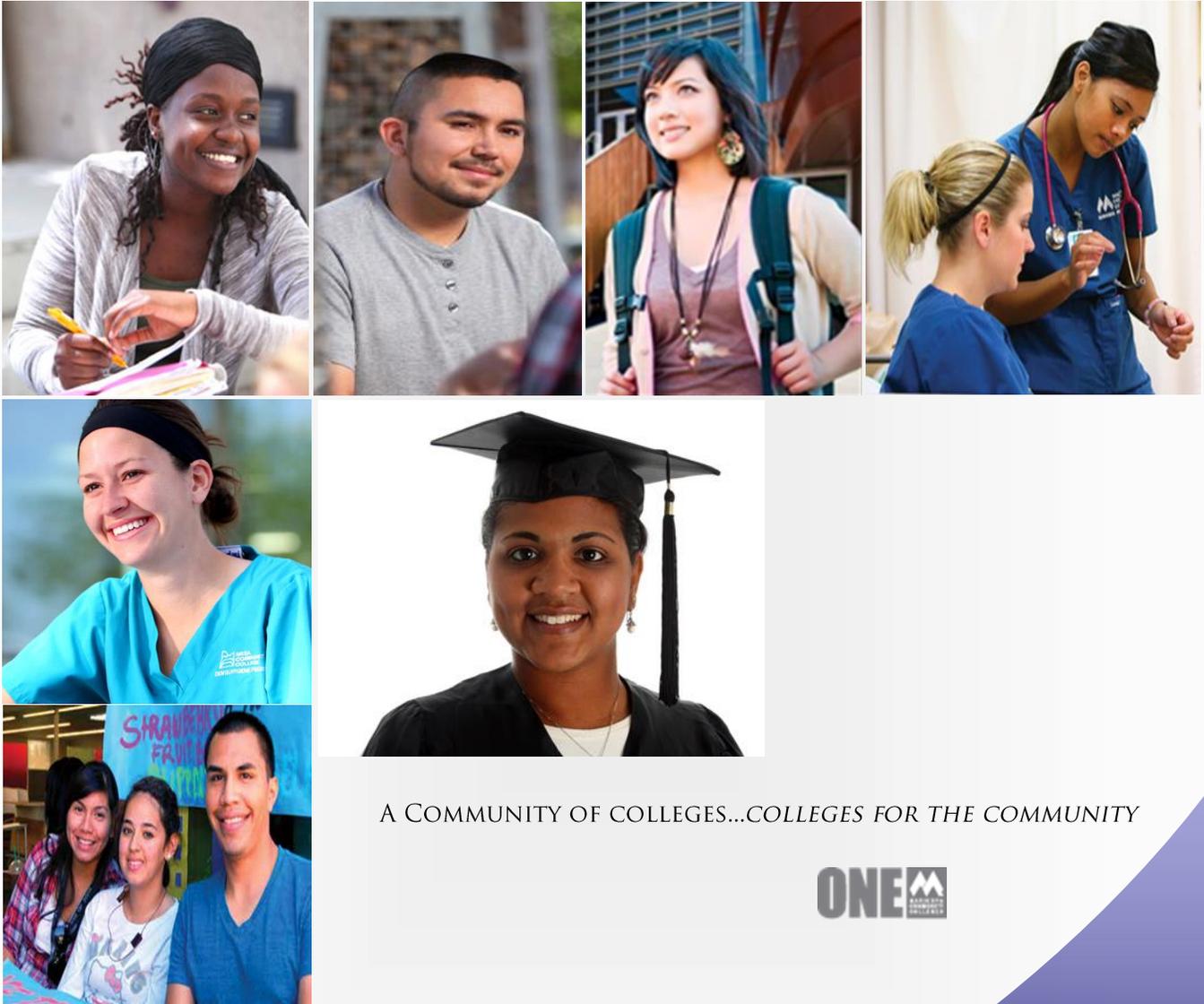


# FY14-15 ADOPTED BUDGET

MAY 27, 2014



A COMMUNITY OF COLLEGES...COLLEGES FOR THE COMMUNITY



Chandler-Gilbert | Estrella Mountain | GateWay | Glendale | Mesa |  
Paradise Valley | Phoenix | Rio Salado | Scottsdale | South Mountain |  
Maricopa Corporate College | Northwest Skill Center |  
Maricopa Skill Center | Southwest Skill Center |



**TABLE OF CONTENTS**

SECTION A – GENERAL OVERVIEW .....1

    Administration and Addresses .....1

    Vision and Mission.....2

    Executive Summary .....3

    General Information .....3

    Fund Summary .....4

        Operating Budget .....4

        Capital Budget .....4

    General Fund - Revenues .....5

    General Fund – Expenditures .....6

    Auxiliary Fund .....7

    Restricted Fund .....7

    Capital Fund .....7

SECTION B - BUDGET SUMMARIES.....9

    All Funds Summary.....9

    General Fund Summaries .....12

        Revenue Summary .....12

        Expenditure Summary by Object.....12

        Expenditure Funding Summary by Function .....13

        Function Expenditure Funding by college .....14

        Managerial Function View Summary .....15

        Budgeted Position Summary .....17

    Auxiliary Fund Summaries.....18

        Auxiliary Fund Revenue.....18

        Auxiliary Fund Expenditures.....18

        Auxiliary Fund Budgeted Position Summary .....19

    Restricted Fund Summaries .....20

        Expenditure Summary by Function .....21

        Restricted Fund Budgeted Position Summary .....21

    Plant Fund Summaries .....22

SECTION C – COLLEGE AND DISTRICT BUDGETS.....24

    Phoenix College (PC) .....24

        PC Budget Summaries .....24

        PC Downtown.....25

        PC and PC Downtown General Fund Summaries By Function .....25

        PC Budgeted Position Summary .....27

        PC Downtown Budgeted Position Summary .....27

    Glendale Community College (GCC).....28

        GCC Budget Summaries.....28

        GCC North.....29

        GCC and GCC North General Fund Summaries By Function.....29

        GCC North Budgeted Position Summary .....31

    GateWay Community College (GWCC) .....32

        GWCC Budget Summaries .....32



GWCC Budgeted Position Summary ..... 33  
GWCC General Fund Summaries By Function ..... 33  
Mesa Community College (MCC) ..... 35  
    southern & dobson Campus ..... 35  
    MCC Budget Summaries ..... 35  
    Red Mountain Campus ..... 36  
    MCC Southern & Dobson campus Budgeted Position Summary ..... 39  
    MCC Red Mountain Campus Budgeted Position Summary ..... 40  
    MCC Downtown Center Budgeted Position Summary ..... 40  
Scottsdale Community College (SCC) ..... 41  
    SCC Budget Summaries ..... 41  
    SCC Business Institute ..... 42  
    SCC and SCC Business Institute General Fund Summaries by Function ..... 42  
    SCC Budgeted Position Summary ..... 44  
    SCC Business Institute Budgeted Position Summary ..... 44  
Rio Salado College (RSC) ..... 45  
    RSC Budget Summaries ..... 45  
    RSC Budgeted Position Summary ..... 46  
    RSC General Fund Summaries by Function ..... 46  
South Mountain Community College (SMCC) ..... 48  
    SMCC Budget Summaries ..... 48  
    SMCC Budgeted Position Summary ..... 49  
    SMCC General Fund Summaries By Function ..... 49  
Chandler-Gilbert Community College (CGCC) ..... 51  
    CGCC Budget Summary ..... 51  
    Williams Campus (WEC) ..... 52  
    CGCC and Williams General Fund Summaries by Function ..... 52  
    CGCC Budgeted Position Summary ..... 54  
    WEC Budgeted Position Summary ..... 54  
Paradise Valley Community College (PVCC) ..... 55  
    PVCC Budget Summaries ..... 55  
    Black Mountain Campus ..... 56  
    PVCC and Black Mt. General Fund Summaries by Function ..... 56  
    PVCC Budgeted Position Summary ..... 58  
    Black Mountain Budgeted Position Summary ..... 58  
Estrella Mountain Community College (EMCC) ..... 59  
    EMCC Budget Summary ..... 59  
    EMCC Buckeye Campus ..... 60  
    EMCC and Buckeye General Fund Summaries By Function ..... 60  
    Estrella Mountain College Budgeted Position Summary ..... 62  
    EMCC Buckeye Budgeted Position Summary ..... 62  
MARICOPA Corporate College ..... 63  
    Maricopa Corporate College Budget Summary ..... 63  
    MARICOPA Corporate College Budgeted Position Summary ..... 64  
    MARICOPA Corporate College General Fund Summaries By Function ..... 64  
District Office (DO) ..... 65  
    District Office Budget Summaries ..... 65  
    District Office Budgeted Position Summary ..... 66  
    District Office General Fund Summaries BY Function ..... 66



District-Wide Programs .....68

    District-Wide Budget Summaries .....68

    District-Wide Transfers, Professional Growth, and Supplements .....69

    District-wide General Fund Summaries by Function .....71

    District-wide Budgeted Position Summary .....72

SECTION D – CURRENT AUXILIARY FUND 2 .....74

    Athletic Program/College Activities .....75

    Other Auxiliary .....76

    Maricopa Skill Center .....77

    Maricopa Skill Center – Northwest .....78

    SouthWest Skill Center .....79

    Course Fees .....80

    Food Service .....80

    Non-Credit .....81

    Auxiliary Fund 2 Budgeted Positions .....82

SECTION E – RESTRICTED FUND 3 .....84

    Revenue Budget .....84

    Expenditure Budget By College .....85

    Proposition 301 .....88

    Phoenix College Preparatory Academy .....89

    Gateway Early College High School .....89

SECTION F – PLANT FUND 7 .....91

    Plant Fund Summary .....92

    Plant Fund Equipment Allocation Summary.....92

    Capital Equipment Requests .....93

SECTION G - Legal Budget.....95

    SCHEDULE A .....95

    SCHEDULE B .....96

    SCHEDULE C .....97

SECTION H - APPENDIX .....99

    Student Enrollment .....99

    Historic Tuition & Fees .....100

    Property Tax .....101

    Historic Property Assessment .....101

    Historic Property Tax Rates .....102

    Estimated Tax Rates and Assessed Valuation .....103

    Expenditure Limitation Report Worksheet .....104

SECTION I- GLOSSARY .....106



# *Adopted Budget*

*FY14-15*

## *Section A: General Overview*

## SECTION A – GENERAL OVERVIEW

### ADMINISTRATION AND ADDRESSES

**MCCCD Governing Board & District Office Administration**  
2411 W 14<sup>th</sup> Street – Tempe, AZ 85281 Ph. (480) 731-8000

#### Governing Board

<b>Mr. Dana Saar</b>	President	District #2
<b>Mr. Randolph S. Elias Lumm</b>	Secretary	District #4
<b>Mr. Doyle W. Burke</b>	Member	District #1
<b>Ms. Debra Pearson</b>	Member	District #3
<b>Mr. Alfredo Gutierrez</b>	Member	District #5

#### Rufus Glasper - Chancellor

##### Vice Chancellors

<b>Executive Vice Chancellor and Provost</b>	Maria Harper-Marinick
<b>Vice Chancellor, Business Services</b>	Debra Thompson
<b>Vice Chancellor, Human Resources</b>	LaCoya Shelton-Johnson
<b>Vice Chancellor, Resource Dev. &amp; Community Relations</b>	Steven R. Helfgot
<b>Vice Chancellor, Information Technologies</b>	George Kahkedjian

#### College and Education Center Administration

<b>ANNA SOLLEY, PRESIDENT</b> <a href="#">Phoenix College</a> 1202 W. Thomas Rd. Phoenix, AZ 85013 Ph. (602) 285-7500	<b>IRENE KOVALA, PRESIDENT</b> <a href="#">Glendale Community College</a> 6000 W. Olive Avenue Glendale, AZ 85034 Ph. (623-845-3012	<b>STEVEN R GONZALES, PRESIDENT</b> <a href="#">GateWay Community College</a> 108 N. 40 <sup>th</sup> Street Phoenix, AZ 85034 Ph. (602) 286-8000
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<b>SHOUAN PAN, PRESIDENT</b> <a href="#">Mesa Community College</a> 1833 W. Southern Avenue Mesa, AZ 85202 Ph. (480) 461-7000	<b>JAN GEHLER, PRESIDENT</b> <a href="#">Scottsdale Community College</a> 9000 E. Chaparral Road Scottsdale, AZ 85256 Ph. (480) 423-6000	<b>CHRIS BUSTAMANTE, PRESIDENT</b> <a href="#">Rio Salado College</a> 2323 W 14 <sup>th</sup> Street Tempe, AZ 85281 Ph. (480) 517-8540
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<b>SHARI OLSON, PRESIDENT</b> <a href="#">South Mt. Community College</a> 7050 S. 24 <sup>th</sup> Street Phoenix, AZ 85040 Ph. (602) 343-8000	<b>LINDA LUJAN, PRESIDENT</b> <a href="#">Chandler-Gilbert Community College</a> 2626 E. Pecos Road Chandler, AZ 85225 Ph. (480) 732-7000	<b>PAUL DALE, PRESIDENT</b> <a href="#">Paradise Valley Community College</a> 18401 N. 32 <sup>nd</sup> Street Phoenix, AZ 85032 Ph. (602) 787-6500
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<b>ERNIE LARA, PRESIDENT</b> <a href="#">Estrella Mt. Community College</a> 3000 N. Dysart Road Avondale, AZ 85392 Ph. (623) 935-8000	<b>EUGENE GIOVANNINI, PRESIDENT</b> <a href="#">Maricopa Corporate College</a> 275 N. 38 <sup>th</sup> Street Phoenix, AZ 85034 Ph. (602) 286-8000
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<b>CJ WURSTER, ACTING DIRECTOR</b> <a href="#">Maricopa Skill Center</a> 1245 E. Buckeye Road Phoenix, AZ 85034 Ph. (602) 238-4300	<b>KRISTINA SCOTT, ASST. DIRECTOR</b> <a href="#">NorthWest Skill Center</a> 2931 W. Bell Road Phoenix, AZ 85053 Ph. (602) 238-4300	<b>THOMAS COTNER, DIRECTOR</b> <a href="#">Southwest Skill Center</a> 3000 N. Dysart Road Avondale, AZ 85392 Ph. (623) 535-2700
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## VISION AND MISSION

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### VISION

A Community of Colleges...Colleges for the Community...working collectively and responsibly to meet the life-long learning needs of our diverse students and communities.

### MISSION

The Maricopa Community Colleges provide access to higher education for diverse students and communities. We focus on learning through:

- University Transfer Education
- General Education
- Developmental Education
- Workforce Development
- Student Development Services
- Continuing Education
- Community Education
- Civic Responsibility
- Global Engagement

The Maricopa Community Colleges are committed to:

- **COMMUNITY** – We value all people – our students, our employees, their families and the communities in which they live and work. We value our global community of which we are in integral part.
- **EXCELLENCE** - We value excellence and encourage our internal and external communities to strive for their academic professional and personal best.
- **HONESTY AND INTEGRITY** - We value academic and personal honesty and integrity and believe these elements are essential in our learning environment. We strive to treat each other with respect, civility and fairness.
- **INCLUSIVENESS** - We value inclusiveness and respect for one another. We believe that team work is critical, that each team member is important and we depend on each other to accomplish our mission.
- **INNOVATION** - We value and embrace an innovative and risk-taking approach so that we remain at the forefront of global educational excellence
- **LEARNING** - We value lifelong learning opportunities that respond to the needs of our communities and are accessible, affordable, and of the highest quality. We encourage dialogue and freedom to have an open exchange of ideas for the common good
- **RESPONSIBILITY** - We value responsibility and that we are each accountable for our personal and professional actions. We are responsible for making our learning experiences significant and meaningful.
- **STEWARDSHIP** - We value stewardship and honor the trust placed in us by the community. We are accountable to our communities for the efficient and effective use of resources as we prepare our students for their role as productive world citizens.

## EXECUTIVE SUMMARY

The Maricopa District is one of the largest community college systems in the nation and is the largest public higher education institution in Arizona; larger even than all three public universities combined. In FY2014-15, the District will continue to build on a long history of services to the community. Currently, the ten colleges, Maricopa Corporate College and three skill centers that comprise the Maricopa Community Colleges, offer the following: over 2,500 academic courses, 6,400 occupational courses, over 960 occupational programs, 9 Associate degrees and 32 Academic Certificates (AC).

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

## GENERAL INFORMATION

- ❖ The Adopted FY14-15 Budget of \$1.7 billion represents an increase of \$38 million (2.3%) compared to FY13-14. The Plant fund has a decrease of about \$15 million; this is expected as we spend down bond proceeds moving forward in our 2004 Capital program. All funds changes are shown in Section B Budget Summaries.
- ❖ The General Fund budget total for FY 14-15 is \$774 million, which is an increase of \$59.1 million (8.27%).
- ❖ The budget is balanced with revenues equaling expenditures and one-time funds approved for use as one-time expenditures.

- ❖ The first parameter for budget development is maintenance of the District's financial stability policy, which requires year-end balances of at least 8% of General Fund revenues. The District has met this requirement each year since the policy was adopted and this budget reflects resources sufficient to meet the policy goal by year-end.
- ❖ The District's colleges have flexibility to reallocate budgets and to use new allocations to meet high priority needs. In summary, a review of college and District Office strategic and operational plans reveals a rich array of accomplishments in the past and innovative student and community-focused plans for the future.
- ❖ The District's resources have been impacted by the recession. The impact has been felt in State tax support or in State aid as Arizona has grappled with billions of dollars in revenue shortfalls. Reductions in State aid since FY07-8 exceed \$60 million.
- ❖ The State Aid revenue includes a decrease of about \$500 thousand for FY14-15 due to a slight drop in student enrollments between FY2012 and FY2013. State Aid will drop to \$7.4million. Historically, the Operating State Aid formula provided about \$1,000 for each additional Full Time Equivalent Student (FTSE). The formula for FY14-15 provides \$251 per FTSE enrollment change.
- ❖ With the decrease, the State Aid appropriation of \$7.4 million is about 1% of General Fund and less than a 0.5% of the total \$1.7 billion budget for FY14-15.

**The FY14-15 Budget is presented with continuation of spending down bond proceeds, a decline in State Aid revenue, approved increase of \$3 per credit for tuition and the approved 2% increase in the property tax.**

## FUND SUMMARY

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

### OPERATING BUDGET

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

The [General Fund](#) is the largest and main operating budget for the Maricopa Community Colleges. The General Fund accounts for unrestricted resources that will be expended in the current year for operating purposes such as instruction, public service, academic support, student services, institutional, operation/maintenance of plant, plus scholarships. Primarily property taxes are the main revenue source in the General Fund; tuition and fees represent the second large source of revenues. State Aid is the third major resource; however, given the recession, this has been decreasing steadily over the past few years.



Other revenue sources include interest income, commissions and the carry forward of fund balance.

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

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

### CAPITAL BUDGET



The [Plant Fund](#) is MCCC's capital budget fund. The major source of revenue is from the voter approved 2004 General Obligation bonds program. Since FY08-9, the State of Arizona has suspended Capital

State Aid formula funding, due to its own budget pressures. Consequently, colleges often transfer funding from the General Fund or Auxiliary Funds for capital expenditures.

**GENERAL FUND - REVENUES**

**PROPERTY TAXES:**

The amount of additional property taxes from new construction is projected to remain fairly level for two to three years with slow recovery thereafter. The property tax levy from new construction property increased from \$8.3 million for FY13-14 to \$8.8 million for FY14-15. Although an increase, it is far below the \$18.2 million from new construction received in FY2009.

In February, 2014, the Maricopa County Assessor's office provided the Assessment values for the upcoming year. For the first time in several years, both the Primary and the Secondary net assessed valuation increased in value. There was an overall 4.8% increase in net primary assessed valuation in Maricopa County, and 8.8% increase in net secondary. (see the Appendix table Historic Property Assessment.)

In the February 21<sup>st</sup> news release from the Maricopa County Assessor's office, it was noted that all classes of property showed improvement for the first time in seven years. The median single-family residential value for tax year 2015 is \$160,000, up 23.22% from \$128,000 for tax year 2014.

**TUITION AND FEES:**

At the April 22<sup>nd</sup> meeting the Governing Board approved a **\$3** per credit hour tuition rate increase for FY14-15. Even with this increase, Maricopa remains at less than 80% of the National Average for 2-year public institutions.

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

**STATE AID:**

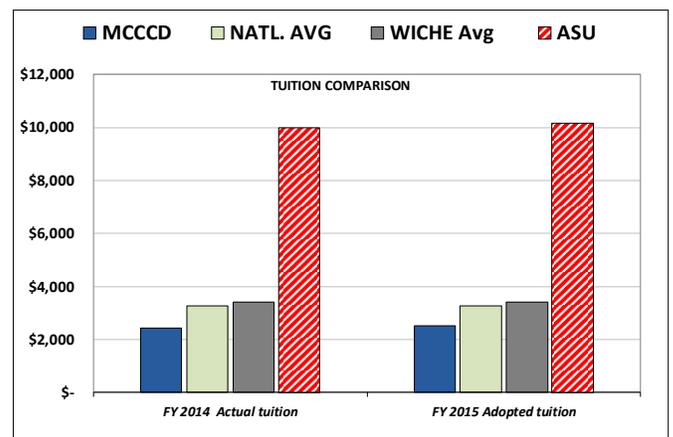
For FY14-15 the State of Arizona is expected to fund the state aid formula at the decreased amount of \$7.4 million, which is \$0.5 million less than approved amount in FY13-14 due to enrollment decline in FY12-13.



**REALLOCATION:**

Over the past few years, we have relied on the reallocation of existing resources to help compensate for the cuts in State Aid, and have limited growth in other resources.

Prior to FY13-14, the District reduced operational budgets four times for an annualized total reduction of \$35 million. Funds were used to adapt to revenue losses and to reallocate to other emerging needs.



### GENERAL FUND – EXPENDITURES

Additional or incremental resources are allocated to priority needs which are categorized as Mandatory or Discretionary Expenses in FY14-15.

- Mandatory Expenses are necessary expenses that cannot be avoided. These may be externally and/or internally driven. Examples include:

Externally driven: Arizona State Retirement System (ASRS);

Internally driven: Education & Anniversary step increases, employee tuition waivers, enrollment growth funding; health benefit increases- as approved by the Board in February, bond operating costs (construction & technology).

- Discretionary Expenses are funded based on resources available and approval from the Governing Board. Examples include: Information Technology, Faculty Inversion; Student Success; Seamless Student Experience; Scholarships, Other strategic initiatives (e.g. employee salary adjustments).

### GENERAL FUND – NEW RESOURCES AVAILABLE FOR ALLOCATION

The Adopted FY14-15 General Fund Budget would provide over \$20.9 million in new resources, including the approved \$3/credit tuition increase and the approved 2% property tax rate increase. As shown in the table below, incremental resources are offset by planned expenditures. The summary shows a total of \$20.9 million additional resources available. Mandatory expenses total \$2.8 million; that leaves \$18.1 million to address discretionary expenditures, if approved by the Governing Board. The table below shows possible allocations.

In addition to the new ongoing resources identified below, one-time fund balance is available to support critical one-time District needs such as implementation of new enterprise systems (student information, accounting, budget, and human resources), support for the seamless student experience as well as other student success initiatives.

The \$1.4 Million State appropriation for Science, Technology, Engineering & Math (STEM) and workforce programs is included in the Restricted Fund and will be used only for purposes identified in the statute.

FY2014-15 BUDGET PRIORITY RECOMMENDATIONS (in millions)	
Sources of Revenue	\$3 per cr/ 2% levy
Property Tax Levies - New Property & SRP	8.9
Tuition & Fees Increase \$3/credit -approved by Gov. Board 4/22/14	7.8
2% Increase Tax Levy- if approved by Governing Board	8.4
Adjustments (state aid reduction, Non-resident tuition, fees, bookstore, uncollected tax reallocation)	(4.2)
<b>Total Resources</b>	<b>\$ 20.9</b>
<b>Mandatory Expenditures</b>	
ASRS @0.06% FY15	\$ 0.2
Employees Manual (Anniv& Educ step incrs, Fac. PG incrs)	1.0
Bond Op. Cost - 2004 Bond -Information Technology Maintenance	1.0
Flex benefit adjustment - approved by Gov Board 2/25/14	0.6
<b>Total Mandatory Expenses - Ongoing</b>	<b>\$ 2.8</b>
<b>Discretionary Strategic Expenditures</b>	
Priority Information Technology Needs	\$ 7.2
Need Based Scholarships	0.5
Seamless Student Experience (SSE)	0.9
Student Success Initiatives (SSI)	1.4
Faculty Inversion	3.3
Other Priorities	4.8
<b>Total Discretionary Strategic Expenditures</b>	<b>\$ 18.1</b>
<b>Total Mandatory &amp; Discretionary</b>	<b>\$ 20.9</b>

## AUXILIARY FUND

The **Auxiliary Fund** includes contract training and other substantially self-supporting activities, such as the skill centers, non-credit instruction, course fees, and food services. The FY14-15 budget for Auxiliary reflects a decrease of \$5.97 million compared to FY13-14. Section D provides details of all Auxiliary funds.

## RESTRICTED FUND

The **Restricted Fund** accounts for restricted activity such as grants, student financial aid and Proposition 301- a statewide 2000 referendum that raised sales taxes for education related to workforce development and training. This also includes the FY14-15 State of Arizona approved funding of \$1.4 Million for Science, Technology, Engineering, Mathematics (STEM) and Workforce programs for Maricopa Community Colleges.

The Adopted FY14-15 Budget assumes continued receipt of Prop 301 revenues from state sales tax that will expire in FY 2020. The Maricopa Community College District continues to pursue additional federal funding available through special grants. Section E provides details of Restricted Funds.

## CAPITAL FUND

The **Plant Fund** is MCCCDC's capital budget fund; it includes General Obligation (G.O.) bond proceeds and carry forward, Revenue bond proceeds and debt service related on outstanding bonds. The Plant Fund summary, including Debt Service information, is located in Section B; Section F has other capital fund information.

## BOND PROCEEDS

In 2004, Maricopa County voters overwhelmingly approved \$951 million G.O. Bond Program in support of Maricopa's capital development efforts. All of the \$951 million has been issued. As of March 31, 2014 about 82% of the program has been expended or encumbered and about \$170.9 million remains available.

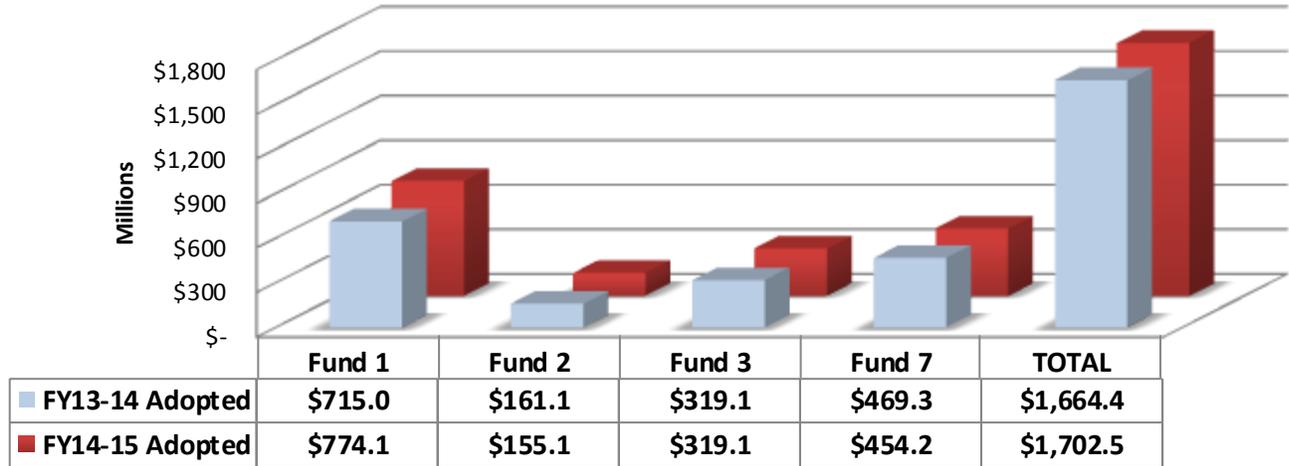
Additionally, funding has been/ will be used to support new technology initiatives, enhance and improve occupational programs, and provide major maintenance for existing structures.



