,611	2,834,029	159,891
GWCC	422,507	11,921	-
MCC	6,826,254	-	-
MCC/RM	1,377,199	352,491	134,579
PC	5,207,773	5,475,168	550,000
PVCC	416,804	11,704	-
SCC	1,237,571	5,209,475	323,483
SMCC	4,906,672	3,441,523	-
TOTALS	\$ 28,375,695	\$ 27,229,443	\$ 1,918,218

Note-expenditures prior to 2026 are not included in the above illustration.

A multiyear overview of the districtwide deferred maintenance program is provided below.

Deferred Maintenance Program – 5-Year Projection (in millions)						
	FY27*	FY28*	FY29*	FY30*	FY31*	Number of Projects (FY27-FY31)**
Project Cost by Discipline						
Plumbing (Includes Boilers)	3.24	2.10	1.18	1.22	2.16	50
Interior Shell	1.87	1.83	1.79	1.76	3.24	122
Exterior Shell	2.52	2.41	2.04	1.66	1.31	62
Structural	1.50	1.56	1.61	1.67	1.65	26
HVAC/Controls	6.59	7.02	7.67	8.34	7.24	329
Electrical	3.91	4.44	5.00	5.47	5.95	354
Safety/Code (Includes Fire Alarm, Sprinkler, ADA)	4.69	5.41	6.14	5.91	4.63	67
Site (Includes Underground)	4.00	4.49	5.00	5.53	6.07	77
Mechanical (Non-HVAC)(Vertical Systems, Kitchen, Specialty, etc.)	0.37	0.44	0.30	0.26	0.66	45
Totals	28.69	29.69	30.73	31.81	32.92	1,133
Project Cost by Investment Criteria						
Asset Preservation	10.87	10.75	7.63	8.69	18.33	583
Program Improvement	2.01	1.82	1.54	1.94	7.33	195
Reliability	9.15	9.57	13.20	13.96	1.87	257
Safety/Code	4.69	5.41	6.14	5.91	4.63	67
Economic Opportunity	1.98	2.15	2.22	1.30	0.76	31
Totals	28.69	29.69	30.73	31.81	32.92	1,133

* FY27, FY28, FY29, FY30, and FY31 assumes 3.5% inflation rate based on 'RS Means' regionalized Construction Industry estimates
 ** Project numbers based on Sightlines cost estimates (Sightlines estimates based on a combination of priority information and RS Means)

Capital and Technology Improvement Planning (CTIP)

For FY26-27 planning, we developed a strategy to analyze the long term (5 year) needs of the organization focusing on larger capital projects as well as technology equipment. A collaborative approach was utilized in reviewing and scoring submitted proposals for prioritizing projects to move forward and we will determine what funding sources would be best used for each prioritized project. The tables below present the projects identified for funding support; however, the list is subject to change as additional information becomes available. The CTIP process will be used each year to continue to analyze capital and technology needs throughout the system.

CTIP Investments 2027			
Type	Site	Project Title	Amount Funded/Approved
Technology	DW	Network Security / Architecture Upgr	20,000,000
	TBD	TBD - Projects still under review	29,600,000
Infrastructure	CGC	Demo Residential Halls	3,483,234
TOTAL CTIP INVESTMENTS 2027			53,083,234

CTIP Investments 2026			
Type	Site	Project Title	Amount Funded/Approved
Technology	DO	Enterprise Data Center Relocation	7,250,000
Infrastructure	DO	Building Replacement	30,000,000
Infrastructure	EMC	Montezuma Hall Project	15,000,000
Infrastructure	EMC	Skill Center	5,000,000
Infrastructure	EMC	Advanced Manufacturing and Applied Technology Center of Exc.	500,000
Infrastructure	EMC	Student Union	2,750,000
Technology	EMC	Data Center UPS and Generator	500,000
Infrastructure	GWC	Adding an awning/roof for Central City	500,000
Technology	GWC	WiFi Access Point Replacements - Washington Campus	200,000
Technology	GWC	Electrical Power and Secondary MDF for IT	200,000
Technology	GWC	Server Replacement at Washington Campus	500,000
Technology	GWC	UPS Backup	65,000
Infrastructure	GCC	West Valley Allied Health Expansion	500,000
Infrastructure	MCC	New Welding Building	25,391,140
Infrastructure	MCC	John D Riggs stadium Restroom expansion/renovation	260,000
Technology	MCC	Classroom Switch Refresh	280,000
Technology	MCC	CCTV Cameras	50,000
Technology	MCC	Core, Data Center, & IDF Switch Refresh	820,000
Infrastructure	MCC	Vet Tech & AgriTech Lrng Cntr Bldg	13,595,457
Infrastructure	PCC	Capital Facility Project - B Building	18,500,000
Infrastructure	SCC	Student Center - Full Shell Remodel	13,500,000
Infrastructure	SCC	Physical Education (PE) Building Remodel	8,580,000
Infrastructure	SCC	Art Building Gallery/Lobby and restroom remodel	800,000
Technology	SCC	Network Cabling Infrastructure Upgrade CM Buildings	160,000
Technology	SCC	Primary Data Storage for Servers and Backup/Recovery	75,000
Technology	SCC	Host Servers for campus production Virtual Environment	210,000
Technology	SCC	Replacement two (2) UPS in the Main Data Center (MDF)	420,000
Technology	SMC	Fiber Optic Infrastructure Upgrades	260,000
Technology	SMC	ExaGrid Backup Storage Server Replacement / Upgrade	48,675
Technology	SMC	Wireless Network Replacement / Upgrade	300,000
Technology	Systemwide	Network Security and Architecture Remediation	10,000,000
TOTAL CTIP INVESTMENTS 2026			156,215,272

Many of the CTIP projects are large in scope and may require multiple years for completion. Below illustrates the estimated timelines for all projects by funding sources.

Project Funding Sources - 5 Year Outlook	Approved Projects	Estimated Spent in Prior Years	FY 2027 Budget	FY 2028 Budget	FY 2029 Budget	FY 2030 Budget
Fund 710	100,033,777	50,945,234	26,526,675	19,621,868	2,720,000	220,000
Prop 301	36,095,457	160,000	33,550,000	2,385,457	-	-
Prop 207	50,722,294	-	38,500,000	9,722,294	2,500,000	-
Stem	14,723,805	475,000	12,477,000	1,771,805	-	-
College F230	1,657,473	-	1,657,473		-	-
Deferred Maintenance	6,065,700	1,600,000	-	4,465,700	-	-
Total	209,298,506	53,180,234	112,711,148	37,967,124	5,220,000	220,000

Fund Balance Available for Allocation

Although the ending fund balance for FY27 is estimated at \$449.8 million, a portion of the Restricted Fund balances of \$95.7 million must be removed since its use is limited, specifically Debt Service and the Quasi-Endowment fund balances. The estimated unrestricted fund balance of \$328.3 million includes various reserves and designations. The \$85.7 million in reserves for Financial Stability reflects the Governing Board’s policy to establish a reserve equal to 10% of anticipated General Fund revenues. Additional operating reserves are 2% of anticipated General Fund revenues, and are recommended based on industry standards.

Estimated Fund Balances for June 30, 2026 and June 30, 2027
As of April 2026
(in Millions)

Descriptions	Unrestricted Funds		Restricted Funds		Total		Increase/ (Decrease)
	FY25-26	FY26-27	FY25-26	FY26-27	FY25-26	FY26-27	
Beginning Fund Balance	\$452.3	\$407.5	\$185.0	\$177.1	\$637.3	\$584.5	(\$52.8)
On-Going Revenue	927.1	983.1	243.6	247.6	1,170.7	1,230.7	60.0
On-Going Expenditures	902.5	984.9	219.7	218.6	1,122.2	1,203.5	81.3
One-Time Expenditures	69.4	77.2	32.5	84.6	101.9	161.9	60.0
Increase/Decrease in Fund Balance	(\$44.9)	(\$79.1)	(\$8.6)	(\$55.6)	(\$53.4)	(\$134.7)	(\$81.3)
Estimated Ending Fund Balance	\$407.5	\$328.3	\$176.5	\$121.5	\$583.9	\$449.8	(\$134.1)
Reserves							
Financial Stability	\$105.3	\$110.7	\$5.0	\$9.9	\$110.3	\$120.6	\$10.3
Addl Op. Stability	32.3	18.4	0.0	0.0	32.3	18.4	(13.9)
System-Wide Strategic Efforts	30.7	30.7	0.0	0.0	30.7	30.7	0.0
College/Divisions Carryforward	22.7	27.0	0.0	0.0	22.7	27.0	4.3
Reserves for Bridge Funding	0.0	4.0	0.0	0.0	0.0	4.0	4.0
College/DW Projects	93.9	99.5	0.0	49.6	93.9	149.0	55.1
Payment for Debt Service	0.0	0.0	13.6	13.8	13.6	13.8	0.2
Workers Comp and Health Spending	0.0	0.0	21.9	22.5	21.9	22.5	0.6
Total Reserves	\$284.8	\$290.4	\$40.5	\$95.7	\$325.3	\$386.2	\$60.8
Uncommitted Fund Balance	\$122.6	\$37.9	\$136.0	\$25.7	\$258.6	\$63.7	(\$194.9)

Unrestricted Fund Balances

Descriptions	General Fund (Fund 1)		Auxiliary Funds (Fund 2)		Capital Funds (Fund 7)		Total		Increase/ (Decrease)
	FY25-26	FY26-27	FY25-26	FY26-27	FY25-26	FY26-27	FY25-26	FY26-27	
Beginning Fund Balance	\$157.5	\$165.9	\$90.0	\$93.9	\$204.7	\$147.6	\$452.3	\$407.5	(\$44.9)
On-Going Revenue	802.7	857.4	58.6	60.9	65.8	64.8	927.1	983.1	56.0
On-Going Expenditures	794.3	857.4	54.8	55.3	53.5	72.2	902.5	984.9	82.4
One-Time Expenditures					69.4	77.2	69.4	77.2	7.8
Increase/Decrease in Fund Balance	\$8.4	(\$0.0)	\$3.9	\$5.6	(\$57.1)	(\$84.7)	(\$44.9)	(\$79.1)	(\$34.2)
Estimated Ending Fund Balance	\$165.9	\$165.9	\$93.9	\$99.5	\$147.6	\$62.9	\$407.5	\$328.3	(\$79.1)
Reserves									
Financial Stability	\$80.3	\$85.7			\$25.0	\$25.0	\$105.3	\$110.7	\$5.5
Addl Op. Stability	32.3	18.4					32.3	18.4	(13.9)
System-Wide Strategic Efforts	30.7	30.7					30.7	30.7	0.0
College/Divisions Carryforward	22.7	27.0					22.7	27.0	4.3
Reserves for Bridge Funding		4.0					0.0	4.0	4.0
College/DW Projects			93.9	99.5			93.9	99.5	5.6
Payment for Debt Service							0.0	0.0	0.0
Workers Comp and Health Spending							0.0	0.0	0.0
Total Reserves	\$165.9	\$165.9	\$93.9	\$99.5	\$25.0	\$25.0	\$284.8	\$290.4	\$5.6
Uncommitted Fund Balance	\$0.0	\$0.0	\$0.0	\$0.0	\$122.6	\$37.9	\$122.6	\$37.9	(\$84.7)

Some cautions to be noted regarding possible allocation of the ending balance:

- The ending balance should be used for one-time funding only or to ensure funds for ongoing costs are held for future expenditures
- Unforeseen changes in revenues and/or expenditures may occur which may potentially impact these balances
- Annual revenue growth from property tax and tuition and fees averages \$13-\$16 million per year in recent years. This is insufficient to cover large ongoing expenditure commitments
- Operating costs will likely continue to increase (technology licenses, updated systems, etc.) due to inflation and other economic impacts
- Auxiliary, Capital, and Balances Available for Potential Allocation may be used for projects approved through the CTIP processes.

Restricted Fund Balance

Descriptions	Restricted Funds (Fund 3)		Debt Service (Fund 8)		Quasi-Endowment (Fund 6)		Total		Increase/ (Decrease)
	FY25-26	FY26-27	FY25-26	FY26-27	FY25-26	FY26-27	FY25-26	FY26-27	
Beginning Fund Balance	\$131.1	\$141.0	\$32.1	\$13.6	\$21.9	\$22.5	\$185.0	\$177.1	(\$8.0)
On-Going Revenue	229.6	233.6	14.0	14.0			243.6	247.6	4.0
On-Going Expenditures	219.7	218.6					219.7	218.6	(1.1)
One-Time Expenditures		70.8	32.5	13.8			32.5	84.6	52.1
Increase/Decrease in Fund Balance	\$9.9	(\$55.8)	(\$18.5)	\$0.2	\$0.0	\$0.0	(\$8.6)	(\$55.6)	(\$47.0)
Estimated Ending Fund Balance	\$141.0	\$85.2	\$13.6	\$13.8	\$21.9	\$22.5	\$176.5	\$121.5	(\$55.0)
Reserves									
Financial Stability	\$5.0	\$9.9					\$5.0	\$9.9	\$4.9
Addl Op. Stability							0.0	0.0	0.0
College/Divisions Carryforward							0.0	0.0	0.0
Reserves for Bridge Funding							0.0	0.0	0.0
College/DW Projects		49.6					0.0	49.6	49.6
Payment for Debt Service			13.6	13.8			13.6	13.8	0.2
Workers Comp and Health Spending					21.9	22.5	21.9	22.5	0.6
Total Reserves	\$5.0	\$59.4	\$13.6	\$13.8	\$21.9	\$22.5	\$40.5	\$95.7	\$55.3
Uncommitted Fund Balance	\$136.0	\$25.7	\$0.0	\$0.0	\$0.0	\$0.0	\$136.0	\$25.7	(\$110.3)

Unrestricted funds are those resources that can be allocated for various purposes. Unrestricted funds include the General, Auxiliary, and Plant funds. **Restricted funds** are those resources for which there are externally imposed requirements. Restricted funds include Grants, Debt Service, and Quasi-Endowment.

Proposed Budget
FY26-27

SECTION B: BUDGET SUMMARIES

All Funds Summary

One-Time Resources (Fund Balances)	Resources				FY26-27 Proposed Vs. FY25-26 Adopted	
	Adopted	Est. Actual	Proposed	% of	Increase/	% Change
	FY25-26	FY25-26	FY26-27	Total	(Decrease)	
Fund 1 General Operating	\$ 176,869,399	\$ 157,532,176	\$ 165,927,860	28.4%	\$ (10,941,539)	-6.2%
Fund 2 Current Auxiliary	84,141,291	90,040,128	93,919,517	16.1%	9,778,226	11.6%
Fund 3 Current Restricted	72,641,102	131,113,436	141,012,037	24.1%	68,370,935	94.1%
Fund 6 Quasi-Endowment	21,518,172	21,861,194	22,486,291	3.8%	968,119	4.5%
Fund 7 Plant	167,231,252	204,746,371	147,565,061	25.2%	(19,666,191)	-11.8%
Fund 8 Debt Service	32,053,063	32,053,063	13,576,813	2.3%	(18,476,250)	-57.6%
Total	\$ 554,454,279	\$ 637,346,368	\$ 584,487,579	100.0%	\$ (52,858,788)	-8.3%

On-Going Resources	Resources				FY26-27 Proposed vs. FY25-26 Adopted	
	Adopted	Est. Actual	Proposed	% of	Increase/	% Change
	FY25-26	FY25-26	FY26-27	Total	(Decrease)	
Fund 1 General Operating	\$ 798,801,681	\$ 802,654,936	\$ 857,448,603	69.7%	\$ 58,646,922	7.3%
Fund 2 Current Auxiliary	58,642,850	58,642,850	60,852,897	4.9%	2,210,047	3.8%
Fund 3 Current Restricted	229,410,150	360,695,892	233,588,631	19.0%	4,178,481	1.8%
Fund 6 Quasi-Endowment	-	-	-	0.0%	-	N/A
Fund 7 Plant	65,760,701	65,760,701	64,760,701	5.3%	(1,000,000)	-1.5%
Fund 8 Debt Service	14,043,625	14,043,625	14,039,775	1.1%	(3,850)	0.0%
Total	\$ 1,166,659,007	\$ 1,301,798,003	\$ 1,230,690,607	100.0%	\$ 64,031,600	4.9%

Total Resources	Resources				FY26-27 Proposed vs. FY25-26 Adopted	
	Adopted	Est. Actual	Proposed	% of	Increase/	% Change
	FY25-26	FY25-26	FY26-27	Total	(Decrease)	
Fund 1 General Operating	\$ 975,671,080	\$ 960,187,112	\$ 1,023,376,463	56.4%	\$ 47,705,383	4.9%
Fund 2 Current Auxiliary	142,784,141	148,682,978	154,772,414	8.5%	11,988,273	8.4%
Fund 3 Current Restricted	302,051,252	491,809,328	374,600,668	20.6%	72,549,416	24.0%
Fund 6 Quasi-Endowment	21,518,172	21,861,194	22,486,291	1.2%	968,119	4.5%
Fund 7 Plant	232,991,953	270,507,072	212,325,762	11.7%	(20,666,191)	-8.9%
Fund 8 Debt Service	46,096,688	46,096,688	27,616,588	1.5%	(18,480,100)	-40.1%
Total	\$ 1,721,113,286	\$ 1,939,144,371	\$ 1,815,178,186	100.0%	\$ 94,064,900	5.5%

All Funds Resources

Resources	UNRESTRICTED FUND			RESTRICTED FUND			Total All Funds
	General Fund Fund 1	Auxiliary Fund 2	Unexpended Plant	Quasi-Endowment	Restricted Fund 3	Debt Service	
Estimated Beginning Fund Balance	\$ 165,927,860	\$ 93,919,517	\$ 147,565,061	\$ 22,486,291	\$ 141,012,037	\$ 13,576,813	\$ 584,487,579
On-Going Revenues							
Property Taxes	\$ 629,049,607		\$ 62,760,701			\$ 13,870,344	\$ 705,680,652
In Lieu Tax, SRP	8,450,701					169,431	8,620,132
Prop 301					20,064,431		20,064,431
Prop 207					29,568,948		29,568,948
Subtotal Tax Support:	\$ 637,500,308		\$ 62,760,701		\$ 49,633,379	\$ 14,039,775	\$ 763,934,163
General Tuition	\$ 191,333,997	\$ 2,242,184					\$ 193,576,181
Out-of-District Tuition	243,224						243,224
Out-of-State Tuition	12,780,765	14,030,188					26,810,953
Fees (Course fees, Other fees)	3,969,987	15,064,068					19,034,055
Non-Credit/ Special Interest		2,476,809					2,476,809
Subtotal Tuition/Fees:	\$ 208,327,973	\$ 33,813,249					\$ 242,141,222
State Appropriations/STEM Funding	\$ 1,760,000				\$ 7,056,800		\$ 8,816,800
Grants & Contracts		3,723,162			49,926,831		53,649,993
Financial Aid					121,868,377		121,868,377
Interest Income	3,000,000	2,532,732	2,000,000		5,103,244		12,635,976
Food Service/Auxiliary Programs		4,196,531					4,196,531
Miscellaneous Other Revenues	1,640,811	6,164,175					7,804,986
Subtotal Other Rev/Grants & Contracts	\$ 6,400,811	\$ 16,616,600	\$ 2,000,000	\$ -	\$ 183,955,252	\$ -	\$ 208,972,663
Total On-Going Revenues	\$ 852,229,092	\$ 50,429,849	\$ 64,760,701	\$ -	\$ 233,588,631	\$ 14,039,775	\$ 1,215,048,048
Transfers:							
From Aux to General Fund	\$ 500,000						\$ 500,000
From Capital to General Fund	4,719,511						4,719,511
Skill Center Support from Prop 207		8,799,111					8,799,111
Misc. College Transfers from F1 to F2		1,623,937					1,623,937
Subtotal Transfers	\$ 5,219,511	\$ 10,423,048	\$ -	\$ -	\$ -	\$ -	\$ 15,642,559
Subtotal Resources - with Transfers	\$ 857,448,603	\$ 60,852,897	\$ 64,760,701	\$ -	\$ 233,588,631	\$ 14,039,775	\$ 1,230,690,607
Budgeted Use of Fund Balance	\$ 27,001,426	\$ -	\$ 84,643,662	\$ -	\$ 55,883,570	\$ -	\$ 167,528,658
Total Resources with Carryforward	\$ 884,450,029	\$ 60,852,897	\$ 149,404,363	\$ -	\$ 289,472,201	\$ 14,039,775	\$ 1,398,219,265
Total Resources, including Fund Balance	\$ 1,023,376,463	\$ 154,772,414	\$ 212,325,762	\$ 22,486,291	\$ 374,600,668	\$ 27,616,588	\$ 1,815,178,186

All Funds Expenditures

Expenditures by Unit	General Fund Fund 1	Auxiliary Fund 2	Unexpended Plant	Quasi-Endowment	Restricted Fund 3	Debt Service	Total All Funds
Chandler-Gilbert College	\$ 79,440,771	\$ 3,297,270	\$ 6,915,986		\$ 15,115,689		\$ 104,769,716
Estrella Mountain College	60,320,833	1,403,331	3,552,747		22,214,053		87,490,964
Glendale College	95,899,833	4,627,700	4,487,663		31,790,616		136,805,812
GateWay College	42,802,196	19,115,158	4,442,195		19,895,107		86,254,656
Mesa College	111,785,476	2,863,858	5,144,100		30,200,876		149,994,310
Phoenix College	69,982,297	2,815,209	4,876,985		27,112,922		104,787,413
Paradise Valley College	51,458,332	1,417,480	3,036,333		10,673,240		66,585,385
Rio Salado College	70,089,851	15,107,531	2,862,383		30,949,925		119,009,690
Scottsdale College	56,275,694	1,855,665	18,202,542		10,873,467		87,207,368
South Mountain College	35,887,290	1,096,502	3,497,372		9,151,988		49,633,152
District Office	90,847,362	1,684,213	296,000		43,310,089		136,137,664
College Capital Projects							-
District-Wide	65,293,110		92,090,057		38,184,230		195,567,397
Debt Service Payment						13,814,200	13,814,200
*Recommended Budget Items	37,365,558						37,365,558
Total On-Going Expenditures	\$ 867,448,603	\$ 55,283,917	\$ 149,404,363	\$ -	\$ 289,472,201	\$ 13,814,200	\$ 1,375,423,284
Prop 207 Bridge Funding	\$ (10,000,000)						\$ (10,000,000)
Total Expenditures	\$ 857,448,603	\$ 55,283,917	\$ 149,404,363	\$ -	\$ 289,472,201	\$ 13,814,200	\$ 1,365,423,284
Carryforward, One-Time Expenditures	27,001,426						27,001,426
Total Budgeted Expenditures	\$ 884,450,029	\$ 55,283,917	\$ 149,404,363	\$ -	\$ 289,472,201	\$ 13,814,200	\$ 1,392,424,710
Estimated Ending Fund Balance	\$ 165,927,860	\$ 99,488,497	\$ 62,921,399	\$ 22,486,291	\$ 85,128,467	\$ 13,802,388	\$ 449,754,902
Reserves & Designations	\$ 165,927,860	\$ 99,488,497	\$ 25,000,000	\$ 22,486,291	\$ 59,446,121	\$ 13,802,388	\$ 386,151,157
Uncommitted Fund Balance	\$ -	\$ -	\$ 37,921,399	\$ -	\$ 25,682,346	\$ -	\$ 63,603,745

*The Recommended Budget Item of \$37.4 million for compensation and adjustments will be allocated after budget adoption.