# *Adopted Budget*

*FY2014-15*

## *Section B: Budget Summaries*

**SECTION B - BUDGET SUMMARIES**
**ALL FUNDS SUMMARY**
**Graph 1: Comparison FY13-14 vs. FY14-15 Budgets**


Fund	Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	% Total FY13-14	% Total FY14-15
Fund 1	General Operating	\$ 715,029,047	\$ 774,136,932	\$ 59,107,885	8.27%	42.96%	45.47%
Fund 2	Current Auxiliary	161,053,747	155,085,941	(5,967,806)	-3.71%	9.68%	9.11%
Fund 3	Current Restricted	319,070,759	319,070,759	-	0.00%	19.17%	18.74%
Fund 7	Plant	469,282,359	454,218,070	(15,064,289)	-3.21%	28.19%	26.68%
<b>Total</b>		<b>\$ 1,664,435,912</b>	<b>\$ 1,702,511,702</b>	<b>\$ 38,075,790</b>	<b>2.29%</b>	<b>100.0%</b>	<b>100.0%</b>

FY14-15 PROPOSED REVENUE AND EXPENDITURES ALL FUNDS BUDGET SUMMARY						
Revenues	General Fund Fund 1	Auxiliary Fund 2	Restricted Fund 3	Unexpended Plant	Debt Service	Total All Funds
Property Taxes	\$ 429,857,856	\$ -	\$ -	\$ -	\$ 82,901,341	\$ 512,759,197
In Lieu Tax, SRP	8,711,228	-	-	-	1,605,322	10,316,550
General Obligation Bonds	-	-	-	245,000,000	-	245,000,000
State Appropriations/Other State	7,409,500	-	9,375,000	-	-	16,784,500
<b>Subtotal Tax Support:</b>	<b>\$ 445,978,584</b>	<b>\$ -</b>	<b>\$ 9,375,000</b>	<b>\$ 245,000,000</b>	<b>\$ 84,506,663</b>	<b>\$ 784,860,247</b>
General Tuition & Fees	\$ 225,684,597	\$ -	\$ -	\$ -	\$ -	\$ 225,684,597
Out-of-State Tuition	15,160,431	-	-	-	-	15,160,431
Out-of-District Tuition	291,528	-	-	-	-	291,528
Course Fees	-	14,366,311	-	-	-	14,366,311
Non-Credit/ Special Interest	-	13,915,033	-	-	-	13,915,033
Auxiliary Tuition/Fees	-	35,529,693	-	-	-	35,529,693
<b>Subtotal Tuition/Fees:</b>	<b>\$ 241,136,556</b>	<b>\$ 63,811,037</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 304,947,593</b>
Grants & Contracts	\$ -	\$ 2,451,429	\$ 34,783,910	\$ -	\$ -	\$ 37,235,339
Financial Aid	-	-	226,121,099	-	-	226,121,099
Interest Income/Other	1,189,363	15,000	25,000	15,000	-	1,244,363
Food Service/Auxiliary Programs	-	6,804,487	-	-	-	6,804,487
Bookstore Operations	2,211,214	-	-	-	-	2,211,214
Miscellaneous	-	3,466,783	37,009,145	-	-	40,475,928
<b>Subtotal Other Rev</b>	<b>\$ 3,400,577</b>	<b>\$ 12,737,699</b>	<b>\$ 297,939,154</b>	<b>\$ 15,000</b>	<b>\$ -</b>	<b>\$ 314,092,430</b>
Fund Balance	\$ 73,621,215	\$ 56,888,528	\$ 11,356,605	\$ 39,675,000	71,640,881	\$ 253,182,229
Fund Bal transfer for Plant	10,000,000	-	-	-	-	\$ 10,000,000
Transfers In	-	22,305,677	400,000	13,380,526	-	36,086,203
Transfers Out	-	(657,000)	-	-	-	(657,000)
<b>Subtotal Fund balance/Transfers</b>	<b>\$ 83,621,215</b>	<b>\$ 78,537,205</b>	<b>\$ 11,756,605</b>	<b>\$ 53,055,526</b>	<b>\$ 71,640,881</b>	<b>\$ 298,611,432</b>
<b>Total Revenue and Transfers</b>	<b>\$ 774,136,932</b>	<b>\$ 155,085,941</b>	<b>\$ 319,070,759</b>	<b>\$ 298,070,526</b>	<b>\$ 156,147,544</b>	<b>\$ 1,702,511,702</b>
Expenditures by Unit	General Fund Fund 1	Auxiliary Fund 2	Restricted Fund 3	Unexpended Plant	Debt Service	Total All Funds
Phoenix College	\$ 57,365,369	\$ 5,089,944	\$ 28,070,605	\$ 860,000	\$ -	\$ 91,385,918
PC Downtown	395,540	68,500	-	-	-	464,040
Glendale College	78,024,660	4,717,962	37,373,484	312,660	-	120,428,766
GCC North	2,894,891	105,238	-	-	-	3,000,129
GateWay College	34,436,707	6,627,819	19,030,388	-	-	60,094,914
Mesa College	90,879,404	13,095,111	42,444,356	-	-	146,418,871
Downtown Ed Center	227,644	663,683	-	-	-	891,327
MCC @ Red Mountain	7,379,133	463,160	-	-	-	7,842,293
Scottsdale College	51,357,467	7,554,138	12,513,134	129,000	-	71,553,739
SCC Business Institute	-	-	-	-	-	-
Rio Salado College	60,491,349	27,649,807	36,716,589	300,000	-	125,157,745
South Mountain College	26,727,826	4,772,210	13,294,137	398,884	-	45,193,057
Chandler-Gilbert College	45,559,379	3,697,799	18,189,082	879,982	-	68,326,242
Williams Education Ctr	3,535,446	280,000	-	-	-	3,815,446
Paradise Valley College	37,961,070	2,273,703	10,795,897	-	-	51,030,670
Black Mountain Campus	346,007	77,013	-	-	-	423,020
Estrella Mountain College	32,337,860	5,158,385	19,028,897	500,000	-	57,025,142
Buckeye	214,946	-	-	-	-	214,946
Maricopa Corporate College	1,201,612	3,279,990	-	-	-	4,481,602
Skill Centers	-	26,901,002	1,701,062	-	-	28,602,064
District Office	56,682,076	259,000	41,998,673	10,015,000	-	108,954,749
DISTRICT-WIDE:						
EGF,PG,Reserves,DW Initiatives	93,253,664	\$ 43,008,477	26,557,850	-	-	162,819,991
Capital Development Prog	-	-	-	245,000,000	-	245,000,000
Debt Service	-	-	-	-	84,506,663	84,506,663
Carryforward	73,621,215	-	11,356,605	39,675,000	71,640,881	196,293,701
Carryforward Transfer to Plant	10,000,000	-	-	-	-	10,000,000
Interfund Transfers	9,243,667	(657,000)	-	-	-	8,586,667
<b>Total Expenditures</b>	<b>\$ 774,136,932</b>	<b>\$ 155,085,941</b>	<b>\$ 319,070,759</b>	<b>\$ 298,070,526</b>	<b>\$ 156,147,544</b>	<b>\$ 1,702,511,702</b>

**FULL-TIME EQUIVALENT (FTE) SUMMARY**

<b>Description</b>	<b>FY14-15 Adopted</b>			
	<b>Fund 1</b>	<b>Fund 2</b>	<b>Fund 3</b>	<b>TOTAL</b>
Residential Faculty	1,455.0	-	23.0	1,478.0
Executive (CEC)	17.0	-	-	17.0
Management (MAT)	1,081.7	232.7	-	1,314.4
Support Staff (PSA)	1,358.5	150.4	-	1,508.9
Custodians/Grounds (M&O)	227.9	8.0	-	235.9
Craftsmen/Craftsmen Trainees	63.0	-	-	63.0
College Safety	91.3	-	-	91.3
<b>Total Budgeted Positions (FTE)</b>	<b>4,294.4</b>	<b>391.2</b>	<b>23.0</b>	<b>4,708.5</b>

<b>Description</b>	<b>FY13-14 Adopted</b>			
	<b>Fund 1</b>	<b>Fund 2</b>	<b>Fund 3</b>	<b>TOTAL</b>
Residential Faculty	1,470.5	111.8	23.0	1,605.3
Executive (CEC)	17.0	-	-	17.0
Management (MAT)	1,092.2	126.8	-	1,218.9
Support Staff (PSA)	1,321.8	182.2	-	1,503.9
Custodians/Grounds (M&O)	239.3	9.0	-	248.3
Craftsmen/Craftsmen Trainees	62.0	-	-	62.0
College Safety	84.9	0.2	-	85.0
<b>Total Budgeted Positions (FTE)</b>	<b>4,287.6</b>	<b>429.9</b>	<b>23.0</b>	<b>4,740.5</b>

<b>Description</b>	<b>Increase/Decrease</b>			
	<b>Fund 1</b>	<b>Fund 2</b>	<b>Fund 3</b>	<b>TOTAL</b>
Residential Faculty	(15.5)	(111.8)	-	(127.3)
Executive (CEC)	-	-	-	-
Management (MAT)	(10.5)	106.0	-	95.5
Support Staff (PSA)	36.7	(31.7)	-	5.0
Custodians/Grounds (M&O)	(11.4)	(1.0)	-	(12.4)
Craftsmen/Craftsmen Trainees	1.0	-	-	1.0
College Safety	6.5	(0.2)	-	6.3
<b>Total Budgeted Positions (FTE)</b>	<b>6.8</b>	<b>(38.7)</b>	<b>-</b>	<b>(31.9)</b>

<b>Description</b>	<b>Percent Change</b>			
	<b>Fund 1</b>	<b>Fund 2</b>	<b>Fund 3</b>	<b>TOTAL</b>
Residential Faculty	(1.1%)	(100.0%)	0.0%	(7.9%)
Executive (CEC)	0.0%	0.0%	0.0%	0.0%
Management (MAT)	(1.0%)	83.6%	0.0%	7.8%
Support Staff (PSA)	2.8%	(17.4%)	0.0%	0.3%
Custodians/Grounds (M&O)	(4.8%)	(11.1%)	0.0%	(5.0%)
Craftsmen/Craftsmen Trainees	1.6%	0.0%	0.0%	1.6%
College Safety	7.6%	(100.0%)	0.0%	7.4%
<b>Total Budgeted Positions (FTE)</b>	<b>0.2%</b>	<b>-9.0%</b>	<b>0.0%</b>	<b>-0.7%</b>

## GENERAL FUND SUMMARIES

## REVENUE SUMMARY

GENERAL FUND REVENUE SUMMARY					
Description	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
<b>Tax Supported:</b>					
Primary Levy	\$ 412,623,059	\$ 412,623,059	53.3%	\$ -	0.0%
Tax from New Property w/o 2%		\$ 8,821,328	1.1%	8,821,328	NA
Primary Levy w 2% incr (if approved)		8,413,469	1.1%	8,413,469	NA
<b>Subtotal Property Tax</b>	<b>\$ 412,623,059</b>	<b>\$ 429,857,856</b>	<b>55.5%</b>	<b>\$ 17,234,797</b>	<b>4.2%</b>
In Lieu Tax (SRP)	8,664,148	8,540,725	1.1%	(123,423)	-1.4%
SRP adjusted if 2% approved		170,503	0.0%	170,503	NA
Subtotal SRP if 2% approved	8,664,148	8,711,228	1.1%	47,080	0.5%
<b>Subtotal Property Tax + SRP</b>	<b>\$ 421,287,207</b>	<b>\$ 438,569,084</b>	<b>56.7%</b>	<b>\$ 17,281,877</b>	<b>4.1%</b>
State Aid Appropriation	7,913,100	7,409,500	1.0%	(503,600)	-6.4%
<b>Subtotal Tax Supported</b>	<b>\$ 429,200,307</b>	<b>\$ 445,978,584</b>	<b>57.6%</b>	<b>\$ 16,778,277</b>	<b>3.9%</b>
<b>Tuition and Fees:</b>					
General Tuition	\$ 212,877,930	\$ 212,877,930	27.5%	\$ -	0.0%
Approved Tuition increase		7,791,897	1.0%	7,791,897	NA
Out-of-State Tuition	17,107,990	15,160,431	2.0%	(1,947,559)	-11.4%
Out-of-District Tuition	214,207	291,528	0.0%	77,321	36.1%
Other Fees & Charges	5,704,260	5,014,770	0.6%	(689,490)	-12.1%
<b>Subtotal Tuition &amp; Fees</b>	<b>\$ 235,904,387</b>	<b>\$ 241,136,556</b>	<b>31.1%</b>	<b>\$ 5,232,169</b>	<b>2.2%</b>
Interest and Other	1,189,363	1,189,363	0.2%	-	0.0%
Bookstore Operations	3,571,990	2,211,214	0.3%	(1,360,776)	-38.1%
<b>Total Anticipated Revenue w/o CF</b>	<b>\$ 669,866,047</b>	<b>\$ 690,515,717</b>	<b>89.2%</b>	<b>\$ 20,649,670</b>	<b>3.1%</b>
Carryforward Fund Balance	45,163,000	83,621,215	10.8%	38,458,215	85.2%
<b>Total Anticipated Revenue</b>	<b>\$ 715,029,047</b>	<b>\$ 774,136,932</b>	<b>100.0%</b>	<b>\$ 59,107,885</b>	<b>8.3%</b>

## EXPENDITURE SUMMARY BY OBJECT

GENERAL FUND EXPENDITURE SUMMARY BY OBJECT					
Description	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 379,887,737	\$ 375,563,120	48.5%	\$ (4,324,617)	-1.1%
Employee Benefits	112,858,760	113,299,021	14.6%	440,261	0.4%
Contractual Services	36,565,014	43,030,365	5.6%	6,465,351	17.7%
Supplies & Materials	10,476,766	11,040,681	1.4%	563,915	5.4%
Fixed Charges	8,444,389	8,299,971	1.1%	(144,418)	-1.7%
Comm. & Utilities	19,311,597	19,269,098	2.5%	(42,499)	-0.2%
Travel	2,791,553	2,747,614	0.4%	(43,939)	-1.6%
Contingency, Scholarships, Misc.	144,693,231	200,887,062	25.9%	56,193,831	38.8%
<b>Total Expenditure by Object Category</b>	<b>\$ 715,029,047</b>	<b>\$ 774,136,932</b>	<b>100.0%</b>	<b>\$ 59,107,885</b>	<b>8.3%</b>

## SIGNIFICANT BUDGET CHANGES FOR FY14-15

- **Salaries & Wages:** decreased \$4.3 million due to the elimination of vacant positions primarily at Mesa and Rio Salado. Since enrollments have decreased over the past few years, college positions in academic disciplines/programs were eliminated in anticipation of continued lower enrollment for FY14-15.

- **Employee Benefits:** the increase of \$440 thousand is due to the increase of the ASRS rate from 11.54% to 11.6% for FY14-15 and the Flex benefit increase from \$10,740 to \$10,885 per position.
- **Contractual Services:** increased \$6.47 million primarily at: Mesa for Educational Service Agreements and Printing; Rio (\$4 Million) for Educational Service Partnerships (ESP) Programs and District Office (\$2 Million) for the Student Service Center, the Computer System Maintenance and the Regional Wireless Commission agreement for Public Safety Districtwide.
- **Supplies & Materials:** increased \$564 thousand due to changes in General Supplies and Expendable software at Phoenix College, Mesa and Public Outreach in the District Office.
- **Fixed Charges:** decreased \$144 thousand due to the elimination of all Facilities Rentals at SCC Business Institute.
- **Communications & Utilities:** decreased \$42.5 thousand; Mesa reduced budgets for Electricity, Water, Sewer and Garbage to bring the budgets closer to historical actual expenses.
- **Travel:** decreased \$44 thousand due to reductions at Mesa and at Scottsdale.
- **Contingency, Scholarships, Miscellaneous:** increased \$56.2 million primarily in the Carry forward and/or the Reserve account, which the latter is pending Governing Board approval of the property tax increase. If approved, funds will be allocated to accounts for various priorities such as Faculty Inversion, Seamless Student Experience, Student Services Sustainability, IT support and other priorities as may be approved by the Governing Board.

## EXPENDITURE FUNDING SUMMARY BY FUNCTION

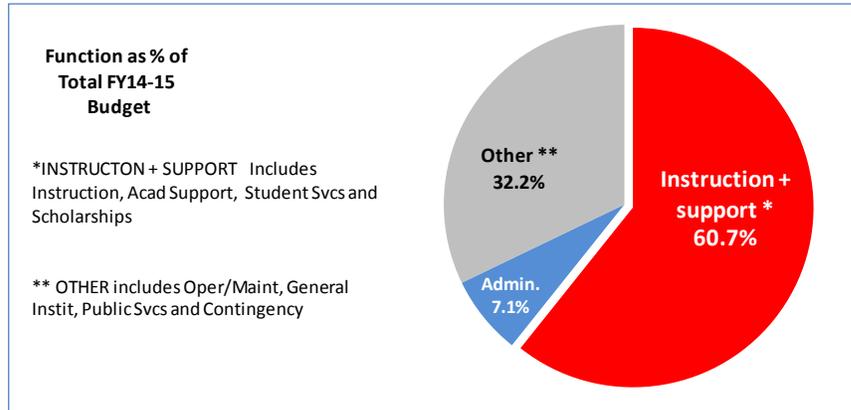
FY14-15 GENERAL FUND EXPENDITURE SUMMARY - by FUNCTION					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 298,603,035	\$ 300,445,557	38.8%	\$ 1,842,522	0.6%
Academic Support	77,673,122	76,041,340	9.8%	(1,631,782)	-2.1%
Administration	55,652,740	55,267,958	7.1%	(384,782)	-0.7%
Student Services	66,862,417	72,286,031	9.3%	5,423,614	8.1%
Operations/Maintenance	62,624,061	62,109,157	8.0%	(514,904)	-0.8%
General Institutional	77,470,814	93,985,032	12.1%	16,514,218	21.3%
Public Service	2,380,607	2,473,866	0.3%	93,259	3.9%
Scholarships	21,090,274	21,090,274	2.7%	-	0.0%
Contingency/CF/uncollected tax	52,671,977	90,437,717	11.7%	37,765,740	71.7%
<b>Total Expenditure by Function</b>	<b>\$ 715,029,047</b>	<b>\$ 774,136,932</b>	<b>100.0%</b>	<b>\$ 59,107,885</b>	<b>8.3%</b>

## SIGNIFICANT CHANGES FOR FY14-15

- The ASRS increase from 11.54% to 11.6% affected ALL functional categories with budgeted positions.
- The Flex benefit change from \$10,740 to \$10,885 affected ALL functional categories with budgeted positions.
- **Instruction:** The increase of \$1.84 million is primarily due to the anticipated increase of ESP programs at Rio Salado and the recovery of Enrollment Growth Funding in the District Office Transfer account from the FY12-13 audited FTSE adjustment at colleges.
- **Academic Support:** The \$1.6 million decrease reflects reductions for residential contracts, part-time wages and the elimination of vacant positions at Mesa, Rio Salado and South Mt. It also includes the decrease in Bond Operating from District-wide Transfer to other functional accounts at colleges and the District.
- **Administration:** The decrease of \$384 thousand is primarily from the elimination of vacant positions at Glendale, Mesa and Rio Salado Colleges.
- **Student Services:** The increase of \$5.4 million is due to the post adoption allocation of funding in FY13-14 from Reserves for Seamless Student Experience, Student Success and for the Student Support Center.
- **Operations/Maintenance:** The decrease of \$515 thousand is primarily because Rio Salado reduced part-time

wages and contracts for cleaning/grounds at various campuses in order to create budgeted.

- **General Institutional:** A large portion of the \$16.5 million increase is in Reserves for the Adopted new revenue from property taxes and pending allocation for priority items; this also includes large increases in part-time wages, bad debt, facilities rentals, postage or printing at Gateway, Mesa, Scottsdale and Rio Salado Colleges.
- **Public Service:** The \$93 thousand increase is due to the transfer of a position at the District Office from Administration in Public Affairs to the Center for Civic Participation.
- **Contingency:** The \$37.8 million increase is a combination of \$38.5 million in Carry forward increase and the decrease of \$900 thousand in Uncollected Taxes used for reallocation in the FY14-15 budget.



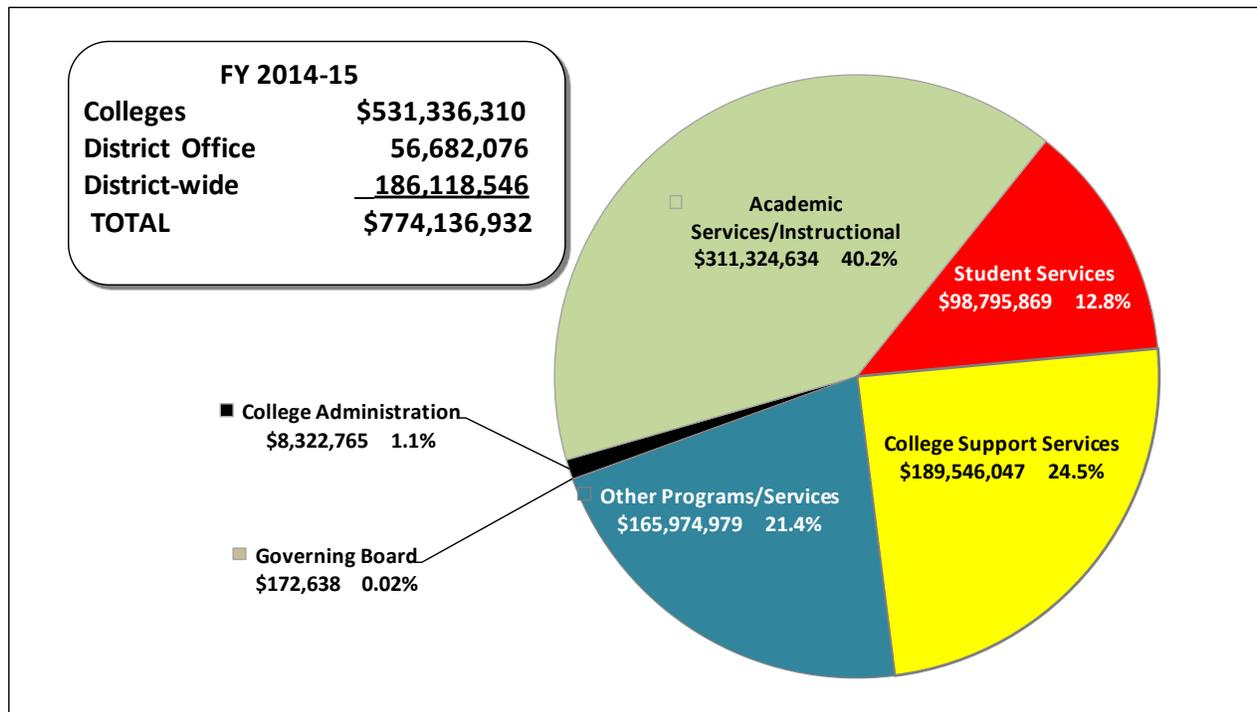
## FUNCTION EXPENDITURE FUNDING BY COLLEGE

GENERAL FUND EXPENDITURE SUMMARY - by FUNCTION							
FUNCTION	PC Combined	GC Combined	GateWay	MC Combined	SC Combined	Rio Salado	South Mt
Instruction	\$ 26,970,892	\$ 44,479,367	\$ 17,343,870	\$ 55,350,658	\$ 26,878,573	\$ 26,727,077	\$ 10,559,092
Acad Support	7,608,687	9,487,313	2,070,310	9,443,874	5,042,972	12,975,682	3,915,792
Administration	3,199,725	2,397,374	1,464,990	5,296,916	1,992,410	3,031,316	1,881,569
Student Svcs	6,915,110	10,608,925	4,588,820	11,481,952	6,564,258	5,833,156	3,655,148
Oper/Maint	7,218,986	10,036,357	3,780,475	9,986,704	6,763,131	2,359,059	3,654,110
Gen Instit	4,433,381	2,486,245	4,381,788	5,356,485	3,318,638	7,769,802	2,454,432
Public Svcs	160,174	-	-	-	15,773	675,129	-
Scholarships	1,253,954	1,423,970	806,454	1,569,592	781,712	1,120,128	607,683
Contingency	-	-	-	-	-	-	-
<b>Grand Total</b>	<b>\$ 57,760,909</b>	<b>\$ 80,919,551</b>	<b>\$ 34,436,707</b>	<b>\$ 98,486,181</b>	<b>\$ 51,357,467</b>	<b>\$ 60,491,349</b>	<b>\$ 26,727,826</b>

FUNCTION	CG Combined	PV Combined	EM Combined	Corporate College	District	District Trnfr	TOTAL FY14-15
Instruction	\$ 24,270,699	\$ 21,622,532	\$ 15,826,612	\$ -	\$ 28,528	\$ 30,387,657	\$ 300,445,557
Acad Support	6,672,883	3,287,444	5,729,605	178,446	5,788,211	3,840,121	76,041,340
Administration	2,547,724	2,002,841	1,793,391	361,267	29,298,435	-	55,267,958
Student Svcs	4,844,112	4,531,775	3,951,903	-	4,728,297	4,582,575	72,286,031
Oper/Maint	6,025,212	4,406,407	3,513,491	344,600	3,267,862	752,763	62,109,157
Gen Instit	3,976,098	1,936,769	1,326,621	317,299	12,134,918	44,092,556	93,985,032
Public Svcs	186,965	-	-	-	1,435,825	-	2,473,866
Scholarships	571,132	519,309	411,183	-	-	12,025,157	21,090,274
Contingency	-	-	-	-	-	90,437,717	90,437,717
<b>Grand Total</b>	<b>\$ 49,094,825</b>	<b>\$ 38,307,077</b>	<b>\$ 32,552,806</b>	<b>\$ 1,201,612</b>	<b>\$ 56,682,076</b>	<b>\$ 186,118,546</b>	<b>\$ 774,136,932</b>

**MANAGERIAL FUNCTION VIEW SUMMARY**
**FY14-15 GENERAL FUND EXPENDITURE SUMMARY - by MANAGERIAL FUNCTION**

Budget Summary	Colleges	District Office	District-wide	TOTAL
Governing Board	\$ -	\$ 172,638	\$ -	\$ 172,638
College Administration	5,007,681	3,315,084	-	8,322,765
Academic Services/Instructional	297,986,059	6,393,473	6,945,102	311,324,634
Student Services	82,951,114	2,382,023	13,462,732	98,795,869
College Support Services	131,478,036	41,114,508	16,953,503	189,546,047
Other Programs/Services	13,913,420	3,304,350	148,757,209	165,974,979
<b>Total</b>	<b>\$ 531,336,310</b>	<b>\$ 56,682,076</b>	<b>\$ 186,118,546</b>	<b>\$ 774,136,932</b>