All Funds Full-Time Equivalent (FTE) Budgeted Positions by Unit

FY26-27 Proposed													
Fund	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	DW	Total
General Fund (Fund 1)	434.00	303.35	647.00	240.30	662.55	392.79	284.00	348.19	345.93	199.70	563.50	70.00	4,491.31
Auxiliary Fund (Fund 2)	2.00	2.00	-	135.25	0.25	1.00	-	101.48	1.00	0.30	-	-	243.28
Restricted Fund (Fund 3)	10.75	5.40	8.00	53.45	11.00	34.56	-	158.33	4.32	-	57.00	-	342.81
Total	446.75	310.75	655.00	429.00	673.80	428.35	284.00	608.00	351.25	200.00	620.50	70.00	5,077.40

FY25-26 Adopted													
Fund	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	DW	Total
General Fund (Fund 1)	421.8	302.4	658.0	253.3	684.1	398.0	288.0	352.8	363.7	205.7	562.5	-	4,490.1
Auxiliary Fund (Fund 2)	-	2.0	-	145.3	3.3	1.0	-	105.3	1.0	0.3	-	-	258.1
Restricted Fund (Fund 3)	12.5	5.4	9.0	61.5	13.0	35.1	-	161.5	4.3	-	63.0	-	365.2
Total	434.3	309.8	667.0	460.0	700.3	434.1	288.0	619.5	369.0	206.0	625.5	-	5,113.4

Increase (Decrease)													
Fund	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	DW	Total
General Fund (Fund 1)	12.3	1.0	(11.0)	(13.0)	(21.5)	(5.2)	(4.0)	(4.6)	(17.8)	(6.0)	1.0	70.0	1.2
Auxiliary Fund (Fund 2)	2.0	0.0	0.0	(10.0)	(3.0)	0.0	0.0	(3.8)	0.0	0.0	0.0	0.0	(14.8)
Restricted Fund (Fund 3)	(1.8)	0.0	(1.0)	(8.0)	(2.0)	(0.5)	0.0	(3.1)	0.0	0.0	(6.0)	0.0	(22.4)
Total	12.5	1.0	(12.0)	(31.0)	(26.5)	(5.7)	(4.0)	(11.5)	(17.8)	(6.0)	(5.0)	70.0	(35.9)

% Increase (Decrease)													
Fund	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SM	DO	DW	Total
General Fund (Fund 1)	2.9%	0.3%	(1.7%)	(5.1%)	(3.1%)	(1.3%)	(1.4%)	(1.3%)	(4.9%)	(2.9%)	0.2%	-	0.0%
Auxiliary Fund (Fund 2)	-	0.0%	-	(6.9%)	(92.3%)	0.0%	-	(3.6%)	0.0%	0.0%	-	-	(5.7%)
Restricted Fund (Fund 3)	(14.0%)	0.0%	(11.1%)	(13.0%)	(15.4%)	(1.4%)	-	(1.9%)	0.0%	-	(9.5%)	-	(6.1%)
Total	2.9%	0.3%	(1.8%)	(6.7%)	(3.8%)	(1.3%)	(1.4%)	(1.9%)	(4.8%)	(2.9%)	(0.8%)	N/A	(0.7%)

Note: Data as of 4/21/2026. Detailed changes by fund and employee types are noted in the subsequent schedules.

General Fund Summaries

General Fund Revenues

Resources	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	% Of Total	FY26-27 Proposed vs. FY25-26 Adopted	
					Increase/ (Decrease)	%
Beginning Fund Balance	\$ 176,869,399	\$ 157,532,176	\$ 165,927,860	16.2%	\$ (10,941,539)	-6.2%
Revenues						
Tax Supported:						
Primary Levy	\$ 553,091,260	\$ 553,091,260	\$ 580,919,181	56.8%	\$ 27,827,921	5.0%
Property Tax - New Construction	13,827,921	13,827,921	13,912,265	1.4%	84,344	0.6%
Re-Allocate Tax Shift	14,000,000	14,000,000	-	0.0%	(14,000,000)	-100.0%
Tax Increase			34,218,161	3.3%	34,218,161	N/A
In Lieu Tax (SRP)	8,753,480	8,753,480	8,450,701	0.8%	(302,779)	-3.5%
Subtotal Property Tax + SRP	\$ 589,672,661	\$ 589,672,661	\$ 637,500,308	62.3%	\$ 47,827,647	8.1%
Tuition and Fees:						
General Tuition	\$ 180,674,722	\$ 183,674,722	\$ 191,333,997	18.7%	\$ 10,659,275	5.9%
Out-of-District Tuition	243,224	243,224	243,224	0.0%	-	0.0%
Out-of-State Tuition	12,780,765	12,780,765	12,780,765	1.2%	-	0.0%
Other Fees & Charges	3,969,987	3,969,987	3,969,987	0.4%	-	0.0%
Subtotal Tuition & Fees	\$ 197,668,698	\$ 200,668,698	\$ 208,327,973	20.4%	\$ 10,659,275	5.4%
Reallocate State STEM (20%)	\$ 1,600,000	\$ 1,600,000	\$ 1,760,000	0.2%	\$ 160,000	10.0%
Interest Income	\$ 3,000,000	\$ 3,853,255	\$ 3,000,000	0.3%	\$ -	0.0%
Misc. & Other (incl. Bookstore)	1,640,811	1,640,811	1,640,811	0.2%	-	0.0%
Subtotal Interest & Other	\$ 4,640,811	\$ 5,494,066	\$ 4,640,811	0.5%	\$ -	0.0%
Total Anticipated Revenue w/o CF	\$ 793,582,170	\$ 797,435,425	\$ 852,229,092	83.3%	\$ 58,646,922	7.4%
Transfers from Auxiliary (MCOR)	\$ 500,000	\$ 500,000	\$ 500,000	0.0%	\$ -	0.0%
Transfer from Capital	4,719,511	4,719,511	4,719,511	0.5%	-	0.0%
Total Revenues	\$ 798,801,681	\$ 802,654,936	\$ 857,448,603	83.8%	\$ 58,646,922	7.3%
Total Resources Available	\$ 975,671,080	\$ 960,187,112	\$ 1,023,376,463	100.0%	\$ 47,705,383	4.9%

General Fund Expenditures by Unit

College/Description	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	% Of Total	FY26-27 Proposed vs. FY25-26 Adopted	
					Increase/ (Decrease)	%
Chandler-Gilbert College	\$ 68,796,522	\$ 70,734,884	\$ 79,440,771	8.9%	\$ 10,644,249	15.5%
Estrella Mountain College	51,253,528	53,077,069	60,320,833	6.7%	9,067,305	17.7%
Glendale College	92,998,733	95,195,655	95,899,833	10.7%	2,901,100	3.1%
GateWay College	40,977,602	41,771,992	42,802,196	4.8%	1,824,594	4.5%
Mesa College	110,345,935	113,223,090	111,785,476	12.5%	1,439,541	1.3%
Phoenix College	67,553,674	67,732,990	69,982,297	7.8%	2,428,623	3.6%
Paradise Valley College	46,837,640	47,380,861	51,458,332	5.8%	4,620,692	9.9%
Rio Salado College	66,180,280	66,233,180	70,089,851	7.8%	3,909,571	5.9%
Scottsdale College	56,463,146	57,616,278	56,275,694	6.3%	(187,452)	-0.3%
South Mountain College	31,963,867	32,760,384	35,887,290	4.0%	3,923,423	12.3%
District Office	85,448,657	88,169,500	90,847,362	10.2%	5,398,705	6.3%
District-Wide	64,172,097	60,363,369	65,293,110	7.3%	1,121,013	1.7%
Budget Recommendations*	25,810,000		37,365,558	4.2%	11,555,558	44.8%
Total Expenditure by College	\$ 808,801,681	\$ 794,259,252	\$ 867,448,603	97%	\$ 58,646,922	7.3%
College Carryforward	\$ 27,261,683		\$ 27,001,426	3.0%	\$ (260,257)	-1.0%
Total Expenditure w/Carryforward	\$ 836,063,364	\$ 794,259,252	\$ 894,450,029	100.0%	\$ 58,386,665	7.0%
Prop 207 Bridge Funding	\$ (10,000,000)		\$ (10,000,000)			
Estimated Ending Fund Balance	\$ 176,869,399	\$ 165,927,860	\$ 165,927,860		\$ (10,941,539)	-6.2%
Less Reserves						
Financial Stability & Operating	\$ 80,265,494	\$ 80,265,494	\$ 85,744,860		\$ 5,479,366	6.8%
Additional Operating Reserve	31,077,854	32,278,461	18,412,301		(12,665,553)	-40.8%
System-wide Strategic Efforts	34,922,926	30,723,116	30,723,116		(4,199,810)	-12.0%
Bridge Funding for College Model Impl.	3,341,442		4,046,157		704,715	21.1%
College CF	27,261,683	22,660,789	27,001,426		(260,257)	-1.0%
Total Reserves	\$ 176,869,399	\$ 165,927,860	\$ 165,927,860		\$ (10,941,539)	-6.2%
Funds Available for Allocation	\$ -	\$ -	\$ -		\$ -	N/A

*Note: The Budget Recommendation of \$37.4m for compensation and other adjustments will be allocated after budget adoption.

General Fund Expenditures by Unit and Function

Function	CG	EM	GC	GW	MC	PC	PV
Instruction	29,895,538	21,575,958	45,887,375	19,972,549	38,273,965	30,498,863	24,255,127
Academic Support	11,778,098	10,336,975	11,912,503	2,490,201	13,233,788	7,612,516	4,182,984
Student Services	9,750,045	5,503,200	11,040,576	5,793,024	10,997,198	7,735,235	6,299,719
Institutional Support	12,176,891	11,149,698	13,655,813	8,494,921	33,439,679	12,497,716	8,394,225
Operations/Maintenance	8,623,426	5,471,431	11,263,350	5,353,456	13,274,221	9,260,234	6,213,439
Public Service	-	-	-	-	205,581	16,338	-
Student Financial Assistance	981,853	909,249	1,397,264	585,110	1,531,175	1,698,080	435,351
Contingency	6,234,920	5,374,322	742,952	112,935	829,870	663,315	1,677,488
Total Functions	\$ 79,440,771	\$ 60,320,833	\$ 95,899,833	\$ 42,802,196	\$ 111,785,476	\$ 69,982,297	\$ 51,458,332

Function	RS	SC	SM	DO	DSTWD	FY26-27
						Total District
Instruction	15,756,145	28,984,809	11,563,447	-	12,483,019	279,146,796
Academic Support	23,312,331	5,871,648	4,347,595	6,041,183	6,397,717	107,517,538
Student Services	8,708,320	8,355,212	5,440,283	10,497,077	8,835,355	98,955,244
Institutional Support	13,079,969	4,174,049	6,988,300	69,084,660	53,596,105	246,732,024
Operations/Maintenance	4,952,457	7,637,678	4,740,433	5,224,443	2,258,011	84,272,580
Public Service	1,627,014	5,720	-	-	89,954	1,944,607
Student Financial Assistance	1,097,831	854,633	593,121	-	11,676,912	21,760,579
Contingency	1,555,784	391,945	2,214,110	-	7,321,595	27,119,236
Total Functions	\$ 70,089,851	\$ 56,275,694	\$ 35,887,290	\$ 90,847,362	\$ 102,658,668	\$ 867,448,603
College Carryforward					27,001,426	27,001,426
Total Functions w/Carryforward					\$ 129,660,094	\$ 894,450,029

General Fund Expenditures by Unit and Account Category

Description	CG	EM	GC	GW	MC	PC
Salaries & Wages	48,497,271	37,356,896	65,240,194	27,428,170	71,420,692	45,320,626
Employee Benefits	13,669,137	9,927,912	19,440,431	7,831,891	20,944,335	12,447,775
Contractual Services	4,727,038	2,646,194	2,408,817	3,216,748	9,181,934	3,615,855
Supplies & Materials	870,567	1,106,269	1,429,073	424,225	1,712,050	840,474
Fixed Charges	841,374	556,694	872,605	656,610	1,909,235	553,194
Communications & Utilities	1,695,450	1,121,230	2,575,289	1,417,522	2,535,100	2,909,371
Travel	111,400	113,350	224,582	80,853	365,500	109,500
Capital & Equipment	1,068,983	492,275	390,000	55,137	1,348,586	840,500
Scholarships/Awards	1,101,353	925,820	1,553,914	651,010	1,531,175	1,669,092
Bad Debt/Carryforward	6,618,797	5,965,281	1,017,922	316,432	836,870	1,487,540
Transfers/Pending Allocation	239,401	108,912	747,006	723,597	-	188,370
Total Expenses	\$ 79,440,771	\$ 60,320,833	\$95,899,833	\$ 42,802,196	\$ 111,785,476	\$ 69,982,297

Description	PV	RS	SC	SM	DO	DSTWD	FY26-27 Total District
Salaries & Wages	33,027,792	41,650,503	37,875,787	21,844,516	56,790,804	4,211,162	490,664,412
Employee Benefits	9,384,447	11,368,330	10,956,364	6,332,856	17,550,750	856,866	140,711,094
Contractual Services	2,548,914	11,311,097	2,388,971	1,988,052	9,134,638	24,688,552	77,856,810
Supplies & Materials	666,239	602,598	1,347,970	443,285	414,953	612,460	10,470,163
Fixed Charges	384,856	351,600	505,323	290,268	4,151,580	6,475,345	17,548,684
Communications & Utilities	2,000,417	1,427,178	1,752,469	1,009,760	662,468	1,082,000	20,188,254
Travel	183,015	118,001	33,550	115,550	491,554	2,166,000	4,112,855
Capital & Equipment	50,438	-	-	110,000	28,450	25,000	4,409,369
Scholarships/Awards	1,109,749	1,147,831	803,012	593,121	-	14,076,303	25,162,380
Bad Debt/Carryforward	2,043,131	2,012,713	486,614	2,392,610	321,265	3,628,604	27,127,779
Transfers/Pending Allocation	59,334	100,000	125,635	767,272	1,300,900	44,836,376	49,196,803
Total Expenses	\$ 51,458,332	\$ 70,089,851	\$56,275,694	\$ 35,887,290	\$ 90,847,362	\$ 102,658,668	\$ 867,448,603
College Carryforward						27,001,426	27,001,426
Total Expenses w/Carryforward						\$ 129,660,094	\$ 894,450,029

General Fund – Full-Time Equivalent (FTE) Budgeted Positions By Unit

FY26-27 Proposed													
Description	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	DW	Total
Residential Faculty (FEC)	154.0	106.0	276.0	106.0	283.0	157.8	119.0	24.0	131.0	68.0	-	-	1,424.8
Executive (CEC/EXC)	4.0	3.0	4.0	4.0	4.0	3.0	4.0	5.0	3.0	4.0	26.0	-	64.0
Classified Staff (CSC)	276.0	194.4	367.0	130.3	375.6	232.0	161.0	319.2	211.9	127.7	537.5	70.0	3,002.5
Total	434.0	303.4	647.0	240.3	662.6	392.8	284.0	348.2	345.9	199.7	563.5	70.0	4,491.3

FY25-26 Adopted													
Description	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	DW	Total
Residential Faculty (FEC)	149.0	104.0	276.0	104.0	277.0	158.0	119.0	25.0	137.0	68.0	-	-	1,417.0
Executive (CEC)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	9.0	-	19.0
Classified Staff (CSC)	271.8	197.4	381.0	148.3	406.1	239.0	168.0	326.8	225.7	136.7	553.5	-	3,054.1
Total	421.8	302.4	658.0	253.3	684.1	398.0	288.0	352.8	363.7	205.7	562.5	-	4,490.1

Increase (Decrease)													
Description	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	DW	Total
Residential Faculty (FEC)	5.0	2.0	-	2.0	6.0	(0.2)	-	(1.0)	(6.0)	-	-	-	7.8
Executive (CEC)	3.0	2.0	3.0	3.0	3.0	2.0	3.0	4.0	2.0	3.0	17.0	-	45.0
Classified Staff (CSC)	4.3	(3.0)	(14.0)	(18.0)	(30.5)	(7.0)	(7.0)	(7.6)	(13.8)	(9.0)	(16.0)	70.0	(51.6)
Total	12.3	1.0	(11.0)	(13.0)	(21.5)	(5.2)	(4.0)	(4.6)	(17.8)	(6.0)	1.0	70.0	1.2

General Fund FTE Changes Detail:

Executive (CEC/EXC) FTE Change Detail:

Unit	FTE Change	Description
CGC	3.0	<ul style="list-style-type: none"> • 3.0 Vice President positions reclassified as executive
EMC	2.0	<ul style="list-style-type: none"> • 2.0 Vice President positions reclassified as executive
GCC	3.0	<ul style="list-style-type: none"> • 3.0 Vice President positions reclassified as executive
GWC	3.0	<ul style="list-style-type: none"> • 3.0 Vice President positions reclassified as executive
MCC	3.0	<ul style="list-style-type: none"> • 3.0 Vice President positions reclassified as executive
PCC	2.0	<ul style="list-style-type: none"> • 2.0 Vice President positions reclassified as executive
PVC	3.0	<ul style="list-style-type: none"> • 3.0 Vice President positions reclassified as executive
RSC	4.0	<ul style="list-style-type: none"> • 4.0 Vice President positions reclassified as executive
SCC	2.0	<ul style="list-style-type: none"> • 2.0 Vice President positions reclassified as executive
SMC	3.0	<ul style="list-style-type: none"> • 3.0 Vice President positions reclassified as executive
DO	17.0	<ul style="list-style-type: none"> • 16.0 Associate Vice Chancellor positions reclassified as executive • 1.0 New Vice Chancellor position was created for Workforce Development
Net CEC/EXC FTE Change	45.0	

Faculty (FEC) FTE Change Detail:

Unit	FTE Change	Description
CGC	5.0	Five faculty were created: Counselor, Anthropology, Aviation, Clinical Nursing, and Mathematic
EMC	2.0	Two faculty were created: Clinical Nursing and Manufacturing Tech
GWC	2.0	2.0 Clinical Nursing
MCC	6.0	Six faculty were created: Librarian, Automotive, Early Childhood Education, Communication, English, and Construction Management
PCC	(0.2)	FTE correction
RSC	(1.0)	(1.0) Religious Studies
SCC	(6.0)	6.0 Positions were eliminated as part of budget reduction
Net Faculty FTE Change	7.8	