MANAGERIAL FUNCTION VIEW WITH PERCENTAGE OF TOTAL


FY14-15 GENERAL FUND EXPENDITURE SUMMARY - by MANAGERIAL FUNCTION					
Function	Rollup Category	Colleges Budget	District Office Budget	District-wide Budget	GRAND TOTAL
<b>Governing Board</b>					
	Governing Board	\$ -	\$ 172,638		\$ 172,638
<b>Governing Board Total</b>		<b>\$ -</b>	<b>\$ 172,638</b>	<b>\$ -</b>	<b>\$ 172,638</b>
<b>College Administration</b>					
	Chancellor's Office		\$ 3,315,084		\$ 3,315,084
	College Presidents/Administration	5,007,681	-		5,007,681
<b>College Administration Total</b>		<b>\$ 5,007,681</b>	<b>\$ 3,315,084</b>	<b>\$ -</b>	<b>\$ 8,322,765</b>
<b>Academic Services/Instructional</b>					
	VP Academic Affairs	\$ 4,915,989	\$ 735,127		\$ 5,651,116
	Skill Center Transfer			6,549,262	6,549,262
	Library	10,570,142			10,570,142
	Instructional/Acad. Support Programs/Svcs	10,314,210	5,629,818	269,000	16,213,028
	Academic Instruction	265,664,168	28,528	126,840	265,819,536
	Learning Assistance/Tutoring Services	4,912,961			4,912,961
	Fac Development Services	1,608,589			1,608,589
<b>Academic Services/Instructional Total</b>		<b>\$ 297,986,059</b>	<b>\$ 6,393,473</b>	<b>\$ 6,945,102</b>	<b>\$ 311,324,634</b>
<b>Student Services</b>					
	VP Student Affairs	\$ 4,191,962	\$ 1,120,254		\$ 5,312,216
	Enrollment Services	41,974,954	1,241,769	487,575	43,704,298
	Counseling & Guidance	5,872,309			5,872,309
	Career Services & Planning	2,347,345			2,347,345
	Student Life/Activities/Performance	3,740,069	20,000		3,760,069
	Disabled Student Resources	4,415,210			4,415,210
	International Education Activities	1,702,863		100,000	1,802,863
	Athletics	8,193,132		850,000	9,043,132
	Scholarships	9,065,117		12,025,157	21,090,274
	Child Care Center	1,008,649			1,008,649
	Fleet-Students	439,504			439,504
<b>Student Services Total</b>		<b>\$ 82,951,114</b>	<b>\$ 2,382,023</b>	<b>\$ 13,462,732</b>	<b>\$ 98,795,869</b>
<b>College Support Services</b>					
	VP Admin Services	\$ 4,344,799	\$ 398,715		\$ 4,743,514
	Business Office	8,058,880	6,496,202		14,555,082
	General Institutional	15,857,522	1,533,489	3,502,939	20,893,950
	Public Safety	10,205,451	1,532,339	250,000	11,987,790
	Institutional Effectiveness/R&D	3,175,739	1,167,611		4,343,350
	Maintenance & Operations	50,447,579	2,127,145	83,470	52,658,194
	Fleet - Employees	279,544	20,111		299,655
	Technology	24,196,093	12,340,774	10,078,561	46,615,428
	Planning	690	1,561,007		1,561,697
	Bond Projects			2,319,703	2,319,703
	Internal Audit		824,613		824,613
	Marketing & Public Relations	8,185,564	3,162,690		11,348,254
	College Personnel Office (HR)	4,556,697	6,526,337	718,830	11,801,864
	Staff Development/Services	2,044,538	1,859,675		3,904,213
	Legal	124,940	1,563,800		1,688,740
<b>College Support Services Total</b>		<b>\$ 131,478,036</b>	<b>\$ 41,114,508</b>	<b>\$ 16,953,503</b>	<b>\$ 189,546,047</b>
<b>Other Programs/Services</b>					
	Community Partnerships		\$ 154,442		\$ 154,442
	Resource Dev. & Community Relations	4,578,359	1,971,524		6,549,883
	Public Service Programs	452,838	1,128,384		1,581,222
	Salary/Benefits/Adjustments			6,554,920	6,554,920
	Professional Growth Transfer Funds			4,769,148	4,769,148
	Enrollment Growth Funding	2,529,356		19,279,752	21,809,108
	Insurance		50,000	2,387,224	2,437,224
	Contingency/Reserves	6,000,621		115,766,165	121,766,786
	Miscellaneous	352,246			352,246
<b>Other Programs/Services Total</b>		<b>\$ 13,913,420</b>	<b>\$ 3,304,350</b>	<b>\$ 148,757,209</b>	<b>\$ 165,974,979</b>
<b>GRAND TOTAL</b>		<b>\$ 531,336,310</b>	<b>\$ 56,682,076</b>	<b>\$ 186,118,546</b>	<b>\$ 774,136,932</b>

**BUDGETED POSITION SUMMARY**
**GENERAL FUND FULL-TIME EQUIVALENT (FTE) SUMMARY**

<b>Description</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
Residential Faculty	1,470.5	1,455.0	(15.5)	-1.1%
Executive (CEC)	17.0	17.0	-	0.0%
Management (MAT)	1,092.2	1,081.7	(10.5)	-1.0%
Support Staff (PSA)	1,321.8	1,358.5	36.7	2.8%
Custodians/Grounds (M&O)	239.3	227.9	(11.4)	-4.8%
Craftsmen/Craftsmen Trainees	62.0	63.0	1.0	1.6%
College Safety	84.9	91.3	6.5	7.6%
<b>Total Budgeted Positions (FTE)</b>	<b>4,287.6</b>	<b>4,294.4</b>	<b>6.8</b>	<b>0.2%</b>

NOTE: the total budgeted full time equivalent (FTE) positions does not include FTE adjunct faculty of 2,506 for FY13-14 and 2,443 in FY14-15.

**SIGNIFICANT STAFFING (FTE OR FULL-TIME EQUIVALENT) CHANGES FOR FY14-15**

A total of 32 new Faculty positions were created for FY13-14 for the first year of the 60/40 Faculty to Adjunct Faculty ratio initiative; these positions were distributed to all colleges. However, in FY14-15 some colleges eliminated vacant faculty positions due to declining enrollments and/or reallocation of funds. (PC, Mesa, Red Mt., and Paradise Valley). The net result was a decrease of 15.5 FTE's for Faculty in FY14-15.

Management (MAT) reduction of 10.5 FTE is due to the elimination of vacant positions primarily at Mesa, Rio and Paradise Valley; in addition, some MAT positions were used to create new PSA positions (Glendale, Paradise Valley, Estrella and District) and some were moved to the Maricopa Corporate College.

The Support Staff (PSA) increase of 36.7 FTE's is primarily the result of part-time positions increased from 0.50 to 0.75 or to full time at various colleges, use of part-time wages for new positions, positions created from MAT positions and the addition of 9 new Financial Aid Tech positions in the District for Seamless Student Experience.

Twenty-three Custodial positions were eliminated at Phoenix College, Gateway, Mesa, Red Mt., Scottsdale and South Mt. in order to use the funding for outsourcing or for reorganization. However, this reduction was offset by the addition of over 11 full time/part-time Custodian/Bldg Maint Tech positions at Rio and at GCC. The net change is the decrease of 11.4 FTE's for M&O.

Craft positions were added at Gateway (Electrician), and District (Painter), but a vacant Carpenter position was eliminated at Scottsdale, resulting in a net increase of 1.0 FTE for FY14-15.

In College Safety, eleven new Public Safety Police Officer positions that were created in FY13-14 were allocated to colleges. For FY14-15 various Public Safety Aide positions were created from temp wages (Gateway, Mesa, Red Mt., Scottsdale, Rio, and Chandler- Gilbert), resulting in a net increase of 6.5 FTE's for Safety.

These changes result in a Grand Total net increase of 6.8 FTE's in the General Fund.

Details for ALL Employee groups are shown in Section C by college and for the District Office.

**AUXILIARY FUND SUMMARIES**
**AUXILIARY FUND REVENUE**
**AUXILIARY FUND REVENUE SUMMARY**

Description	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Interest Income	\$ 15,000	\$ 15,000	0.0%	\$ -	0.0%
Miscellaneous Other Revenues	4,955,979	3,466,783	3.1%	(1,489,196)	-30.0%
Tuition/Fees	32,101,329	35,529,693	19.9%	3,428,364	10.7%
Grants/Donations	2,412,558	2,451,429	1.5%	38,871	1.6%
Carryforward/Fund Bal. - Auxiliary Programs	58,373,707	56,888,528	36.2%	(1,485,179)	-2.5%
Sales of Aux. Svcs/ Printshops / Copy Centers	5,709,820	5,591,718	3.5%	(118,102)	-2.1%
Intra and Interfund Transfers	16,614,848	13,462,010	10.3%	(3,152,838)	-19.0%
Trfs from Gen Fund	9,671,185	8,843,667	6.0%	(827,518)	-8.6%
<b>Other Auxiliary Programs</b>	<b>\$ 129,854,426</b>	<b>\$ 126,248,828</b>	<b>80.6%</b>	<b>\$ (3,605,598)</b>	<b>-2.8%</b>
Course Fees	\$ 15,132,285	\$ 14,366,311	9.4%	(765,974)	-5.1%
Food Service	1,252,504	1,212,769	0.8%	(39,735)	-3.2%
Non-Credit / Special Interest	16,071,532	13,915,033	10.0%	(2,156,499)	-13.4%
<b>Subtotal Auxiliary Revenue</b>	<b>\$ 162,310,747</b>	<b>\$ 155,742,941</b>	<b>100.8%</b>	<b>\$ (6,567,806)</b>	<b>-4.0%</b>
Transfer To Plant Fund (MCC Capital Project)	\$ (400,000)	\$ -	-0.2%	\$ 400,000	-100.0%
Transfer To Plant Fund (CGCC Capital Project)	(157,000)	(157,000)	-0.1%	-	0.0%
Transfer To Plant Fund (GCC Capital Project)	(200,000)	(200,000)	-0.1%	-	0.0%
Transfer To Plant Fund (PVCC Capital Projects)	(500,000)	-	-0.3%	500,000	-100.0%
Transfer To Plant Fund (Rio Salado Capital Projects)	-	(300,000)	0.0%	(300,000)	N/A
<b>Total Transfers</b>	<b>\$ (1,257,000)</b>	<b>\$ (657,000)</b>	<b>-0.8%</b>	<b>\$ 600,000</b>	<b>-47.7%</b>
<b>Total Revenue Less Transfers Out</b>	<b>\$ 161,053,747</b>	<b>\$ 155,085,941</b>	<b>100.0%</b>	<b>\$ (5,967,806)</b>	<b>-3.7%</b>

**AUXILIARY FUND EXPENDITURES**
**AUXILIARY FUND EXPENDITURE SUMMARY**

Description	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Contract Training, Service Maintenance, Other	\$ 34,732,398	\$ 32,608,720	21.6%	\$ (2,123,678)	-6.1%
Auxiliary Programs, Partnerships, and Other	24,306,259	20,844,365	15.1%	(3,461,894)	-14.2%
Scholarships/Awards & Contingency	13,975,193	17,329,033	8.7%	3,353,840	24.0%
Inter and Intra Fund Transfers, Misc	56,840,576	55,466,710	35.3%	(1,373,866)	-2.4%
<b>Other Auxiliary Programs</b>	<b>\$ 129,854,426</b>	<b>\$ 126,248,828</b>	<b>80.6%</b>	<b>\$ (3,605,598)</b>	<b>-2.8%</b>
Course Materials	\$ 15,132,285	\$ 14,366,311	9.4%	(765,974)	-5.1%
Food Service	1,252,504	1,212,769	0.8%	(39,735)	-3.2%
Non-Credit / Special Interest	16,071,532	13,915,033	10.0%	(2,156,499)	-13.4%
<b>Subtotal Auxiliary Expenditures</b>	<b>\$ 162,310,747</b>	<b>\$ 155,742,941</b>	<b>100.8%</b>	<b>\$ (2,962,208)</b>	<b>-1.8%</b>
Transfer To Plant Fund (MCC Capital Project)	\$ (400,000)	\$ -	-0.2%	\$ 400,000	-100.0%
Transfer To Plant Fund (CGCC Capital Project)	(157,000)	(157,000)	-0.1%	-	0.0%
Transfer To Plant Fund (GCC Capital Project)	(200,000)	(200,000)	-0.1%	-	0.0%
Transfer To Plant Fund (PVCC Capital Projects)	(500,000)	-	-0.3%	500,000	-100.0%
Transfer To Plant Fund (Rio Salado Capital Projects)	-	(300,000)	0.0%	(300,000)	N/A
<b>Total Transfers From Fund 2 Revenues Above</b>	<b>\$ (1,257,000)</b>	<b>\$ (657,000)</b>	<b>-0.8%</b>	<b>\$ 600,000</b>	<b>-47.7%</b>
<b>Total Expenditures Less Transfers</b>	<b>\$ 161,053,747</b>	<b>\$ 155,085,941</b>	<b>100.0%</b>	<b>\$ (5,967,806)</b>	<b>-3.7%</b>

### SIGNIFICANT CHANGES FOR FY14-15

Major budget reductions occurred at Scottsdale (-\$7.6 million), Paradise Valley (-\$1.3 million) and Phoenix College (-\$1.0 million). This was affected by declining carry-forward balances and misc. revenues. The major budgeted increase was the addition of the Corporate College budget to the auxiliary fund (\$3.3 million).

### AUXILIARY FUND BUDGETED POSITION SUMMARY

AUXILIARY FUND2 FULL-TIME EQUIVALENT (FTE) SUMMARY				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	111.8	0.0	(111.8)	-100.0%
Management (MAT)	126.8	232.8	106.0	83.6%
Support Staff (PSA)	182.1	150.4	(31.7)	-17.4%
Custodians/Grounds (M&O)	9.0	8.0	(1.0)	-11.1%
College Safety	0.2	0.0	(0.2)	-100.0%
<b>Total Budgeted Positions (FTE)</b>	<b>429.9</b>	<b>391.2</b>	<b>(38.7)</b>	<b>-9.0%</b>

### SIGNIFICANT STAFFING (FTE OR FULL-TIME EQUIVALENT) CHANGES FOR FY14-15

All Instructors/Associate Instructors (Residential Faculty) at the three Skill Centers were moved to MAT, per Human Resource policies.

Staffing cuts at Rio (-30.3 FTE's), Scottsdale (-18.2 FTE's) Glendale (-4 FTE's), Mesa (-4.3 FTE's), Paradise Valley (-2.3 FTE) and Southwest Skill Center (-4.5 FTE's) were partially offset by 27 new or reassigned FTE's at Corporate College

The Grand Total was a net reduction of 38.7 FTE's in Auxiliary Funds.

## RESTRICTED FUND SUMMARIES

## RESTRICTED FUND REVENUE SUMMARY

Description	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
<b>Grants and Contracts</b>					
Federal Grants & Contracts	\$ 19,590,763	\$ 16,433,786	5.2%	\$ (3,156,977)	-16.1%
State Grants & Contracts	7,738,412	8,685,037	2.7%	946,625	12.2%
Prop. 301 Sales Tax & Interest, Carryforward	19,273,652	19,356,605	6.1%	82,953	0.4%
STEM Workforce Development	-	1,400,000	0.4%	1,400,000	N/A
Other/Local Govt. Grants and Contracts	12,283,778	9,665,087	3.0%	(2,618,691)	-21.3%
<b>Total Grants and Contracts</b>	<b>\$ 58,886,605</b>	<b>\$ 55,540,515</b>	<b>17.4%</b>	<b>\$ (3,346,090)</b>	<b>-5.7%</b>
<b>Student Financial Aid</b>					
Federal Student Aid					
Federal Work-Study (FWS)	\$ 2,240,251	\$ 3,122,335	1.0%	\$ 882,084	39.4%
Federal Supplemental Educational Opportunity Grant (FSEOG)	2,126,286	4,209,168	1.3%	2,082,882	98.0%
Pell Grants	229,418,927	210,129,042	65.9%	(19,289,885)	-8.4%
State Student Aid - LEAP	400,000	400,000	0.1%	-	0.0%
Scholarships	9,153,718	8,260,554	2.6%	(893,164)	-9.8%
<b>Total Student Financial Aid</b>	<b>\$ 243,339,182</b>	<b>\$ 226,121,099</b>	<b>70.9%</b>	<b>\$ (17,218,083)</b>	<b>-7.1%</b>
<b>Other Restricted Activities</b>					
Miscellaneous & Contingent Budget Capacity	16,444,972	37,009,145	11.6%	20,564,173	125.0%
Trf. from Gen. Fund for LEAP Matching	\$ 400,000	\$ 400,000	0.1%	\$ -	0.0%
<b>Total Restricted Activities/Transfers</b>	<b>\$ 16,844,972</b>	<b>\$ 37,409,145</b>	<b>\$ 0</b>	<b>\$ 20,564,173</b>	<b>122.1%</b>
<b>Total Restricted Revenue</b>	<b>\$ 319,070,759</b>	<b>\$ 319,070,759</b>	<b>100.0%</b>	<b>\$ -</b>	<b>0.0%</b>

## RESTRICTED FUND EXPENDITURE SUMMARY

Description	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
<b>Expenditures by Unit</b>					
Phoenix	\$ 27,383,756	\$ 28,070,605	8.8%	\$ 686,849	2.5%
Glendale	37,404,772	37,373,484	11.7%	(31,288)	-0.1%
Gateway	19,687,171	19,030,388	6.0%	(656,783)	-3.3%
Mesa	44,935,967	42,444,356	13.3%	(2,491,611)	-5.5%
Scottsdale	12,577,013	12,513,134	3.9%	(63,879)	-0.5%
Rio Salado	53,225,999	36,716,589	11.5%	(16,509,410)	-31.0%
South Mountain	14,252,344	13,294,137	4.2%	(958,207)	-6.7%
Chandler-Gilbert	17,668,191	18,189,082	5.7%	520,891	2.9%
Paradise Valley	11,187,047	10,795,897	3.4%	(391,150)	-3.5%
Estrella Mountain	21,748,320	19,028,897	6.0%	(2,719,423)	-12.5%
Skill Centers	2,286,915	1,701,062	0.5%	(585,853)	-25.6%
District Office	41,713,264	41,998,673	13.2%	285,409	0.7%
District-wide	15,000,000	37,914,455	11.9%	22,914,455	152.8%
<b>Total Restricted Expenditure</b>	<b>\$ 319,070,759</b>	<b>\$ 319,070,759</b>	<b>100.0%</b>	<b>\$ -</b>	<b>0.0%</b>

**EXPENDITURE SUMMARY BY FUNCTION**

<b>RESTRICTED FUND SUMMARY BY FUNCTION</b>							
	<b>FY13-14 Adopted</b>	<b>% of Total</b>	<b>FY14-15 Adopted</b>	<b>% of Total</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>	
Instruction	\$ 18,391,396	5.8%	\$ 19,777,607	6.2%	\$ 1,386,211	7.5%	
Public Service	24,223,052	7.6%	26,048,811	8.2%	1,825,759	7.5%	
Academic Support	17,994,709	5.6%	19,351,021	6.1%	1,356,312	7.5%	
Student Services	9,615,376	3.0%	10,340,114	3.2%	724,738	7.5%	
Institutional Support	3,984,299	1.2%	4,284,607	1.3%	300,308	7.5%	
Operation & Maintenance	16,968	0.0%	18,246	0.0%	1,278	7.5%	
Scholarships and Fellowships	244,844,959	76.7%	239,250,353	75.0%	(5,594,606)	-2.3%	
<b>Total Expenditures by Function</b>	<b>\$ 319,070,759</b>	<b>100.0%</b>	<b>\$ 319,070,759</b>	<b>100.0%</b>	<b>\$ -</b>	<b>0.0%</b>	

**RESTRICTED FUND BUDGETED POSITION SUMMARY**

<b>BUDGETED FULL-TIME EQUIVALENT (FTE) - PROPOSITION 301 FACULTY</b>				
<b>College/District</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
Phoenix	1.0	1.0	-	0.0%
Glendale/GCC North	3.0	3.0	-	0.0%
GateWay	-	-	-	N/A
Mesa	5.0	5.0	-	0.0%
Scottsdale	3.0	3.0	-	0.0%
Rio Salado	1.0	1.0	-	0.0%
South Mountain	1.0	1.0	-	0.0%
Chandler-Gilbert	5.0	5.0	-	0.0%
Paradise Valley	1.0	1.0	-	0.0%
Estrella Mountain	3.0	3.0	-	0.0%
<b>Totals</b>	<b>23.0</b>	<b>23.0</b>	<b>-</b>	<b>0.0%</b>

**PLANT FUND SUMMARIES**

PLANT FUND REVENUE SUMMARY					
General Revenue	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Interest Income	\$ 15,000	\$ 15,000	0.0%	-	0.0%
College Fund Transfers	3,780,160	3,380,526	0.7%	(399,634)	-10.6%
Potential Fund Transfers	10,000,000	10,000,000	2.2%	-	0.0%
Carryforward	23,684,073	39,675,000	8.7%	15,990,927	67.5%
<b>Subtotal General Revenues</b>	<b>\$ 37,479,233</b>	<b>\$ 53,070,526</b>	<b>11.7%</b>	<b>\$ 15,591,293</b>	<b>41.6%</b>
<b>G.O. Bond Program</b>					
Interest Income and Carryforward	\$ 30,000,000	\$ 30,000,000	6.6%	-	0.0%
Carryforward - Bond Proceeds	251,089,000	215,000,000	47.3%	(36,089,000)	-14.4%
<b>Subtotal G.O. Bond Proceeds</b>	<b>\$ 281,089,000</b>	<b>\$ 245,000,000</b>	<b>53.9%</b>	<b>\$ (36,089,000)</b>	<b>-12.8%</b>
<b>Debt Service</b>					
Secondary Tax Levy	\$ 79,242,739	82,901,341	18.3%	3,658,602	4.6%
SRP in lieu Tax	1,651,899	1,605,322	0.4%	(46,577)	-2.8%
Prior Year Debt Service Carryforward	65,201,669	71,640,881	15.8%	6,439,212	9.9%
G.O Bond Premium Carryforward	4,199,619	-	0.0%	(4,199,619)	-100.0%
Rev. Bond & Carryforward	418,200	-	0.0%	(418,200)	-100.0%
<b>Subtotal Debt Service</b>	<b>\$ 150,714,126</b>	<b>\$ 156,147,544</b>	<b>34.4%</b>	<b>\$ 5,433,418</b>	<b>3.6%</b>
<b>TOTAL PLANT FUND REVENUE</b>	<b>\$ 469,282,359</b>	<b>\$ 454,218,070</b>	<b>100.0%</b>	<b>\$ (15,064,289)</b>	<b>-3.2%</b>

PLANT FUND EXPENDITURE SUMMARY					
College Initiatives/General Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
College Capital Purchases/Projects	\$ 3,780,160	\$ 3,380,526	0.7%	(399,634)	-10.6%
Funding for New Initiatives	10,015,000	10,015,000	2.2%	-	0.0%
Carryforward	23,684,073	39,675,000	8.7%	15,990,927	67.5%
<b>Subtotal General Expenditures</b>	<b>\$ 37,479,233</b>	<b>\$ 53,070,526</b>	<b>11.7%</b>	<b>\$ 15,591,293</b>	<b>41.6%</b>
<b>G.O. Bond Capital Development Program</b>					
Carryforward-Capital Development Program	\$ 30,000,000	\$ 30,000,000	6.6%	-	0.0%
2004 G.O. Bond Capital Development Program	251,089,000	215,000,000	47.3%	(36,089,000)	-14.4%
<b>Subtotal G.O. Bond Capital Dev. Program</b>	<b>\$ 281,089,000</b>	<b>\$ 245,000,000</b>	<b>53.9%</b>	<b>\$ (36,089,000)</b>	<b>-12.8%</b>
<b>Debt Service</b>					
G. O. Bond Debt Service Current Yr (July 2014)	\$ 65,201,669	\$ 71,640,881	2.7%	6,439,212	9.9%
G. O. Bond Debt Service Current Yr (Jan./2015)	13,024,629	12,068,332	15.8%	(956,297)	-7.3%
G.O. Bond Debt Service Future Yr (July,2015)	72,069,628	72,438,331	15.9%	368,703	0.5%
Rev. Bond & Carryforward -7/15/13	418,200	-	0.0%	(418,200)	-100.0%
<b>Subtotal Debt Service</b>	<b>\$ 150,714,126</b>	<b>\$ 156,147,544</b>	<b>34.4%</b>	<b>\$ 5,433,418</b>	<b>3.6%</b>
<b>TOTAL PLANT FUND EXPENDITURE</b>	<b>\$ 469,282,359</b>	<b>\$ 454,218,070</b>	<b>100.0%</b>	<b>\$ (15,064,289)</b>	<b>-3.2%</b>



***Adopted Budget***  
***FY2014-15***

***Section C: College and District Budgets***

## SECTION C – COLLEGE AND DISTRICT BUDGETS

### PHOENIX COLLEGE (PC)

Phoenix College (PC) is a comprehensive Learning College that has been serving the community since 1920, and is considered the flagship of the Maricopa Community Colleges. Under the leadership of college president Dr. Anna Solley, PC serves over 25,000 students annually through nationally-recognized programs for university transfer, career training, and personal development. Signature programs include Culinary Studies, Dental, Environmental and Natural Resource Stewardship, Fire Science/Emergency Medical Technology, Interpreter Preparation, Nursing and Paralegal Studies. The main campus is located in the heart of Central Phoenix, while a second location, PC Downtown, serves the downtown business district. Phoenix College students speak more than 50 languages and represent over 100 countries, reflecting the multicultural diversity of the surrounding metropolitan area.

Phoenix College is a recognized leader in the use of innovative approaches to student service, as demonstrated by the new One Stop Enrollment Center - part of the beautifully-renovated and expanded Hannelly Center-and the remodeled Student Union, which incorporate student-centered spaces into their design. The Enrollment Center provides student services in a streamlined and efficient manner within a single location built to optimize the collaborative approach.

### PC BUDGET SUMMARIES

Budget by Object - Phoenix College (PC)				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 35,111,045	\$ 35,674,031	\$ 562,986	1.6%
Employee Benefits	10,273,133	10,538,679	265,546	2.6%
Contract Service	2,284,318	2,377,469	93,151	4.1%
Supplies & Materials	975,861	1,112,722	136,861	14.0%
Fixed Charges	427,330	429,330	2,000	0.5%
Comm & Utilities	2,137,472	2,325,000	187,528	8.8%
Travel	123,169	124,169	1,000	0.8%
Contingency, Scholarships, Misc.	5,425,326	4,783,969	(641,357)	-11.8%
<b>General Fund Total</b>	<b>\$ 56,757,654</b>	<b>\$ 57,365,369</b>	<b>\$ 607,715</b>	<b>1.1%</b>
Auxiliary Fund total	\$ 6,124,753	\$ 5,089,944	\$ (1,034,809)	-16.9%
Restricted Fund Total	27,383,756	28,070,605	686,849	2.5%
Plant Fund Total	500,000	860,000	360,000	72.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 90,766,163</b>	<b>\$ 91,385,918</b>	<b>\$ 619,755</b>	<b>0.7%</b>

### SIGNIFICANT BUDGET CHANGES FOR FY14-15

Phoenix College's General Fund budget increased \$607,715 as a result of the following:

- \$14,910 for Enrollment Growth (EGF) adjustment for FY12-13 Audited FTSE;
- \$563,971 allocations for new faculty, Public Safety, SSI, ACA and CEC Adjustments;
- \$51,967 for Faculty Professional Growth, anniversary and education increases;
- \$<98,691> transfer MAT position to SM;
- \$18,517 for ASRS rate change from 11.54% to 11.6%;
- \$57,041 for Flex benefit change from \$10,740 to \$10,885 per position.

The Auxiliary fund decrease of over \$1 million is due to the elimination of the Contingency account and a reduction in Other Programs.

The Restricted Fund increase is due to the anticipation of higher Student Financial Aid.

The Plant fund increased for anticipated additional capital needs.

## PC DOWNTOWN

Phoenix College has a second location, PC Downtown, which is housed in a charmingly-restored historic building in the heart of the city's business and cultural centers. PC Downtown offers workforce development courses, healthcare programs, "green" training programs, online courses and lifelong learning opportunities, in addition to providing customizable training solutions for Valley businesses. The site also houses the college's Electronic Courtroom, a state-of-the-art setting used to train Paralegal Studies students.