Classified Staff (CSC) FTE Change Detail:

Unit	FTE change	Description
DW	70.0	<ul style="list-style-type: none"> • 68.0 Police Officer positions were centralized to the (DW) districtwide unit; and actual costs are allocated to the colleges quarterly • 2.0 Emergency Management Principal (Public Safety Division); actual costs are allocated to the colleges quarterly
CGC	4.3	<ul style="list-style-type: none"> • (3.0) Vice President positions reclassified to executive • (8.0) Police Officer positions were moved to DW Unit (see “DW” unit) • 15.3 Various positions created including Custodian, Groundskeeper, Laboratory Specialist Supervisor, and Student Services positions

Unit	FTE change	Description
EMC	(3.0)	<ul style="list-style-type: none"> • (2.0) Vice President positions reclassified to executive • 4.0 New positions created: Teaching and Learning Director, Program Supervisor, Student Services Analyst, and Project Manager • (5.0) Public Safety Officer positions were moved to DW Unit (see “DW” unit)
GCC	(14.0)	<ul style="list-style-type: none"> • (3.0) Vice President positions reclassified to executive • (9.0) Police Officer positions were moved to DW Unit (see “DW” unit) • (2.0) Eliminate vacant positions
GWC	(18.0)	<ul style="list-style-type: none"> • (3.0) Vice President positions reclassified to executive • (9.0) Police Officer positions were moved to DW Unit (see “DW” unit) • (5.0) Eliminate various vacant positions (Electrician, Grant Officer, Custodians, and Library Specialist) • (1.0) Move Student Services Supervisor position to Fund 2
MCC	(30.5)	<ul style="list-style-type: none"> • (3.0) Vice President positions reclassified to executive • (9.0) Police Officer positions were moved to DW Unit (see “DW” unit) • 0.5 Increase FTE from 0.75 to 1.0 • (19.0) Department reorganization and budget reduction
PC	(7.0)	<ul style="list-style-type: none"> • (2.0) Vice President positions reclassified to executive • (6.0) Police Officer positions were moved to DW Unit (see “DW” unit) • 1.0 HVAC Specialist position created
PVC	(7.0)	<ul style="list-style-type: none"> • (3.0) Vice President positions reclassified to executive • (5.0) Police Officer positions were moved to DW Unit (see “DW” unit) • 1.0 Student Services Director position created • 1.0 Fiscal Analyst Sr position created • (1.0) Eliminate vacant Custodian position

Unit	FTE change	Description
RSC	(7.6)	<ul style="list-style-type: none"> • (4.0) Vice President positions reclassified to executive • (6.0) Police Officer positions were moved to DW Unit (see “DW” unit) • 2.4 Moved positions from Restricted Fund (Fund 322) for Bachelors program and clean up split funded positions
SCC	(13.75)	<ul style="list-style-type: none"> • (2.0) Vice President positions reclassified to executive • (2.0) Police Officer positions were moved to DW Unit (see “DW” unit) • (0.75) Eliminate position to upgrade for other positions • (9.0) Eliminate positions to balance budget reduction
SMC	(9.0)	<ul style="list-style-type: none"> • (3.0) Vice President positions reclassified to executive • (6.0) Police Officer positions were moved to DW Unit (see “DW” unit)
DO	(16.0)	<ul style="list-style-type: none"> • (16.0) Associate Vice Chancellor positions reclassified to executive (all Divisions) • 2.0 EO/Title IX Director and Pregnancy & Parenting Analyst positions created (Legal Division) • (1.0) combined two positions to create Director Policy Governance and Public Record position (Legal Division) • 1.0 Director Student Recruitment (Academic & Student Affairs) • 1.0 staff position for Governing Board operation • (1.0) Changed funding of MCOR position from General Fund to Restricted Fund (Prop 301) • (1.0) Office Assistant position reallocated to fund District Office Divisions need • (1.0) Training Development Consultant position deleted to upgrade other position
Net Staff FTE Change	(51.6)	Unless otherwise noted, the additions to FTE are funded from the unit’s existing budget by reallocations.

Auxiliary Fund Summary

Auxiliary Fund Resources

Resources	Adopted FY2025-26			Proposed FY2026-27			Increase (Decrease)	% Change
	Colleges	District/ District-Wide	Total	Colleges	District/ District-Wide	Total		
Beginning Fund Balance (FB)	64,858,016	25,182,112	\$ 90,040,128	\$ 69,512,764	\$ 24,406,753	\$ 93,919,517	\$ 3,879,389	4.3%
Revenues	<hr/>							
Tuition/Fees	<hr/>							
Regular Tuition	\$ 2,105,321	\$ -	\$ 2,105,321	\$ 2,242,184	\$ -	\$ 2,242,184	\$ 136,863	6.5%
Out of State & Non-resident Dist.Learning	12,702,843	-	12,702,843	14,030,188	-	14,030,188	1,327,345	10.4%
Course Fees	13,712,793	-	13,712,793	13,126,865	-	13,126,865	(585,928)	-4.3%
Non Credit	2,368,060	-	2,368,060	2,476,809	-	2,476,809	108,749	4.6%
Other Fees & Charges	1,937,203	-	1,937,203	1,937,203	-	1,937,203	-	0.0%
Subtotal - Tuition & Fees	\$ 32,826,220	\$ -	\$ 32,826,220	\$ 33,813,249	\$ -	\$ 33,813,249	\$ 987,029	3.0%
Grants, Contracts, and Donations	\$ 3,723,162	\$ -	\$ 3,723,162	\$ 3,723,162	\$ -	\$ 3,723,162	\$ -	0.0%
Interest Income	2,032,732	500,000	2,532,732	2,032,732	500,000	2,532,732	-	0.0%
Auxiliary Operations	3,119,440	300,000	3,419,440	3,896,531	300,000	4,196,531	777,091	22.7%
Miscellaneous Other Revenues	5,903,764	280,000	6,183,764	5,884,175	280,000	6,164,175	(19,589)	-0.3%
Total Revenues	\$ 47,605,318	\$ 1,080,000	\$ 48,685,318	\$ 49,349,849	\$ 1,080,000	\$ 50,429,849	\$ 1,744,531	3.6%
Transfers from General Fund	\$ 1,623,937	\$ -	\$ 1,623,937	\$ 1,623,937	\$ -	\$ 1,623,937	\$ -	0.0%
Transfer from Prop 207 - for Skill Centers	8,333,595	-	8,333,595	8,799,111	-	8,799,111	465,516	5.6%
Total Transfers	9,957,532	-	\$ 9,957,532	10,423,048	\$ -	10,423,048	\$ 465,516	4.7%
Total Resources w/o Fund Balance	57,562,850	1,080,000	\$ 58,642,850	\$ 59,772,897	\$ 1,080,000	\$ 60,852,897	\$ 2,210,047	3.8%
Total Resources including Transfers & FB	\$122,420,866	\$ 26,262,112	\$148,682,978	\$ 129,285,661	\$ 25,486,753	\$ 154,772,414	\$ 6,089,436	4.1%

Auxiliary Fund Expenditures

College/Description	Adopted FY2025-26			Proposed FY2026-27			Increase (Decrease)	% Change
	Colleges	District/ District-Wide	Total	Colleges	District/ District-Wide	Total		
Chandler-Gilbert College	\$ 3,203,041		\$ 3,203,041	\$ 3,297,270		\$ 3,297,270	\$ 94,229	2.9%
Estrella Mountain College	1,540,726		1,540,726	1,403,331		1,403,331	(137,395)	-8.9%
Glendale College	4,618,019		4,618,019	4,627,700		4,627,700	9,681	0.2%
GateWay College	19,273,294		19,273,294	19,115,158		19,115,158	(158,136)	-0.8%
Mesa College	4,009,905		4,009,905	2,863,858		2,863,858	(1,146,047)	-28.6%
Phoenix College	4,200,844		4,200,844	2,815,209		2,815,209	(1,385,635)	-33.0%
Paradise Valley College	1,394,499		1,394,499	1,417,480		1,417,480	22,981	1.6%
Rio Salado College	11,871,838		11,871,838	15,107,531		15,107,531	3,235,693	27.3%
Scottsdale College	1,713,273		1,713,273	1,855,665		1,855,665	142,392	8.3%
South Mountain College	1,082,663		1,082,663	1,096,502		1,096,502	13,839	1.3%
District Office/District-Wide/MCOR		1,855,359	1,855,359		1,684,213	1,684,213	(171,146)	-9.2%
Budgeted Expenditure	\$ 52,908,102	\$ 1,855,359	\$ 54,763,461	\$ 53,599,704	\$ 1,684,213	\$ 55,283,917	\$ 520,456	1.0%
Ending Fund Balance	\$ 69,512,764	\$ 24,406,753	\$ 93,919,517	\$ 75,685,957	\$ 23,802,540	\$ 99,488,497	5,568,980	5.9%

Auxiliary Fund Budgeted Positions Full-Time Equivalent (FTE) Budgeted Positions By Unit

FY26-27 Proposed												
Fund 2	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Executive (CEC/EXC)	-	-	-	-	-	-	-	1.0	-	-	-	1.0
Classified Staff (CSC)	2.0	2.0	-	135.3	0.3	1.0	-	100.5	1.0	0.3	-	242.3
Total Fund 2	2.0	2.0	-	135.3	0.3	1.0	-	101.5	1.0	0.3	-	243.3
FY25-26 Adopted												
Fund 2	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Executive (CEC/EXC)	-	-	-	-	-	-	-	-	-	-	-	-
Classified Staff (CSC)	-	2.0	-	145.3	3.3	1.0	-	105.3	1.0	0.3	-	258.1
Total Fund 2	-	2.0	-	145.3	3.3	1.0	-	105.3	1.0	0.3	-	258.1
Increase (Decrease)												
Fund 2	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Executive (CEC/EXC)	-	-	-	-	-	-	-	1.0	-	-	-	1.0
Classified Staff (CSC)	2.0	-	-	(10.0)	(3.0)	-	-	(4.8)	-	-	-	(15.8)
Total Fund 2	2.0	-	-	(10.0)	(3.0)	-	-	(3.8)	-	-	-	(14.8)

Auxiliary Fund FTE Changes Detail:

The Auxiliary fund has a net decrease of 15.8 Classified Staff FTE as noted below.

Unit	FTE change	Description
CGC	2.0	• 1.0 Program Coordinator and 1.0 Groundskeeper positions created
GWC	(10.0)	• (10.0) Various vacant positions removed/inactivated
MCC	(3.0)	• (3.0) Eliminated vacant specially funded positions in non-credit program
RSC	(4.8)	• (1.0) Vice President positions reclassified as executive • (4.3) Removed vacant positions not filled over a year, and 0.5 increase partial FTE to a full time
Net Staff FTE Change	(15.8)	

Restricted Fund Summary

Restricted Fund Resources

Revenues	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	% of Total	FY26-27 Proposed vs. FY25-26 Adopted	
					Increase/ (Decrease)	%
Beginning Fund Balance	\$ 72,641,102	\$ 131,113,436	\$ 141,012,037	37.6%	\$ 68,370,935	94.1%
Grants and Contracts						
Federal Grants & Contracts	22,097,784	22,230,371	22,241,420	5.9%	143,636	0.7%
State Grants & Contracts	10,705,242	10,758,768	10,774,826	2.9%	69,584	0.6%
State STEM (see STEM Schedule)	6,841,600	6,473,700	7,056,800	1.9%	215,200	3.1%
Prop 207 (see Prop 207 Schedule)	29,088,980	29,088,980	29,568,948	7.9%	479,968	1.6%
Prop 301 (see Prop 301 Schedule)	19,138,130	19,138,130	20,064,431	5.4%	926,301	4.8%
Interest Income	5,007,870	5,007,870	5,103,244	1.4%	95,374	1.9%
Other/Local Govt. Grants and Contracts	15,473,130	15,473,130	16,910,585	4.5%	1,437,455	9.3%
Total Grants and Contracts	\$ 108,352,737	\$ 108,170,949	\$ 111,720,254	29.8%	\$ 3,367,517	3.1%
Student Financial Aid						
Federal Student Aid (workstudy, Pell, FSEOG)	\$ 113,577,904	\$ 113,918,637	\$ 114,316,160	30.5%	\$ 738,256	0.6%
State Student Aid - LEAP	400,000	400,000	414,645	0.1%	14,645	3.7%
Institutional LEAP Matching	400,000	400,000	414,645	0.1%	14,645	3.7%
Scholarships	6,679,510	6,692,869	6,722,927	1.8%	43,417	0.6%
Total Student Financial Aid	\$ 121,057,414	\$ 121,411,506	\$ 121,868,377	32.5%	\$ 810,963	0.7%
Total Revenue	\$ 229,410,150	\$ 229,582,456	\$ 233,588,631	62.4%	\$ 4,178,481	1.8%
Total Restricted Resources	\$ 302,051,252	\$ 360,695,892	\$ 374,600,668	100.0%	\$ 72,549,416	24.0%

Restricted Fund Expenditures

Expenditures by Unit	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	% of Total	FY26-27 Proposed vs. FY25-26 Adopted	
					Increase/ (Decrease)	% Change
Chandler-Gilbert College	\$ 12,118,838	\$ 11,471,474	\$ 15,115,689	5.2%	\$ 2,996,851	24.7%
Estrella Mountain College	17,809,874	16,858,506	22,214,053	7.7%	4,404,179	24.7%
Glendale College	25,487,778	24,126,272	31,790,616	11.0%	6,302,837	24.7%
GateWay College	15,950,684	15,098,630	19,895,107	6.9%	3,944,422	24.7%
Mesa College	24,213,222	22,919,800	30,200,876	10.4%	5,987,654	24.7%
Phoenix College	21,737,489	20,576,315	27,112,922	9.4%	5,375,433	24.7%
Paradise Valley College	8,557,154	8,100,047	10,673,240	3.7%	2,116,087	24.7%
Rio Salado College	24,813,764	23,488,262	30,949,925	10.7%	6,136,161	24.7%
Scottsdale College	8,717,683	8,252,002	10,873,467	3.8%	2,155,784	24.7%
South Mountain College	7,337,507	6,945,551	9,151,988	3.2%	1,814,482	24.7%
District Office	34,723,390	32,868,535	43,310,089	15.0%	8,586,699	24.7%
District-wide	30,613,789	28,978,461	38,184,230	13.2%	7,570,441	24.7%
Total Restricted Expenditures	\$ 232,081,171	\$ 219,683,855	\$ 289,472,201	100.0%	\$ 57,391,030	24.7%
Estimated Ending Fund Balance	\$ 69,970,081	\$ 141,012,037	\$ 85,128,467			

State STEM

Funding Source	Adopted	Est. Actual	Proposed	% of Total	FY27 Proposed vs. FY26 Adopted	
	FY25-26	FY25-26	FY26-27		Increase/ (Decrease)	% Change
Beginning Fund Balance	\$ 20,985,125	\$ 20,985,125	\$ 23,194,976	76.7%	\$ 2,209,851	10.5%
Appropriations	8,441,600	8,441,600	8,816,800	29.1%	375,200	4.4%
Less: Amount to GF (20% max)	(1,600,000)	(1,600,000)	(1,760,000)	-5.8%	(160,000)	10.0%
Total Resources	\$ 27,826,725	\$ 27,826,725	\$ 30,251,776	100.0%	\$ 2,425,051	8.7%

Allocations/Expenditures	Adopted	Est. Actual	Proposed	% of Total	FY27 Proposed vs. FY26 Adopted	
	FY25-26	FY25-26	FY26-27		Increase/ (Decrease)	% Change
Workforce Faculty (39 FTE)	\$ -	\$ -	\$ 5,236,688	19.7%	\$ 5,236,688	0.0%
PC Institute (4 FTE)	-	-	524,864	2.0%	524,864	0.0%
Projects Awarded via Proposals (Innov)	6,000,000	4,454,207	6,292,185	23.7%	292,185	4.9%
CTIP Investments (2026)	-	177,542	9,946,263	37.4%	9,946,263	0.0%
CTIP Investments (2027)			4,600,000	17.3%	4,600,000	0.0%
Total Expenditures	\$ 6,000,000	\$ 4,631,749	\$ 26,600,000	100.0%	\$ 20,600,000	343.3%
Estimated Ending Fund Balance	\$ 21,826,725	\$ 23,194,976	\$ 3,651,775		\$ (18,174,950)	-83.3%
Reserves			\$ 1,129,088			
Uncommitted Fund Balance			\$ 2,522,687			

State STEM Expenditures by Unit

Expenditures by Unit	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	% of Total	FY27 Proposed vs. FY26 Adopted	
					Increase/ (Decrease)	% Change
Chandler-Gilbert College	\$ -	\$ 245,280	1,166,283	4.4%	\$ 1,166,283	0.0%
Estrella Mountain College	-	555,801	7,151,908	26.9%	7,151,908	0.0%
Glendale College	-	642,646	4,067,535	15.3%	4,067,535	0.0%
GateWay College	-	2,009,998	199,823	0.8%	199,823	0.0%
Mesa College	-	713,928	8,003,947	30.1%	8,003,947	0.0%
Phoenix College	-	-	890,265	3.3%	890,265	0.0%
Paradise Valley College	-	116,914	-	0.0%	-	0.0%
Rio Salado College	-	-	144,994	0.5%	144,994	0.0%
Scottsdale College	-	31,447	375,244	1.4%	375,244	0.0%
South Mountain College	-	-	-	0.0%	-	0.0%
District Office	-	315,735	-	0.0%	-	0.0%
District Wide	-	-	4,600,000	17.3%	4,600,000	0.0%
Total Restricted Expenditures	\$ -	\$ 4,631,749	26,600,000	100.0%	\$ 26,600,000	0.0%

STEM Budgeted Position Summary (District Funded)

Effective FY26-27, Workforce Faculty funding will be moved from Prop 301 to STEM.

Workforce Faculty	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
CGC	-	8.0	8.0	N/A
EMC	-	5.0	5.0	N/A
GCC	-	6.0	6.0	N/A
GWC	-	2.0	2.0	N/A
MCC	-	11.0	11.0	N/A
PVC	-	-	-	N/A
PC	-	3.0	3.0	N/A
RSC	-	1.0	1.0	N/A
SCC	-	3.0	3.0	N/A
Subtotal	-	39.0	39.0	N/A
PC IT Institute	-	4.0	4.0	N/A
Grand Total	-	43.0	43.0	N/A

Smart and Safe Arizona Excise Tax Fund - Proposition 207 Revenue & Expenditures

The District anticipates receiving \$29.6 million in Proposition 207 excise tax revenue to support STEM and workforce programs. Approximately \$70.8 million will be used for workforce and STEM programs in the form of support for existing programs as well as new innovations (i.e., artificial intelligence, advanced manufacturing institutes, etc.).

Funding Source	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	% of Total	FY27 Proposed vs. FY26 Adopted	
					Increase/ (Decrease)	% Change
Beginning Fund Balance	44,750,697	67,863,707	\$ 70,770,751	68.5%	\$ 26,020,054	38.3%
Prop 207 Excise Tax	29,088,980	29,088,980	29,568,948	28.6%	479,968	1.6%
Interest Income	3,000,000	3,000,000	3,000,000	2.9%	-	0.0%
Total Revenue	\$ 76,839,677	\$ 99,952,687	\$ 103,339,699	100.0%	\$ 26,500,022	26.5%

Allocations/Expenditures	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	% of Total	FY27 Proposed vs. FY26 Adopted	
					Increase/ (Decrease)	% Change
Skill Centers Funding from F1 to Prop 207	\$ 8,302,418	\$ 8,302,418	\$ 8,468,466	10.5%	\$ 166,048	2.0%
Workforce/STEM (reclassified from General Fund)	10,000,000	10,000,000	10,000,000	12.4%	-	0.0%
Bachelor's Degrees - Launch Years (3) Funding	3,000,000	3,000,000	3,000,000	3.7%	-	0.0%
STEM Programs (DW)	5,000,000	5,000,000	5,000,000	6.2%	-	0.0%
WF Operating	-	-	300,000	0.4%	300,000	N/A
Bachelors Degree Implementation	-	-	300,000	0.4%	300,000	N/A
Projects Awarded via Proposals (Innov)			3,000,000	3.7%	\$ 3,000,000	N/A
Innovations	5,400,000	2,879,518	-	0.0%	\$ (5,400,000)	-187.5%
Support for Recently Launched Programs	5,000,000	-	-	0.0%	(5,000,000)	N/A
FY26 CTIP	-	-	30,722,294	38.0%	30,722,294	N/A
FY27 CTIP	-	-	10,000,000	12.4%	10,000,000	N/A
Funding for DW Network Redesign	-	\$ -	10,000,000	12.4%	10,000,000	N/A
Total Expenditures	\$ 36,702,418	\$ 29,181,936	\$ 80,790,760	100.0%	\$ 44,088,342	151.1%
Estimated Ending Fund Balance	\$ 40,137,259	\$ 70,770,751	\$ 22,548,939		\$ (17,588,319)	-24.9%
Reserves	\$ 5,016,852	\$ 5,016,852	\$ 5,211,032			
Uncommitted Fund Balance	\$ 35,120,407	\$ 65,753,899	\$ 17,337,907			

Prop 207 Expenditures By Unit

Expenditures by Unit	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	% of Total	FY27 Proposed vs. FY26 Adopted	
					Increase/ (Decrease)	% Change
Chandler-Gilbert College	\$ 376,355	\$ 376,355	\$ 400,818	0.5%	\$ 24,463	6.5%
Estrella Mountain College	133,602	133,602	142,286	0.2%	8,684	6.5%
Glendale College	201,091	201,091	214,162	0.3%	13,071	6.5%
GateWay College	16,890	16,890	17,988	0.0%	1,098	6.5%
Mesa College	198,378	198,378	211,273	0.3%	12,895	6.5%
Phoenix College	680,221	680,221	724,436	0.9%	44,214	6.5%
Paradise Valley College	550,528	550,528	586,312	0.7%	35,784	6.5%
Rio Salado College	129,877	129,877	138,319	0.2%	8,442	6.5%
Scottsdale College	206,077	206,077	219,472	0.3%	13,395	6.5%
South Mountain College	141,557	141,557	150,758	0.2%	9,201	6.5%
District Office	1,008,177	1,008,177	1,073,708	1.3%	65,531	6.5%
District Wide	33,059,665	33,059,665	76,911,228	95.2%	43,851,563	132.6%
Total Restricted Expenditures	\$ 36,702,418	\$ 36,702,418	80,790,760	100.0%	\$ 44,088,342	120.1%

Workforce Development Sales Tax Fund - Proposition 301 Revenue & Expenditures

The District anticipates receiving \$20.1 million in Proposition 301 sales tax revenue for FY26-27 to support workforce development initiatives. An estimated \$12.4 million will be spent for 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.