Budget by Object - PC Downtown					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Salaries & Wages	\$ 142,644	\$ 142,644	\$ -	0.0%	
Employee Benefits	61,478	61,999	521	0.8%	
Contract Service	120,600	120,600	-	0.0%	
Supplies & Materials	9,665	9,665	-	0.0%	
Comm & Utilities	60,632	60,632	-	0.0%	
<b>General Fund Total</b>	<b>\$ 395,019</b>	<b>\$ 395,540</b>	<b>\$ 521</b>	<b>0.1%</b>	
Auxiliary Fund total	68,500	68,500	-	0.0%	
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 463,519</b>	<b>\$ 464,040</b>	<b>\$ 521</b>	<b>0.1%</b>	

## SIGNIFICANT BUDGET CHANGES FOR FY14-15

PC Downtown's General Fund budget increased by \$521 as a result of the following:

- \$ 86 for ASRS rate change from 11.54% to 11.6%;
- \$435 for Flex benefit change from \$10,740 to \$10,885 per position.

## PC AND PC DOWNTOWN GENERAL FUND SUMMARIES BY FUNCTION

General Fund Function - PC + PC Downtown Combined					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 26,275,557	\$ 26,970,892	46.7%	\$ 695,335	2.6%
Academic Support	7,260,451	7,608,687	13.2%	348,236	4.8%
Administration	3,250,196	3,199,725	5.5%	(50,471)	-1.6%
Student Services	7,064,153	6,915,110	12.0%	(149,043)	-2.1%
Operations/Maintenance	7,064,645	7,218,986	12.5%	154,341	2.2%
General Institutional	4,823,902	4,433,381	7.7%	(390,521)	-8.1%
Public Service	159,815	160,174	0.3%	359	0.2%
Scholarships	1,253,954	1,253,954	2.2%	-	0.0%
<b>Total by Function</b>	<b>\$ 57,152,673</b>	<b>\$ 57,760,909</b>	<b>100.0%</b>	<b>\$ 608,236</b>	<b>1.1%</b>

**General Fund Managerial Function - PC + PC Downtown Combined**

<b>Function</b>	<b>Rollup Category</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b>College Administration</b>					
	College Presidents/Administration	\$ 484,507	\$ 499,089	\$ 14,582	3.0%
	<b>College Administration Total</b>	<b>\$ 484,507</b>	<b>\$ 499,089</b>	<b>\$ 14,582</b>	<b>3.0%</b>
<b>Academic Services/Instructional</b>					
	VP Academic Affairs	\$ 818,003	\$ 910,809	\$ 92,806	11.3%
	Library	1,188,067	1,377,910	189,843	16.0%
	Instructional/Academic Support Program	224,296	126,441	(97,855)	-43.6%
	Academic Instruction	26,275,557	26,970,892	695,335	2.6%
	Learning Assistance/Tutoring Services	283,278	283,141	(137)	0.0%
	<b>Academic Services/Instructional Total</b>	<b>\$ 28,789,201</b>	<b>\$ 29,669,193</b>	<b>\$ 879,992</b>	<b>3.1%</b>
<b>Student Services</b>					
	VP Student Affairs	\$ 1,199,640	\$ 1,195,573	\$ (4,067)	-0.3%
	Enrollment Services	3,471,704	3,428,659	(43,045)	-1.2%
	Counseling & Guidance	840,789	732,241	(108,548)	-12.9%
	Career Services & Planning	158,629	136,101	(22,528)	-14.2%
	Student Life/Activities/Performance	260,467	246,023	(14,444)	-5.5%
	Disabled Student Resources	851,131	865,525	14,394	1.7%
	International Education Activities	106,346	122,140	15,794	14.9%
	Athletics	1,214,367	1,259,419	45,052	3.7%
	Scholarships	1,253,954	1,253,954	-	0.0%
	Child Care Center	322,140	323,139	999	0.3%
	Fleet - Students	21,749	21,749	-	0.0%
	<b>Student Services Total</b>	<b>\$ 9,700,916</b>	<b>\$ 9,584,523</b>	<b>\$ (116,393)</b>	<b>-1.2%</b>
<b>College Support Services</b>					
	VP Administrative Services	\$ 1,196,787	\$ 1,178,945	\$ (17,842)	-1.5%
	Business Office	590,590	590,785	195	0.0%
	General Institutional	1,653,330	1,599,477	(53,853)	-3.3%
	Public Safety	592,878	587,566	(5,312)	-0.9%
	Institutional Effectiveness/R&D	438,217	439,285	1,068	0.2%
	Maintenance & Operations	6,791,154	6,951,328	160,174	2.4%
	Technology	2,642,748	2,731,047	88,299	3.3%
	Planning	826	690	(136)	-16.5%
	College Personnel Office (HR)	324,242	310,923	(13,319)	-4.1%
	Staff Development/Services	720,229	795,960	75,731	10.5%
	Legal	21,569	15,000	(6,569)	-30.5%
	<b>College Support Services Total</b>	<b>\$ 14,972,570</b>	<b>\$ 15,201,006</b>	<b>\$ 228,436</b>	<b>1.5%</b>
<b>Other Programs/Services</b>					
	Resource Development & Community Rel:	\$ 1,129,461	\$ 1,100,541	\$ (28,920)	-2.6%
	Public Service Programs	159,815	160,174	359	0.2%
	Contingency/Reserves	1,916,203	1,546,383	(369,820)	-19.3%
	<b>Other Programs/Services Total</b>	<b>\$ 3,205,479</b>	<b>\$ 2,807,098</b>	<b>\$ (398,381)</b>	<b>-12.4%</b>
	<b>GRAND TOTAL</b>	<b>\$ 57,152,673</b>	<b>\$ 57,760,909</b>	<b>\$ 608,236</b>	<b>1.1%</b>

### PC BUDGETED POSITION SUMMARY

Budgeted Full-Time Equivalent (FTE) - PC				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	149.0	152.0	3.0	2.0%
Executive (CEC)	1.0	1.0	-	0.0%
Management (MAT)	73.1	74.8	1.7	2.3%
Support (PSA)	123.3	128.3	5.0	4.0%
Custodians/Grounds (M&O)	28.5	26.5	(2.0)	-7.0%
Craftmen	7.0	7.0	-	0.0%
College Safety	5.0	5.0	-	0.0%
<b>General Fund Total</b>	<b>386.9</b>	<b>394.5</b>	<b>7.6</b>	<b>2.0%</b>
Auxiliary Fund total	2.3	2.3	-	0.0%
Restricted Fund Total	1.0	1.0	-	0.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>390.2</b>	<b>397.8</b>	<b>7.6</b>	<b>2.0%</b>

### SIGNIFICANT STAFFING CHANGES FOR FY14-15

Four new faculty positions were transferred to Phoenix College as a result of the 60:40 initiative; 3 new faculty positions were added, because; 4 were eliminated in disciplines with low FTSE, the net result is an increase of 3.0 Faculty FTE.

Two MAT positions (Coord. Media Relations and Coord. Video Production) were added; a part-time Coord. Nursing Lab position was increased to full-time, a part-time Clinical Nursing Instructor was eliminated; one MAT position was transferred to SM and several positions were increased to 0.75 FTE for ACA. This resulted in a net increase of 1.7 MAT FTE.

Three positions were added from SSI funding, plus several positions were increased to 0.75 FTE for ACA, resulting in an increase of 5.0 FTE for PSA.

Three vacant Custodian positions plus one Utility Assistant were eliminated to reallocate funds for a Groundskeeper and Building Maintenance Tech; the net result was a decrease of 2 FTE's in M&O.

These changes resulted in the Grand Total increase of 7.6 FTE for Phoenix College for FY14-15.

### PC DOWNTOWN BUDGETED POSITION SUMMARY

Budgeted Full-Time Equivalent (FTE) - PC Downtown				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Support (PSA)	2.0	2.0	-	0.0%
Custodians/Grounds (M&O)	1.0	1.0	-	0.0%
<b>GRAND TOTAL</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>	<b>0.0%</b>

### SIGNIFICANT STAFFING CHANGES FOR FY14-15

There were no changes to PC Downtown positions for FY14-15.

**GLENDALE COMMUNITY COLLEGE (GCC)**

Glendale Community College is one of the oldest and largest of the ten Maricopa Community Colleges. GCC serves approximately 32,000 students during an academic year at two campus locations. GCC main campus is located in the heart of historic Glendale, Arizona. GCC North campus is located at the base of Ludden Mountain in northwest Phoenix. GCC also offers classes at multiple sites for the convenience of students including general education classes at the Community @ Surprise.

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

**GCC BUDGET SUMMARIES**

Budget by Object - Glendale Community College (GCC)				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 52,465,546	\$ 52,444,162	\$ (21,384)	0.0%
Employee Benefits	15,853,456	16,040,355	186,899	1.2%
Contract Service	2,115,695	2,118,921	3,226	0.2%
Supplies & Materials	1,514,900	1,526,900	12,000	0.8%
Fixed Charges	726,836	726,836	-	0.0%
Comm & Utilities	2,142,073	2,142,073	-	0.0%
Travel	185,191	193,318	8,127	4.4%
Contingency, Scholarships, Misc.	2,533,846	2,832,095	298,249	11.8%
<b>General Fund Total</b>	<b>\$ 77,537,543</b>	<b>\$ 78,024,660</b>	<b>\$ 487,117</b>	<b>0.6%</b>
Auxiliary Fund total	\$ 5,847,171	\$ 4,717,962	\$ (1,129,209)	-19.3%
Restricted Fund Total	37,404,772	37,373,484	(31,288)	-0.1%
Plant Fund Total	405,660	312,660	(93,000)	-22.9%
<b>Grand Total All Funds:</b>	<b>\$ 121,195,146</b>	<b>\$ 120,428,766</b>	<b>\$ (766,380)</b>	<b>-0.6%</b>

**SIGNIFICANT BUDGET CHANGES FOR FY14-15**

Glendale College's General Fund budget increased \$487,117 as a result of the following:

- \$<144,010> for Enrollment Growth (EGF) adjustment for FY12-13 Audited FTSE
- \$386,806 allocations for new faculty, Public Safety, SSI, ACA and CEC Adjustments;
- \$126,224 for Faculty Professional Growth, anniversary and education increases;
- \$27,685 for ASRS rate change from 11.54% to 11.6%;
- \$90,412 for Flex benefit change from \$10,740 to \$10,885 per position.

The Auxiliary funds decreased over \$1.1 million as the result of a reduction in the Copy Center, decreases in some Course Fees and some Non-Credit Programs.

The Plant fund transfers from Auxiliary were reduced \$93 thousand.

## GCC NORTH

GCC continually reaches out to where students live. A good example is GCC North, a campus extension at 57<sup>th</sup> Avenue and Happy Valley Road. GCC North opened in fall 2000 with 797 students and has grown to nearly 2,700 students in 2013. Thanks to the voter-approved 2004 capital development bond, facilities were expanded in 2008 elevating GCC North to a full-service campus under GCC main. Students may complete certificate and degree programs at GCC North, and take advantage of a full range of student services focused on student success.

Budget by Object - GCC North					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Salaries & Wages	\$ 1,663,229	\$ 1,741,000	\$ 77,771	4.7%	
Employee Benefits	573,396	606,652	33,256	5.8%	
Contract Service	24,083	24,083	-	0.0%	
Supplies & Materials	67,500	72,500	5,000	7.4%	
Comm & Utilities	423,500	423,500	-	0.0%	
Contingency, Scholarships, Misc.	30,842	27,156	(3,686)	-12.0%	
<b>General Fund Total</b>	<b>\$ 2,782,550</b>	<b>\$ 2,894,891</b>	<b>\$ 112,341</b>	<b>4.0%</b>	
Auxiliary Fund total	\$ 105,238	\$ 105,238	\$ -	0.0%	
<b>Grand Total All Funds:</b>	<b>\$ 2,887,788</b>	<b>\$ 3,000,129</b>	<b>\$ 112,341</b>	<b>3.9%</b>	

## SIGNIFICANT BUDGET CHANGES FOR FY14-15

The General Fund budget for GCC North increased \$112,341 due to the following:

- \$92,191 allocations for new Public Safety;
- \$15,087 for Faculty Professional Growth, anniversary and education increases;
- \$1,075 for ASRS rate change from 11.54% to 11.6%;
- \$3,988 for Flex benefit change from \$10,740 to \$10,885 per position.

## GCC AND GCC NORTH GENERAL FUND SUMMARIES BY FUNCTION

General Fund Function - GCC + GCC North Combined					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 44,603,504	\$ 44,479,367	55.0%	\$ (124,137)	-0.3%
Academic Support	9,476,632	9,487,313	11.7%	10,681	0.1%
AdminIstration	2,648,363	2,397,374	3.0%	(250,989)	-9.5%
Student Services	10,180,681	10,608,925	13.1%	428,244	4.2%
Operations/Maintenance	9,911,469	10,036,357	12.4%	124,888	1.3%
General Institutional	2,075,474	2,486,245	3.1%	410,771	19.8%
Scholarships	1,423,970	1,423,970	1.8%	-	0.0%
<b>Total by Function</b>	<b>\$ 80,320,093</b>	<b>\$ 80,919,551</b>	<b>100.0%</b>	<b>\$ 599,458</b>	<b>0.7%</b>

General Fund Managerial Function - GCC + GCC North Combined					
Function Rollup Category	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
<b>College Administration</b>					
College Presidents/Administration	\$ 483,523	\$ 462,703	\$ (20,820)	-4.3%	
<b>College Administration Total</b>	<b>\$ 483,523</b>	<b>\$ 462,703</b>	<b>\$ (20,820)</b>	<b>-4.3%</b>	
<b>Academic Services/Instructional</b>					
VP Academic Affairs	\$ 565,029	\$ 372,699	\$ (192,330)	-34.0%	
Library	1,421,092	1,424,019	2,927	0.2%	
Instructional/Academic Support Programs/Svcs	516,561	528,491	11,930	2.3%	
Academic Instruction	44,603,504	44,479,367	(124,137)	-0.3%	
Learning Assistance/Tutoring Services	1,044,322	1,039,512	(4,810)	-0.5%	
<b>Academic Services/Instructional Total</b>	<b>\$48,150,508</b>	<b>\$ 47,844,088</b>	<b>\$ (306,420)</b>	<b>-0.6%</b>	
<b>Student Services</b>					
VP Student Affairs	\$ -	\$ 218,271	\$ 218,271	NA	
Enrollment Services	7,098,970	7,256,383	157,413	2.2%	
Counseling & Guidance	1,242,372	1,331,573	89,201	7.2%	
Career Services & Planning	234,308	227,540	(6,768)	-2.9%	
Student Life/Activities/Performance	809,522	795,889	(13,633)	-1.7%	
Disabled Student Resources	996,893	967,061	(29,832)	-3.0%	
International Education Activities	486,844	487,568	724	0.1%	
Athletics	1,069,338	1,088,811	19,473	1.8%	
Scholarships	1,423,970	1,423,970	-	0.0%	
Fleet - Students	132,595	132,595	-	0.0%	
<b>Student Services Total</b>	<b>\$13,494,812</b>	<b>\$ 13,929,661</b>	<b>\$ 434,849</b>	<b>3.2%</b>	
<b>College Support Services</b>					
VP Administrative Services	\$ 270,628	\$ 271,278	\$ 650	0.2%	
Business Office	1,056,101	845,158	(210,943)	-20.0%	
General Institutional	1,064,358	1,064,358	-	0.0%	
Public Safety	1,559,131	1,679,391	120,260	7.7%	
Institutional Effectiveness/R&D	569,802	558,399	(11,403)	-2.0%	
Maintenance & Operations	8,352,338	8,356,966	4,628	0.1%	
Technology	2,619,269	2,807,113	187,844	7.2%	
Marketing & Public Relations	840,800	1,115,471	274,671	32.7%	
College Personnel Office (HR)	599,002	578,744	(20,258)	-3.4%	
Staff Development/Services	618,299	627,853	9,554	1.5%	
<b>College Support Services Total</b>	<b>\$17,549,728</b>	<b>\$ 17,904,731</b>	<b>\$ 355,003</b>	<b>2.0%</b>	
<b>Other Programs/Services</b>					
Resource Development & Community Relations	\$ 223,252	\$ 223,634	\$ 382	0.2%	
Contingency/Reserves	170,316	306,416	136,100	79.9%	
Miscellaneous	247,954	248,318	364	0.1%	
<b>Other Programs/Services Total</b>	<b>\$ 641,522</b>	<b>\$ 778,368</b>	<b>\$ 136,846</b>	<b>21.3%</b>	
<b>Grand Total</b>	<b>\$ 80,320,093</b>	<b>\$ 80,919,551</b>	<b>\$ 599,458</b>	<b>0.7%</b>	

**GCC BUDGETED POSITION SUMMARY**

Budgeted Full-Time Equivalent (FTE) - GCC				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	276.0	278.0	2.0	0.7%
Executive (CEC)	1.0	1.0	-	0.0%
Management (MAT)	88.3	86.3	(2.0)	-2.3%
Support (PSA)	201.4	206.0	4.6	2.3%
Custodians/Grounds (M&O)	28.0	29.0	1.0	3.6%
Craftmen	11.0	11.0	-	0.0%
College Safety	10.0	10.0	-	0.0%
<b>General Fund Total</b>	<b>615.7</b>	<b>621.3</b>	<b>5.6</b>	<b>0.9%</b>
Auxiliary Fund total	4.0	-	(4.0)	-100.0%
Restricted Fund Total	3.0	3.0	-	0.0%
<b>Grand Total All Funds:</b>	<b>622.7</b>	<b>624.3</b>	<b>1.6</b>	<b>0.3%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

Two new faculty positions were transferred to Glendale College as a result of the 60:40 initiative.

One Coordinator Student Success Program position was added for SSI, an Associate VP Academic Student Affairs and a Mgr. College Fiscal Services were eliminated, plus a vacant Athletic Specialist position was converted to a PSA Athletic Trainer position; this resulted in a net decrease of 2.0 MAT.

One Student Services Specialist was added; one Athletic Trainer was created from a MAT position, several positions were increased to 0.75 FTE for ACA for a net increase of 4.6 PSA FTE's.

One Groundskeeper position was restored due to it's elimination in error last year.

These changes resulted in a net increase of 5.6 FTE's in the General Fund.

In Auxiliary funds, two MAT positions and two PSA positions were eliminated, because these positions were moved to Maricopa Corporate College.

The decrease of 4 FTE in Auxiliary offset the General Fund increase of 5.6 FTE's resulted in a Grand Total net change of +1.6 FTE for Glendale for FY14-15.

**GCC NORTH BUDGETED POSITION SUMMARY**

Budgeted Full-Time Equivalent (FTE) - GCC North				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Management (MAT)	6.5	6.5	-	0.0%
Support (PSA)	13.0	13.0	-	0.0%
Custodians/Grounds (M&O)	5.0	5.0	-	0.0%
College Safety	2.0	3.0	1.0	50.0%
<b>General Fund Total</b>	<b>26.5</b>	<b>27.5</b>	<b>1.0</b>	<b>3.8%</b>
Auxiliary Fund total	0.5	0.5	-	0.0%
<b>Grand Total All Funds:</b>	<b>27.0</b>	<b>28.0</b>	<b>1.0</b>	<b>3.7%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

One Public Safety Police Officer position was transferred from the District to GCC North for FY14-15.

**GATEWAY COMMUNITY COLLEGE (GWCC)**

Established in 1968, GateWay Community College is in its 44<sup>th</sup> year as a comprehensive public institution of higher education, providing educational opportunities to more than 11,000 students annually. The college is affiliated with the Maricopa Skill Center, Cutting Edge and GateWay Early College High School, as well as the new Center for Entrepreneurial Innovation.

GateWay's offerings have grown to include more than 125 degree, certificate and university transfer programs in a wide variety of concentrations including Apprenticeships, Automotive, Business, Environment, Healthcare, Industrial Technology, Information Technology, Liberal Arts, Math and Science.

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

**GWCC BUDGET SUMMARIES**

Budget by Object - GateWay Community College (GWC)				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 19,507,263	\$ 20,896,505	\$ 1,389,242	7.1%
Employee Benefits	6,122,030	6,430,656	308,626	5.0%
Contract Service	2,513,737	2,564,207	50,470	2.0%
Supplies & Materials	589,157	516,617	(72,540)	-12.3%
Fixed Charges	223,811	239,009	15,198	6.8%
Comm & Utilities	1,349,720	1,347,720	(2,000)	-0.1%
Travel	102,904	100,605	(2,299)	-2.2%
Contingency, Scholarships, Misc.	3,414,536	2,341,388	(1,073,148)	-31.4%
<b>General Fund Total</b>	<b>\$ 33,823,158</b>	<b>\$ 34,436,707</b>	<b>\$ 613,549</b>	<b>1.8%</b>
Auxiliary Fund total	\$ 6,996,269	\$ 6,627,819	\$ (368,450)	-5.3%
Restricted Fund Total	19,687,171	19,030,388	(656,783)	-3.3%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 60,506,598</b>	<b>\$ 60,094,914</b>	<b>\$ (411,684)</b>	<b>-0.7%</b>

**SIGNIFICANT BUDGET CHANGES FOR FY14-15**

GateWay College's General Fund increased \$613,549 as a result of the following:

- \$<53,250> for Enrollment Growth (EGF) adjustment for FY12-13 Audited FTSE;
- \$567,547 allocations for new faculty, Public Safety, SSI, Fund 2 M&C and CEC Adjustments;
- \$<24,211> transfer position funding to Maricopa Corporate College;
- \$18,842 for Faculty Professional Growth, anniversary and education increases;
- \$12,036 for ASRS rate change from 11.54% to 11.6%;
- \$35,519 for Flex benefit change from \$10,740 to \$10,885 per position;
- \$57,066 transfer from MCC for position support.

The Auxiliary Funds decreased due to the transfer of the Center for Entrepreneurial Innovation to the Maricopa Corporate College.

The Restricted Fund decrease is due primarily to the anticipation of fewer grants/contracts.

NOTE: The Maricopa Skill Center and NorthWest Skill Center budgets are included with the Auxiliary Funds in Section D.

**GWCC BUDGETED POSITION SUMMARY**

Budgeted Full-Time Equivalent (FTE) - GWC				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	98.0	103.0	5.0	5.1%
Executive (CEC)	1.0	1.0	-	0.0%
Management (MAT)	49.0	50.7	1.7	3.5%
Support (PSA)	68.2	72.8	4.6	6.7%
Custodians/Grounds (M&O)	17.0	9.0	(8.0)	-47.1%
Craftmen	2.0	3.0	1.0	50.0%
College Safety	4.0	6.0	2.0	50.0%
<b>General Fund Total</b>	<b>239.1</b>	<b>245.4</b>	<b>6.3</b>	<b>2.6%</b>
Auxiliary Fund total	1.6	0.6	(1.0)	-62.5%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>240.7</b>	<b>246.0</b>	<b>5.3</b>	<b>-59.9%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

Two new faculty positions were transferred to Gateway College as a result of the 60:40 initiative, one Librarian, one HVAC Facilities Technology and one Physical Therapist faculty positions were added, resulting in an increase of 5.0 FTE for Faculty.

Several MAT grant-related positions were changed to 0.75 FTE and one part-time Coord. Payroll was added resulting in an increase of 1.7 FTE for MAT.

Five new PSA positions were added (Learning Associate, Learning Ctr. Technician, Coord. Student Services, 2-Student Services Specialists), a part-time Admin Asst. position was transferred to Maricopa Corporate College. These changes resulted in a net increase of 4.6 FTE's for PSA.

Eight Custodian positions were eliminated to reallocate funds for outsource cleaning. One Electrician position was added to Craft and two Public Safety Police Officer positions were transferred in from the District in Safety.

The General Fund was increased by 6.3 FTE's for Gateway.

In Auxiliary, one MAT position (Coord. Ctr. Entrepreneur Innovation) was moved to Maricopa Corporate College.

The Grand Total for Gateway is a net increase of 5.3 FTE's for FY14-15.

**GWCC GENERAL FUND SUMMARIES BY FUNCTION**

General Fund Function - GateWay Community College (GWC)					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 17,892,395	\$ 17,343,870	50.4%	\$ (548,525)	-3.1%
Academic Support	2,070,651	2,070,310	6.0%	(341)	0.0%
Adminstration	1,453,744	1,464,990	4.3%	11,246	0.8%
Student Services	4,235,387	4,588,820	13.3%	353,433	8.3%
Operations/Maintenance	3,428,106	3,780,475	11.0%	352,369	10.3%
General Institutional	3,936,421	4,381,788	12.7%	445,367	11.3%
Scholarships	806,454	806,454	2.3%	-	0.0%
<b>Total by Function</b>	<b>\$ 33,823,158</b>	<b>\$ 34,436,707</b>	<b>100.0%</b>	<b>\$ 613,549</b>	<b>1.8%</b>

General Fund Managerial Function - GWC					
Function	Rollup Category	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
<b>College Administration</b>					
	College Presidents/Administration	\$ 395,464	\$ 347,840	\$ (47,624)	-12.0%
<b>College Administration Total</b>		<b>\$ 395,464</b>	<b>\$ 347,840</b>	<b>\$ (47,624)</b>	<b>-12.0%</b>
<b>Academic Services/Instructional</b>					
	VP Academic Affairs	\$ 454,202	\$ 396,737	(57,465)	-12.7%
	Library	444,529	527,352	82,823	18.6%
	Instructional/Academic Support Programs/Svcs	286,568	123,237	(163,331)	-57.0%
	Academic Instruction	17,676,253	17,343,870	(332,383)	-1.9%
	Learning Assistance/Tutoring Services	327,240	386,351	59,111	18.1%
	Faculty Development/Services	321,614	403,606	81,992	25.5%
<b>Academic Services/Instructional Total</b>		<b>\$ 19,510,406</b>	<b>\$ 19,181,153</b>	<b>\$ (329,253)</b>	<b>-1.7%</b>
<b>Student Services</b>					
	VP Student Affairs	\$ 306,477	\$ 307,155	\$ 678	0.2%
	Enrollment Services	2,505,938	2,742,258	236,320	9.4%
	Counseling & Guidance	430,917	447,774	16,857	3.9%
	Career Services & Planning	161,976	162,675	699	0.4%
	Student Life/Activities/Performance	287,945	282,308	(5,637)	-2.0%
	Disabled Student Resources	119,654	198,870	79,216	66.2%
	International Education Activities	148,080	148,259	179	0.1%
	Athletics	437,586	452,662	15,076	3.4%
	Scholarships	806,454	806,454	-	0.0%
	Child Care Center	252,119	252,803	684	0.3%
	Fleet - Students	10,000	12,400	2,400	24.0%
<b>Student Services Total</b>		<b>\$ 5,467,146</b>	<b>\$ 5,813,618</b>	<b>\$ 346,472</b>	<b>6.3%</b>
<b>College Support Services</b>					
	VP Administrative Services	\$ 246,115	\$ 246,763	\$ 648	0.3%
	Business Office	452,211	453,121	910	0.2%
	General Institutional	1,499,747	1,916,909	417,162	27.8%
	Public Safety	500,617	818,017	317,400	63.4%
	Institutional Effectiveness/R&D	237,668	300,156	62,488	26.3%
	Maintenance & Operations	2,927,489	2,962,458	34,969	1.2%
	Technology	1,258,985	1,296,296	37,311	3.0%
	Marketing & Public Relations	893,976	826,082	(67,894)	-7.6%
	College Personnel Office (HR)	100,214	159,124	58,910	58.8%
	Staff Development/Services	2,000	-	(2,000)	-100.0%
<b>College Support Services Total</b>		<b>\$ 8,119,022</b>	<b>\$ 8,978,926</b>	<b>\$ 859,904</b>	<b>10.6%</b>
<b>Other Programs/Services</b>					
	Resource Development & Community Relations	\$ 114,978	\$ 115,170	\$ 192	0.2%
	Enrollment Growth Funding	216,142	-	(216,142)	-100.0%
<b>Other Programs/Services Total</b>		<b>\$ 331,120</b>	<b>\$ 115,170</b>	<b>\$ (215,950)</b>	<b>-65.2%</b>
<b>GRAND TOTAL</b>		<b>\$ 33,823,158</b>	<b>\$ 34,436,707</b>	<b>\$ 613,549</b>	<b>1.8%</b>

## MESA COMMUNITY COLLEGE (MCC)

Mesa Community College (MCC) has the largest number of full-time student equivalents (FTSE) of the 10 community colleges comprising the Maricopa County Community College District and is one of the largest community colleges in the nation. MCC began in 1963 as a branch of Phoenix College and was granted independent status in 1965.