Prop 301 Resources

Funding Source	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	% of Total	FY27 Proposed vs. FY26 Adopted	
					Increase/ (Decrease)	% Change
Beginning Fund Balance	\$ 27,890,403	\$ 42,264,604	\$ 50,046,310	69.3%	\$ 22,155,907	79.4%
Prop. 301 Sales Tax	19,138,130	19,138,130	20,064,431	27.8%	926,301	4.8%
Interest Income	2,007,870	2,007,870	2,103,244	2.9%	95,374	4.8%
Total Resources	\$ 49,036,403	\$ 63,410,604	\$ 72,213,985	100.0%	\$ 23,177,582	47.3%

Prop 301 Expenditures

Allocations/Expenditures	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	% of Total	FY27 Proposed vs. FY26 Adopted	
					Increase/ (Decrease)	% Change
Workforce Faculty (39 FTE)	\$ 5,488,025	\$ 4,715,172	\$ -	0.0%	\$ (5,488,025)	-100.0%
SBDC Match	315,000	315,000	776,367	1.2%	461,367	146.5%
Workforce/Operating	873,725	748,725	1,019,000	1.6%	145,275	16.6%
Workforce Information Systems	351,135	206,135	239,000	0.4%	(112,135)	-31.9%
College Workforce Programs & Equipment	9,846,784	5,120,479	7,430,882	11.8%	(2,415,902)	-24.5%
MCOR	1,767,600	1,697,471	2,100,000	3.3%	332,400	18.8%
PC Institute Faculty (4 FTE)	501,313	501,313	-	0.0%	(501,313)	-100.0%
Districtwide Memberships	60,000	60,000	184,700	0.3%	124,700	207.8%
Workforce Programs (DW)			5,000,000	8.0%	5,000,000	N/A
CTIP 2026 Investments			21,095,457	33.6%	21,095,457	N/A
CTIP 2027 Investments			15,000,000	23.9%	15,000,000	N/A
Funding for DW Network Redesign			10,000,000	15.9%	10,000,000	N/A
Total Expenditures	\$ 19,203,582	\$ 13,364,295	\$ 62,845,406	100.0%	\$ 43,641,824	227.3%
Estimated Ending Fund Balance	\$ 29,832,821	\$ 50,046,309	\$ 9,368,579		\$ (20,464,241)	-68.6%
Reserves			\$ 3,546,828			
Uncommitted Fund Balance			\$ 5,821,751			

Prop 301 Expenditures By Unit

Expenditures by Unit	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	% of Total	FY27 Proposed vs. FY26 Adopted	
					Increase/ (Decrease)	% Change
Chandler-Gilbert College	\$ 271,775	\$ 1,472,437	603,915	1.0%	\$ 332,140	122.2%
Estrella Mountain College	244,517	1,286,591	887,515	1.4%	642,999	263.0%
Glendale College	169,000	1,582,300	1,270,127	2.0%	1,101,127	651.6%
GateWay College	154,079	735,718	794,867	1.3%	640,788	415.9%
Mesa College	349,567	2,171,891	2,156,612	3.4%	1,807,045	516.9%
Phoenix College	306,475	1,587,724	1,083,239	1.7%	776,764	253.5%
Paradise Valley College	150,918	298,209	426,427	0.7%	275,509	182.6%
Rio Salado College	365,826	995,239	1,236,539	2.0%	870,712	238.0%
Scottsdale College	237,017	641,543	434,426	0.7%	197,409	83.3%
South Mountain College	86,992	255,705	365,648	0.6%	278,656	320.3%
District Office	-	1,210,077	1,730,363	2.8%	1,730,363	0.0%
District Wide	12,717,535	1,126,862	51,855,727	82.5%	39,138,192	307.7%
Total Restricted Expenditures	\$ 15,053,702	\$ 13,364,295	62,845,406	100.0%	\$ 47,791,704	317.5%

Proposition 301 Budgeted Position Summary

Effective FY26-27, Workforce Faculty funding will be moved from Prop 301 to STEM.

Workforce Faculty	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
CGC	8.0	-	(8.0)	-100.0%
EMC	5.0	-	(5.0)	-100.0%
GCC	6.0	-	(6.0)	-100.0%
GWC	2.0	-	(2.0)	-100.0%
MCC	11.0	-	(11.0)	-100.0%
PVC	-	-	-	N/A
PC	3.0	-	(3.0)	-100.0%
RSC	1.0	-	(1.0)	-100.0%
SCC	3.0	-	(3.0)	-100.0%
Totals	39.0	-	(39.0)	-100.0%

Restricted Fund – Full-Time Equivalent (FTE) Budgeted Positions

FY26-27 Proposed												
Description	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	9.0	5.0	6.0	3.0	11.0	8.0	-	1.0	3.0	-	-	46.0
Executive (CEC)	-	-	-	-	-	-	-	-	-	-	-	-
Classified Staff (CSC)	1.8	0.4	2.0	50.5	-	26.6	-	157.3	1.3	-	57.0	296.8
Total	10.8	5.4	8.0	53.5	11.0	34.6	-	158.3	4.3	-	57.0	342.8

FY25-26 Adopted												
Description	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	8.0	5.0	6.0	6.0	11.0	7.0	-	1.0	3.0	-	-	47.0
Executive (CEC)	-	-	-	-	-	-	-	-	-	-	-	-
Classified Staff (CSC)	4.5	0.4	3.0	55.5	2.0	28.1	-	160.5	1.3	-	63.0	318.3
Total	12.5	5.4	9.0	61.5	13.0	35.1	-	161.5	4.3	-	63.0	365.3

Increase (Decrease)												
Description	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	1.0	-	-	(3.0)	-	1.0	-	-	-	-	-	(1.0)
Executive (CEC)	-	-	-	-	-	-	-	-	-	-	-	-
Classified Staff (CSC)	(2.8)	-	(1.0)	(5.1)	(2.0)	(1.5)	-	(3.2)	0.0	-	(6.0)	(21.5)
Total	(1.8)	-	(1.0)	(8.1)	(2.0)	(0.5)	-	(3.2)	0.0	-	(6.0)	(22.5)

Restricted Fund FTE Changes Detail

Faculty FTE Change Detail:

Unit	FTE Change	Description
CGC	1.0	<ul style="list-style-type: none"> • 1.0 Artificial Intelligence faculty
GWC	(3.0)	<ul style="list-style-type: none"> • (2.0) Eliminated Specially-Funded positions • (1.0) Remove duplicate position
PC	1.0	<ul style="list-style-type: none"> • 1.0 Dental Assisting faculty
Net FTE Change	(1.0)	

Classified Staff FTE Change Detail:

Unit	FTE Change	Description
CGC	(2.75)	<ul style="list-style-type: none"> • (2.75) Eliminated vacant Specially-Funded positions
GCC	(1.0)	<ul style="list-style-type: none"> • (1.0) Position correction
GWC	(5.1)	<ul style="list-style-type: none"> • (5.1) Eliminated vacant Specially-Funded positions
MCC	(2.0)	<ul style="list-style-type: none"> • (2.0) Eliminated Specially-Funded positions
PC	(1.5)	<ul style="list-style-type: none"> • (1.5) Eliminated Specially-Funded positions
RSC	(3.2)	<ul style="list-style-type: none"> • 4.0 Increased Radio Station positions • (4.0) Moved positions from Prop 207 for Bachelors program, corrected split-funded positions, and decreased counseling project allocation • (3.2) Reduced Title V Grant-funded positions at end of grant period

Unit	FTE Change	Description
DO	(6.0)	<ul style="list-style-type: none"> • 1.0 Executive Assistant, Workforce Development, position created • 1.0 Moved MCOR position from General Fund to Restricted Fund • 1.0 Created Student Services Analyst position • (4.0) Specially-funded positions eliminated for Small Business Development • (5.0) positions were eliminated for MCOR due to expiration of Route to Relief projects
Net FTE Change	(21.5)	

Plant Fund Revenue & Expenditure Summary

Plant Fund Revenues

Source of Funds	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	FY26-27 Proposed vs. FY25-26 Adopted	
				Increase/ (Decrease)	% Change
Beginning Fund Balance	\$ 167,231,252	\$ 204,746,371	\$ 147,565,061	\$ (19,666,191)	-11.8%
On-Going Revenues					
Tax Levy - Existing	58,543,346	58,543,346	62,760,701	4,217,355	7.2%
Tax Shift	4,217,355	4,217,355	-	(4,217,355)	-100.0%
Total Tax Levy for Capital	\$ 62,760,701	\$ 62,760,701	\$ 62,760,701	\$ -	0.0%
Interest & Other Income	\$ 3,000,000	\$ 3,000,000	\$ 2,000,000	\$ (1,000,000)	-33.3%
Total On-Going Revenues	65,760,701	65,760,701	64,760,701	(1,000,000)	-1.5%
Total Resources	\$ 232,991,953	\$ 270,507,072	\$ 212,325,762	\$ (20,666,191)	-8.9%

Plant Fund Expenditures

Projected Expenditures	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	FY26-27 Proposed vs. FY25-26 Adopted	
				Increase/ (Decrease)	% Change
Capital Expenditures by Category (CPPDS)					
Annual Major Maintenance	\$ 6,575,000	\$ 5,574,000	\$ 7,000,000	\$ 425,000	6.5%
Annual Emergency Maintenance	530,000	800,000	1,000,000	470,000	88.7%
District-wide Roofing Maintenance Program	3,250,000	3,640,000	2,512,500	(737,500)	-22.7%
District-wide Paving	2,756,250	1,203,000	3,750,000	993,750	36.1%
District-wide Athletic Facility Maintenance	1,000,000	355,000	1,500,000	500,000	50.0%
Major Eq Replacement and Energy Mgmt upgrades	-	3,500	3,000,000	3,000,000	N/A
Energy and Water Projects (Op Reduction cost)	2,655,000	1,603,000	6,500,000	3,845,000	144.8%
Hazardous Materials Abatement	1,000,000	70,000	2,000,000	1,000,000	100.0%
ADA and other Regulatory Requirements	500,000	1,744,000	2,015,000	1,515,000	303.0%
Deferred Maintenance	27,718,000	16,000,000	18,668,000	(9,050,000)	-32.7%
Subtotal Expenditures by Category	\$ 45,984,250	\$ 30,992,500	\$ 47,945,500	\$ 1,961,250	4.3%
Additional DW Capital Expenditures					
DW Technology & Other	5,000,000	5,000,000	6,500,000	1,500,000	30.0%
College/DO Allocation	11,000,000	11,000,000	11,000,000	-	0.0%
Course Equipment	2,000,000	1,800,000	2,000,000	-	0.0%
CTIP Investments - 2026	70,000,000	41,000,000	26,526,675	(43,473,325)	-62.1%
CTIP Investments - 2027		-	23,483,234	23,483,234	N/A
Deferred Maint. - Systemwide Central Plant Upgrades	10,000,000	28,430,000	27,229,443	17,229,443	172.3%
Transfer to General Fund - ERP Licenses	4,719,511	4,719,511	4,719,511	-	0.0%
Subtotal District-Wide Capital	\$ 102,719,511	\$ 91,949,511	\$ 101,458,863	\$ (1,260,648)	140.2%
Grand Total Capital Expenditures/Needs	\$ 148,703,761	\$ 122,942,011	\$ 149,404,363	\$ 700,602	0.5%
Estimated Ending Fund Balance	\$ 84,288,192	\$ 147,565,061	\$ 62,921,399	\$ (21,366,793)	-25.3%
Reserves	\$ 25,000,000	\$ 25,000,000	\$ 25,000,000		
Uncommitted Fund Balance	\$ 59,288,192	\$ 122,565,061	\$ 37,921,399		

Debt Service Fund - Revenue & Expenditure Summary

Source of Funds	Adopted FY25-26	Est. Actual FY25-26	Proposed FY26-27	FY26-27 Proposed vs. FY25-26 Adopted	
				Increase/ (Decrease)	% Change
Beginning Fund Balance	\$ 32,053,063	\$ 32,053,063	\$ 13,576,813	\$ (18,476,250)	-57.6%
Secondary Tax Levy/SRP in lieu Tax	14,043,625	14,043,625	14,039,775	(3,850)	0.0%
Total Resources	\$ 46,096,688	\$ 46,096,688	\$ 27,616,588	\$ (18,480,100)	-40.1%
Expenditures					
G.O. Bond Debt Service - Principal	\$ 30,940,000	\$ 30,940,000	\$ 13,110,000	\$ (17,830,000)	-57.6%
G.O. Bond Debt Service - Interest	1,579,875	1,579,875	704,200	(875,675)	-55.4%
Total Debt Service Expenditures	\$ 32,519,875	\$ 32,519,875	\$ 13,814,200	\$ (18,705,675)	-57.5%
Estimated Ending Fund Balance	\$ 13,576,813	\$ 13,576,813	\$ 13,802,388	\$ 225,575	1.7%

Description	FY24-25	FY25-26	FY26-27	FY27-28
Principal	\$ 30,940,000	\$ 13,110,000	\$ 13,565,000	\$ -
Interest	\$ 2,226,125	\$ 933,625	\$ 474,775	\$ -
Total	\$ 33,166,125	\$ 14,043,625	\$ 14,039,775	\$ -

The secondary tax levy to fund debt service for the 2004 G.O. Bond Program will conclude with in FY26-27 as the final payment will be made on July 1, 2027.

Proposed Budget
FY26-27

SECTION B1: COLLEGE/UNIT OVERVIEWS

Chandler-Gilbert Community College (CGC)



With more than 60 degree offerings and four locations, Chandler-Gilbert Community College (CGCC) is one of the fastest-growing Maricopa Community Colleges. But it’s not just about our growth. It’s about yours. CGCC propels students forward—into the workforce, into four-year universities, into civic engagement, and into life. Whatever your next stop is, our award-winning faculty and diverse learning environment will help get you there.

What began as two buildings at Gilbert and Pecos roads in 1987 has since grown to four locations. Students at CGCC not only experience our state-of-the-art educational spaces—which span 667,240 square feet across 188 acres—but they enjoy a diverse, inviting environment that fosters civic engagement and values community partnerships.

CGC Historic and Projected Enrollment

	Actual								Projected		10 Year % Change
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est	
Headcount	19,559	19,552	20,133	17,704	18,291	18,773	19,870	20,584	21,202	21,838	11.7%
FTSE	7,939	7,905	8,042	6,909	6,736	6,945	7,309	7,619	7,778	8,011	0.9%

CGC Budgeted Expenditures

General Fund By Function	FY25-26 Adopted	FY26-27 Adopted	Increase/ (Decrease)	% Change
Instruction	\$ 28,715,584	\$ 29,895,538	\$ 1,179,954	4.1%
Academic Support	11,297,961	11,778,098	480,137	4.2%
Student Services	8,141,113	9,750,045	1,608,932	19.8%
Institutional Support	11,865,019	12,176,891	311,872	2.6%
Operations/Maintenance	7,820,851	8,623,426	802,575	10.3%
Public Service	-	-	-	0.0%
Student Financial Assistance	955,993	981,853	25,860	2.7%
Contingency	-	6,234,920	6,234,920	0.0%
Total by Function	\$ 68,796,522	\$ 79,440,771	\$ 10,644,249	15.5%
Auxiliary Fund				
230 Other Auxiliary Programs	\$ 1,749,399	\$ 1,770,946	\$ 21,547	1.2%
250 Course Fees	909,441	954,913	45,472	5.0%
280 Non Credit Programs	544,201	571,411	27,210	5.0%
Total Auxiliary Fund	\$ 3,203,041	\$ 3,297,270	\$ 94,229	2.9%
Restricted Fund				
Workforce Faculty (8 FTE)	\$ 1,110,915	\$ 1,166,283	\$ 55,369	5.0%
Projects	485,357	542,928	57,571	11.9%
Federal Grants	1,175,597	1,436,179	260,582	22.2%
State Grants	257,054	317,562	60,507	23.5%
Pell Grants	7,443,755	9,619,308	2,175,554	29.2%
Scholarships/Financial Aid	1,614,128	1,992,085	377,958	23.4%
Contingency	32,033	41,343	9,310	29.1%
Total Restricted Funds	\$ 12,118,838	\$ 15,115,689	\$ 2,996,851	24.7%
Plant Fund Total*	-	6,915,986	-	0.0%
Grand Total All Funds	\$ 84,118,401	\$ 104,769,716	\$ 13,735,329	16.3%

*Plant Fund detail by college wasn't captured prior to the FY27 Budget; comparative data will be available in FY28.

CGC Budgeted Full-Time Equivalent (FTE) Positions

General Fund	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
Residential Faculty (FEC)	149.0	154.0	5.0	3.4%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	271.8	276.0	4.2	1.5%
General Fund Total	421.8	434.0	12.2	2.9%
Auxiliary Fund				
Residential Faculty (FEC)	-	-	-	0
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	-	2.0	2.0	0.0%
Auxiliary Fund Total	-	2.0	2.0	-
Restricted Fund				
Residential Faculty (FEC)	8.0	9.0	1.0	12.5%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	4.5	1.8	(2.8)	-61.1%
Restricted Fund Total	12.5	10.8	(1.8)	-14.0%
Total All Funds				
Residential Faculty (FEC)	157.0	163.0	6.0	3.8%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	276.3	279.8	3.4	1.2%
Grand Total All Funds	434.3	446.8	12.5	2.9%

Note: See section B for explanation of changes.

Estrella Mountain Community College (EMCC)



Embark on an educational journey at Estrella Mountain Community College (EMCC), a unique place where you can achieve your dreams and transform your life. With our community partnerships, commitment to learning, and entrepreneurial spirit, you'll feel our positive impact in the Southwest Valley. As a learning college, we place learning first and provide educational experiences that allow students to learn anyway, anyplace, anytime. We accomplish our goal by offering students our wraparound academic support services while engaging them in the process as full partners, assume primary responsibility for their own learning. EMCC's approximately 10,000 students enjoy meaningful, engaging learning experiences at a college that showcases the historical and cultural values of the Southwest Valley.