For more than 45 years, MCC has been the higher educational resource for more than 24,000 students who attend annually. Students can select from more than 150 Associate of Applied Science degrees and Certificates of Completion, numerous transfer programs and over 500 online classes offered in multiple learning formats; traditional classroom, online and hybrid. Students find support outside of the classroom through the Center for Service-Learning, Learning Enhancement Center, Veterans and Career Re-Entry, Multi-Cultural and American Indian Services. MCC's Center for Teaching and Learning further energizes residential and adjunct faculty to excel in the classroom and in professional development.

The College fosters dynamic partnerships with the community that help determine how best to provide a quality workforce to the community we serve. MCC's ArtWalk - Art on Campus showcases student artists as well as prominent community artists. Our Commission on Excellence in Education and membership in the East Valley Partnership enable community input on professional and career programs.

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

**E-Learning:** MCC eLearning provides courses that use internet technology to enable innovation and quality educational experiences. eLearning represents the college's dedication to enriching and expanding access to higher education. MCC has recently received approval from The Higher Learning Commission to expand its eLearning from just courses to offer 20 distance-delivered degrees and certificates.

## SOUTHERN & DOBSON CAMPUS

Built in 1965, our 145 acre Southern and Dobson campus is a focus for education and community involvement. The Campus offers comprehensive transfer degrees, career and technical programs, student services, championship athletics, and student clubs and activities. The campus offers certificates and two-year degrees in over 150 programs of study. Our 2 year degrees transfer to all public Arizona Universities and many private institutions nationwide. Students can pursue a Certificate of Completion (CCL) or an Academic Certificate (AC). The athletic program offers 14 different sports and is an integral part of the overall educational mission of this institution.

## MCC BUDGET SUMMARIES

BUDGET BY OBJECT - Mesa Community College (MCC)-Southern & Dobson Campus					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Salaries & Wages	\$ 61,040,118	\$ 58,901,020	\$ (2,139,098)	-3.5%	
Employee Benefits	17,524,523	17,266,941	(257,582)	-1.5%	
Contract Service	3,879,622	4,666,530	786,908	20.3%	
Supplies & Materials	1,515,466	1,879,697	364,231	24.0%	
Fixed Charges	1,010,101	1,014,526	4,425	0.4%	
Comm & Utilities	2,282,238	2,007,500	(274,738)	-12.0%	
Travel	347,185	330,345	(16,840)	-4.9%	
Contingency, Scholarships, Misc	2,460,843	4,812,845	2,352,002	95.6%	
<b>General Fund Total</b>	<b>\$ 90,060,096</b>	<b>\$ 90,879,404</b>	<b>\$ 819,308</b>	<b>0.9%</b>	
Auxiliary Fund total	\$ 13,125,350	\$ 13,095,111	\$ (30,239)	-0.2%	
Restricted Fund Total	44,935,967	42,444,356	(2,491,611)	-5.5%	
Plant Fund Total	400,000	-	(400,000)	-100.0%	
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 148,521,413</b>	<b>\$ 146,418,871</b>	<b>\$ (2,102,542)</b>	<b>-1.4%</b>	

## SIGNIFICANT BUDGET CHANGES FOR FY14-15

Mesa College's General Fund budget increased \$819,308 as a result of the following:

- \$<692,030> for Enrollment Growth (EGF) adjustment for FY12-13 Audited FTSE;
- \$512,818 allocations for new faculty, Public Safety, SSI, ACA and CEC Adjustments;
- \$93,237 for Faculty Professional Growth, anniversary and education increases;
- \$<168,100> transfer position funding to Maricopa Corporate College and GWC;
- \$30,930 for ASRS rate change from 11.54% to 11.6%;
- \$91,632 for Flex benefit change from \$10,740 to \$10,885 per position;
- \$950,821 transfers from MCC Downtown and from Red Mountain campuses.

The Auxiliary Fund decrease is due to the elimination or decrease in some Non-credit Programs.

The Restricted Fund decrease is due to the anticipation of fewer grants/contracts and less Student Financial Aid.

The Plant fund decrease is due to the inability to transfer funding from other funds for capital allocations.

## RED MOUNTAIN CAMPUS

Opened in 2001, this comprehensive campus offers advanced classrooms, wireless technology, outdoor teaching spaces and an intimate college environment that occupies 100 acres of beautiful Sonoran Desert of Northeast Mesa. Course offerings include a wide range of classes for transfer, occupational preparation, development of basic skills and community education. The campus features a One-Stop Enrollment Center which assists students with admissions and academic advisement to transfer services and financial aid.

BUDGET BY OBJECT - MCC Red Mountain Campus				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 5,414,168	\$ 4,883,651	\$ (530,517)	-9.8%
Employee Benefits	1,798,692	1,680,723	(117,969)	-6.6%
Contract Service	122,620	227,892	105,272	85.9%
Supplies & Materials	158,938	161,867	2,929	1.8%
Fixed Charges	5,530	4,000	(1,530)	-27.7%
Comm & Utilities	590,158	415,000	(175,158)	-29.7%
Travel	6,000	6,000	-	0.0%
<b>General Fund Total</b>	<b>\$ 8,096,106</b>	<b>\$ 7,379,133</b>	<b>\$ (716,973)</b>	<b>-8.9%</b>
Auxiliary Fund total	\$ 463,160	\$ 463,160	\$ -	0.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 8,559,266</b>	<b>\$ 7,842,293</b>	<b>\$ (716,973)</b>	<b>-8.4%</b>

## SIGNIFICANT BUDGET CHANGES FOR FY14-15

Red Mountain's General Fund budget decreased by \$716,973 as a result of the following:

- \$9,677 for Faculty Professional Growth, anniversary and education increases;
- \$2,934 for ASRS rate change from 11.54% to 11.6%;
- \$10,295 for Flex benefit change from \$10,740 to \$10,885 per position;
- \$<739,879> transfer to MCC Southern/Dobson campus.

## MCC DOWNTOWN CENTER

The Downtown Center offers a broad array of services to meet the needs of our community by focusing on development, education, community outreach & engagement. It is home to Continuing & Community Education, Center for Workforce & Community Partnerships, Mesa Community Outreach Center, Fire Science Program, the Chair Academy.

BUDGET BY OBJECT - MCC Downtown Center				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 192,153	\$ 51,250	\$ (140,903)	-73.3%
Employee Benefits	53,198	4,044	(49,154)	-92.4%
Contract Service	12,000	10,000	(2,000)	-16.7%
Supplies & Materials	20,350	20,350	-	0.0%
Fixed Charges	50,000	50,000	-	0.0%
Comm & Utilities	110,614	92,000	(18,614)	-16.8%
<b>General Fund Total</b>	<b>\$ 438,315</b>	<b>\$ 227,644</b>	<b>\$ (210,671)</b>	<b>-48.1%</b>
Auxiliary Fund total	\$ 663,683	\$ 663,683	\$ -	0.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 1,101,998</b>	<b>\$ 891,327</b>	<b>\$ (210,671)</b>	<b>-19.1%</b>

## SIGNIFICANT BUDGET CHANGES FOR FY14-15

MCC Downtown General Fund budget decreased \$210,671 as a result of the following:

- \$55 for ASRS rate change from 11.54% to 11.6%;
- \$216 for Flex benefit change from \$10,740 to \$10,885 per position;
- \$<210,942> transfer to MCC Southern/Dobson campus.

## MCC COMBINED GENERAL FUND SUMMARIES BY FUNCTION

General Fund Function - MCC Combined					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 54,635,926	\$ 55,350,658	56.2%	\$ 714,732	1.3%
Academic Support	9,723,972	9,443,874	9.6%	(280,098)	-2.9%
AdminIstration	5,889,781	5,296,916	5.4%	(592,865)	-10.1%
Student Services	11,643,076	11,481,952	11.7%	(161,124)	-1.4%
Operations/Maintenance	10,470,969	9,986,704	10.1%	(484,265)	-4.6%
General Institutional	4,661,201	5,356,485	5.4%	695,284	14.9%
Scholarships	1,569,592	1,569,592	1.6%	-	0.0%
<b>Total by Function</b>	<b>\$ 98,594,516</b>	<b>\$ 98,486,181</b>	<b>100.0%</b>	<b>\$ (108,335)</b>	<b>-0.1%</b>

General Fund Managerial Function - MCC Combined					
Function	Rollup Category	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
<b>College Administration</b>					
	College Presidents/Administration	\$ 659,603	\$ 674,853	\$ 15,250	2.3%
	<b>College Administration Total</b>	<b>\$ 659,603</b>	<b>\$ 674,853</b>	<b>\$ 15,250</b>	<b>2.3%</b>
<b>Academic Services/Instructional</b>					
	VP Academic Affairs	\$ 947,265	\$ 727,668	\$ (219,597)	-23.2%
	Library	2,273,979	2,202,406	(71,573)	-3.1%
	Instructional/Academic Support Programs/Sv	531,817	654,268	122,451	23.0%
	Academic Instruction	54,635,926	53,197,228	(1,438,698)	-2.6%
	Learning Assistance/Tutoring Services	837,405	686,050	(151,355)	-18.1%
	Faculty Development/Services	918,604	781,053	(137,551)	-15.0%
	<b>Academic Services/Instructional Total</b>	<b>\$ 60,144,996</b>	<b>\$ 58,248,673</b>	<b>\$ (1,896,323)</b>	<b>-3.2%</b>
<b>Student Services</b>					
	VP Student Affairs	715,698	606,180	\$ (109,518)	-15.3%
	Enrollment Services	6,624,191	7,387,532	763,341	11.5%
	Counseling & Guidance	1,284,805	953,267	(331,538)	-25.8%
	Career Services & Planning	1,050,498	937,249	(113,249)	-10.8%
	Student Life/Activities/Performance	757,262	563,953	(193,309)	-25.5%
	Disabled Student Resources	1,213,123	1,139,937	(73,186)	-6.0%
	International Education Activities	610,490	679,849	69,359	11.4%
	Athletics	1,763,197	1,820,042	56,845	3.2%
	Scholarships	1,569,592	1,569,592	-	0.0%
	Child Care Center	491,877	432,707	(59,170)	-12.0%
	<b>Student Services Total</b>	<b>\$ 16,080,733</b>	<b>\$ 16,090,308</b>	<b>\$ 9,575</b>	<b>0.1%</b>
<b>College Support Services</b>					
	VP Administrative Services	\$ 248,808	\$ 241,149	\$ (7,659)	-3.1%
	Business Office	1,649,937	1,247,480	(402,457)	-24.4%
	General Institutional	1,656,654	2,356,377	699,723	42.2%
	Public Safety	1,957,078	1,993,721	36,643	1.9%
	Institutional Effectiveness/R&D	499,792	474,148	(25,644)	-5.1%
	Maintenance & Operations	8,513,891	7,942,983	(570,908)	-6.7%
	Fleet - Employees	47,500	175,344	127,844	269.1%
	Technology	3,727,104	3,663,585	(63,519)	-1.7%
	Marketing & Public Relations	1,866,517	1,874,864	8,347	0.4%
	College Personnel Office (HR)	1,001,459	824,731	(176,728)	-17.6%
	Legal	104,966	103,140	(1,826)	-1.7%
	<b>College Support Services Total</b>	<b>\$ 21,273,706</b>	<b>\$ 20,897,522</b>	<b>\$ (376,184)</b>	<b>-1.8%</b>
<b>Other Programs/Services</b>					
	Community Partnerships	\$ 111,035	\$ -	(111,035)	-100.0%
	Resource Development & Community Relatio	\$ 324,444	\$ 421,395	\$ 96,951	29.9%
	Enrollment Growth Funding	-	2,153,430	2,153,430	NA
	<b>Other Programs/Services Total</b>	<b>\$ 435,479</b>	<b>\$ 2,574,825</b>	<b>\$ 2,139,346</b>	<b>491.3%</b>
	<b>GRAND TOTAL</b>	<b>\$ 98,594,517</b>	<b>\$ 98,486,181</b>	<b>\$ (108,336)</b>	<b>-0.1%</b>

**MCC SOUTHERN & DOBSON CAMPUS BUDGETED POSITION SUMMARY**

BUDGETED FULL-TIME EQUIVALENT (FTE) - MCC				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	304.0	292.5	(11.5)	-3.8%
Executive (CEC)	1.0	1.0	-	0.0%
Management (MAT)	111.4	108.8	(2.5)	-2.3%
Support (PSA)	189.8	196.1	6.3	3.3%
Custodians/Grounds (M&O)	28.0	20.0	(8.0)	-28.6%
Craftmen	12.0	12.0	-	0.0%
College Safety	7.0	11.0	4.0	57.1%
<b>General Fund Total</b>	<b>653.1</b>	<b>641.4</b>	<b>(11.7)</b>	<b>-1.8%</b>
Auxiliary Fund total	17.6	13.3	(4.3)	-24.6%
Restricted Fund Total	5.0	5.0	-	0.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>675.7</b>	<b>659.7</b>	<b>(16.1)</b>	<b>-2.4%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

Two new faculty positions were transferred to Mesa College as a result of the 60:40 initiative; two positions were moved from Red Mt to MCC, 14.5 vacant positions were eliminated in disciplines that had lower enrollments and one vacant position was converted to a MAT position. This resulted in a net decrease of 11.5 FTE for Faculty.

Several new MAT positions were added, including: the Dir. Learning Center—from one faculty vacancy, three Athletic Specialist, Lead Help Desk Analyst, and Coord Customer Services; a Coord. Minority Services MAT position was moved from MCC Downtown; various vacant positions were eliminated, resulting in a net decrease of 2.5 FTE for MAT.

In PSA several new Student Services Specialist and Office Coordinator I positions were added, plus several positions were increased to 0.75 FTE for ACA, so the net increase to PSA was 6.3 FTE's.

One Building Maintenance Tech, 5 Custodian positions and 2 Groundskeeper positions were eliminated to restructure accounts; the net result was a decrease of 8.0 FTE for M&O.

One Public Safety Police Officer was transferred in from District, plus a Public Safety Aide Supervisor, PS Aide and PS Dispatcher were added from the reduction in temp wages; this resulted in an increase of 4.0 FTE for Safety.

These changes resulted in a total decrease of 11.7 FTE's in the General Fund for Mesa.

In Auxiliary, 2 vacant PSA Network Technicians and several PSA positions in Non-credit were eliminated, resulting in a net decrease of 4.3 FTE's

The Grand Total for Mesa at Southern & Dobson is a net decrease of 16.1 FTE's for FY14-15.

**MCC RED MOUNTAIN CAMPUS BUDGETED POSITION SUMMARY**

BUDGETED FULL-TIME EQUIVALENT (FTE) - Red Mt.				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	32.0	30.0	(2.0)	-6.3%
Management (MAT)	7.0	6.0	(1.0)	-14.3%
Support (PSA)	22.8	19.6	(3.2)	-13.9%
Custodians/Grounds (M&O)	9.0	8.0	(1.0)	-11.1%
Craftmen	2.0	2.0	-	0.0%
College Safety	2.0	4.0	2.0	100.0%
<b>GRAND TOTAL :</b>	<b>74.8</b>	<b>69.6</b>	<b>(5.2)</b>	<b>-6.9%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

Two faculty positions were transferred to the Southern/Dobson campus, resulting in a decrease of 2.0 FTE for Faculty.

An Associate Dean was eliminated under MAT.

Several PSA positions were eliminated or moved to the main campus, resulting in a decrease of 3.2 FTE for PSA.

One Custodian position was eliminated for M&O.

Two Public Safety positions (PS Aide Supervisor, PS Aide) were added, due to the reduction in temp wages.

These changes resulted in a Grand Total decrease of 5.2 FTE for Red Mountain for FY14-15.

**MCC DOWNTOWN CENTER BUDGETED POSITION SUMMARY**

BUDGETED FULL-TIME EQUIVALENT (FTE) - MC Downtown				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Management (MAT)	2.0	-	(2.0)	-100.0%
<b>GRAND TOTAL</b>	<b>2.0</b>	<b>-</b>	<b>(2.0)</b>	<b>-100.0%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

One vacant MAT position was eliminated and the second moved to MCC.

The Grand Total is a net decrease of 2 FTE for MCC Downtown for FY14-15.

## SCOTTSDALE COMMUNITY COLLEGE (SCC)

Established in 1969, Scottsdale Community College is a learning-centered institution that focuses on student success. Through a partnership with the Salt River Pima-Maricopa Indian Community, it is the only public institution of higher learning located on native land. It serves about 10,000 students a year, offering more than 100 academic degrees and transfer pathways, along with 23 certificates of completion in occupational areas. Degrees in Applied Sciences can be obtained in Nursing, Drafting, Fashion Merchandising, Interior Design, Hospitality and Tourism, Culinary Arts, Administration of Justice, Equine Science, Tribal Management, Computer Information Systems and other programs.

With a 19-to-1 average ratio of students to faculty, the college is known for high quality, accessible educational opportunities and innovative teaching, learning and support services. For example, SCC's Hospitality and Tourism program has partnered with Northern Arizona University to offer a 3-and-1 program, which allows students to take all their classes for a four-year degree on the SCC campus. SCC's Math and Science departments and its Film School are nationally renowned. Robust Performing Arts programs along with studies based in STEM fields provide students with a wide array of opportunities to pursue, whether they are pursuing university transfer credits, preparing to launch into a career, transitioning into second careers or simply seeking personal enrichment. The pristine, natural setting allows students to pursue these educational goals in a serene environment.

### SCC BUDGET SUMMARIES

Budget by Object - Scottsdale Community College (SCC)					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Salaries & Wages	\$ 32,508,614	\$ 33,240,633	732,019	2.3%	
Employee Benefits	10,195,015	10,493,337	298,322	2.9%	
Contract Service	1,598,226	1,637,432	39,206	2.5%	
Supplies & Materials	1,513,915	1,586,351	72,436	4.8%	
Fixed Charges	418,048	445,230	27,182	6.5%	
Comm & Utilities	1,345,770	1,571,270	225,500	16.8%	
Travel	96,945	67,142	(29,803)	-30.7%	
Contingency, Scholarships, Misc.	2,821,117	2,316,072	(505,045)	-17.9%	
<b>General Fund Total</b>	<b>\$ 50,497,650</b>	<b>\$ 51,357,467</b>	<b>\$ 859,817</b>	<b>1.7%</b>	
Auxiliary Fund total	\$ 15,738,819	\$ 7,554,138	\$ (8,184,681)	-52.0%	
Restricted Fund Total	12,577,013	12,513,134	(63,879)	-0.5%	
Plant Fund Total	222,500	129,000	(93,500)	-42.0%	
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 79,035,982</b>	<b>\$ 71,553,739</b>	<b>\$ (7,482,243)</b>	<b>-9.5%</b>	

### SIGNIFICANT BUDGET CHANGES FOR FY14-15

Scottsdale College's General Fund budget increased \$859,817 as a result of the following:

- \$<381,855> for Enrollment Growth (EGF) adjustment for FY12-13 Audited FTSE;
- \$518,051 allocations for new faculty, Public Safety, SSI and CEC Adjustments;
- \$<126,939> transfer of position funding to District HR and to Maricopa Corporate College;
- \$91,079 for Faculty Professional Growth, anniversary and education increases;
- \$18,308 for ASRS rate change from 11.54% to 11.6%;
- \$60,103 for Flex benefit change from \$10,740 to \$10,885 per position;
- \$681,070 from SCC Business Institute (consolidation of Institute with SCC).

The Auxiliary Fund decrease over \$8 million is due to the elimination or reduction in various programs, such as: the Copy Ctr., Dual Enrollment, athletic booster accounts; NAU rental, Cafeteria Operations, Course Fees and Non-credit programs.

## SCC BUSINESS INSTITUTE

During fiscal year 2013/2014, the Business Institute concluded operations as a discrete unit of the College. Operations were combined with the Business/CIS Division to form a consolidated operational unit within the existing general fund accounts of the Division.

Budget by Object - SCC Business Institute				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 258,317	\$ -	\$ (258,317)	-100.0%
Employee Benefits	92,561	-	(92,561)	-100.0%
Contract Service	1,000	-	(1,000)	-100.0%
Supplies & Materials	11,385	-	(11,385)	-100.0%
Fixed Charges	269,700	-	(269,700)	-100.0%
Comm & Utilities	45,000	-	(45,000)	-100.0%
<b>General Fund Total</b>	<b>\$ 677,963</b>	<b>\$ -</b>	<b>\$ (677,963)</b>	<b>-100.0%</b>
Auxiliary Fund total	\$ 173,339	\$ -	\$ (173,339)	-100.0%
<b>GRAND TOTAL</b>	<b>\$ 851,302</b>	<b>\$ -</b>	<b>\$ (851,302)</b>	<b>-100.0%</b>

SCC Business Institute's General Fund budget decreased \$677,963 as a result of the following:

- \$3,107 for Faculty Professional Growth, anniversary and education increases;
- \$<681,070> to SCC (consolidation of Institute with SCC).

All Auxiliary fund accounts were consolidated with the main campus Auxiliary or eliminated.

## SCC AND SCC BUSINESS INSTITUTE GENERAL FUND SUMMARIES BY FUNCTION

General Fund Function - SCC & SCC Business Institute Combined					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 27,316,072	\$ 26,878,573	52.3%	\$ (437,499)	-1.6%
Academic Support	4,585,974	5,042,972	9.8%	456,998	10.0%
Administration	1,957,072	1,992,410	3.9%	35,338	1.8%
Student Services	6,357,885	6,564,258	12.8%	206,373	3.2%
Operations/Maintenance	6,747,331	6,763,131	13.2%	15,800	0.2%
General Institutional	3,415,794	3,318,638	6.5%	(97,156)	-2.8%
Public Service	13,773	15,773	0.0%	2,000	14.5%
Scholarships	781,712	781,712	1.5%	-	0.0%
<b>Total by Function</b>	<b>\$ 51,175,613</b>	<b>\$ 51,357,467</b>	<b>100.0%</b>	<b>\$ 181,854</b>	<b>0.4%</b>

**General Fund Managerial Function - SCC & SCC Business Institute Combined**

Function	Rollup Category	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
<b>College Administration</b>					
	College Presidents/Administration	\$ 383,119	\$ 409,995	\$ 26,876	7.0%
<b>College Administration Total</b>		<b>\$ 383,119</b>	<b>\$ 409,995</b>	<b>\$ 26,876</b>	<b>7.0%</b>
<b>Academic Services/Instructional</b>					
	VP Academic Affairs	\$ 428,379	\$ 244,827	\$ (183,552)	-42.8%
	Library	865,299	882,458	17,159	2.0%
	Instructional/Academic Support Programs/Svcs	450,917	631,975	181,058	40.2%
	Academic Instruction	26,729,394	26,342,519	(386,875)	-1.4%
	Learning Assistance/Tutoring Services	710,665	796,880	86,215	12.1%
	Faculty Development/Services	\$ 120,069	\$ 120,268	199	0.2%
<b>Academic Services/Instructional Total</b>		<b>\$ 29,304,723</b>	<b>\$ 29,018,927</b>	<b>\$ (285,796)</b>	<b>-1.0%</b>
<b>Student Services</b>					
	VP Student Affairs	\$ 158,032	\$ 166,264	\$ 8,232	5.2%
	Enrollment Services	3,708,744	3,691,579	(17,165)	-0.5%
	Counseling & Guidance	754,367	755,462	1,095	0.1%
	Career Services & Planning	215,299	212,265	(3,034)	-1.4%
	Student Life/Activities/Performance	377,496	371,538	(5,958)	-1.6%
	Disabled Student Resources	373,022	363,833	(9,189)	-2.5%
	Athletics	1,180,147	1,336,948	156,801	13.3%
	Scholarships	781,712	781,712	-	0.0%
	Fleet - Students	16,500	178,905	162,405	984.3%
<b>Student Services Total</b>		<b>\$ 7,565,319</b>	<b>\$ 7,858,506</b>	<b>\$ 293,187</b>	<b>3.9%</b>
<b>College Support Services</b>					
	VP Administrative Services	\$ 470,168	\$ 461,473	\$ (8,695)	-1.8%
	Business Office	900,106	866,475	(33,631)	-3.7%
	General Institutional	998,902	1,019,202	20,300	2.0%
	Public Safety	815,294	988,316	173,022	21.2%
	Institutional Effectiveness/R&D	227,435	288,521	61,086	26.9%
	Maintenance & Operations	6,009,234	5,852,188	(157,046)	-2.6%
	Technology	2,648,573	2,957,755	309,182	11.7%
	Marketing & Public Relations	135,451	110,769	(24,682)	-18.2%
	College Personnel Office (HR)	288,186	338,421	50,235	17.4%
	Staff Development/Services	138,927	163,189	24,262	17.5%
<b>College Support Services Total</b>		<b>\$ 12,632,276</b>	<b>\$ 13,046,309</b>	<b>\$ 414,033</b>	<b>3.3%</b>
<b>Other Programs/Services</b>					
	Resource Development & Community Relations	\$ 703,704	\$ 754,257	50,553	7.2%
	Public Service Programs	94,374	105,699	11,325	12.0%
	Enrollment Growth Funding	117,964	-	(117,964)	-100.0%
	Contingency/Reserves	374,134	163,774	(210,360)	-56.2%
<b>Other Programs/Services Total</b>		<b>\$ 1,290,176</b>	<b>\$ 1,023,730</b>	<b>\$ (266,446)</b>	<b>-20.7%</b>
<b>GRAND TOTAL</b>		<b>\$ 51,175,613</b>	<b>\$ 51,357,467</b>	<b>\$ 181,854</b>	<b>0.4%</b>

**SCC BUDGETED POSITION SUMMARY**

Budgeted Full-Time Equivalent (FTE) - SCC					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Residential Faculty	166.0	170.0	4.0	2.4%	
Executive (CEC)	1.0	1.0	-	0.0%	
Management (MAT)	77.3	79.0	1.7	2.1%	
Support (PSA)	109.0	109.2	0.2	0.2%	
Custodians/Grounds (M&O)	26.0	24.0	(2.0)	-7.7%	
Craftmen	9.0	8.0	(1.0)	-11.1%	
College Safety	9.9	12.0	2.2	21.8%	
<b>General Fund Total</b>	<b>398.2</b>	<b>403.2</b>	<b>5.0</b>	<b>1.3%</b>	
Auxiliary Fund total	24.3	6.2	(18.2)	-74.7%	
Restricted Fund Total	3.0	3.0	-	0.0%	
<b>GRAND TOTAL ALL FUNDS:</b>	<b>425.5</b>	<b>412.3</b>	<b>(13.1)</b>	<b>-3.1%</b>	

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

Two new faculty positions were transferred to Scottsdale College as a result of the 60:40 initiative, two faculty positions were moved from the Scottsdale Institute to consolidate the Business Division, one vacant faculty position was eliminated, and a new Nursing faculty was created from a MAT position, resulting in a net increase of 4.0 FTE.

Two half-time Coord Recruit Program MAT positions were moved from SCC Business Institute; several part-time MAT were added, and one position deleted to fund a new Faculty position, resulting in a net increase of 1.7 FTE.

Several PSA positions were increased to 0.75 for ACA, two positions (Research Assoc, Student Svcs Specialist) were added; two FTE pool positions and two vacant positions were deleted, the net result was an increase of 0.2 FTE for PSA.

Two Custodian positions were eliminated under M&O; a vacant Carpenter positions was eliminated from Craft.

Two Public Safety Police Officer positions were transferred in from the District and one Lead Safety Office updated to full time; therefore, Safety increased by 2.2 FTE.

The General Fund increased 5.0 FTE's for SCC.

For Auxiliary 18.2 FTE's were eliminated due to the elimination or reductions of various programs as noted above.

The Grand Total for Scottsdale is a net decrease of 13.1 FTE's for FY14-15.