EMCC Historic and Projected Enrollment

	Actual								Projected		10 Year % Change
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est	
Headcount	13,715	13,772	14,262	11,828	12,086	12,951	13,826	14,053	14,475	14,909	8.7%
FTSE	5,799	5,832	5,915	4,842	4,625	4,973	5,208	5,245	5,300	5,459	(5.9%)

EMCC Budgeted Expenditures

General Fund By Function	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
Instruction	\$ 21,370,444	\$ 21,575,958	\$ 205,514	1.0%
Academic Support	10,837,492	10,336,975	(500,518)	-4.6%
Student Services	5,303,067	5,503,200	200,134	3.8%
Institutional Support	7,708,094	11,149,698	3,441,604	44.6%
Operations/Maintenance	5,148,865	5,471,431	322,566	6.3%
Public Service	-	-	-	0.0%
Student Financial Assistance	885,567	909,249	23,682	2.7%
Contingency	-	5,374,322	5,374,322	0.0%
Total by Function	\$ 51,253,528	\$ 60,320,833	\$ 9,067,305	17.7%
Auxiliary Fund				
230 Other Auxiliary Programs	\$ 700,897	\$ 569,515	\$ (131,382)	-18.7%
250 Course Fees	543,000	543,000	-	0.0%
270 Food Service	73,284	73,284	-	0.0%
280 Non Credit Programs	223,545	217,532	(6,013)	-2.7%
Total Auxiliary Fund	\$ 1,540,726	\$ 1,403,331	\$ (137,395)	-8.9%
Restricted Fund				
Workforce Faculty (5 FTE)	\$ 704,329	\$ 739,433	\$ 35,104	5.0%
Projects	484,665	489,220	4,556	0.9%
Federal Grants	1,536,852	1,734,094	197,243	12.8%
State Grants	121,325	126,309	4,984	4.1%
Pell Grants	12,244,320	14,065,285	1,820,965	14.9%
Scholarships/Financial Aid	1,760,221	1,992,382	232,162	13.2%
Contingency	958,163	3,067,328	2,109,165	220.1%
Total Restricted Funds	\$ 17,809,874	\$ 22,214,053	\$ 4,404,179	24.7%
Plant Fund Total*	-	3,552,747	-	0.0%
Grand Total All Funds	\$ 70,604,128	\$ 87,490,964	\$ 13,334,089	18.9%

*Plant Fund detail by college wasn't captured prior to the FY27 Budget; comparative data will be available in FY28.

EMCC Budgeted Full-Time Equivalent (FTE) Positions

	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
General Fund				
Residential Faculty (FEC)	104.0	106.0	2.0	1.9%
Executive (CEC/EXC)	1.0	3.0	2.0	200.0%
Classified Staff (CSC)	197.4	194.4	(3.0)	-1.5%
General Fund Total	302.4	303.4	1.0	0.3%
Auxiliary Fund				
Residential Faculty (FEC)	-	-	-	0
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	2.0	2.0	-	0.0%
Auxiliary Fund Total	2.0	2.0	-	0.0%
Restricted Fund				
Residential Faculty (FEC)	5.0	5.0	-	0.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	0.4	0.4	-	0.0%
Restricted Fund Total	5.4	5.4	-	-
Total All Funds				
Residential Faculty (FEC)	109.0	111.0	2.0	1.8%
Executive (CEC/EXC)	1.0	3.0	2.0	200.0%
Classified Staff (CSC)	199.8	196.8	(3.0)	-1.5%
Grand Total All Funds	309.8	310.8	1.0	0.3%

Note: See section B for explanation of changes.

Gateway Community College (GWCC)



Earn a degree or certificate while being part of a diverse and community-focused campus at GateWay Community College (GWCC). As the first technical college in Arizona and the first to use community advisory committees, GateWay has always been on the cutting edge, and our Students never have to settle for second best. Join us and be first!

If you have an entrepreneurial spirit, a medical calling, technological savvy, a love of the arts, or a desire to participate in innovative programs, GWCC is the place for you. Study alongside others among a rich cultural diversity as you enjoy beautiful mountain views from our locations throughout the Valley. Education that works, so you learn more and live better.

GWCC Historic and Projected Enrollment

	Actual								Projected		10 Year % Change
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est	
Headcount	7,660	7,685	7,776	7,371	7,364	7,474	7,866	8,764	9,027	9,298	21.4%
FTSE	2,953	2,777	2,821	2,660	2,598	2,665	2,669	2,964	2,952	3,041	3.0%
Skill Ctr - HC	1,138	1,005	924	913	550	801	814	830	830	830	(27.1%)
Skill Ctr - FTSE	759	589	463	463	550	372	367	541	541	541	(28.7%)

GWCC Budgeted Expenditures

General Fund By Function	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
Instruction	\$ 19,112,413	\$ 19,972,549	\$ 860,137	4.5%
Academic Support	2,685,034	2,490,201	(194,834)	-7.3%
Student Services	6,109,372	5,793,024	(316,348)	-5.2%
Institutional Support	7,624,870	8,494,921	870,051	11.4%
Operations/Maintenance	4,658,167	5,353,456	695,289	14.9%
Student Financial Assistance	787,746	585,110	(202,636)	-25.7%
Contingency	-	112,935	112,935	0.0%
Total by Function	\$ 40,977,602	\$ 42,802,196	\$ 1,824,594	4.5%
Auxiliary Fund				
230 Other Auxiliary Programs	\$ 16,939,316	\$ 16,778,274	\$ (161,042)	-1.0%
250 Course Fees	1,305,759	1,305,759	-	0.0%
280 Non Credit Programs	1,028,219	1,031,125	2,906	0.3%
Total Auxiliary Fund	\$ 19,273,294	\$ 19,115,158	\$ (158,136)	-0.8%
Restricted Fund				
Workforce Faculty (2 FTE)	\$ 190,337	\$ 199,823	\$ 9,487	5.0%
Projects	465,684	516,766	51,082	11.0%
Federal Grants	3,262,638	4,090,822	828,185	25.4%
State Grants	3,444,805	4,405,977	961,172	27.9%
Pell Grants	5,707,603	7,268,382	1,560,778	27.3%
Scholarships/Financial Aid	966,082	1,150,679	184,597	19.1%
Contingency	\$ 1,913,535	\$ 2,262,657	\$ 349,122	18.2%
Total Restricted Fund	\$ 15,950,684	\$ 19,895,107	\$ 3,944,422	24.7%
Plant Fund Total*	-	4,442,195	-	0.0%
Grand Total All Funds	\$ 76,201,580	\$ 86,254,655	\$ 5,610,880	7.4%

*Plant Fund detail by college wasn't captured prior to the FY27 Budget; comparative data will be available in FY28.

GWCC Budgeted Full-Time Equivalent (FTE) Positions

	FY25-26	FY26-27	Increase/	%
General Fund	Adopted	Proposed	(Decrease)	Change
Residential Faculty (FEC)	104.0	106.0	2.0	1.9%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	148.3	130.3	(18.0)	-12.1%
General Fund Total	253.3	240.3	(13.0)	-5.1%
Auxiliary Fund				
Residential Faculty (FEC)	-	-	-	0.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	145.3	135.3	(10.0)	-6.9%
Auxiliary Fund Total	145.3	135.3	(10.0)	-6.9%
Restricted Fund				
Residential Faculty (FEC)	6.0	3.0	(3.0)	-50.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	55.5	50.5	(5.1)	-9.1%
Restricted Fund Total	61.5	53.5	(8.1)	-13.1%
Total All Funds				
Residential Faculty (FEC)	110.0	109.0	(1.0)	-0.9%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	349.0	316.0	(33.0)	-9.5%
Grand Total All Funds	460.0	429.0	(31.0)	-6.7%

Note: See section B for explanation of changes.

Glendale Community College (GCC)



However you define success, Glendale Community College (GCC) can help you achieve it. World-class faculty members who know you lead small classes at our two West Valley campuses. With over 100 degree and certificate programs, affordable tuition, and services such as one-on-one tutoring, GCC is ready to help you prepare for the workforce and become a responsible global citizen. Mid-century modern architecture and a majestic palm tree-lined central mall welcome students to our main campus. An environmentally friendly use of native desert landscape, rainwater collection basins, and LEED-certified building designs showcase our North campus. Our students and faculty have won numerous awards and accolades in various fields, and GCC will continue to provide an environment that fosters academic excellence.

	Actual								Projected		10 Year % Change
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est	
Headcount	27,350	26,054	25,913	20,920	20,921	20,240	20,691	21,464	22,108	22,771	(16.7%)
FTSE	10,798	10,152	9,903	7,756	7,358	7,234	7,493	7,803	7,980	8,220	(23.9%)
ABE - HC	232	203	150	85	128	146	169	168	168	168	(27.7%)
ABE - FTSE	33	28	15	8	15	19	21	23	23	23	(31.9%)

GCC Budgeted Expenditures

General Fund by Function	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
Instruction	\$ 45,495,584	\$ 45,887,375	\$ 391,790	0.9%
Academic Support	11,490,147	11,912,503	422,356	3.7%
Student Services	10,988,420	11,040,576	52,156	0.5%
Institutional Support	12,414,713	13,655,813	1,241,100	10.0%
Operations/Maintenance	11,247,984	11,263,350	15,366	0.1%
Public Service	-	-	-	0.0%
Student Financial Assistance	1,361,884	1,397,264	35,380	2.6%
Contingency	-	742,952	742,952	0.0%
Total by Function	\$ 92,998,733	\$ 95,899,833	\$ 2,901,100	3.1%
Auxiliary Fund				
230 Other Auxiliary Programs	\$ 2,601,684	\$ 2,611,365	\$ 9,681	0.4%
250 Course Fees	1,408,335	1,408,335	-	0.0%
270 Food Service	225,000	225,000	-	0.0%
280 Non Credit Programs	383,000	383,000	-	0.0%
Total Auxiliary Fund	\$ 4,618,019	\$ 4,627,700	\$ 9,681	0.2%
Restricted Fund				
Workforce Faculty (6 FTE)	734,110	770,699	36,589	5.0%
Projects	646,939	517,593	(129,346)	-20.0%
Federal Grants	2,236,287	2,613,585	377,298	16.9%
State Grants	196,731	220,081	23,350	11.9%
Pell Grants	17,385,985	21,910,680	4,524,695	26.0%
Scholarships/Financial Aid	3,044,804	3,930,616	885,813	29.1%
Contingency	1,242,923	1,827,361	584,439	47.0%
Total Restricted Funds	\$ 25,487,778	\$ 31,790,616	\$ 6,302,837	24.7%
Plant Fund Total*	\$ -	\$ 4,487,663	\$ -	0.0%
Grand Total All Funds	\$ 123,104,530	\$ 136,805,812	\$ 9,213,618	7.5%

*Plant Fund detail by college wasn't captured prior to the FY27 Budget; comparative data will be available in FY28.

GCC Budgeted Full-Time Equivalent (FTE) Positions

	FY25-26	FY26-27	Increase/	%
General Fund	Adopted	Proposed	(Decrease)	Change
Residential Faculty (FEC)	276.0	276.0	-	0.0%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	381.0	367.0	(14.0)	-3.7%
General Fund Total	658.0	647.0	(11.0)	-1.7%
Auxiliary Fund				
Residential Faculty (FEC)	-	-	-	0.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	-	-	-	0.0%
Auxiliary Fund Total	-	-	-	-
Restricted Fund				
Residential Faculty (FEC)	6.0	6.0	-	0.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	3.0	2.0	(1.0)	-33.3%
Restricted Fund Total	9.0	8.0	(1.0)	(0.1)
Total All Funds				
Residential Faculty (FEC)	282.0	282.0	-	0.0%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	384.0	369.0	(15.0)	-3.9%
Grand Total All Funds	667.0	655.0	(12.0)	-1.8%

Note: See section B for explanation of changes.

Mesa Community College (MCC)



For over 50 years, Mesa Community College (MCC) has served as a resource for innovative education, university transfer, workforce development, and lifelong learning. Hosting over 5,400 students annually, MCC offers numerous degree and certificate programs through its two campuses.

MCC has the largest indigenous student population out of all the Maricopa colleges, and its American Indian Institute serves students from Arizona’s 22 tribes and out-of-state tribes. The college’s student body also includes hundreds of international students. Our award-winning faculty dedicates itself to student success and provides the education and training that empowers MCC students to achieve their goals.

MCC Historic and Projected Enrollment

	Actual								Projected		10 Year % Change
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est	
Headcount	30,010	29,837	30,236	25,089	24,462	24,243	25,599	24,046	24,767	25,510	(15.0%)
FTSE	11,439	11,499	11,508	9,315	8,485	8,363	8,935	8,878	9,488	9,773	(14.6%)
ABE - HC	272	237	176	99	150	171	198	197	197	197	(27.7%)
ABE - FTSE	39	32	18	9	18	22	25	27	27	27	(31.9%)

MCC Budgeted Expenditures

General Fund By Function	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
Instruction	\$ 37,226,961	\$ 38,273,965	\$ 1,047,004	2.8%
Academic Support	12,875,474	13,233,788	358,314	2.8%
Student Services	12,231,146	10,997,198	(1,233,948)	-10.1%
Institutional Support	34,691,513	33,439,679	(1,251,835)	-3.6%
Operations/Maintenance	11,632,939	13,274,221	1,641,282	14.1%
Student Financial Assistance	1,489,175	1,531,175	42,000	2.8%
Contingency	-	829,870	829,870	0.0%
Total by Function	\$ 110,345,935	\$ 111,785,476	\$ 1,439,541	1.3%
Auxiliary Fund				
230 Other Auxiliary Programs	\$ 1,068,315	\$ 473,425	\$ (594,890)	-55.7%
250 Course Fees	1,532,729	1,686,002	153,273	10.0%
280 Non Credit Programs	1,408,860	704,430	(704,430)	-50.0%
Total Auxiliary Fund	\$ 4,009,905	\$ 2,863,858	\$ (1,146,047)	-28.6%
Restricted Fund				
Workforce Faculty (11 FTE)	\$ 1,404,795	\$ 1,474,810	\$ 70,016	5.0%
Projects	676,296	753,853	77,557	11.5%
Federal Grants	1,130,821	1,380,888	250,068	22.1%
State Grants	121,647	136,479	14,832	12.2%
Pell Grants	15,949,113	20,137,556	4,188,443	26.3%
Scholarships/Financial Aid	3,618,432	4,673,379	1,054,947	29.2%
Contingency	1,312,119	1,643,910	331,791	25.3%
Total Restricted Fund	\$ 24,213,222	\$ 30,200,876	\$ 5,987,654	24.7%
Plant Fund Total*	-	5,144,100	-	0.0%
Grand Total All Funds	\$ 138,569,062	\$ 149,994,310	\$ 6,281,148	4.5%

*Plant Fund detail by college wasn't captured prior to the FY27 Budget; comparative data will be available in FY28

MCC Budgeted Full-Time Equivalent (FTE) Positions

	FY25-26	FY26-27	Increase/	%
General Fund	Adopted	Proposed	(Decrease)	Change
Residential Faculty (FEC)	277.0	283.0	6.0	2.2%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	406.1	375.6	(30.5)	-7.5%
General Fund Total	684.1	662.6	(21.5)	-3.1%
Auxiliary Fund				
Residential Faculty (FEC)	-	-	-	0.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	3.3	0.3	(3.0)	-92.3%
Auxiliary Fund Total	3.3	0.3	(3.0)	-92.3%
Restricted Fund				
Residential Faculty (FEC)	11.0	11.0	-	0.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	2.0	-	(2.0)	-100.0%
Restricted Fund Total	13.0	11.0	(2.0)	-15.4%
Total All Funds				
Residential Faculty (FEC)	288.0	294.0	6.0	2.1%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	411.3	375.8	(35.5)	-8.6%
Grand Total All Funds	700.3	673.8	(26.5)	-3.8%

Note: See section B for explanation of changes.

Paradise Valley Community College (PVC)



For over 30 years, Paradise Valley Community College (PVCC) has offered quality educational programs to nearby communities. It provides a student-centered learning environment that promotes inclusion, positive social change, and community engagement for northeast Phoenix and northern Maricopa County residents. In 2009, PVCC opened its Black Mountain campus to serve those living in the outskirts of the North Valley.

Since 2013, Aspen Institute has recognized PVCC as one of the nation’s Top 150 Community Colleges out of over a thousand schools. PVCC is the only community college in Arizona to achieve this distinction for 2023. The colleges selected for this honor stand out as having high and improving levels of student success and equitable outcomes.

PVC Historic and Projected Enrollment

	Actual								Projected		10 Year % Change
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est	
Headcount	12,427	12,170	11,793	9,656	9,286	9,156	9,614	10,328	10,638	10,957	(11.8%)
FTSE	4,564	4,332	4,299	3,669	3,250	3,158	3,216	3,472	3,481	3,586	(21.4%)

PVC Budgeted Expenditures

General Fund by Function	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
Instruction	\$ 23,703,449	\$ 24,255,127	\$ 551,678	2.3%
Academic Support	3,821,101	4,182,984	361,883	9.5%
Student Services	5,828,093	6,299,719	471,626	8.1%
Institutional Support	7,961,450	8,394,225	432,775	5.4%
Operations/Maintenance	5,088,197	6,213,439	1,125,242	22.1%
Public Service	-	-	-	0.0%
Student Financial Assistance	435,351	435,351	-	0.0%
Contingency	-	1,677,488	1,677,488	0.0%
Total by Function	\$ 46,837,640	\$ 51,458,332	\$ 4,620,692	9.9%
Auxiliary Fund				
230 Other Auxiliary Programs	\$ 283,419	\$ 406,404	\$ 122,985	43.4%
250 Course Fees	784,067	684,063	(100,004)	-12.8%
280 Non Credit Programs	327,013	327,013	-	0.0%
Total Auxiliary Fund	\$ 1,394,499	\$ 1,417,480	\$ 22,981	1.6%
Restricted Fund				
Projects	\$ 394,478	\$ 437,268	\$ 42,790	10.8%
Federal Grants	778,062	923,849	145,788	18.7%
State Grants	477,183	588,166	110,983	23.3%
Pell Grants	5,392,779	6,909,140	1,516,361	28.1%
Scholarships/Financial Aid	792,051	932,908	140,857	17.8%
Contingency	722,601	881,909	159,308	22.0%
Total Restricted Funds	\$ 8,557,154	\$ 10,673,240	\$ 2,116,087	24.7%
Plant Fund Total*	-	3,036,333	-	0.0%
Grand Total All Funds	\$ 56,789,293	\$ 66,585,385	\$ 6,759,759	11.9%

*Plant Fund detail by college wasn't captured prior to the FY27 Budget; comparative data will be available in FY28.

PVC Budgeted Full-Time Equivalent (FTE) Positions

	FY25-26	FY26-27	Increase/	%
General Fund	Adopted	Proposed	(Decrease)	Change
Residential Faculty (FEC)	119.0	119.0	-	0.0%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	168.0	161.0	(7.0)	-4.2%
General Fund Total	288.0	284.0	(4.0)	-1.4%
Auxiliary Fund Total	-	-	-	-
Restricted Fund Total	-	-	-	-
Total All Funds				
Residential Faculty (FEC)	119.0	119.0	-	0.0%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	168.0	161.0	(7.0)	-4.2%
Grand Total All Funds	288.0	284.0	(4.0)	-1.4%

Note: See section B for explanation of changes.

Phoenix Community College (PC)



Phoenix College (PC) opened its doors in 1920, and for over the last 100 years, it has prepared students for university transfer and careers in a wide range of fields and industries. As a vital part of a thriving community, Phoenix College plays a significant role in raising the skill level of the workforce and closing the achievement gap. The college has an enrollment of 12,000 students from all walks of life.

Today, PC offers over 150 degree and certificate programs. The college and its dedicated faculty and staff create an environment where students can thrive, propel their lives forward, and gain leadership and real-world experience. Located in the city’s heart, Phoenix College offers unparalleled access to higher education in a vibrant urban community.

PC Historic and Projected Enrollment

	Actual								Projected		10 Year % Change
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est	
Headcount	17,335	16,719	16,807	14,469	14,232	15,475	16,165	16,493	16,988	17,498	0.9%
FTSE	6,396	6,021	6,079	5,135	4,733	5,234	5,495	5,762	5,880	6,057	(5.3%)

PC Budgeted Expenditures

General Fund By Function	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
Federal Grants	\$ 29,905,503	\$ 30,498,863	\$ 593,360	2.0%
Academic Support	7,419,136	7,612,516	193,380	2.6%
Student Services	7,327,227	7,735,235	408,008	5.6%
Institutional Support	12,715,327	12,497,716	(217,612)	-1.7%
Operations/Maintenance	8,472,698	9,260,234	787,536	9.3%
Public Service	15,702	16,338	636	4.1%
Student Financial Assistance	1,698,080	1,698,080	-	0.0%
Contingency	-	663,315	663,315	0.0%
Total by Function	\$ 67,553,674	\$ 69,982,297	\$ 2,428,623	3.6%
Auxiliary Fund				
230 Other Auxiliary Programs	\$ 2,932,500	\$ 1,356,069	\$ (1,576,431)	-53.8%
250 Course Fees	1,008,774	1,199,570	190,796	18.9%
280 Non Credit Programs	259,570	259,570	-	0.0%
Total Auxiliary Fund	\$ 4,200,844	\$ 2,815,209	\$ (1,385,635)	-33.0%
Restricted Fund				
Workforce Faculty (3 FTE)	\$ 346,687	\$ 365,401	\$ 18,714	5.4%
PC Institute (4 FTE)	501,313	524,864	23,551	4.7%
Projects	1,083,884	1,205,896	122,012	11.3%
Federal Grants	2,458,379	3,088,834	630,456	25.6%
State Grants	1,769,692	2,205,662	435,970	24.6%
Pell Grants	13,410,696	16,530,566	3,119,869	23.3%
Scholarships/Financial Aid	1,877,220	2,214,092	336,872	17.9%
Contingency	790,931	977,606	186,676	23.6%
Total Restricted Fund	\$ 22,238,802	\$ 27,112,922	\$ 4,874,120	21.9%
Plant Fund Total*	-	4,876,985	-	0.0%
Grand Total All Funds	\$ 93,993,320	\$ 104,787,413	\$ 5,917,108	6.3%

*Plant Fund detail by college wasn't captured prior to the FY27 Budget; comparative data will be available in FY28.

PC Budgeted Full-Time Equivalent (FTE) Positions

	FY25-26	FY26-27	Increase/	%
General Fund	Adopted	Proposed	(Decrease)	Change
Residential Faculty (FEC)	158.0	157.8	(0.2)	-0.1%
Executive (CEC/EXC)	1.0	3.0	2.0	200.0%
Classified Staff (CSC)	239.0	232.0	(7.0)	-2.9%
General Fund Total	398.0	392.8	(5.2)	-1.3%
Auxiliary Fund				
Residential Faculty (FEC)	-	-	-	0.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	1.0	1.0	1.0	100.0%
Auxiliary Fund Total	1.0	1.0	1.0	100.0%
Restricted Fund				
Residential Faculty (FEC)	7.0	8.0	1.0	14.3%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	28.1	26.6	(1.5)	-5.5%
Restricted Fund Total	35.1	34.6	(0.5)	-1.5%
Total All Funds				
Residential Faculty (FEC)	165.0	165.8	0.8	0.5%
Executive (CEC/EXC)	1.0	3.0	2.0	200.0%
Classified Staff (CSC)	268.1	259.6	(7.5)	-2.8%
Grand Total All Funds	434.1	428.4	(4.7)	-1.1%

Note: See section B for explanation of changes.

Rio Salado College (RSC)



For the education you want on the schedule you need, Rio Salado College is here for you. Whether you're looking to transfer to a four-year program, get workforce training, or work toward your GED, Rio Salado has classes and programs to meet your needs.

Founded in 1978, Rio Salado College takes pride in its national reputation as a leader in higher education. It works closely with local, national, and international institutions to reinvent the learning experience. The Center for Digital Education named Rio Salado as a Top 10 Digital Savvy College in the U.S. in an article in Converge magazine. We know you'll love our customized learning experiences, flexibility, and personalized commitment to every student's success.

RSC Historic and Projected Enrollment

	Actual								Projected		10 Year % Change
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est	
Headcount	42,716	41,496	42,086	33,734	30,625	33,974	34,287	36,355	37,446	38,569	(9.7%)
FTSE	11,149	10,542	11,108	9,375	8,208	8,835	8,969	9,235	9,626	9,915	(11.1%)
ABE - HC	8,884	7,748	5,744	3,243	4,882	5,576	6,446	6,427	6,427	6,427	(27.7%)
ABE - FTSE	1,275	1,055	573	294	586	732	813	868	868	868	(31.9%)

RSC Budgeted Expenditures

General Fund By Function	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
Instruction	\$ 15,151,269	\$ 15,756,145	\$ 604,876	4.0%
Academic Support	16,607,378	23,312,331	6,704,953	40.4%
Student Services	6,092,778	8,708,320	2,615,543	42.9%
Institutional Support	20,603,976	13,079,969	(7,524,008)	-36.5%
Operations/Maintenance	4,757,299	4,952,457	195,158	4.1%
Public Service	1,713,451	1,627,014	(86,437)	-5.0%
Student Financial Assistance	1,254,128	1,097,831	(156,297)	-12.5%
Contingency	-	1,555,784	1,555,784	N/A
Total by Function	\$ 66,180,280	\$ 70,089,851	\$ 3,909,571	5.9%
Auxiliary Fund				
230 Other Auxiliary Programs	\$ 9,407,335	\$ 12,625,405	\$ 3,218,070	34.2%
250 Course Fees	897,027	897,027	-	0.0%
270 Food Service	767,898	767,898	-	0.0%
280 Non Credit Programs	799,579	817,201	17,622	2.2%
Total Auxiliary Fund	\$ 11,871,838	\$ 15,107,531	\$ 3,235,693	27.3%
Restricted Fund				
Workforce Faculty (1 FTE)	138,111	144,994	6,884	5.0%
Projects	515,004	571,159	56,155	10.9%
Federal Grants	2,953,517	3,520,104	566,586	19.2%
State Grants	1,190,465	1,529,777	339,312	28.5%
Pell Grants	7,513,164	9,279,543	1,766,379	23.5%
Scholarships/Financial Aid	10,134,826	12,987,337	2,852,511	28.1%
Contingency	2,368,677	2,917,011	548,334	23.1%
Total Restricted Fund	\$ 24,813,764	\$ 30,949,925	\$ 6,136,161	24.7%
Plant Fund Total*	\$ -	\$ 2,862,383	\$ -	N/A
Grand Total All Funds	\$ 102,865,882	\$ 119,009,690	\$ 13,281,424	12.9%

*Plant Fund detail by college wasn't captured prior to the FY27 Budget; comparative data will be available in FY28.

RSC Budgeted Full-Time Equivalent (FTE) Positions

	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
General Fund				
Residential Faculty (FEC)	25.0	24.0	(1.0)	-4.0%
Executive (CEC/EXC)	1.0	5.0	4.0	400.0%
Classified Staff (CSC)	326.8	319.2	(7.6)	-2.3%
General Fund Total	352.8	348.2	(4.6)	-1.3%
Auxiliary Fund				
Residential Faculty (FEC)	-	-	-	0.0%
Executive (CEC/EXC)	-	1.0	1.0	0.0%
Classified Staff (CSC)	105.3	100.5	(4.8)	-4.5%
Auxiliary Fund Total	105.3	101.5	(3.8)	-3.6%
Restricted Fund				
Residential Faculty (FEC)	1.0	1.0	-	0.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	160.5	157.3	(3.2)	-2.0%
Restricted Fund Total	161.5	158.3	(3.2)	(0.02)
Total All Funds				
Residential Faculty (FEC)	26.0	25.0	(1.0)	-3.8%
Executive (CEC/EXC)	1.0	6.0	5.0	500.0%
Classified Staff (CSC)	592.5	577.0	(15.5)	-2.6%
Grand Total All Funds	619.5	608.0	(11.5)	-1.9%

Note: See section B for explanation of changes.

Scottsdale Community College (SCC)



Fulfill your potential at Scottsdale Community College (SCC). Challenge your mind, explore your skills, and find your passion as you grow and learn with motivated and engaged friends who strive to succeed. We are here to support you on your way to a bright future. With our high-quality educational opportunities and innovative teaching, learning, and support services, you'll learn, grow, and achieve at SCC. Earn one of 60 certificates, choose from over 100 associate degree programs, or work toward credits that transfer to a bachelor's degree at a university. 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.

SCC Historic and Projected Enrollment

	Actual								Projected		10 Year % Change
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est	
Headcount	13,652	13,022	13,271	11,706	11,583	11,435	11,319	11,869	12,225	12,592	(7.8%)
FTSE	4,896	4,490	4,480	4,100	3,639	3,609	3,567	3,800	3,836	3,951	(19.3%)

SCC Budgeted Expenditures

General Fund By Function	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
Instruction	\$ 29,001,130	\$ 28,984,809	\$ (16,321)	-0.1%
Academic Support	5,521,536	5,871,648	350,112	6.3%
Student Services	8,601,153	8,355,212	(245,941)	-2.9%
Institutional Support	5,005,052	4,174,049	(831,003)	-16.6%
Operations/Maintenance	7,474,468	7,637,678	163,210	2.2%
Public Service	5,720	5,720	-	0.0%
Student Financial Assistance	854,087	854,633	546	0.1%
Contingency	-	391,945	391,945	0.0%
Total by Function	\$ 56,463,146	\$ 56,275,694	\$ (187,452)	-0.3%
Auxiliary Fund				
230 Other Auxiliary Programs	\$ 685,420	\$ 664,187	\$ (21,233)	-3.1%
250 Course Fees	589,093	749,755	160,662	27.3%
280 Non Credit Programs	438,759	441,722	2,963	0.7%
Total Auxiliary Fund	\$ 1,713,273	\$ 1,855,665	\$ 142,392	8.3%
Restricted Fund				
Workforce Faculty (3 FTE)	\$ 357,430	\$ 375,244	\$ 17,815	5.0%
Projects	405,700	451,458	45,757	11.3%
Federal Grants	382,621	428,543	45,922	12.0%
State Grants	1,375,069	1,652,106	277,037	20.1%
Pell Grants	4,616,127	5,987,767	1,371,639	29.7%
Scholarships/Financial Aid	1,133,363	1,424,991	291,628	25.7%
Contingency	447,372	553,358	105,986	23.7%
Total Restricted Funds	\$ 8,717,683	\$ 10,873,467	\$ 2,155,784	24.7%
Plant Fund Total*	\$ -	\$ 18,202,542	\$ -	0.0%
Grand Total All Funds	\$ 66,894,102	\$ 87,207,368	\$ 2,110,724	3.2%

*Plant Fund detail by college wasn't captured prior to the FY27 Budget; comparative data will be available in FY28.

SCC Budgeted Full-Time Equivalent (FTE) Positions

	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
General Fund				
Residential Faculty (FEC)	137.0	131.0	(6.0)	-4.4%
Executive (CEC/EXC)	1.0	3.0	2.0	200.0%
Classified Staff (CSC)	225.7	211.9	(13.8)	-6.1%
General Fund Total	363.7	345.9	(17.8)	-4.9%
Auxiliary Fund				
Residential Faculty (FEC)	-	-	-	0
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	1.0	1.0	1.0	100.0%
Auxiliary Fund Total	1.0	1.0	1.0	100.0%
Restricted Fund				
Residential Faculty (FEC)	3.0	3.0	-	0.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	1.3	1.3	0.0	1.9%
Restricted Fund Total	4.3	4.3	0.0	0.6%
Total All Funds				
Residential Faculty (FEC)	140.0	134.0	(6.0)	-4.3%
Executive (CEC/EXC)	1.0	3.0	2.0	200.0%
Classified Staff (CSC)	228.0	214.3	(12.7)	-5.6%
Grand Total All Funds	369.0	351.3	(16.7)	-4.5%

Note: See section B for explanation of changes.

South Mountain Community College (SMCC)



Achieve your goals by earning a degree or certificate in a diverse and caring learning environment. At South Mountain Community College (SMCC), we seek to educate minds, transform lives, touch hearts, and build community. Choose the natural beauty of the main South Mountain Park campus or the convenience of our Guadalupe or Laveen Village campuses.

SMCC reflects the diversity of our surrounding community—a rich mix of rural, urban, and suburban neighborhoods. We strive to provide a wide range of services, resources, and events and to create an inclusive community where every student feels supported and inspired to climb higher. We know you’ll love SMCC as much as we do.

SMC Historic and Projected Enrollment

	Actual								Projected		10 Year % Change
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est	
Headcount	5,909	5,877	6,022	5,205	5,243	5,294	6,113	6,323	6,513	6,708	13.5%
FTSE	2,305	2,243	2,246	1,880	1,787	1,804	2,207	2,466	2,544	2,620	13.7%

SMCC Budgeted Expenditures

General Fund By Function	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
Instruction	\$ 11,356,440	\$ 11,563,447	\$ 207,007	1.8%
Academic Support	4,109,063	4,347,595	238,532	5.8%
Student Services	5,142,125	5,440,283	298,158	5.8%
Institutional Support	6,313,122	6,988,300	675,178	10.7%
Operations/Maintenance	4,452,896	4,740,433	287,538	6.5%
Public Service	-	-	-	0.0%
Student Financial Assistance	590,221	593,121	2,900	0.5%
Contingency	-	2,214,110	2,214,110	0.0%
Total by Function	\$ 31,963,867	\$ 35,887,290	\$ 3,923,422	12.3%
Auxiliary Fund				
230 Other Auxiliary Programs	\$ 854,187	\$ 868,026	\$ 13,839	1.6%
250 Course Fees	189,626	189,626	-	0.0%
270 Food Service	14,650	14,650	-	0.0%
280 Non Credit Programs	24,200	24,200	-	0.0%
Total Auxiliary Fund	\$ 1,082,663	\$ 1,096,502	\$ 13,839	1.3%
Restricted Fund				
Projects	\$ 354,318	\$ 392,751	\$ 38,433	10.8%
Federal Grants	898,122	1,113,582	215,460	24.0%
State Grants	66,585	82,098	15,512	23.3%
Pell Grants	4,780,134	6,013,648	1,233,514	25.8%
Scholarships/Financial Aid	743,969	934,004	190,035	25.5%
Contingency	494,377	615,905	121,528	24.6%
Total Restricted Funds	\$ 7,337,507	\$ 9,151,988	\$ 1,814,482	24.7%
Plant Fund Total*	-	3,497,372	-	0.0%
Grand Total All Funds	\$ 40,384,037	\$ 49,633,152	\$ 5,751,743	14.2%

*Plant Fund detail by college wasn't captured prior to the FY27 Budget; comparative data will be available in FY28.

SMC Budgeted Full-Time Equivalent (FTE) Positions

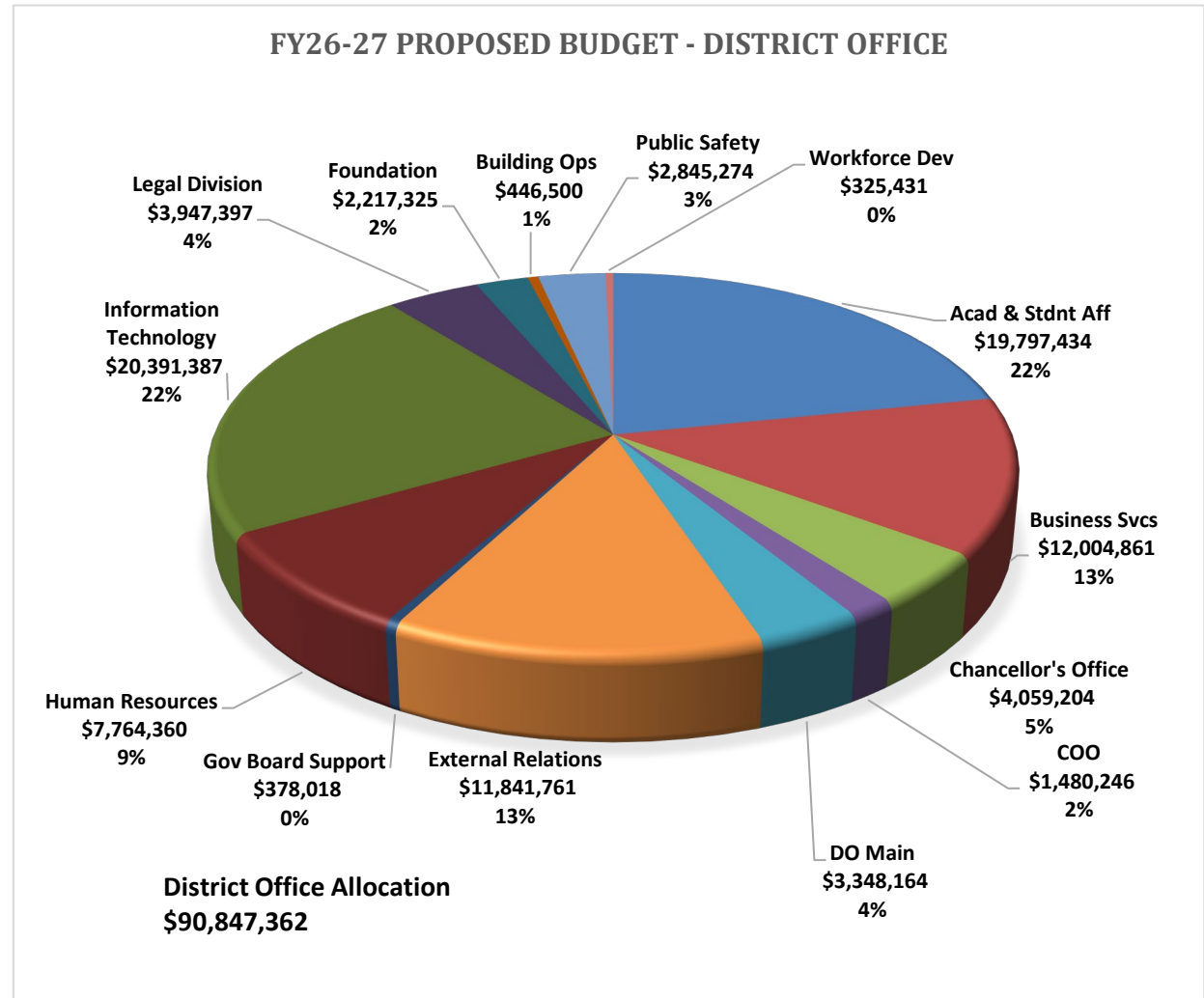
	FY25-26 Adopted	FY26-27 Proposed	Increase/ (Decrease)	% Change
General Fund				
Residential Faculty (FEC)	68.0	68.0	-	0.0%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	136.7	127.7	(9.0)	-6.6%
General Fund Total	205.7	199.7	(6.0)	-2.9%
Auxiliary Fund				
Residential Faculty (FEC)	-	-	-	0.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	0.3	0.3	-	0.0%
Auxiliary Fund Total	0.3	0.3	-	-
Restricted Fund				
Residential Faculty (FEC)	-	-	-	0.0%
Executive (CEC/EXC)	-	-	-	0.0%
Classified Staff (CSC)	-	-	-	0.0%
Restricted Fund Total	-	-	-	-
Total All Funds				
Residential Faculty (FEC)	68.0	68.0	-	0.0%
Executive (CEC/EXC)	1.0	4.0	3.0	300.0%
Classified Staff (CSC)	137.0	128.0	(9.0)	-6.6%
Grand Total All Funds	206.0	200.0	(6.0)	-2.9%

Note: See section B for explanation of changes.

District Office

District Office Budget Allocation Detail

The District Office provides administrative and programmatic support to the colleges and students through the following divisions/departments: Governing Board, Chancellor, Academic & Student Affairs, Chief Operating Officer and Police, Business Services, Human Resources, Information Technology Services, External Relations, Legal, the Foundation, and District Office Main. The following chart and table provide additional detail on how the allocation to the District Office is shared among the divisions and departments as well as descriptions of the primary functions performed by each.



Division	FY27 Budget (in Millions)	% of District Office Budget	% of General Fund Budget	Primary Functions
Information Technology	\$20.4	22.4%	2.4%	Application administration, ERP system maintenance, IT infrastructure, enterprise analytics, security, help desk
Academic & Student Affairs	\$19.8	21.8%	2.3%	Student contact center, student success and retention, student recruitment, faculty training and development, student technology support, accreditation, library services
Business Services	\$12.0	13.2%	1.4%	Procurement, accounts payable, grants accounting, facilities development, financial reporting, payroll, student debt services, controller functions, budgeting and planning, capital assets accounting, treasury
External Relations	\$11.8	13.0%	1.4%	Marketing and public relations, government relations, workforce development, MCOR, Center for Excellence in Inclusive Democracy
Human Resources	\$7.8	8.5%	0.9%	Classification and compensation, recruitment, training, employee benefits, employee relations, HCM management and data analytics, apprenticeships, wellness
Chancellor's Office	\$4.1	4.5%	0.5%	Executive functions, enterprise performance, institutional research
Legal Division	\$3.9	4.3%	0.5%	Legal representation, legal analysis, compliance oversight, contract review, risk management
District Office Main	\$3.3	3.7%	0.4%	Mail room, receiving/distribution, copy center, districtwide courier and armored car services
Public Safety	\$2.8	3.1%	0.3%	Public safety leadership, dispatch, and Emergency Management
Foundation	\$2.2	2.4%	0.3%	Personnel support for the Foundation

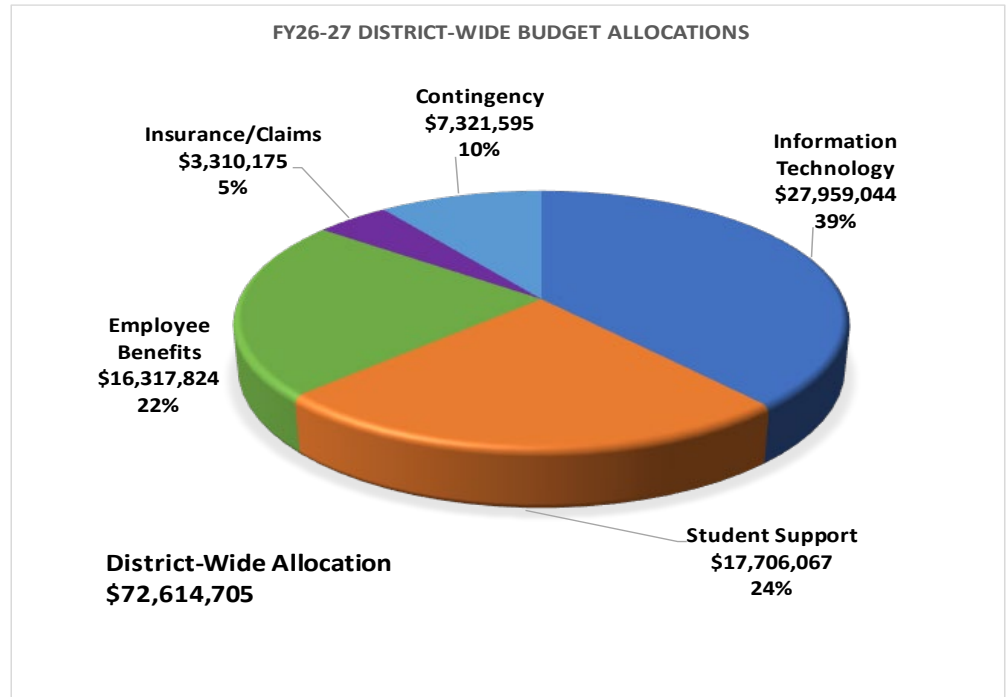
Division	FY27 Budget (in Millions)	% of District Office Budget	% of General Fund Budget	Primary Functions
COO	\$1.5	1.6%	0.2%	Chief Operating Officer operations, Internal Audit
Building Ops	\$0.4	0.5%	0.1%	Building, grounds, and utilities for District Office buildings
Gov Board Support	\$0.4	0.4%	0.0%	Maintenance of Board technology, administrative support, travel
Workforce Development	\$0.3	0.4%	0.0%	Vice Chancellor, Workforce & Economic Development operations
Grand Total	\$90.8	100.0%	10.5%	

District-Wide

District-Wide Budget Allocation Detail

The Districtwide budget allocation pool includes activities which cannot be easily allocated to colleges or District Office divisions as they either support districtwide programs (i.e., insurance and enterprise technology systems) or follow employees or students (i.e., employee tuition waivers and professional growth programs, scholarships, tournament funds, etc.).