**SCC BUSINESS INSTITUTE BUDGETED POSITION SUMMARY**

Budgeted Full-Time Equivalent (FTE) - SCC Business Institute					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Residential Faculty	2.0	-	(2.0)	-100.0%	
Management (MAT)	1.0	-	(1.0)	-100.0%	
Support (PSA)	1.0	-	(1.0)	-100.0%	
<b>GRAND TOTAL</b>	<b>4.0</b>	<b>-</b>	<b>(4.0)</b>	<b>-100.0%</b>	

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

The SCC Business Institute was consolidated with the main campus; therefore, Faculty and MAT positions were moved to SCC; one PSA position was eliminated. The Grand Total is a net decrease of 4.0 FTE for SCC Business Institute.

## RIO SALADO COLLEGE (RSC)

Rio Salado College is one of 10 colleges in the Maricopa County Community College District and one of the largest online public community colleges in the nation. Located in Tempe, Arizona, the college provides the next step in education for more than 67,000 students annually, with more than 41,000 taking classes online. Established in 1978, Rio Salado College successfully meets the needs of working adults and other specialized populations who find it challenging to pursue higher education through traditional means. Rio Salado reaches out to students who need access, flexibility, and affordability in innovative learning formats.

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

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

### RSC BUDGET SUMMARIES

Budget by Object - Rio Salado College(RSC)				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 37,672,012	\$ 34,147,365	\$ (3,524,647)	-9.4%
Employee Benefits	9,683,444	9,474,220	(209,224)	-2.2%
Contract Service	7,759,436	10,950,498	3,191,062	41.1%
Supplies & Materials	599,521	520,382	(79,139)	-13.2%
Fixed Charges	393,137	380,029	(13,108)	-3.3%
Comm & Utilities	1,507,275	1,567,758	60,483	4.0%
Travel	36,304	31,197	(5,107)	-14.1%
Contingency, Scholarships, Mi	2,250,837	3,419,900	1,169,063	51.9%
<b>General Fund Total</b>	<b>\$ 59,901,966</b>	<b>\$ 60,491,349</b>	<b>\$ 589,383</b>	<b>1.0%</b>
Auxiliary Fund total	\$ 27,480,750	\$ 27,649,807	\$ 169,057	0.6%
Restricted Fund Total	53,225,999	36,716,589	(16,509,410)	-31.0%
Plant Fund Total	-	300,000	300,000	NA
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 140,608,715</b>	<b>\$ 125,157,745</b>	<b>\$ (15,450,970)</b>	<b>-11.0%</b>

#### SIGNIFICANT BUDGET CHANGES FOR FY14-15

Rio Salado College's General Fund budget increased \$589,383 as a result of the following:

- \$510,440 for Enrollment Growth (EGF) adjustment for FY12-13 Audited FTSE;
- \$379,157 allocations for new faculty, Public Safety, SSI, ACA and CEC Adjustments;
- \$113,163 for Faculty Professional Growth, anniversary and education increases;
- \$17,952 for ASRS rate change from 11.54% to 11.6%;
- \$540,250 Bond operating funds for Rio @ Southern;
- \$49,301 for Flex benefit change from \$10,740 to \$10,885 per position.

The Restricted Fund decrease is due to the anticipation of less Student Financial Aid.

The Plant Fund increase is due to the transfer from Auxiliary for capital expenditures.

**RSC BUDGETED POSITION SUMMARY**

Budgeted Full-Time Equivalent (FTE) - RSC					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Residential Faculty	26.5	27.0	0.5	1.9%	
Executive (CEC)	1.0	1.0	-	0.0%	
Management (MAT)	169.7	165.8	(3.9)	-2.3%	
Support (PSA)	141.3	137.3	(4.0)	-2.8%	
Custodians/Grounds (M&O)	7.0	18.4	11.4	162.9%	
College Safety	1.0	3.8	2.8	280.0%	
<b>General Fund Total</b>	<b>346.4</b>	<b>353.2</b>	<b>6.8</b>	<b>2.0%</b>	
Auxiliary Fund total	157.9	127.6	(30.3)	-19.2%	
Restricted Fund Total	1.0	1.0	-	0.0%	
<b>GRAND TOTAL ALL FUNDS:</b>	<b>505.3</b>	<b>481.8</b>	<b>(23.5)</b>	<b>-4.6%</b>	

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

One half-time faculty position was increased to full time, resulting in an increase of 0.5 FTE.

Several new MAT positions were added (Program Analyst, Coord. Instructional Programs, Coord Dual Enrollment, Coord. Recruit Program, Mgr. District College Media Rel, Project Coordinator, Technology Trainer) plus some were increased to 0.75 for ACA. However, these were offset by the elimination of 12 vacant positions, resulting in a net decrease of 3.9 FTE's for MAT.

Four new PSA positions (Testing Technician, Office Coordinator, Student Services Tech, and Accounting Asst.) were added for PSA, but several vacant positions were eliminated, resulting in a net decrease of 4.0 FTE's for PSA.

Three Building Maintenance Tech positions and one Utility Worker position was added to M&O; Custodian positions were added or increased to 0.8 FTE leaving a net increase of 11.4 FTE's for M&O.

One new Public Safety Police Officer was transferred in from the District, 2.8 Public Safety Aide positions were added and one PS Aide Supervisor was eliminated; the net result is 2.8 FTE's increased for College Safety.

The General Fund had a net increase of 6.8 FTE's for FY14-15.

In the Auxiliary Funds, Rio added 4 PSA positions for Food Service (3 Lead Cooks, Cashier), but eliminated over 34 vacant positions (9.75 MAT and 24.5 PSA), resulting in a net decrease of 30.3 FTE's in Auxiliary.

The Grand Total for Rio Salado is a net decrease of 23.5 FTE's for FY14-15.

**RSC GENERAL FUND SUMMARIES BY FUNCTION**

General Fund Function - Rio Salado					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 24,431,005	\$ 26,727,077	44.2%	\$ 2,296,072	9.4%
Academic Support	14,169,440	12,975,682	21.5%	(1,193,758)	-8.4%
Administration	3,618,234	3,031,316	5.0%	(586,918)	-16.2%
Student Services	5,866,873	5,833,156	9.6%	(33,717)	-0.6%
Operations/Maintenance	3,015,779	2,359,059	3.9%	(656,720)	-21.8%
General Institutional	7,006,554	7,769,802	12.8%	763,248	10.9%
Public Service	673,953	675,129	1.1%	1,176	0.2%
Scholarships	1,120,128	1,120,128	1.9%	-	0.0%
<b>Total by Function</b>	<b>\$ 59,901,966</b>	<b>\$ 60,491,349</b>	<b>100.0%</b>	<b>\$ 589,383</b>	<b>1.0%</b>

**General Fund Managerial Function - Rio Salado**

<b>Function</b>	<b>Rollup Category</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b>College Administration</b>					
	College Presidents/Administration	\$ 654,719	\$ 438,469	\$ (216,250)	-33.0%
	<b>College Administration Total</b>	<b>\$ 654,719</b>	<b>\$ 438,469</b>	<b>\$ (216,250)</b>	<b>-33.0%</b>
<b>Academic Services/Instructional</b>					
	VP Academic Affairs	\$ 975,885	\$ 632,427	\$ (343,458)	-35.2%
	Library	513,622	497,780	(15,842)	-3.1%
	Instructional/Academic Support Programs/Svcs	5,288,883	4,833,180	(455,703)	-8.6%
	Academic Instruction	24,250,458	26,580,731	2,330,273	9.6%
	Learning Assistance/Tutoring Services	327,685	274,645	(53,040)	-16.2%
	<b>Academic Services/Instructional Total</b>	<b>\$ 31,356,533</b>	<b>\$ 32,818,763</b>	<b>\$ 1,462,230</b>	<b>4.7%</b>
<b>Student Services</b>					
	VP Student Affairs	\$ 24,800	\$ 14,500	\$ (10,300)	-41.5%
	Enrollment Services	6,816,089	6,858,802	42,713	0.6%
	Student Life/Activities/Performance	97,000	92,500	(4,500)	-4.6%
	Disabled Student Resources	5,054	2,758	(2,296)	-45.4%
	International Education Activities	20,000	7,600	(12,400)	-62.0%
	Scholarships	1,120,128	1,120,128	-	0.0%
	<b>Student Services Total</b>	<b>\$ 8,083,071</b>	<b>\$ 8,096,288</b>	<b>\$ 13,217</b>	<b>0.2%</b>
<b>College Support Services</b>					
	VP Administrative Services	\$ 518,966	\$ 478,786	\$ (40,180)	-7.7%
	Business Office	1,444,462	1,290,675	(153,787)	-10.6%
	General Institutional	2,013,528	2,722,090	708,562	35.2%
	Public Safety	1,028,530	774,715	(253,815)	-24.7%
	Institutional Effectiveness/R&D	536,993	340,913	(196,080)	-36.5%
	Maintenance & Operations	3,648,615	3,536,591	(112,024)	-3.1%
	Fleet - Employees	49,000	70,500	21,500	43.9%
	Technology	5,401,950	5,048,968	(352,982)	-6.5%
	Marketing & Public Relations	2,823,262	2,686,222	(137,040)	-4.9%
	College Personnel Office (HR)	1,272,569	1,216,471	(56,098)	-4.4%
	Staff Development/Services	272,154	296,769	24,615	9.0%
	<b>College Support Services Total</b>	<b>\$ 19,010,029</b>	<b>\$ 18,462,700</b>	<b>\$ (547,329)</b>	<b>-2.9%</b>
<b>Other Programs/Services</b>					
	Resource Development & Community Relations	\$ 673,953	\$ 675,129	\$ 1,176	0.2%
	Contingency/Reserves	123,661	-	(123,661)	-100.0%
	<b>Other Programs/Services Total</b>	<b>\$ 797,614</b>	<b>\$ 675,129</b>	<b>\$ (122,485)</b>	<b>-15.4%</b>
<b>GRAND TOTAL</b>		<b>\$ 59,901,966</b>	<b>\$ 60,491,349</b>	<b>\$ 589,383</b>	<b>1.0%</b>

## SOUTH MOUNTAIN COMMUNITY COLLEGE (SMCC)

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

Nearly 10,000 students attend the college annually; the main campus is located on 24th street, just north of Baseline Road in Phoenix. The college operates three offsite centers in Ahwatukee Foothills, Guadalupe, and Laveen. South Mountain Community College offers an ideal location to take advantage of opportunities in degree and certificate programs, continuing education, and general interest classes.

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

### SMCC BUDGET SUMMARIES

Budget by Object - South Mountain Community College (SMCC)				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 16,613,696	\$ 16,468,076	\$ (145,620)	-0.9%
Employee Benefits	5,308,876	5,256,201	(52,675)	-1.0%
Contract Service	1,029,641	1,002,397	(27,244)	-2.6%
Supplies & Materials	553,115	566,115	13,000	2.4%
Fixed Charges	241,187	186,187	(55,000)	-22.8%
Comm & Utilities	962,529	962,529	-	0.0%
Travel	141,546	141,071	(475)	-0.3%
Contingency, Scholarships, Misc.	1,379,859	2,145,250	765,391	55.5%
<b>General Fund Total</b>	<b>\$ 26,230,449</b>	<b>\$ 26,727,826</b>	<b>\$ 497,377</b>	<b>1.9%</b>
Auxiliary Fund total	\$ 4,095,210	\$ 4,772,210	\$ 677,000	16.5%
Restricted Fund Total	14,252,344	13,294,137	(958,207)	-6.7%
Plant Fund Total	500,000	398,884	(101,116)	-20.2%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 45,078,003</b>	<b>\$ 45,193,057</b>	<b>\$ 115,054</b>	<b>0.3%</b>

### SIGNIFICANT BUDGET CHANGES FOR FY14-15

South Mountain College's General Fund budget increased \$497,377 as a result of the following:

- \$<66,030> for Enrollment Growth (EGF) adjustment for FY12-13 Audited FTSE;
- \$376,570 allocations for new faculty, Public Safety, SSI and CEC Adjustments;
- \$46,567 for Faculty Professional Growth, anniversary and education increases;
- \$98,691 for a MAT position transferred from PC;
- \$9,968 for ASRS rate change from 11.54% to 11.6%;
- \$31,611 for Flex benefit change from \$10,740 to \$10,885 per position.

The Auxiliary Fund increased \$677 thousand in accounts related to campus renovations and remodeling.

The Restricted Fund decrease is due to the anticipation of fewer grants/contracts.

The Plant Funds decreased due to fewer funds available to transfer from the General Fund.

**SMCC BUDGETED POSITION SUMMARY**

Budgeted Full-Time Equivalent (FTE) - SMCC				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	63.0	65.0	2.0	3.2%
Executive (CEC)	1.0	1.0	-	0.0%
Management (MAT)	51.0	53.0	2.0	3.9%
Support (PSA)	72.3	66.0	(6.3)	-8.6%
Custodians/Grounds (M&O)	19.8	17.0	(2.8)	-14.3%
Craftmen	4.0	4.0	-	0.0%
College Safety	5.5	5.0	(0.5)	-9.1%
<b>General Fund Total</b>	<b>216.6</b>	<b>211.0</b>	<b>(5.6)</b>	<b>-2.6%</b>
Restricted Fund Total	1.0	1.0	-	0.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>217.6</b>	<b>212.0</b>	<b>(5.6)</b>	<b>-2.6%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

Two new faculty positions were transferred to South Mountain as a result of the 60:40 initiative, resulting in the increase of 2.0 FTE for Faculty.

A College Budget Analyst position was added in MAT and a Supv. Admissions/Registration was transferred from PC.

Two FTE pool positions were eliminated along with 5 other vacant positions, one position was increased to 0.75 FTE, and a half-time position was added, leaving a net decrease of 6.3 FTE for PSA.

Four Groundskeeper positions were eliminated; one Building Maintenance Tech was added, plus a calendar change for a Custodial position increased the FTE, resulting in a net decrease of 2.8 FTE's in M&O.

A Public Safety Police Officer position was transferred from the District, but this was offset by the elimination of a vacant PS Officer position added last year in error; in addition, a part-time Public Safety Aide was eliminated, leaving a net decrease of 0.5 FTE in Safety.

The Grand Total for South Mountain is a net decrease of 5.6 FTE's for FY14-15.

**SMCC GENERAL FUND SUMMARIES BY FUNCTION**

General Fund Function - South Mountain					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 10,657,486	\$ 10,559,092	39.5%	\$ (98,394)	-0.9%
Academic Support	4,262,845	3,915,792	14.7%	(347,053)	-8.1%
Administration	1,843,329	1,881,569	7.0%	38,240	2.1%
Student Services	3,421,375	3,655,148	13.7%	233,773	6.8%
Operations/Maintenance	3,649,712	3,654,110	13.7%	4,398	0.1%
General Institutional	1,788,019	2,454,432	9.2%	666,413	37.3%
Scholarships	607,683	607,683	2.3%	-	0.0%
<b>Total by Function</b>	<b>\$ 26,230,449</b>	<b>\$ 26,727,826</b>	<b>100.0%</b>	<b>\$ 497,377</b>	<b>1.9%</b>

General Fund Managerial Function - SMCC					
Function	Rollup Category	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
<b>College Administration</b>					
	College Presidents/Administration	\$ 491,925	\$ 507,966	\$ 16,041	3.3%
	<b>College Administration Total</b>	<b>\$ 491,925</b>	<b>\$ 507,966</b>	<b>\$ 16,041</b>	<b>3.3%</b>
<b>Academic Services/Instructional</b>					
	VP Academic Affairs	\$ 489,134	\$ 481,457	\$ (7,677)	-1.6%
	Library	1,056,201	1,058,871	2,670	0.3%
	Instructional/Academic Support Programs/Svcs	222,499	16,150	(206,349)	-92.7%
	Academic Instruction	10,683,207	10,606,379	(76,828)	-0.7%
	Learning Assistance/Tutoring Services	195,492	195,850	358	0.2%
	Faculty Development/Services	265,117	265,665	548	0.2%
	<b>Academic Services/Instructional Total</b>	<b>\$ 12,911,650</b>	<b>\$ 12,624,372</b>	<b>\$ (287,278)</b>	<b>-2.2%</b>
<b>Student Services</b>					
	VP Student Affairs	\$ 383,394	\$ 389,225	\$ 5,831	1.5%
	Enrollment Services	2,476,042	2,601,186	125,144	5.1%
	Counseling & Guidance	281,916	305,214	23,298	8.3%
	Career Services & Planning	141,943	142,291	348	0.2%
	Student Life/Activities/Performance	246,492	241,852	(4,640)	-1.9%
	Disabled Student Resources	141,741	141,924	183	0.1%
	International Education Activities	47,092	47,092	-	0.0%
	Athletics	702,978	706,200	3,222	0.5%
	Scholarships	607,683	607,683	-	0.0%
	Fleet - Students	17,800	17,800	-	0.0%
	<b>Student Services Total</b>	<b>\$ 5,047,081</b>	<b>\$ 5,200,467</b>	<b>\$ 153,386</b>	<b>3.0%</b>
<b>College Support Services</b>					
	VP Administrative Services	\$ 267,564	\$ 275,169	\$ 7,605	2.8%
	Business Office	696,941	679,477	(17,464)	-2.5%
	General Institutional	1,146,361	1,380,717	234,356	20.4%
	Public Safety	780,745	795,157	14,412	1.8%
	Institutional Effectiveness/R&D	342,049	349,140	7,091	2.1%
	Maintenance & Operations	2,868,967	2,858,953	(10,014)	-0.3%
	Technology	650,052	586,745	(63,307)	-9.7%
	Marketing & Public Relations	604,429	605,334	905	0.1%
	College Personnel Office (HR)	168,330	203,889	35,559	21.1%
	Staff Development/Services	13,480	13,480	-	0.0%
	Legal	2,800	2,800	-	0.0%
	<b>College Support Services Total</b>	<b>\$ 7,541,718</b>	<b>\$ 7,750,861</b>	<b>\$ 209,143</b>	<b>2.8%</b>
<b>Other Programs/Services</b>					
	Resource Development & Community Relations	\$ 171,509	\$ 168,008	\$ (3,501)	-2.0%
	Enrollment Growth Funding	21,566	-	(21,566)	-100.0%
	Contingency/Reserves	45,000	476,152	431,152	958.1%
	<b>Other Programs/Services Total</b>	<b>\$ 238,075</b>	<b>\$ 644,160</b>	<b>\$ 406,085</b>	<b>170.6%</b>
	<b>GRAND TOTAL</b>	<b>\$ 26,230,449</b>	<b>\$ 26,727,826</b>	<b>\$ 497,377</b>	<b>1.9%</b>

## CHANDLER-GILBERT COMMUNITY COLLEGE (CGCC)

Founded in 1985, CGCC is a comprehensive community college in Chandler, Arizona, serving the higher education needs of our residents at three locations in the Southeast Valley of the Phoenix metropolitan area - the Pecos Campus in Chandler, the Williams Campus in Mesa, and the Sun Lakes Center in Sun Lakes. CGCC currently serves more than 21,000 students annually and has been cited by *Community College Week* as the fastest growing large (> 10,000 students) community college in America.

CGCC offers degrees and certificates in a variety of fields, university transfer, workforce development programs, and continuing education, along with nationally recognized programs in service learning, learning communities, and civic engagement. The Sun Lakes Center is home to CGCC's Center for Workforce Development, providing specialized training for re-careering adults as well as local business and industry. The Sun Lakes Center also serves the needs of mature adults through non-credit computer literacy and personal enrichment classes.

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

### CGCC BUDGET SUMMARY

BUDGET BY OBJECT - Chandler-Gilbert Community College (CGCC)				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 29,200,412	\$ 30,005,770	\$ 805,358	2.8%
Employee Benefits	8,399,927	8,684,932	285,005	3.4%
Contract Service	1,959,819	1,940,596	(19,223)	-1.0%
Supplies & Materials	973,201	967,410	(5,791)	-0.6%
Fixed Charges	374,249	374,249	-	0.0%
Comm & Utilities	1,102,802	1,102,802	-	0.0%
Travel	101,496	101,496	-	0.0%
Contingency, Scholarships, Misc.	2,646,574	2,382,124	(264,450)	-10.0%
<b>General Fund Total</b>	<b>\$ 44,758,480</b>	<b>\$ 45,559,379</b>	<b>\$ 800,899</b>	<b>1.8%</b>
Auxiliary Fund total	\$ 3,717,799	\$ 3,697,799	\$ (20,000)	-0.5%
Restricted Fund Total	17,668,191	18,189,082	520,891	2.9%
Plant Fund Total	752,000	879,982	127,982	17.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 66,896,470</b>	<b>\$ 68,326,242</b>	<b>\$ 1,429,772</b>	<b>2.1%</b>

### SIGNIFICANT BUDGET CHANGES FOR FY14-15

Chandler-Gilbert College's General Fund budget increased \$800,899 as a result of the following:

- \$<89,460> for Enrollment Growth (EGF) adjustment for FY12-13 Audited FTSE;
- \$845,452 allocations for new faculty, Public Safety, SSI, ACA and CEC Adjustments;
- \$90,360 for Faculty Professional Growth, anniversary and education increases;
- \$<115,211> transfer position value to Maricopa Corporate College;
- \$7,500 from Williams to Chandler/Gilbert campus;
- \$15,420 for ASRS rate change from 11.54% to 11.6%;
- \$46,838 for Flex benefit change from \$10,740 to \$10,885 per position.

The Restricted Fund increase is due to the anticipation of more Student Financial Aid.

The Plant Funds increased for potential new capital projects.

## WILLIAMS CAMPUS (WEC)

The Chandler-Gilbert Community College Williams Campus, located in the heart of the Southeast Valley, is a fully comprehensive campus offering associate degrees, certificates, and university transfer courses. In addition to offering a wide array of general studies and university transfer courses, the Williams Campus is home to a number of specialized programs, including Aviation, Nursing, Fire Science, Law Enforcement Training, and Electric Utility Technology. CGCC at the Williams Campus, partners with ASU Polytechnic for the benefit of students interested in completing their four-year degree in one convenient location.

BUDGET BY OBJECT - Williams				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 1,686,793	\$ 1,755,269	\$ 68,476	4.1%
Employee Benefits	628,557	659,792	31,235	5.0%
Contract Service	264,712	257,212	(7,500)	-2.8%
Supplies & Materials	87,488	87,488	-	0.0%
Fixed Charges	43,054	43,054	-	0.0%
Comm & Utilities	493,922	493,922	-	0.0%
Travel	2,300	2,300	-	0.0%
Contingency, Scholarships, Misc.	233,475	236,409	2,934	1.3%
<b>General Fund Total</b>	<b>\$ 3,440,301</b>	<b>\$ 3,535,446</b>	<b>\$ 95,145</b>	<b>2.8%</b>
Auxiliary Fund total	\$ 280,000	\$ 280,000	\$ -	0.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 3,720,301</b>	<b>\$ 3,815,446</b>	<b>\$ 95,145</b>	<b>2.6%</b>

### SIGNIFICANT BUDGET CHANGES FOR FY14-15

The Williams Campus budget increased \$95,145 as a result of the following:

- \$92,191 allocations for Public Safety from District;
- \$5,124 for Faculty Professional Growth, anniversary and education increases;
- \$907 for ASRS rate change from 11.54% to 11.6%;
- \$4,423 for Flex benefit change from \$10,740 to \$10,885 per position;
- \$<7,500> transferred to Chandler/Gilbert main campus.

### CGCC AND WILLIAMS GENERAL FUND SUMMARIES BY FUNCTION

General Fund Function - Chandler-Gilbert & Williams Combined					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 24,465,750	\$ 24,270,699	49.4%	\$ (195,051)	-0.8%
Academic Support	6,095,854	6,672,883	13.6%	577,029	9.5%
AdminIstration	2,482,725	2,547,724	5.2%	64,999	2.6%
Student Services	4,695,302	4,844,112	9.9%	148,810	3.2%
Operations/Maintenance	5,857,242	6,025,212	12.3%	167,970	2.9%
General Institutional	3,844,179	3,976,098	8.1%	131,919	3.4%
Public Service	186,597	186,965	0.4%	368	0.2%
Scholarships	571,132	571,132	1.2%	-	0.0%
<b>Total by Function</b>	<b>\$ 48,198,781</b>	<b>\$ 49,094,825</b>	<b>100.0%</b>	<b>\$ 896,044</b>	<b>1.9%</b>

**General Fund Managerial Function - Chandler-Gilbert & Williams Combined**

Function	Rollup Category	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
<b>College Administration</b>					
	College Presidents/Administration	\$ 406,405	\$ 421,153	\$ 14,748	3.6%
	<b>College Administration Total</b>	<b>\$ 406,405</b>	<b>\$ 421,153</b>	<b>\$ 14,748</b>	<b>3.6%</b>
<b>Academic Services/Instructional</b>					
	VP Academic Affairs	\$ 299,567	\$ 287,134	\$ (12,433)	-4.2%
	Library	991,049	930,028	(61,021)	-6.2%
	Instructional/Academic Support Programs/Svc	933,788	1,676,703	742,915	79.6%
	Academic Instruction	24,003,313	24,332,348	329,035	1.4%
	Learning Assistance/Tutoring Services	561,183	577,329	16,146	2.9%
	Faculty Development/Services	37,994	37,997	3	0.0%
	<b>Academic Services/Instructional Total</b>	<b>\$ 26,826,894</b>	<b>\$ 27,841,539</b>	<b>\$ 1,014,645</b>	<b>3.8%</b>
<b>Student Services</b>					
	VP Student Affairs	\$ 318,980	\$ 319,644	\$ 664	0.2%
	Enrollment Services	3,272,634	3,422,786	150,152	4.6%
	Career Services & Planning	383,679	380,018	(3,661)	-1.0%
	Student Life/Activities/Performance	581,223	568,812	(12,411)	-2.1%
	Disabled Student Resources	329,022	343,922	14,900	4.5%
	International Education Activities	143,670	143,862	192	0.1%
	Athletics	641,667	642,721	1,054	0.2%
	Scholarships	571,132	571,132	-	0.0%
	Fleet - Students	53,146	53,146	-	0.0%
	<b>Student Services Total</b>	<b>\$ 6,295,153</b>	<b>\$ 6,446,043</b>	<b>\$ 150,890</b>	<b>2.4%</b>
<b>College Support Services</b>					
	VP Administrative Services	\$ 582,458	\$ 594,419	\$ 11,961	2.1%
	Business Office	926,841	963,883	37,042	4.0%
	General Institutional	2,259,446	2,497,019	237,573	10.5%
	Public Safety	1,081,310	1,250,444	169,134	15.6%
	Institutional Effectiveness/R&D	206,833	203,438	(3,395)	-1.6%
	Maintenance & Operations	5,074,073	5,073,438	(635)	0.0%
	Technology	2,762,298	2,753,823	(8,475)	-0.3%
	Marketing & Public Relations	333,010	244,915	(88,095)	-26.5%
	College Personnel Office (HR)	409,105	410,141	1,036	0.3%
	Staff Development/Services	4,550	4,550	-	0.0%
	<b>College Support Services Total</b>	<b>\$ 13,639,924</b>	<b>\$ 13,996,070</b>	<b>\$ 356,146</b>	<b>2.6%</b>
<b>Other Programs/Services</b>					
	Resource Development & Community Relatior	\$ 148,917	\$ 149,127	\$ 210	0.1%
	Public Service Programs	186,597	186,965	368	0.2%
	Enrollment Growth Funding	641,129	-	(641,129)	-100.0%
	Miscellaneous	53,762	53,928	166	0.3%
	<b>Other Programs/Services Total</b>	<b>\$ 1,030,405</b>	<b>\$ 390,020</b>	<b>\$ (640,385)</b>	<b>-62.1%</b>
	<b>GRAND TOTAL</b>	<b>\$ 48,198,781</b>	<b>\$ 49,094,825</b>	<b>\$ 896,044</b>	<b>1.9%</b>

**CGCC BUDGETED POSITION SUMMARY**

BUDGETED FULL-TIME EQUIVALENT (FTE)- CGCC				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Residential Faculty	126.5	132.5	6.0	4.7%
Executive (CEC)	1.0	1.0	-	0.0%
Management (MAT)	57.8	56.8	(1.0)	-1.7%
Support (PSA)	101.4	103.8	2.5	2.4%
Custodians/Grounds (M&O)	19.0	19.0	-	0.0%
Craftmen	3.0	3.0	-	0.0%
College Safety	5.0	7.0	2.0	40.0%
General Fund Total	313.6	323.1	9.4	3.0%
Restricted Fund Total	5.0	5.0	-	0.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>318.6</b>	<b>328.1</b>	<b>9.4</b>	<b>3.0%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

Six new faculty positions were transferred to Chandler-Gilbert College as a result of the 60:40 initiative.