Expenses related to Police Officer positions centralized to the District-Wide unit are offset by an equivalent amount for allocations of expenses to the ten colleges. The net impact of this change on the District-Wide Unit is \$0.



Category	FY27 Budget (in Millions)	% of District Wide Budget	% of General Fund Budget	Description/Functions
Information Technology	\$28.0	38.5%	3.2%	Infrastructure, Security, Applications
Student Support	\$17.7	24.4%	2.0%	Scholarships, Tournament Funds, Accident Insurance, Music Fee Waivers, Honors Program, Bad Debts
Employee Benefits	\$16.3	16.3%	1.9%	Professional Growths, Tuition Waivers, Leave Accrual, Education Advancements

Category	FY27 Budget (in Millions)	% of District Wide Budget	% of General Fund Budget	Description/Functions
Insurance Claims	\$3.3	4.6%	0.4%	Various lines of insurance premiums and claims including liability, property, etc.
Contingency	\$7.3	10.1%	0.8%	To be determined based on Governing Board Action
District-Wide Allocations	\$72.6	100.0%	8.4%	
Compensation	\$30.0		3.5%	Compensation Plan (annual pay adjustments, market adjustments, equity adjustments, medical benefits, etc.)
Carryforward	\$27.0		3.0%	One-time carryforward up to 3.5% of college's prior year adopted budget
Total District- Wide	\$129.7		14.9%	

Proposed Budget

FY26-27

SECTION C: LEGAL BUDGET

SCHEDULE A – Summary of Budget Data

**Maricopa County Community College District
Maricopa Community Colleges
Budget for Fiscal Year 2027
Summary of Budget Data**

	Budget 2027	Budget 2026	Increase/Decrease From budget 2026 To budget 2027	
			Amount	%
I. Current General and Plant Funds				
A. Expenditures:				
Current General Fund	\$ 884,450,029	\$ 826,063,364	\$ 58,386,665	7.1%
Unexpended Plant Fund	149,404,363	148,703,761	700,602	0.5%
Retirement of indebtedness Plant Fund	13,814,200	32,519,875	(18,705,675)	-57.5%
Total	<u>\$ 1,047,668,592</u>	<u>\$ 1,007,287,000</u>	<u>\$ 40,381,592</u>	<u>4.0%</u>
B. Expenditures per Full-time student equivalent (FTSE):				
Current General Fund	\$ 14,245 /FTSE	\$ 13,878 /FTSE	\$ 366 /FTSE	2.6%
Unexpended Plant Fund	\$ 2,406 /FTSE	\$ 2,498 /FTSE	\$ (92) /FTSE	-3.7%
Projected FTSE count	62,091	59,522		
II. Total all funds estimated personnel compensation				
Employee salaries and hourly costs	\$ 539,060,987	\$ 523,308,176	\$ 15,752,811	3.0%
Retirement costs	55,817,510	54,158,478	1,659,031	3.1%
Healthcare costs	55,987,800	56,364,000	(376,200)	-0.7%
Other benefit costs	44,573,369	43,165,866	1,407,503	3.3%
Total	<u>\$ 695,439,665</u>	<u>\$ 676,996,520</u>	<u>\$ 18,443,145</u>	<u>2.7%</u>
III. Summary of primary and secondary property tax levies and rates				
A. Amount levied:				
Primary tax levy	\$ 691,810,308	\$ 643,679,882	\$ 48,130,426	7.5%
Property tax judgment			0	
Secondary tax levy	14,039,775	14,043,625	(3,850)	0.0%
Total levy	<u>\$ 705,850,083</u>	<u>\$ 657,723,507</u>	<u>\$ 48,126,576</u>	<u>7.3%</u>
B. Rates per \$100 net assessed valuation:				
Primary tax rate	1.0776	1.0600	0.0176	1.7%
Property tax judgment			0.0000	
Secondary tax rate	0.0216	0.0228	(0.0012)	-5.3%
Total rate	<u>1.0992</u>	<u>1.0828</u>	<u>0.0164</u>	<u>1.5%</u>
IV. Maximum allowable primary property tax levy for fiscal year 2027 pursuant to A.R.S. §42-17051				\$ 757,293,466
V. Amount received from primary property taxes in fiscal year 2026 in excess of the maximum allowable amount as calculated pursuant to A.R.S. §42-17051				\$ 0

SCHEDULE B – Resources

**Maricopa County Community College District
Maricopa Community Colleges
Budget for Fiscal Year 2027
Resources**

	Current funds			Plant Fund		Other funds 2027	Total all funds 2027	Total all funds 2026	% Increase/ Decrease
	General Fund 2027	Restricted Fund 2027	Auxiliary Fund 2027	Unexpended Plant Fund 2027	Retirement of indebtedness 2027				
Beginning balances/(deficits)—July 1*									
Restricted	\$	141,012,037			13,576,813		154,588,850	\$ 104,694,165	47.7%
Unrestricted	165,927,860		93,919,517	147,565,061		22,486,291	429,898,729	449,760,114	-4.4%
Total beginning balances	\$ 165,927,860	\$ 141,012,037	\$ 93,919,517	\$ 147,565,061	\$ 13,576,813	\$ 22,486,291	\$ 584,487,579	\$ 554,454,279	5.4%
Revenues and other inflows									
Student tuition and fees									
General tuition	\$ 191,333,997	\$	\$ 2,242,184	\$	\$	\$	\$ 193,576,181	\$ 182,780,043	5.9%
Out-of-district tuition	243,224		0				243,224	243,224	0.0%
Out-of-State tuition	12,780,765		14,030,188				26,810,953	25,483,608	5.2%
Student fees	3,969,987		17,540,877				21,510,864	21,988,043	-2.2%
Tuition and fee remissions or waivers							0	0	0.0%
State appropriations							0	0	0.0%
Maintenance support							0	0	0.0%
Equalization aid							0	0	0.0%
STEM Workforce	1,760,000	7,056,800					8,816,800	8,441,600	4.4%
Rural Community College Aid							0	0	0.0%
							0	0	0.0%
Property taxes							0	0	0.0%
Primary tax levy	629,049,607			62,760,701			691,810,308	643,679,882	7.5%
Secondary tax levy					13,870,344		13,870,344	13,855,206	0.1%
Gifts, grants, and contracts		171,795,208	3,723,162				175,518,370	173,056,732	1.4%
Sales and services			4,196,531				4,196,531	3,419,440	22.7%
Investment income	3,000,000	5,103,244	2,532,732	2,000,000			12,635,976	13,540,602	-6.7%
State shared sales tax (Prop 301)		20,064,431					20,064,431	19,138,130	4.8%
Smart and Safe Arizona Act (Prop 207)		29,568,948					29,568,948	29,088,980	1.6%
Other revenues	10,091,512		6,164,175		169,431		16,425,118	16,766,474	-2.0%
Proceeds from sale of bonds							0	0	0.0%
Total Revenues and Other Inflows	\$ 852,229,092	\$ 233,588,631	\$ 50,429,849	\$ 64,760,701	\$ 14,039,775	\$ 0	\$ 1,215,048,048	\$ 1,151,481,964	5.5%
Transfers									
Transfers in	5,219,511		10,423,048				15,642,559	15,177,043	3.1%
(Transfers out)	(1,623,937)	(8,799,111)	(500,000)	(4,719,511)			(15,642,559)		--
Total transfers	\$ 3,595,574	\$ (8,799,111)	\$ 9,923,048	\$ (4,719,511)	\$ 0	\$ 0	\$ 0	\$ 15,177,043	-100.0%
Reduction for amounts reserved for future budget year expenses:									
Maintained for future financial stability	(137,302,497)						(137,302,497)	(149,607,716)	-8.2%
Maintained for future capital acquisitions/project							0	(84,288,192)	-100.0%
Maintained for future debt retirement					(13,802,388)		(13,802,388)	(13,576,813)	1.7%
Maintained for grants or scholarships							0	0	0.0%
Maintained for future retirement contributions							0	0	0.0%
College Priority Initiatives		(76,329,356)	(98,988,497)	(58,201,888)			(233,519,741)	(157,990,761)	
Worker's Comp Reserve						(1,775,127)	(1,775,127)	(1,739,561)	
Self-Insured Reserve						(20,711,164)	(20,711,164)	(19,778,611)	4.7%
Total resources available for the budget year	\$ 884,450,029	\$ 289,472,201	\$ 55,283,917	\$ 149,404,363	\$ 13,814,200	\$ 0	\$ 1,392,424,710	\$ 1,294,131,632	7.6%

*These amounts exclude nonspendable amounts (e.g., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact. See the Instructions tab, cell C11 for more information about the amounts that should and should not be included on this line.

SCHEDULE C –Expenditures and Other Outflows

**Maricopa County Community College District
Maricopa Community Colleges
Budget for Fiscal Year 2027
Expenditures and Other Outflows**

	Current funds			Plant Fund		Other funds 2027	Total all funds 2027	Total all funds 2026	% Increase/Decrease
	General Fund 2027	Restricted Fund 2027	Auxiliary Fund 2027	Unexpended Plant Fund 2027	Retirement of indebtedness 2027				
Total resources available for the budget year (from Schedule B)	\$ 884,450,029	\$ 289,472,201	\$ 55,283,917	\$ 149,404,363	\$ 13,814,200	\$ 0	\$ 1,392,424,710	\$ 1,294,131,632	7.6%
Expenditures and other outflows									
Instruction	\$ 279,146,796	\$ 32,936,075	\$	\$	\$	\$	\$ 312,082,871	\$ 289,335,170	7.9%
Public service	1,944,607	18,105,665					20,050,272	17,747,750	13.0%
Academic support	107,517,538	28,199,275					135,716,813	115,518,219	17.5%
Student services	98,955,244	19,365,175					118,320,419	109,167,183	8.4%
Institutional support (Administration)	236,732,024	20,710,159					257,442,183	274,379,167	-6.2%
Operation and maintenance of plant	84,272,580	1,952,794					86,225,374	76,163,875	13.2%
Scholarships	21,760,579	168,203,058					189,963,637	148,571,488	27.9%
Auxiliary enterprises			55,283,917				55,283,917	54,763,461	1.0%
Capital assets				149,404,363			149,404,363	148,703,761	0.5%
Debt service—general obligation bonds					13,814,200		13,814,200	32,519,875	-57.5%
Debt service—other long term debt							0		0.0%
Other expenditures							0		0.0%
Property tax judgments							0		0.0%
Contingency	54,120,662						54,120,662	27,261,683	98.5%
Total expenditures and other outflows	\$ 884,450,029	\$ 289,472,201	\$ 55,283,917	\$ 149,404,363	\$ 13,814,200	\$ 0	\$ 1,392,424,710	\$ 1,294,131,632	7.6%

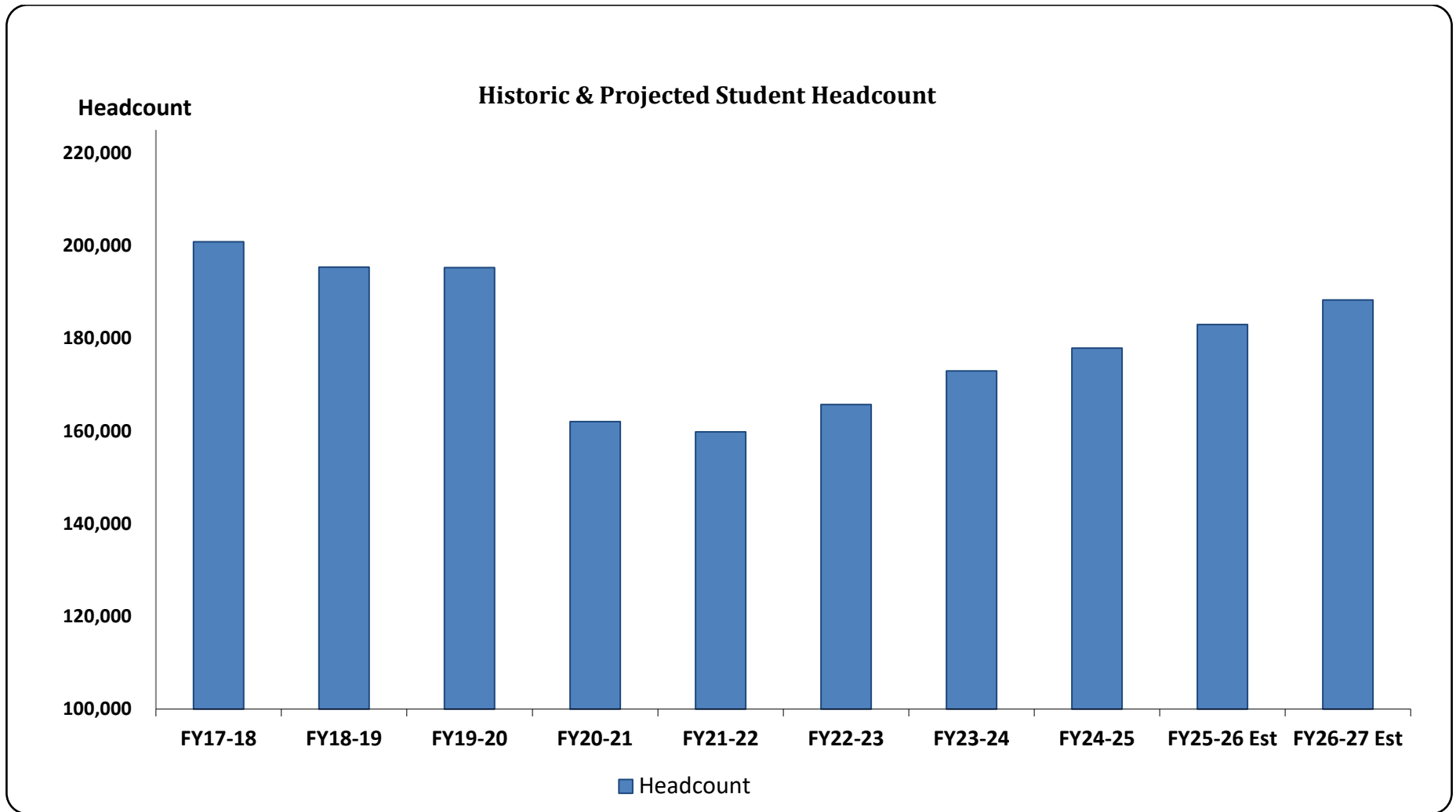
Proposed Budget
FY26-27

SECTION D: APPENDIX

Historic Student Enrollment

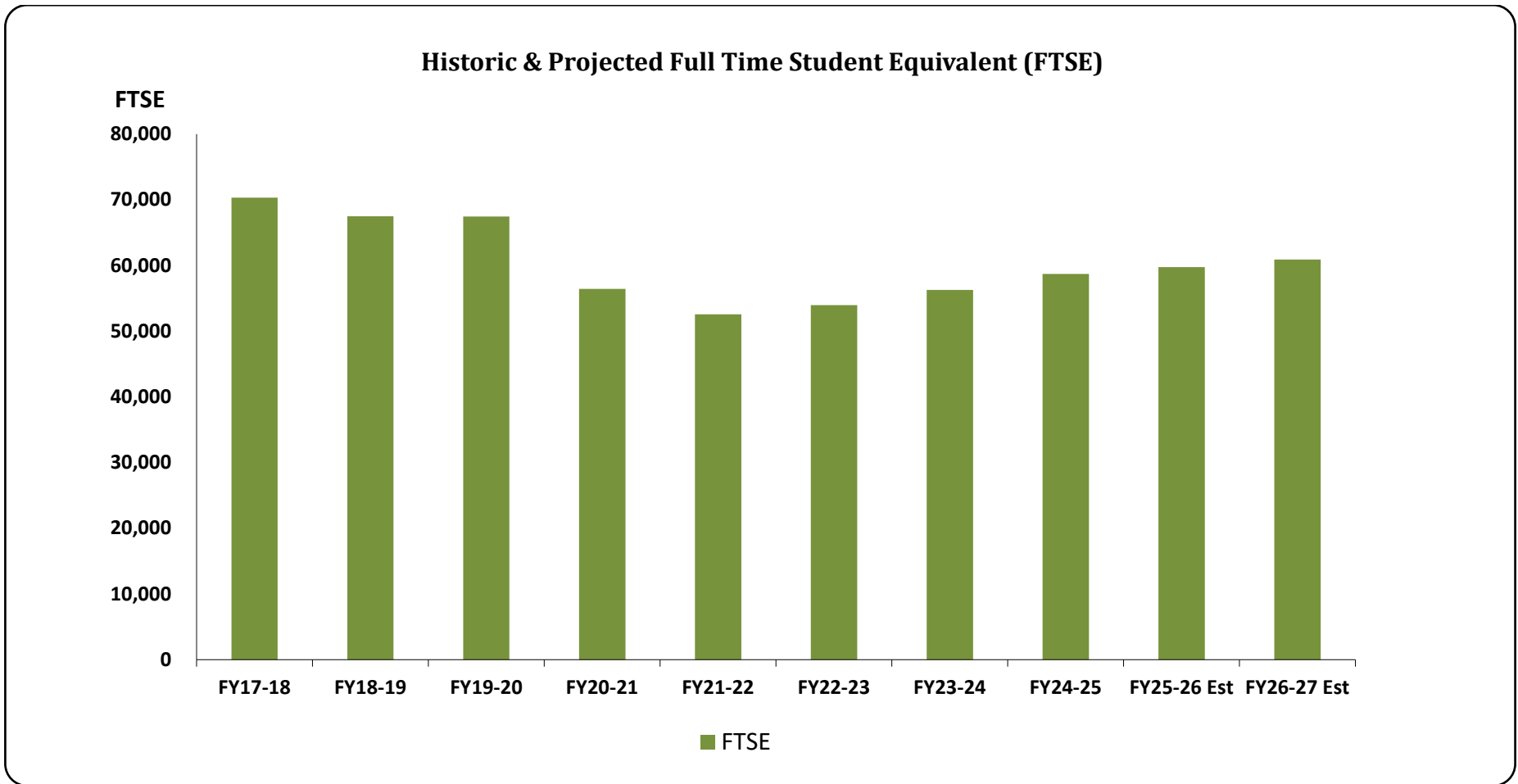
Student Headcount

Headcount	ACTUAL							PROJECTED		
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est
CG	19,559	19,552	20,133	17,704	18,291	18,773	19,870	20,584	21,202	21,838
EM	13,715	13,772	14,262	11,828	12,086	12,951	13,826	14,053	14,475	14,909
GC	27,350	26,054	25,913	20,920	20,921	20,240	20,691	21,464	22,108	22,771
GW	7,660	7,685	7,776	7,371	7,364	7,474	7,866	8,764	9,027	9,298
MC	30,010	29,837	30,236	25,089	24,462	24,243	25,599	24,046	24,767	25,510
PC	17,335	16,719	16,807	14,469	14,232	15,475	16,165	16,493	16,988	17,498
PV	12,427	12,170	11,793	9,656	9,286	9,156	9,614	10,328	10,638	10,957
RS	42,716	41,496	42,086	33,734	30,625	33,974	34,287	36,355	37,446	38,569
SC	13,652	13,022	13,271	11,706	11,583	11,435	11,319	11,869	12,225	12,592
SM	5,909	5,877	6,022	5,205	5,243	5,294	6,113	6,323	6,513	6,708
Subtotal	190,333	186,184	188,299	157,682	154,093	159,015	165,350	170,279	175,389	180,650
Maricopa Skill Center	810	1,005	924	913	550	801	814	830	830	830
Southwest Skill Center	328									
ABE/GED/ESL	9,389	8,188	6,070	3,427	5,159	5,893	6,812	6,792	6,792	6,792
Subtotal	10,527	9,193	6,994	4,340	5,709	6,694	7,626	7,622	7,622	7,622
Total Headcount	200,860	195,377	195,293	162,022	159,802	165,709	172,976	177,901	183,011	188,272



Full-Time Student Equivalent (FTSE)

Full-Time Student Equivalent (FTSE)	ACTUAL								PROJECTED	
	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26 Est	FY26-27 Est
CG	7,939	7,905	8,042	6,909	6,736	6,945	7,309	7,619	7,778	8,011
EM	5,799	5,832	5,915	4,842	4,625	4,973	5,208	5,245	5,300	5,459
GC	10,798	10,152	9,903	7,756	7,358	7,234	7,493	7,803	7,980	8,220
GW	2,953	2,777	2,821	2,660	2,598	2,665	2,669	2,964	2,952	3,041
MC	11,439	11,499	11,508	9,315	8,485	8,363	8,935	8,878	9,488	9,773
PC	6,396	6,021	6,079	5,135	4,733	5,234	5,495	5,762	5,880	6,057
PV	4,564	4,332	4,299	3,669	3,250	3,158	3,216	3,472	3,481	3,586
RS	11,149	10,542	11,108	9,375	8,208	8,835	8,969	9,235	9,626	9,915
SC	4,896	4,490	4,480	4,100	3,639	3,609	3,567	3,800	3,836	3,951
SM	2,305	2,243	2,246	1,880	1,787	1,804	2,207	2,466	2,544	2,620
Subtotal	68,239	65,793	66,403	55,643	51,420	52,818	55,068	57,245	58,867	60,633
Maricopa Skill Center	518	589	463	463	550	372	367	541	541	541
Southwest Skill Center	241									
ABE/GED/ESL	1,347	1,115	606	318	619	774	859	917	917	917
Subtotal	2,106	1,704	1,069	781	1,169	1,146	1,227	1,458	1,458	1,458
Total FTSE	70,345	67,497	67,471	56,424	52,589	53,964	56,294	58,703	60,325	62,091



Historic Tuition

The annual cost is based on 30 credit hours per academic year. The Governing Board approved FY26-27 tuition rates on February 24, 2026.

MCCCD Historic Tuition

Lower Division (100-200 Level Courses)			Annual Increase/Decrease		Upper Division (300-400 Level Courses)		Annual Increase/Decrease	
Fiscal Year	Tuition/ Credit	Annual Cost	Dollars	Percent	Tuition /Credit	Annual Cost	Dollars	Percent
FY17	\$86	\$2,580	\$60	2%				
FY18	\$86	\$2,580	\$0	0%				
FY19	\$85	\$2,550	-\$30	-1%				
FY20	\$85	\$2,550	\$0	0%				
FY21	\$85	\$2,550	\$0	0%				
FY22	\$85	\$2,550	\$0	0%				
FY23	\$85	\$2,550	\$0	0%				
FY24	\$97	\$2,910	\$360	14%	\$145.50	\$4,365	N/A	N/A
FY25	\$97	\$2,910	\$0	0%	\$145.50	\$4,365	\$0	0.0%
FY26	\$97	\$2,910	\$0	0%	\$145.50	\$4,365	\$0	0.0%
FY27	\$97	\$2,910	\$0	0%	\$145.50	\$4,365	\$0	0.0%

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

The table below shows Maricopa’s tuition over a 10-year time period, as well as a comparison to the averages for AZ Community Colleges, Western Interstate Commission for Higher Education (WICHE) institutions, the National Public 2-yr Institution; and Arizona State University. Locally, Maricopa is the more affordable option when compared to Arizona State University (ASU) and where tuition exceeds \$13,000 per year.

Tuition Comparison for Local, National, and WICHE*

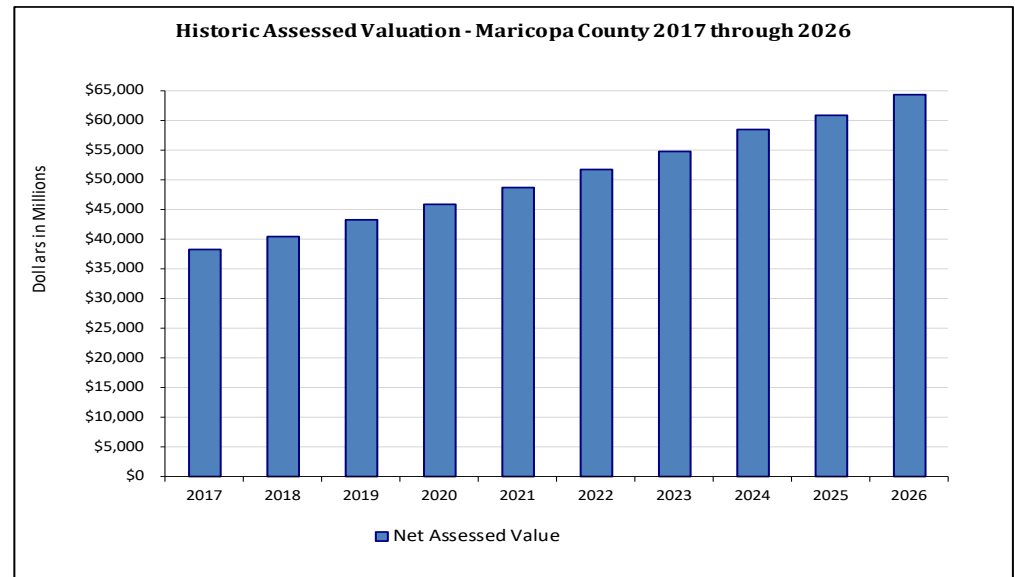
	MARICOPA COMMUNITY COLLEGE DISTRICT		AZ COMMUNITY COLLEGE AVG.		WICHE AVG. PUBLIC 2YR INST.		NATL. AVG. PUBLIC 2YR INST.		AZ STATE UNIVERSITY	
	Annual	Percent	Annual	Percent	Annual	Percent	Annual	Percent	Annual	Percent
FY18	\$2,580	2.4%	\$2,584	2.9%	\$3,694	3.8%	\$3,520	1.7%	\$10,640	1.5%
FY19	\$2,550	-1.2%	\$2,644	2.3%	\$3,838	3.9%	\$3,570	1.4%	\$10,822	1.7%
FY20	\$2,550	0.0%	\$2,637	-0.3%	\$4,025	4.9%	\$3,730	4.5%	\$11,338	4.8%
FY21	\$2,550	0.0%	\$2,631	-0.2%	\$4,057	0.8%	\$3,770	1.1%	\$11,338	0.0%
FY22	\$2,550	0.0%	\$2,391	-9.1%	\$4,217	3.9%	\$3,800	0.8%	\$11,348	0.1%
FY23	\$2,550	0.0%	\$2,578	7.8%	\$4,373	3.7%	\$3,890	2.4%	\$11,618	2.4%
FY24	\$2,910	14.1%	\$2,743	6.4%	\$4,515	3.2%	\$3,990	2.6%	\$11,948	2.8%
FY25	\$2,910	0.0%	\$2,836	3.4%	\$4,674	3.5%	\$4,050	1.5%	\$12,573	5.2%
FY26	\$2,910	0.0%	\$2,893	2.0%	\$4,823	3.2%	\$4,150	2.5%	\$12,975	3.2%
FY27	\$2,910	0.0%	\$3,001	3.7%	\$4,987	3.4%	\$4,291	3.4%	\$13,534	4.3%

* FY27 rates are actual for MCCCC, AZ CC Average is an estimate provided by the Arizona Community College Business Officers Council. Rates for ASU is actual, WICHE, and Public 2 Year Institutions are estimated.

Historic Property Assessment

The table and chart below show the history of assessed valuation of property in Maricopa County. This valuation is a factor in determining the maximum primary tax levy and secondary tax levy for the Maricopa Community Colleges. 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 base for determining all property tax and limited the growth allowed in the value. Consequently, the Primary Net Assessed Value is used to calculate both the Primary and Secondary levies.

Tax Yr	Net Assessed Value		
	Assessed Valuation	Increase / (Decrease) Amount	Percent
2016	36,135,494,474	1,511,824,151	4.4%
2017	38,251,891,249	2,116,396,775	5.9%
2018	40,423,232,423	2,171,341,174	5.7%
2019	43,194,326,395	2,771,093,972	6.9%
2020	45,704,969,813	2,510,643,418	5.8%
2021	48,724,126,672	3,019,156,859	6.6%
2022	51,575,018,185	2,850,891,513	5.9%
2023	54,722,310,149	3,147,291,964	6.1%
2024	58,328,686,358	3,606,376,209	6.6%
2025	60,724,517,168	2,395,830,810	4.1%
2026	64,199,174,758	3,474,657,590	5.7%

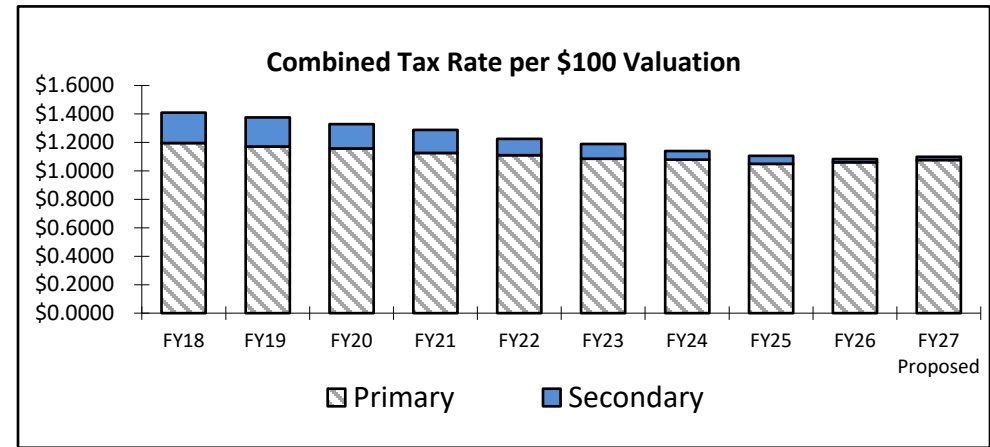


Historic Property Tax Rates

The table and chart below provide the historic information on the primary and secondary property tax rates for the Maricopa Community Colleges. The secondary rate is established to collect property taxes to pay debt service on the District’s outstanding General Obligation bonds. The FY2026-27 primary rate includes the proposed tax increase of 5.20%, which will be utilized for strategic initiatives.

MCCCD Property Tax Rates per \$100 of Assessed Valuation

Fiscal Year	Primary	Secondary	Total
FY18	\$1.1956	\$0.2140	\$1.4096
FY19	\$1.1708	\$0.2046	\$1.3754
FY20	\$1.1565	\$0.1720	\$1.3285
FY21	\$1.1250	\$0.1631	\$1.2881
FY22	\$1.1112	\$0.1145	\$1.2257
FY23	\$1.0865	\$0.1029	\$1.1894
FY24	\$1.0791	\$0.0597	\$1.1388
FY25	\$1.0486	\$0.0561	\$1.1047
FY26	\$1.0600	\$0.0228	\$1.0828
FY27 Proposed	\$1.0776	\$0.0216	\$1.0992



Property Taxes for Various Home Values

Property taxes represent a major source of support for the general operations and capital needs of the Maricopa Community Colleges. The following illustrates the property tax that owners of homes with varying assessed valuations may expect to pay in FY26-27, based on the Proposed 5.20% primary tax increase. As illustrated below, the combined tax rates per \$100 assessed valuation is \$1.0992 with tax increase and \$1.0459 per \$100 without the tax increase. For a home valued at \$500,000, homeowners can expect to pay a total of \$549.60 compared to \$522.95; an increase of \$26.65 per year.

Proposed FY2026-27 Property Taxes for Various Home Values

	Approx. Value for Taxes	\$100,000	\$200,000	\$300,000	\$400,000	\$500,000
Assessment Ratio @ 10%		\$10,000	\$20,000	\$30,000	\$40,000	\$50,000

Tax Rates with 5.20% Tax Increase						
Tax Rates	Rate per \$100					
Primary Tax	\$1.0776	\$107.76	\$215.52	\$323.28	\$431.04	\$538.80
Secondary Tax	\$0.0216	\$2.16	\$4.32	\$6.48	\$8.64	\$10.80
Combined Tax	\$1.0992	\$109.92	\$219.84	\$329.76	\$439.68	\$549.60

Tax Rates without Tax Increase						
Tax Rates	Rate per \$100					
Primary Tax	\$1.0243	\$102.43	\$204.86	\$307.29	\$409.72	\$512.15
Secondary Tax	\$0.0216	\$2.16	\$4.32	\$6.48	\$8.64	\$10.80
Combined Tax	\$1.0459	\$104.59	\$209.18	\$313.77	\$418.36	\$522.95

Proposed Tax Levy Increase						
Tax Rates	Rate per \$100					
Primary Tax	\$0.0533	\$5.33	\$10.66	\$15.99	\$21.32	\$26.65
Secondary Tax	\$0.0000	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Combined Tax	\$0.0533	\$5.33	\$10.66	\$15.99	\$21.32	\$26.65

Tax Rates Calculation

In 1980, Arizona citizens amended the State Constitution and capped primary property tax levy increases for existing property to 2% per year. Although the max levy amount continues to grow, the district has not levied the maximum allowed. With the exception of five years (FY09-10, F10-11, FY12-13, FY15-16 and FY16-17), the Maricopa Governing Board has approved an increase in property tax revenues with the most recent years increases dedicated to capital needs. The following chart shows the proposed levy and the potential tax rates for primary and secondary taxes for FY26-27. This information is based on the most recent assessed valuations from the Maricopa County Assessor’s office.

MARICOPA COMMUNITY COLLEGES PROPOSED TAX RATES AND LEVIES for FY 2026-27			
MAXIMUM LEVY AND TAX RATE CALCULATIONS (for comparative purposes)		PRIMARY TAX LEVY AND RATE CALCULATIONS	
1. Maximum Prior Year Levy	\$726,690,297	9. Actual Primary Levy Amount FY 2025-26	\$643,679,882
2. Line 1 increased by 2%	\$741,224,103	10. Line 9 increased by 5.20%	\$677,151,236
3. Current Assessed Value of Last Year's Property	\$ 62,838,569,358	11. Primary Tax Rate (line 10/line 4)	\$1.0776
4. Line 3 divided by 100	\$628,385,694	12. Proposed tax rate adjustment	\$0.0000
5. Maximum Tax Rate (Line 2 / Line 4)	\$1.1796	13. Primary Tax Rate with Tax Shift Adjusment	\$1.0776
6. Current Assessed Value including New Property	\$64,199,174,758	14. Primary Tax Levy (line 7 x line 13)	\$691,810,308
7. Current Assessed Value divided by 100	\$641,991,748	15. Proposed Primary Levy FY 2026-27	\$691,810,308
8. Maximum Levy Amount (Line 7 X Line 5)	\$757,293,466	SRP In-lieu Tax Amount FY 2026-27	\$8,450,701
		16. Total Primary Levy & In-lieu FY 2026-27	\$700,261,009
		SECONDARY TAX LEVY AND RATE CALCULATIONS	
		Current Assessed Valuation for 2026	\$64,199,174,758
		Est. SRP Current Assessed Valuation for 2026	\$784,215,000
		Total to calculate Secondary Tax Rate/Levy Amts	\$64,983,389,758
		Levy Amount Needed (G.O. Bond Principal/Interest)	\$13,870,344
		SRP In-lieu Needed (G.O. Bond Principal/Interest)	\$169,431
		Total Secondary Levy & In-Lieu	\$14,039,775
		17. Secondary Tax Rate	\$0.0216
		COMBINED TAX RATES [PER \$100 OF ASSESSED VALUATION]	
		18. Primary Levy Rate	\$1.0776
		19. Secondary Levy Rate using Primary Assessed Value	\$0.0216
		20. Combined Levy Rate	\$1.0992
		Variance of Maximum vs Proposed Primary Tax Levy /Tax Levy Capacity (Line 8 less Line 15)	\$65,483,158

* 2025 SRP CAV received 3/19/2025
 ** 2026 SRP CAV received 3/19/2026

Expenditure Limitation Report Worksheet

Annual Budgeted Expenditure Limitation Report Worksheet
Fiscal Year Ending June 30, 2027

	Current Funds			Plant Funds		
	General Oper.	Auxiliary Enter.	Restricted	Unexpended	Ret. of Debt	Total
A. Total Budgeted Expenditures	\$ 884,450,029	\$ 55,283,917	\$ 289,472,201	\$ 149,404,363	\$ 13,814,200	\$ 1,392,424,710
B. Less Exclusions Claimed:						
Debt Service Requirements on Bonded Indebtedness					\$ 13,814,200	\$ 13,814,200
Dividends, Interest And Gains on Sale of Securities	\$ 3,000,000	\$ 2,532,732	\$ 2,000,000	\$ 5,103,244		\$ 12,635,976
Grants And Aid From Federal Gov't			\$ 121,868,377			\$ 121,868,377
Grants, Aid, Contributions or Gifts from State of Arizona, Private Agency, Organization, or Individual Except Those Amounts Received in Lieu of Taxes		\$ 9,887,337				\$ 9,887,337
Amounts Accumulated For Purchase of Land And The Purchase or Construction of Buildings or Improvements				\$ 70,770,677		\$ 70,770,677
Contracts With Other Political Subdivisions			\$ 49,926,831			\$ 49,926,831
Tuition And Fees	\$ 208,327,973	\$ 33,813,249				\$ 242,141,222
Amounts received through research and entrepreneurial activities		\$ 4,196,531				\$ 4,196,531
Monies Received A.R.S. 15-1472			\$ 20,064,431			\$ 20,064,431
Proposition 207			\$ 29,568,948			\$ 29,568,948
Prior Years Carry-Forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Exclusions Claimed	\$ 211,327,973	\$ 50,429,849	\$ 223,428,587	\$ 75,873,921	\$ 13,814,200	\$ 574,874,530
C. Budgeted Exp. Subject to Limitation	\$ 673,122,056	\$ 4,854,068	\$ 66,043,615	\$ 73,530,442	\$ -	\$ 817,550,180
D. Expenditure Limitation Fiscal Year 2026-27						\$ 1,014,929,506
Unused (Overcommitted) Legal Limit						197,379,326

Proposed Budget
FY26-27

SECTION E: 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

Expenditures are budgeted and accounted for by account code categories to detail the use of funds. Revenues also are budgeted in account 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 account codes.

Contingency, Scholarships, Miscellaneous, Transfers

The contingency, miscellaneous and transfers account codes include reserve, holding and transfers accounts. Examples are: 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 account code series. Additionally, the cost of teaching services and course development for concurrent enrollment as well as employer-sponsored programs may be charged to these account codes.

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 account codes account for the employer paid costs of employee health insurance, retirement contributions, social security and Medicare, life insurance, worker's compensation, etc.

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 account codes.

Food Service

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

Full-time Student Equivalent (FTSE)

A calculated estimate of enrollment, based on total credit hours divided by 30 (the number of credits in a year that is considered to be full-time as defined by Arizona Revised Statutes). In the case of Skill Center or ABE/GED students, total clock hours taken are divided by 640 to calculate total FTSE.

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. Functional categories are defined by the National Association of College and University Business Officers (NACUBO).

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.

Headcount

The number of students enrolled in classes. Headcount may 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 department chairs.

Non Credit/Special Interest Courses

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

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 include Skill Centers' operation, out-of-state distance learning, corporate trainings, and facility rentals.

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.

Quasi-Endowment Fund

Includes both Medical Insurance Reserves for Employee Health Care Claims and Workers Compensation reserves as required by the Industrial Commission. It is considered a Restricted Fund.

Salaries and Wages

Compensation provided to all regular and short term Governing Board-approved employees is considered salaries, while temporary employee compensation is considered wages.

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. Currently, the Maricopa Community County College District receives State Aid only for STEM (Science, Technology, Engineering, and Math).

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 account codes.

Tax Levy Limit

This is a provision of the Arizona State Constitution and statutes that limits growth in taxes on existing property.

Travel

Travel related account codes include mileage, in and out of state travel, registration, hotels, airfare, etc.

*The FY2026-27 Proposed Budget is prepared by the
Financial Planning & Budget Office--Business Services*

<https://www.maricopa.edu>

<https://district.maricopa.edu/data-reports/budget>



MARICOPA
COMMUNITY COLLEGES