The Dir. Continuing Education position was moved to the Maricopa Corporate College, reflecting the decrease of 1.0 FTE for MAT.

One Admin Secretary III position was added for PSA and several positions were increased to 0.75 FTE for ACA, resulting in an increase of 2.5 FTE's for PSA.

One Public Safety Police Officer position was transferred in from the District and one Public Safety Aide position was added using temp wages, resulting in a net increase of 2.0 FTE's for Safety.

The Grand Total is a net increase of 9.4 FTE for Chandler-Gilbert for FY14-15.

**WEC BUDGETED POSITION SUMMARY**

BUDGETED FULL-TIME EQUIVALENT (FTE) - Williams				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Management (MAT)	5.0	5.0	-	0.0%
Support (PSA)	12.5	12.5	-	0.0%
Custodians/Grounds (M&O)	8.0	8.0	-	0.0%
Craftmen	2.0	2.0	-	0.0%
College Safety	2.0	3.0	1.0	50.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>29.5</b>	<b>30.5</b>	<b>1.0</b>	<b>3.4%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

One Public Safety Police Officer position was transferred in from the District, resulting in a net increase of 1.0 FTE for the Williams Campus for FY14-15.

**PARADISE VALLEY COMMUNITY COLLEGE (PVCC)**

Paradise Valley Community College (PVCC) is a contemporary, thriving campus with an estimated enrollment of 9,367 for 2013. These students have access to over 80 Degree and Certification Programs. They also have the opportunity to join over 3,800 students that have successfully completed transfer programs in disciplines such as Business, Science, Elementary Education, and Fine Arts.

PVCC started in 1985 as the Northeast Valley Education Center with classes taught at local schools. Construction began on the current site in 1986. PVCC opened in 1987 consisting of 10 buildings that provided educational opportunities for approximately 4,000 students which was twice the anticipated enrollment. In 1990, PVCC gained independent accreditation. Recent expansions have increased educational space in excess of 100,000 square feet. The Q Building provides 21 classrooms, half are used for math instruction. It is also the home of "The Center for Teaching and Learning" as well as our Continuing Ed Program. The state-of-the-art Life Sciences Building opened in the Fall 2009 and includes an exterior instructional area as well as outdoor collaboration pods that allows for group discussion and gatherings. The college opened a new 4,400 square foot Health Sciences Building in 2012 that houses simulation laboratories for the Nursing, EMT and Paramedic programs as well as practice clinical labs.

PVCC has recently started the last project supported by the 2004 GO Bond for the Union Hills Campus which is expanding and renovating the Kranitz Student Center. This building is the hub of campus activity outside the classroom and will be designed to encourage students to stay on campus. We fondly refer to these areas as, "sticky spots" where students will have the opportunity to interact with each other, access Wi-Fi, take part in group activities and programs, or simply relax.

**PVCC BUDGET SUMMARIES**

<b>Budget by Object - Paradise Valley Community College (PVCC)</b>					
<b>Description</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>	
Salaries & Wages	\$ 24,648,715	\$ 24,414,928	\$ (233,787)	-0.9%	
Employee Benefits	7,207,297	7,246,273	38,976	0.5%	
Contract Service	1,190,129	1,190,099	(30)	0.0%	
Supplies & Materials	981,831	981,831	-	0.0%	
Fixed Charges	263,327	263,357	30	0.0%	
Comm & Utilities	1,732,584	1,732,584	-	0.0%	
Travel	119,458	119,458	-	0.0%	
Contingency, Scholarships, Misc.	1,236,379	2,012,540	776,161	62.8%	
<b>General Fund Total</b>	<b>\$ 37,379,720</b>	<b>\$ 37,961,070</b>	<b>\$ 581,350</b>	<b>1.6%</b>	
Auxiliary Fund total	\$ 3,792,958	\$ 2,273,703	\$ (1,519,255)	-40.1%	
Restricted Fund Total	11,187,047	10,795,897	(391,150)	-3.5%	
Plant Fund Total	500,000	-	(500,000)	-100.0%	
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 52,859,725</b>	<b>\$ 51,030,670</b>	<b>\$ (1,829,055)</b>	<b>-3.5%</b>	

**SIGNIFICANT BUDGET CHANGES FOR FY14-15**

Paradise Valley College's General Fund budget increased \$581,350 as a result of the following:

- \$<234,300> for Enrollment Growth (EGF) adjustment for FY12-13 Audited FTSE;
- \$665,300 allocations for new faculty, Public Safety, SSI and CEC Adjustments;
- \$118,470 from Bond operating for the Kranitz building expansion;
- \$37,571 for Faculty Professional Growth, anniversary and education increases;
- \$<58,470> transferred to Black Mountain campus in support of a new position;
- \$13,337 for ASRS rate change from 11.54% to 11.6%;
- \$39,442 for Flex benefit change from \$10,740 to \$10,885 per position.

The Auxiliary Fund decreased over \$1.5 million due to a reduction for special remodel/renovation projects and the elimination of Continuing Education support in Non-credit, due to the transfer to the Maricopa Corporate College.

The Restricted Fund increase is due to the anticipation of less Student Financial Aid.

The Plant fund transfer from the Auxiliary Fund was eliminated.

## BLACK MOUNTAIN CAMPUS

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

PVCC Black Mountain opened in August 2009 and puts higher education within reach of these communities by offering credit and non-credit classes. Other facilities on the campus include the FCF-Holland Community Center, which includes the foundation headquarters, a cafe, and meeting spaces for nonprofit community groups, and a state-of-the-art YMCA that offers health and fitness opportunities, swimming, gym plus programs for all ages.

Budget by Object - Black Mt				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 151,213	\$ 189,098	\$ 37,885	25.1%
Employee Benefits	57,084	75,905	18,821	33.0%
Contract Service	63,417	63,417	-	0.0%
Supplies & Materials	3,500	3,500	-	0.0%
Fixed Charges	3,700	3,700	-	0.0%
Comm & Utilities	8,000	8,000	-	0.0%
Contingency, Scholarships, Misc.	-	2,387	2,387	NA
<b>General Fund Total</b>	<b>\$ 286,914</b>	<b>\$ 346,007</b>	<b>\$ 59,093</b>	<b>20.6%</b>
Auxiliary Fund total	\$ 77,013	\$ 77,013	\$ -	0.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 363,927</b>	<b>\$ 423,020</b>	<b>\$ 59,093</b>	<b>16.2%</b>

## SIGNIFICANT BUDGET CHANGES FOR FY14-15

Black Mountain's General Fund budget increased \$59,093 as a result of the following:

- \$58,470 transferred from PVCC campus in support of a new position;
- \$115 for ASRS rate change from 11.54% to 11.6%;
- \$508 for Flex benefit change from \$10,740 to \$10,885 per position.

## PVCC AND BLACK MT. GENERAL FUND SUMMARIES BY FUNCTION

General Fund Function - PVCC + Black Mountain Combined					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 21,629,819	\$ 21,622,532	56.4%	\$ (7,287)	0.0%
Academic Support	3,412,735	3,287,444	8.6%	(125,291)	-3.7%
Administration	1,926,449	2,002,841	5.2%	76,392	4.0%
Student Services	4,361,160	4,531,775	11.8%	170,615	3.9%
Operations/Maintenance	4,386,158	4,406,407	11.5%	20,249	0.5%
General Institutional	1,431,004	1,936,769	5.1%	505,765	35.3%
Scholarships	519,309	519,309	1.4%	-	0.0%
<b>Total by Function</b>	<b>\$ 37,666,634</b>	<b>\$ 38,307,077</b>	<b>100.0%</b>	<b>\$ 640,443</b>	<b>1.7%</b>

**General Fund Managerial Function - PVCC + Black Mountain Combined**

<b>Function</b>	<b>Rollup Category</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
<b>College Administration</b>					
	College Presidents/Administration	\$ 372,145	\$ 371,927	\$ (218)	-0.1%
	<b>College Administration Total</b>	<b>\$ 372,145</b>	<b>\$ 371,927</b>	<b>\$ (218)</b>	<b>-0.1%</b>
<b>Academic Services/Instructional</b>					
	VP Academic Affairs	\$ 276,302	\$ 261,248	\$ (15,054)	-5.4%
	Library	1,014,319	1,017,129	2,810	0.3%
	Instructional/Academic Support Programs/Svcs.	261,766	262,347	581	0.2%
	Academic Instruction	20,141,224	19,984,222	(157,002)	-0.8%
	Learning Assistance/Tutoring Services	301,145	292,849	(8,296)	-2.8%
	<b>Academic Services/Instructional Total</b>	<b>\$ 21,994,756</b>	<b>\$ 21,817,795</b>	<b>\$ (176,961)</b>	<b>-0.8%</b>
<b>Student Services</b>					
	VP Student Affairs	\$ 447,329	\$ 522,063	\$ 74,734	16.7%
	Enrollment Services	1,661,441	1,859,948	198,507	11.9%
	Counseling & Guidance	773,263	767,642	(5,621)	-0.7%
	Career Services & Planning	188,874	86,379	(102,495)	-54.3%
	Student Life/Activities/Performance	344,794	347,722	2,928	0.8%
	Disabled Student Resources	181,052	181,401	349	0.2%
	International Education Activities	66,401	66,493	92	0.1%
	Athletics	726,005	728,210	2,205	0.3%
	Scholarships	519,309	519,309	-	0.0%
	Fleet - Students	22,909	22,909	-	0.0%
	<b>Student Services Total</b>	<b>\$ 4,931,377</b>	<b>\$ 5,102,076</b>	<b>\$ 170,699</b>	<b>3.5%</b>
<b>College Support Services</b>					
	VP Administrative Services	\$ 354,231	\$ 364,672	\$ 10,441	2.9%
	Business Office	407,653	401,072	(6,581)	-1.6%
	General Institutional	865,320	865,513	193	0.0%
	Public Safety	661,946	661,208	(738)	-0.1%
	Institutional Effectiveness/R&D	221,356	221,739	383	0.2%
	Maintenance & Operations	3,690,512	3,711,499	20,987	0.6%
	Fleet - Employees	33,700	33,700	-	0.0%
	Technology	2,561,999	2,339,953	(222,046)	-8.7%
	Marketing & Public Relations	358,601	422,735	64,134	17.9%
	College Personnel Office (HR)	177,960	186,180	8,220	4.6%
	Staff Development/Services	142,543	142,737	194	0.1%
	<b>College Support Services Total</b>	<b>\$ 9,475,821</b>	<b>\$ 9,351,008</b>	<b>\$ (124,813)</b>	<b>-1.3%</b>
<b>Other Programs/Services</b>					
	Resource Development & Community Relations	\$ 126,816	\$ 127,018	\$ 202	0.2%
	Enrollment Growth Funding	109,581	375,926	266,345	243.1%
	Contingency/Reserves	656,138	1,161,327	505,189	77.0%
	<b>Other Programs/Services Total</b>	<b>\$ 892,535</b>	<b>\$ 1,664,271</b>	<b>\$ 771,736</b>	<b>86.5%</b>
<b>GRAND TOTAL</b>		<b>\$ 37,666,634</b>	<b>\$ 38,307,077</b>	<b>\$ 640,443</b>	<b>1.7%</b>

**PVCC BUDGETED POSITION SUMMARY**

<b>Budgeted Full-Time Equivalent (FTE) - PVCC</b>					
<b>Description</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>	
Residential Faculty	115.0	118.0	3.0	2.6%	
Executive (CEC)	1.0	1.0	-	0.0%	
Management (MAT)	54.5	51.5	(3.0)	-5.5%	
Support (PSA)	70.7	73.4	2.8	3.9%	
Custodians/Grounds (M&O)	19.0	19.0	-	0.0%	
Craftmen	2.0	2.0	-	0.0%	
College Safety	6.0	6.0	-	0.0%	
<b>General Fund Total</b>	<b>268.2</b>	<b>270.9</b>	<b>2.8</b>	<b>1.0%</b>	
Auxiliary Fund total	2.3	-	(2.3)	-100.0%	
Restricted Fund Total	1.0	1.0	-	0.0%	
<b>GRAND TOTAL ALL FUNDS:</b>	<b>271.4</b>	<b>271.9</b>	<b>0.5</b>	<b>0.2%</b>	

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

Six new faculty positions were transferred to Paradise Valley College as a result of the 60:40 initiative, but 3 vacant unused positions were eliminated, resulting in a net increase of 3.0 FTE for Faculty.

Three MAT positions were eliminated as a result of reorganization.

Three PSA positions were added and one was reduced to part-time, resulting in a net increase of 2.8 FTE's for PSA.

The General Fund increased a net of 2.8 FTE for PVCC.

In the Auxiliary Fund two MAT positions were moved to Maricopa Corporate College. A part-time PSA was deleted from Non-credit Summer School Fitness, resulting in a decrease of 2.3 FTE's for Auxiliary.

The Grand Total for Paradise Valley is a net increase of 0.5 FTE for FY14-15.

**BLACK MOUNTAIN BUDGETED POSITION SUMMARY**

<b>Budgeted Full-Time Equivalent (FTE) - Black Mt.</b>					
<b>Description</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>	
Management (MAT)	1.0	1.0	-	0.0%	
Support (PSA)	1.0	2.0	1.0	100.0%	
College Safety	0.5	0.5	-	0.0%	
<b>GRAND TOTAL</b>	<b>2.5</b>	<b>3.5</b>	<b>1.0</b>	<b>40.0%</b>	

One Student Services Specialist position was added under PSA, resulting in a net increase of 1.0 FTE for the Black Mountain Campus for FY14-15.

**ESTRELLA MOUNTAIN COMMUNITY COLLEGE (EMCC)**

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

Since opening in 1992, Estrella Mountain Community College (EMCC) has worked to create a "sense of place" that expresses the historical and cultural values of the surrounding communities, while providing students with meaningful and engaging learning environments. Estrella Mountain enrolls approximately 15,000 students annually in credit, non-credit, and skill center programs. The College is master planned to be a large comprehensive Learning College and is home to the SouthWest Skill Center (see Section D).

**EMCC BUDGET SUMMARY**

BUDGET BY OBJECT - EMCC				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 20,475,966	\$ 21,409,933	\$ 933,967	4.6%
Employee Benefits	6,055,890	6,474,955	419,065	6.9%
Contract Service	665,847	677,732	11,885	1.8%
Supplies & Materials	216,362	210,969	(5,393)	-2.5%
Fixed Charges	134,810	136,511	1,701	1.3%
Comm & Utilities	858,627	858,627	-	0.0%
Travel	39,281	37,347	(1,934)	-4.9%
Contingency, Scholarships, Misc.	2,806,751	2,531,786	(274,965)	-9.8%
<b>General Fund Total</b>	<b>\$ 31,253,534</b>	<b>\$ 32,337,860</b>	<b>\$ 1,084,326</b>	<b>3.5%</b>
Auxiliary Fund total	\$ 5,195,667	\$ 5,158,385	\$ (37,282)	-0.7%
Restricted Fund Total	21,748,320	19,028,897	(2,719,423)	-12.5%
Plant Fund Total	500,000	500,000	-	0.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 58,697,521</b>	<b>\$ 57,025,142</b>	<b>\$ (1,672,379)</b>	<b>-2.8%</b>

**SIGNIFICANT BUDGET CHANGES FOR FY14-15**

Estrella Mountain College's General Fund increased by \$1,084,326 as a result of the following:

- \$<27,690> for Enrollment Growth (EGF) adjustment for FY12-13 Audited FTSE;
- \$836,252 allocations for new faculty, Public Safety, SSI, ACA and CEC Adjustments;
- \$117,938 for Faculty Professional Growth, anniversary and education increases;
- \$109,390 for MAT position formerly funded by SWSC;
- \$12,798 for for ASRS rate change from 11.54% to 11.6%;
- \$35,638 for Flex benefit change from \$10,740 to \$10,885 per position.

The Auxiliary Funds decreased is due to the elimination of the Coord. Community Education position in Non Credit; this position was moved to Maricopa Corporate College.

The Restricted Fund decrease is due to the anticipation of fewer grants/contracts and less Student Financial Aid.

## EMCC BUCKEYE CAMPUS

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

BUDGET BY OBJECT - EMCC Buckeye					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Salaries & Wages	\$ 160,775	\$ 160,775	\$ -	0.0%	
Employee Benefits	33,936	34,134	198	0.6%	
Comm & Utilities	20,037	20,037	-	0.0%	
<b>GENERAL FUND TOTAL</b>	<b>\$ 214,748</b>	<b>\$ 214,946</b>	<b>\$ 198</b>	<b>0.1%</b>	

## SIGNIFICANT BUDGET CHANGES FOR FY14-15

EMCC Buckeye increased \$198 as a result of the following:

- \$ 53 ASRS rate change from 11.54% to 11.6%;
- \$145 for Flex benefit change from \$10,740 to \$10,885 per position.

## EMCC AND BUCKEYE GENERAL FUND SUMMARIES BY FUNCTION

General Fund Function - Estrella Mountain + Buckeye Combined					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 15,691,200	\$ 15,826,612	48.6%	\$ 135,412	0.9%
Academic Support	5,361,262	5,729,605	17.6%	368,343	6.9%
Administration	1,748,021	1,793,391	5.5%	45,370	2.6%
Student Services	3,639,167	3,951,903	12.1%	312,736	8.6%
Operations/Maintenance	3,406,161	3,513,491	10.8%	107,330	3.2%
General Institutional	1,211,288	1,326,621	4.1%	115,333	9.5%
Scholarships	411,183	411,183	1.3%	-	0.0%
<b>Total by Function</b>	<b>\$ 31,468,282</b>	<b>\$ 32,552,806</b>	<b>100.0%</b>	<b>\$ 1,084,524</b>	<b>3.4%</b>

General Fund Managerial Function - Estrella Mountain + Buckeye Combined					
Function	Rollup Category	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
<b>College Administration</b>					
	College Presidents/Administration	\$ 497,991	\$ 512,419	\$ 14,428	2.9%
	<b>College Administration Total</b>	<b>\$ 497,991</b>	<b>\$ 512,419</b>	<b>\$ 14,428</b>	<b>2.9%</b>
<b>Academic Services/Instructional</b>					
	VP Academic Affairs	\$ 617,948	\$ 600,983	\$ (16,965)	-2.7%
	Library	676,654	652,189	(24,465)	-3.6%
	Instructional/Academic Support Programs/Svcs	1,365,526	1,282,972	(82,554)	-6.0%
	Academic Instruction	15,188,520	15,826,612	638,092	4.2%
	Learning Assistance/Tutoring Services	182,988	380,354	197,366	107.9%
	<b>Academic Services/Instructional Total</b>	<b>\$ 18,031,636</b>	<b>\$ 18,743,110</b>	<b>\$ 711,474</b>	<b>3.9%</b>
<b>Student Services</b>					
	VP Student Affairs	\$ 459,081	\$ 453,087	\$ (5,994)	-1.3%
	Enrollment Services	2,366,668	2,725,821	359,153	15.2%
	Counseling & Guidance	566,958	579,136	12,178	2.1%
	Career Services & Planning	62,658	62,827	169	0.3%
	Student Life/Activities/Performance	229,113	229,472	359	0.2%
	Disabled Student Resources	205,857	209,979	4,122	2.0%
	Athletics	157,940	158,119	179	0.1%
	Scholarships	411,183	411,183	-	0.0%
	<b>Student Services Total</b>	<b>\$ 4,459,458</b>	<b>\$ 4,829,624</b>	<b>\$ 370,166</b>	<b>8.3%</b>
<b>College Support Services</b>					
	VP Administrative Services	\$ 224,624	\$ 232,145	\$ 7,521	3.3%
	Business Office	722,497	720,754	(1,743)	-0.2%
	General Institutional	118,561	118,561	-	0.0%
	Public Safety	551,769	656,916	105,147	19.1%
	Maintenance & Operations	2,854,392	2,856,575	2,183	0.1%
	Technology	10,808	10,808	-	0.0%
	Marketing & Public Relations	298,608	299,172	564	0.2%
	College Personnel Office (HR)	302,909	328,073	25,164	8.3%
	Legal	-	4,000	4,000	NA
	<b>College Support Services Total</b>	<b>\$ 5,084,168</b>	<b>\$ 5,227,004</b>	<b>\$ 142,836</b>	<b>2.8%</b>
<b>Other Programs/Services</b>					
	Resource Development & Community Relations	\$ 733,311	\$ 844,080	\$ 110,769	15.1%
	Enrollment Growth Funding	502,680	-	(502,680)	-100.0%
	Contingency/Reserves	2,109,038	2,346,569	237,531	11.3%
	Miscellaneous	50,000	50,000	-	0.0%
	<b>Other Programs/Services Total</b>	<b>\$ 3,395,029</b>	<b>\$ 3,240,649</b>	<b>\$ (154,380)</b>	<b>-4.5%</b>
	<b>GRAND TOTAL</b>	<b>\$ 31,468,282</b>	<b>\$ 32,552,806</b>	<b>\$ 1,084,524</b>	<b>3.4%</b>

**ESTRELLA MOUNTAIN COLLEGE BUDGETED POSITION SUMMARY**

<b>BUDGETED FULL-TIME EQUIVALENT (FTE) - EMCC</b>				
<b>Description</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
Residential Faculty	80.5	87.0	6.5	8.1%
Executive (CEC)	1.0	1.0	-	0.0%
Management (MAT)	53.8	51.8	(2.0)	-3.7%
Support (PSA)	69.6	81.8	12.3	17.6%
Custodians/Grounds (M&O)	19.0	19.0	-	0.0%
Craftmen	3.0	3.0	-	0.0%
College Safety	3.0	4.0	1.0	33.3%
<b>General Fund Total</b>	<b>229.8</b>	<b>247.6</b>	<b>17.8</b>	<b>7.7%</b>
Auxiliary Fund total	6.5	5.5	(1.0)	-15.5%
Restricted Fund Total	3.0	3.0	-	0.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>239.3</b>	<b>256.0</b>	<b>16.8</b>	<b>7.0%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

Six new faculty positions were transferred to Estrella Mountain College as a result of the 60:40 initiative, and one position was upgrade to full-time, resulting in a net increase of 6.5 Faculty FTE's.

In MAT, an Instructional Technologist was added, the Dir. Institutional Advancement position formerly funded by SWSC was added; two vacant MAT positions were eliminated in order to create additional PSA positions, one Bursar position was reclassified to a PSA Fiscal Tech and one Coord. HR Services position was reclassified to a Sr. HR Analyst PSA position. The net result was a decrease of 2.0 FTE's in MAT.

In PSA 2 positions were reclassified from MAT positions, 3 positions were added for SSI allocations, 3 Student Services positions were created from MAT eliminations, 4 new positions were created and one was increased from 0.50 to 0.75 per ACA. There were a total of 12.3 FTE's added for PSA.

One Public Safety Police Officer was transferred in from the District.

The General Fund had a net increase of 17.8 FTE's.

In Auxiliary Funds one Coord. Community Education position in Non-credit was moved to the Maricopa Corporate College.

The Grand Total for Estrella Mountain is a net increase of 16.8 FTE's for FY14-15.

**EMCC BUCKEYE BUDGETED POSITION SUMMARY**

<b>BUDGETED FULL-TIME EQUIVALENT (FTE) - Buckeye</b>				
<b>Description</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
Management (MAT)	1.0	1.0	-	0.0%
<b>GENERAL FUND TOTAL</b>	<b>1.0</b>	<b>1.0</b>	<b>-</b>	<b>0.0%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

There were no FTE changes at Buckeye for FY14-15.

NOTE: The SouthWest Skill Center budget is included with the Auxiliary Funds in Section D.

**MARICOPA CORPORATE COLLEGE**

The newest of the Maricopa Community Colleges, the Maricopa Corporate College is envisioned to play a major role in providing customized technical training to local employers in a manner that is both rapid and strategic. In order to address a skills gap between needed and available trained employees, the Maricopa Corporate College will quickly develop and implement training solutions for new and existing Arizona businesses based on specifically identified needs. The Maricopa Corporate College will provide consultative services to businesses and continuing education to professionals as well as oversee Maricopa District entrepreneurial activities and initiatives such as the business incubator on the GateWay Community College campus. In this, its first year of operation, the Maricopa Corporate College will function independently of the 10 Maricopa Colleges and three skill centers while drawing on their faculty and facility resources when appropriate. It will work toward achieving a sustainable revenue model by offering corporate, non-credit training and brokering credit training through the other Maricopa Colleges.

**MARICOPA CORPORATE COLLEGE BUDGET SUMMARY**

BUDGET BY OBJECT - Maricopa Corporate College					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Salaries & Wages	\$ 566,160	\$ 677,690	\$ 111,530	19.7%	
Employee Benefits	143,864	177,322	33,458	23.3%	
Contract Service	-	2,000	2,000	NA	
Contingency, Scholarships, Misc.	-	344,600	344,600	NA	
<b>General Fund Total</b>	<b>\$ 710,024</b>	<b>\$ 1,201,612</b>	<b>\$ 491,588</b>	<b>69.2%</b>	
Auxiliary Fund total	\$ -	\$ 3,279,990	\$ 3,279,990	NA	
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 710,024</b>	<b>\$ 4,481,602</b>	<b>\$ 3,771,578</b>	<b>531.2%</b>	

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

The Maricopa Corporate College's General Fund increased by \$491,588 as a result of the following:

- \$180,000 from District Transfers to be used for the Center for Entrepreneurial Innovation;
- \$298,262 from other colleges for Maricopa Corporate College positions;
- \$11,467 allocations for CEC Adjustments;
- \$1,134 for ASRS rate change from 11.54% to 11.6%;
- \$725 for Flex benefit change from \$10,740 to \$10,885 per position.

The Auxiliary fund increased almost \$3.28 million as a result of transfers from the District, from other colleges, plus anticipated new revenues.

**MARICOPA CORPORATE COLLEGE BUDGETED POSITION SUMMARY**

BUDGETED FULL-TIME EQUIVALENT (FTE) - Maricopa Corporate College				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Executive (CEC)	1.0	1.0	-	0.0%
Management (MAT)	2.0	3.0	1.0	50.0%
Support (PSA)	1.0	1.0	-	0.0%
<b>General Fund Total</b>	<b>4.0</b>	<b>5.0</b>	<b>1.0</b>	<b>25.0%</b>
Auxiliary Fund total	-	27.0	27.0	NA
<b>GRAND TOTAL ALL FUNDS:</b>	<b>4.0</b>	<b>32.0</b>	<b>28.0</b>	<b>700.0%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

The Maricopa Corporate College added the Dir. College Business Services MAT position for a net increase of 1.0 FTE in the General Fund.

In the Auxiliary Fund, 18 new MAT positions and 9 new PSA positions were added, for a total of 27 new FTE's.

These changes resulted in the Grand Total increase of 28.0 FTE for the Maricopa Corporate College for FY14-15.

**MARICOPA CORPORATE COLLEGE GENERAL FUND SUMMARIES BY FUNCTION**

General Fund Function - Maricopa Corporate College					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ -	\$ -	0.0%	\$ -	NA
Academic Support	-	178,446	14.9%	178,446	NA
Administration	-	361,267	30.1%	361,267	NA
Operations/Maintenance	-	344,600	28.7%	344,600	NA
General Institutional	710,024	317,299	26.4%	(392,725)	-55.3%
<b>Total by Function</b>	<b>\$ 710,024</b>	<b>\$ 1,201,612</b>	<b>100.0%</b>	<b>\$ 491,588</b>	<b>69.2%</b>

General Fund Managerial Function - Maricopa Corporate College					
Function Rollup Category	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
<b>College Administration</b>					
College Presidents/Administration	\$ -	\$ 361,267	\$ 361,267	NA	
<b>College Administration Total</b>	<b>\$ -</b>	<b>\$ 361,267</b>	<b>\$ 361,267</b>	<b>NA</b>	
<b>Academic Services/Instructional</b>					
Instructional/Academic Support Programs/Services		178,446	178,446	NA	
<b>Academic Services/Instructional Total</b>	<b>\$ -</b>	<b>\$ 178,446</b>	<b>\$ 178,446</b>	<b>NA</b>	
<b>College Support Services</b>					
General Institutional	710,024	317,299	(392,725)	-55.3%	
Maintenance & Operations	-	344,600	344,600	NA	
<b>College Support Services Total</b>	<b>\$ 710,024</b>	<b>\$ 661,899</b>	<b>\$ (48,125)</b>	<b>-6.8%</b>	
<b>GRAND TOTAL</b>	<b>\$ 710,024</b>	<b>\$ 1,201,612</b>	<b>\$ 491,588</b>	<b>69.2%</b>	

**DISTRICT OFFICE (DO)**

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

**DISTRICT OFFICE BUDGET SUMMARIES**

BUDGET BY OBJECT - District Office (DO)				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 32,451,851	\$ 32,849,820	\$ 397,969	1.2%
Employee Benefits	10,847,485	11,106,521	259,036	2.4%
Contract Service	3,625,509	3,814,677	189,168	5.2%
Supplies & Materials	533,775	719,203	185,428	34.7%
Fixed Charges	750,526	835,343	84,817	11.3%
Comm & Utilities	1,166,116	1,165,616	(500)	0.0%
Travel	341,424	344,816	3,392	1.0%
Contingency, Scholarships, Misc.	3,810,719	5,846,080	2,035,361	53.4%
<b>General Fund Total</b>	<b>\$ 53,527,405</b>	<b>\$ 56,682,076</b>	<b>\$ 3,154,671</b>	<b>5.9%</b>
Auxiliary Fund total	\$ 259,000	\$ 259,000	\$ -	0.0%
Restricted Fund Total	657,000	657,000	-	0.0%
Plant Fund Total	214,413,199	235,837,544	21,424,345	10.0%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 268,856,604</b>	<b>\$ 293,435,620</b>	<b>\$ 24,579,016</b>	<b>9.1%</b>

**SIGNIFICANT BUDGET CHANGES FOR FY14-15**

District Office's General Fund budget increased \$3,154,671 as a result of the following:

- \$2,200,000 from District Office Transfer for the Student Seamless Experience;
- \$355,000 from District Office Transfer for Public Outreach;
- \$69,288 allocations for Hoop of Learning personnel and CEC Adjustments;
- \$79,133 from SCC for District HR position;
- \$113,450 from District Office Transfer for increased membership dues;
- \$125,870 from Bond operating for the Public Safety building;
- \$121,024 for anniversary and education increases;
- \$28,407 for ASRS rate change from 11.54% to 11.6%;
- \$62,499 for Flex benefit change from \$10,740 to \$10,885 per position.

The Plant fund increase is due to estimated carry forward funds and increased Debt Service.

**DISTRICT OFFICE BUDGETED POSITION SUMMARY**

BUDGETED FULL-TIME EQUIVALENT (FTE) - DO				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Executive (CEC)	6.0	6.0	-	0.0%
Management (MAT)	281.0	280.9	(0.1)	0.0%
Support (PSA)	121.8	133.8	12.0	9.9%
Custodians/Grounds (M&O)	5.0	5.0	-	0.0%
Craftmen	-	1.0	1.0	NA
College Safety	11.0	11.0	-	0.0%
<b>General Fund Total</b>	<b>424.8</b>	<b>437.7</b>	<b>12.9</b>	<b>3.0%</b>
Auxiliary Fund total	-	-	-	NA
<b>GRAND TOTAL ALL FUNDS:</b>	<b>424.8</b>	<b>437.7</b>	<b>12.9</b>	<b>3.0%</b>

**SIGNIFICANT STAFFING CHANGES FOR FY14-15**

One Learning Facilitator position was created in HR (funding from SCC), 2 Accountant positions were added for Grants in Business Services, a Project Coordinator in Human Resources was increased to full time, 1.6 FTE's were eliminated in Information Technology for reorganization, and two MAT positions were used to create PSA positions in Student Affairs and IT. These changes resulted in a net decrease of 0.1 FTE's for MAT.

One Accounting Asst. was added for Resource Development, two PSA positions were created from MAT positions in Student Affairs and Information Technology, plus 9 new Financial Aid Tech positions for SSE were added, resulting in an increase of 12.0 FTE's for PSA.

One Painter position was added under Crafts.

These changes resulted in a Grand Total increase of 12.9 FTEs for the District for FY14-15.

**DISTRICT OFFICE GENERAL FUND SUMMARIES BY FUNCTION**

General Fund Function - District Office (DO)					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 28,528	\$ 28,528	0.1%	\$ -	0.0%
Academic Support	5,789,364	5,788,211	10.2%	(1,153)	0.0%
Adminstration	28,834,826	29,298,435	51.7%	463,609	1.6%
Student Services	2,361,061	4,728,297	8.3%	2,367,236	100.3%
Operations/Maintenance	3,170,484	3,267,862	5.8%	97,378	3.1%
General Institutional	11,996,673	12,134,918	21.4%	138,245	1.2%
Public Service	1,346,469	1,435,825	2.5%	89,356	6.6%
<b>Total by Function</b>	<b>\$ 53,527,405</b>	<b>\$ 56,682,076</b>	<b>100.0%</b>	<b>\$ 3,154,671</b>	<b>5.9%</b>

**General Fund Managerial Function - DO**

Function	Rollup Category	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
<b>Governing Board</b>					
	Governing Board	\$ 172,454	\$ 172,638	\$ 184	0.1%
	<b>Governing Board Total</b>	<b>\$ 172,454</b>	<b>\$ 172,638</b>	<b>\$ 184</b>	<b>0.1%</b>
<b>College Administration</b>					
	Chancellor's Office	\$ 1,184,662	\$ 3,315,084	\$ 2,130,422	179.8%
	<b>College Administration Total</b>	<b>\$ 1,184,662</b>	<b>\$ 3,315,084</b>	<b>\$ 2,130,422</b>	<b>179.8%</b>
<b>Academic Services/Instructional</b>					
	Academic Affairs	\$ 741,022	\$ 735,127	\$ (5,895)	-0.8%
	Instructional/Acad. Support Programs	5,690,352	5,629,818	(60,534)	-1.1%
	Academic Instruction	28,528	28,528	-	0.0%
	<b>Academic Services/Instructional Total</b>	<b>\$ 6,459,902</b>	<b>\$ 6,393,473</b>	<b>\$ (66,429)</b>	<b>-1.0%</b>
<b>Student Services</b>					
	Student Affairs	\$ 1,175,062	\$ 1,120,254	\$ (54,808)	-4.7%
	Enrollment Services	961,608	1,241,769	280,161	29.1%
	Student Life/Activities/Performance	20,000	20,000	-	0.0%
	<b>Student Services Total</b>	<b>\$ 2,156,670</b>	<b>\$ 2,382,023</b>	<b>\$ 225,353</b>	<b>10.4%</b>
<b>College Support Services</b>					
	Administrative Services	\$ 393,770	\$ 398,715	\$ 4,945	1.3%
	Business Office	6,428,290	6,496,202	67,912	1.1%
	General Institutional	1,334,505	1,533,489	198,984	14.9%
	Public Safety	1,523,071	1,532,339	9,268	0.6%
	Institutional Effectiveness/R&D	1,171,323	1,167,611	(3,712)	-0.3%
	Maintenance & Operations	2,082,434	2,127,145	44,711	2.1%
	Fleet - Employees	20,111	20,111	-	0.0%
	Technology	12,284,068	12,340,774	56,706	0.5%
	Planning	1,561,329	1,561,007	(322)	0.0%
	Internal Audit	858,243	824,613	(33,630)	-3.9%
	Marketing & Public Relations	2,795,445	3,162,690	367,245	13.1%
	College Personnel Office (HR)	6,507,406	6,526,337	18,931	0.3%
	Staff Development/Services	1,750,485	1,859,675	109,190	6.2%
	Legal	1,564,608	1,563,800	(808)	-0.1%
	<b>College Support Services Total</b>	<b>\$ 40,275,088</b>	<b>\$ 41,114,508</b>	<b>\$ 839,420</b>	<b>2.1%</b>
<b>Other Programs/Services</b>					
	Community Partnerships	\$ 154,442	\$ 154,442	\$ -	0.0%
	Resource Development & Community Rel	1,955,831	1,971,524	15,693	0.8%
	Public Service Programs	1,118,356	1,128,384	10,028	0.9%
	Insurance	50,000	50,000	-	0.0%
	<b>Other Programs/Services Total</b>	<b>\$ 3,278,629</b>	<b>\$ 3,304,350</b>	<b>\$ 25,721</b>	<b>0.8%</b>
	<b>GRAND TOTAL</b>	<b>\$ 53,527,405</b>	<b>\$ 56,682,076</b>	<b>\$ 3,154,671</b>	<b>5.9%</b>

## DISTRICT-WIDE PROGRAMS

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

## DISTRICT-WIDE BUDGET SUMMARIES

Budget by Object - Districtwide				
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Salaries & Wages	\$ 7,957,047	\$ 5,509,500	\$ (2,447,547)	-30.8%
Employee Benefits	1,944,918	985,380	(959,538)	-49.3%
Contract Service	7,334,603	9,384,603	2,050,000	27.9%
Supplies & Materials	150,836	97,114	(53,722)	-35.6%
Fixed Charges	3,109,043	3,168,610	59,567	1.9%
Comm & Utilities	972,528	972,528	-	0.0%
Travel	1,148,350	1,148,350	-	0.0%
Contingency, Scholarships, Misc.	113,642,127	164,852,461	51,210,334	45.1%
<b>General Fund Total</b>	<b>\$ 136,259,452</b>	<b>\$ 186,118,546</b>	<b>\$ 49,859,094</b>	<b>36.6%</b>
Auxiliary Fund total	\$ 40,899,087	\$ 42,899,087	\$ 2,000,000	4.9%
Restricted Fund Total	56,056,264	79,256,128	23,199,864	41.4%
Plant Fund Total	251,089,000	215,000,000	(36,089,000)	-14.4%
<b>GRAND TOTAL ALL FUNDS:</b>	<b>\$ 484,303,803</b>	<b>\$ 523,273,761</b>	<b>\$ 38,969,958</b>	<b>8.0%</b>

## SIGNIFICANT BUDGET CHANGES FOR FY14-15

The District-wide budget increased \$49,859,094 as a result of the following:

- \$38.5 million added from fund balance;
- \$8.8 million anticipated new revenue from new property in Property Tax;
- \$8.5 million anticipated new revenue from 2% increase in property tax rate (if approved by Gov. Board);
- \$7.8 million anticipated new revenue from approved \$3/credit increase in tuition;
- <\$0.5 million> anticipated reduction in State aid;
- <\$3.9 million > anticipated reduction from out-of state tuition, bookstore and registration fees;
- \$2.18 million recovered from colleges for Enrollment Growth adjustment for FY12-13 audited FTSE;
- <\$8.65 million> was allocated to Colleges/District for Student Support Center, Computer Maintenance, new faculty, Public Safety, memberships, Hoop of Learning staff, SSI, ACA, and CEC Adjustments;
- <\$941 thousand> was allocated to Colleges/District for Faculty Professional Growth, Anniversary/Educational awards;
- <\$218 thousand> was allocated to Colleges/District/Skill Ctrs. for ASRS rate increase from 11.54% to 11.6%;
- <\$180 thousand> was allocated to the Maricopa Corporate College;
- <\$109 thousand> was moved from SWSC transfer to EMCC for MAT position;
- <\$785 thousand> was moved to Rio (Southern Ave), PV (Kranitz Ctr) and District (Public Safety) from bond operating;
- <\$645 thousand> for Flex benefit change from \$10,740 to \$10,885 per position.

The Restricted Fund increase is the contingency for other restricted activity not allocated to colleges.

The Plant Fund decrease is due to less carry forward funding for General Obligation Bond projects.

**DISTRICT-WIDE TRANSFERS, PROFESSIONAL GROWTH, AND SUPPLEMENTS**

General Fund Budget by Major Category - Districtwide					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Professional Growth *	\$ 5,267,693	\$ 4,769,148	\$ (498,545)	-9.5%	
Supplement **	52,264,455	62,388,262	10,123,807	19.4%	
Enrollment Growth Funding	15,984,142	19,279,752	3,295,610	20.6%	
Designated for Carryforward	35,163,000	73,621,215	38,458,215	109.4%	
Designated for Uncollected Tax Levy	6,608,977	5,916,502	(692,475)	-10.5%	
Basic Contingency	900,000	900,000	-	0.0%	
<b>Interfund Transfers:</b>					
Trf. to Aux. Fund ( M&C)	2,822,137	2,294,405	(527,732)	-18.7%	
Trf. To Aux. Fund (Skill Centers)	6,849,048	6,549,262	(299,786)	-4.4%	
Trf. To Restricted Fund (LEAP Match)	400,000	400,000	-	0.0%	
Fund Bal Trf. To Plant Fund	10,000,000	10,000,000	-	0.0%	
Subtotal Interfund Transfers	\$ 20,071,185	\$ 19,243,667	\$ (827,518)	-4.1%	
<b>General Fund Total</b>	<b>\$ 136,259,452</b>	<b>\$ 186,118,546</b>	<b>\$ 49,859,094</b>	<b>36.6%</b>	

\*Detailed summaries for Professional Growth and the Districtwide Supplements are shown below and on the next page.

PROFESSIONAL GROWTH - Districtwide					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
<b>Instruction</b>					
Faculty Professional Growth *	\$ 2,537,398	\$ 2,037,398	\$ (500,000) *	-19.7%	
Subtotal Instruction	\$ 2,537,398	\$ 2,037,398	\$ (500,000)	-19.7%	
<b>Academic Support</b>					
Professional Growth Part-time Faculty	\$ 132,866	\$ 132,866	\$ -	0.0%	
Adj. Faculty Reassigned Time	45,873	45,887	14	0.0%	
Faculty Association President	85,575	85,758	183	0.2%	
Faculty Reassigned Time	80,516	80,521	5	0.0%	
Subtotal Academic Support	\$ 344,830	\$ 345,032	\$ 202	0.1%	
<b>Administration</b>					
Professional Growth - Professional Staff	\$ 744,104	\$ 744,127	23	0.0%	
Professional Growth - PSA Pres	63,167	63,339	172	0.3%	
Professional Growth - MAT	816,464	816,464	-	0.0%	
Professional Growth - Crafts	88,125	88,125	-	0.0%	
Professional Growth - M&O	89,951	89,951	-	0.0%	
Professional Growth - Safety	36,675	36,675	-	0.0%	
Craft Reassigned Time	8,500	8,500	-	0.0%	
M&O Reassigned Time	11,000	11,000	-	0.0%	
MAT Reassigned Time	115,047	115,244	197	0.2%	
Safety Reassigned Time	2,500	2,500	-	0.0%	
Subtotal Administration	\$ 1,975,533	\$ 1,975,925	\$ 392	0.0%	
<b>Physical Plant</b>					
M&O/Crafts Apprenticeship Program	\$ 409,932	\$ 410,793	861	0.2%	
Subtotal Physical Plant	\$ 409,932	\$ 410,793	\$ 861	0.2%	
<b>Total Professional Growth</b>	<b>\$ 5,267,693</b>	<b>\$ 4,769,148</b>	<b>\$ (498,545)</b>	<b>-9.46%</b>	

\* Faculty Prof Growth decrease of \$500,000 is the Faculty Inversion subsidy moved to Revenue Reserve pending Gov Board approval

The Professional Growth changes shown above are due to the ASRS benefit rate increase from 11.54% to 11.6% and the Flex benefit change from \$10,740 to \$10,885 per position.

### Districtwide- Supplement

Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
3rd Party Short Term Disability - FICA Contribution	\$ 50,000	\$ 50,000	\$ -	0.0%
Anniversaries & Education payments	1,278,322	337,355	(940,967)	-73.6%
AZCAS (ATASS)	269,000	269,000	-	0.0%
Bank Charges	200,000	200,000	-	0.0%
Capital Development Operating Costs	4,003,293	2,319,703	(1,683,590)	-42.1%
Compensated Absences	4,050,000	4,050,000	-	0.0%
<b>DISTRICT-WIDE TECHNOLOGY</b>				
Computer System Maintenance	5,715,542	5,915,542	200,000	3.5%
Data Center	65,605	65,605	-	0.0%
DW Telephone Cost	81,455	81,455	-	0.0%
DW Networking	904,573	904,573	-	0.0%
Library Contract 24/7	62,000	62,000	-	0.0%
Library Database	784,819	844,386	59,567	7.6%
Student Support Center	605,000	2,205,000	1,600,000	264.5%
District Tournament Fund	850,000	850,000	-	0.0%
Gen. Institutional	600,000	600,000	-	0.0%
Hoop of Learning Support/Scholarships	410,451	356,729	(53,722)	-13.1%
Insurance Supplements	1,297,224	1,297,224	-	0.0%
Instructional (32 new Faculty for 60/40 initiative)	2,383,068	-	(2,383,068)	-100.0%
International Education	100,000	100,000	-	0.0%
Life Science, Private Instruction Scholarships, Proj Challenge, W.Wilson,	533,503	533,503	-	0.0%
Preventive Maintenance	83,470	83,470	-	0.0%
Public Safety- Colleges (11 Police Officers)	1,014,103	-	(1,014,103)	-100.0%
Public Safety - Districtwide	-	250,000	250,000	NA
Revenue Reserve *	11,238,758	25,328,448	14,089,690	125.4%
Scholarships (Chancellor's, Honors Fee, President's)	8,177,800	8,177,800	-	0.0%
Student Accident Insurance	1,040,000	1,040,000	-	0.0%
Student Bad Debt Recovery	2,702,939	2,702,939	-	0.0%
Tuition Waivers	3,044,700	3,044,700	-	0.0%
Unemployment Insurance	718,830	718,830	-	0.0%
<b>Total Supplement</b>	<b>\$ 52,264,455</b>	<b>\$ 62,388,262</b>	<b>\$ 10,123,807</b>	<b>19.4%</b>

\* Increase in Reserve - pending new revenue, Faculty Inversion approval and priority allocation

**DISTRICT-WIDE GENERAL FUND SUMMARIES BY FUNCTION**

General Fund Function - District Wide					
Expenditures	FY13-14 Adopted	FY14-15 Adopted	% of Total	Increase/ (Decrease)	% Change
Instruction	\$ 30,975,793	\$ 30,387,657	16.3%	\$ (588,136)	-1.9%
Academic Support	5,463,942	3,840,121	2.1%	(1,623,821)	-29.7%
Student Services	3,036,297	4,582,575	2.5%	1,546,278	50.9%
Operations/Maintenance	1,516,005	752,763	0.4%	(763,242)	-50.3%
General Institutional	30,570,281	44,092,556	23.7%	13,522,275	44.2%
Scholarships	12,025,157	12,025,157	6.5%	-	0.0%
Contingency	52,671,977	90,437,717	48.6%	37,765,740	71.7%
<b>Total by Function</b>	<b>\$ 136,259,452</b>	<b>\$ 186,118,546</b>	<b>100.0%</b>	<b>\$ 49,859,094</b>	<b>36.6%</b>

General Fund Managerial Function - District Wide					
Function	Rollup Category	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
<b>Academic Services/Instructional</b>					
	Skill Center Transfer	\$ 6,849,048	\$ 6,549,262	\$ (299,786)	-4.4%
	Instructional/Academic Support Programs/Srvcs	269,000	269,000	-	0.0%
	Academic Instruction	2,683,068	126,840	(2,556,228)	-95.3%
	<b>Academic Services/Instructional Total</b>	<b>\$ 9,801,116</b>	<b>\$ 6,945,102</b>	<b>\$ (2,856,014)</b>	<b>-29.1%</b>
<b>Student Services</b>					
	Enrollment Services	\$ 541,297	\$ 487,575	\$ (53,722)	-9.9%
	International Education Activities	100,000	100,000	-	0.0%
	Athletics	850,000	850,000	-	0.0%
	Scholarships	12,025,157	12,025,157	-	0.0%
	<b>Student Services Total</b>	<b>\$ 13,516,454</b>	<b>\$ 13,462,732</b>	<b>\$ (53,722)</b>	<b>-0.4%</b>
<b>College Support Services</b>					
	General Institutional	\$ 3,502,939	\$ 3,502,939	\$ -	0.0%
	Public Safety	1,014,103	250,000	(764,103)	-75.3%
	Maintenance & Operations	83,470	83,470	-	0.0%
	Technology	8,218,994	10,078,561	1,859,567	22.6%
	Bond Projects	4,003,293	2,319,703	(1,683,590)	-42.1%
	College Personnel Office (HR)	718,830	718,830	-	0.0%
	<b>College Support Services Total</b>	<b>\$ 17,541,629</b>	<b>\$ 16,953,503</b>	<b>\$ (588,126)</b>	<b>-3.4%</b>
<b>Other Programs/Services</b>					
	Salary/Benefits Adjustments	\$ 7,850,459	\$ 6,554,920	\$ (1,295,539)	-16.5%
	Professional Growth Transfer Funds	5,267,693	4,769,148	(498,545)	-9.5%
	Enrollment Growth Funding	15,984,142	19,279,752	3,295,610	20.6%
	Insurance	2,387,224	2,387,224	-	0.0%
	Contingency/Reserves	63,910,735	115,766,165	51,855,430	81.1%
	<b>Other Programs/Services Total</b>	<b>\$ 95,400,253</b>	<b>\$ 148,757,209</b>	<b>\$ 53,356,956</b>	<b>55.9%</b>
<b>GRAND TOTAL</b>		<b>\$ 136,259,452</b>	<b>\$ 186,118,546</b>	<b>\$ 49,859,094</b>	<b>36.6%</b>

**DISTRICT-WIDE BUDGETED POSITION SUMMARY**

Budgeted Full-Time Equivalent (FTE) - Districtwide					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Residential Faculty	32.0	-	(32.0)	-100.0%	
Craftmen	5.0	5.0	-	0.0%	
College Safety	11.0	-	(11.0)	-100.0%	
General Fund Total	48.0	5.0	(43.0)	-89.6%	
<b>GRAND TOTAL ALL FUNDS:</b>	<b>48.0</b>	<b>5.0</b>	<b>(43.0)</b>	<b>-89.6%</b>	

Thirty-two new Faculty positions for the 60:40 initiative and 11 new Police Officers (College Safety) were transferred to colleges.

The Grand Total for District Office Transfer is a net decrease of 43 FTE for FY14-15.



***Adopted Budget***  
***FY2014-15***

***Section D: Current Auxiliary Fund 2***

## SECTION D – CURRENT AUXILIARY FUND 2

The Current Auxiliary Fund (Fund 2) includes revenues and expenditures that support a variety of student services and activities. These auxiliary enterprises are essentially self-supporting activities financed by fees that cover the cost of goods and services. The Revenue and Expenditure summary for all Auxiliary Funds is shown in Section B.

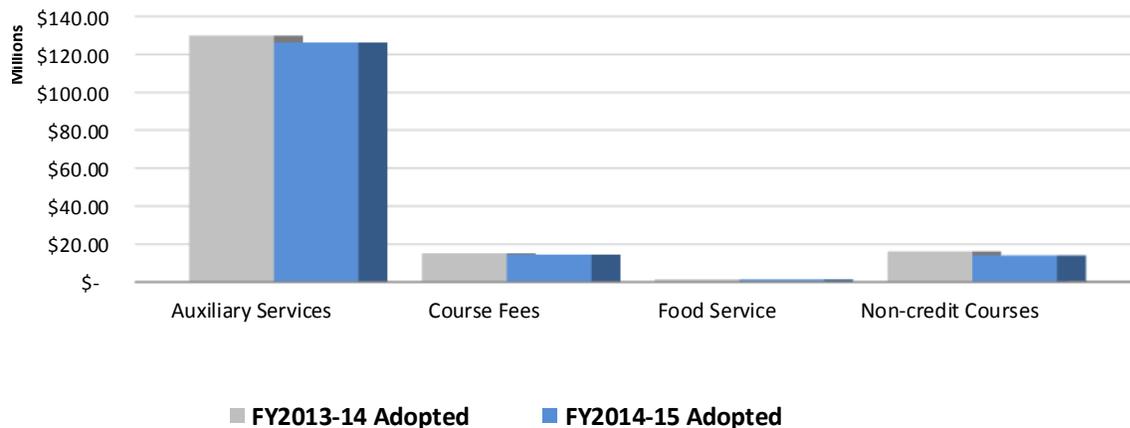
There are now four major funds within the Current Auxiliary group, since the Activity Fees for College Athletics is incorporated under the General Fund.:

- Other Auxiliary – includes Maricopa and Southwest Skill Centers, Rio Salado educational partnerships and contracts with corporations, Distance Learning and other self-funded activities
- Course Fees – includes all revenue and expenditure related to course fees
- Food Service – includes cafeteria operations at Scottsdale (outside management contract), Rio Salado and Estrella Mountain.
- Non-credit –includes revenue and expenditures related to all non-credit courses, such as Lifelong Learning and Continuing Education programs, National Chair Academy, Fitness Centers, Council for Teacher Education, summer camps, culinary seminars, etc.

The revenue for each fund is summarized below comparing FY14-15 Adopted with the FY13-14 Adopted Budget.

	Auxiliary Services	Course Fees	Food Service	Non-credit Courses	Transfers out	Total
<b>FY2013-14 Adopted</b>	129,854,426	15,132,285	1,252,504	16,071,532	(1,257,000)	<b>\$ 161,053,747</b>
<b>FY2014-15 Adopted</b>	126,248,828	14,366,311	1,212,769	13,915,033	(657,000)	<b>\$ 155,085,941</b>
<b>Increase (Decrease)</b>	(3,605,598)	(765,974)	(39,735)	(2,156,499)	600,000	<b>\$ (5,967,806)</b>
<b>% change</b>	-2.8%	-5.1%	-3.2%	-13.4%	-47.7%	-3.7%

### Current Auxiliary Fund 2 Revenue



The following expenditure summary shows the Adopted FY14-15 budget by college, with details for each of the major Auxiliary funds, plus how the FY14-15 Adopted budget compares with the FY13-14 Adopted Budget.

**AUXILIARY FUND 2 EXPENDITURE DETAIL - BY COLLEGE**

College / District	FY13-14		Course Fees	Food Service	Non-Credit	FY14-15 Adopted	Increase/ (Decrease)	% Change
	Adopted	Other Auxiliary						
Phoenix	\$6,124,753	\$ 2,081,866	\$ 1,238,076		\$ 1,770,002	\$ 5,089,944	\$ (1,034,809)	-16.9%
PC Downtown	68,500	60,000	8,500			68,500	-	0.0%
Glendale	5,847,171	2,482,930	1,505,692		729,340	4,717,962	(1,129,209)	-19.3%
GCC North	105,238	37,003			68,235	105,238	-	0.0%
GateWay	6,996,269	4,232,585	1,510,758		884,476	6,627,819	(368,450)	-5.3%
Maricopa Skill Ctr	13,877,311	13,571,481			324,020	13,895,501	18,190	0.1%
Northwest Skill Ctr	8,465,350	8,468,505				8,468,505	3,155	0.0%
Mesa	13,125,350	4,645,282	3,645,879		4,803,950	13,095,111	(30,239)	-0.2%
Downtown Mesa Ed Ctr	663,683	450,724			212,959	663,683	-	0.0%
Red Mountain	463,160	29,883	433,277			463,160	-	0.0%
Scottsdale	15,738,819	4,964,835	1,759,794	65,000	764,509	7,554,138	(8,184,681)	-52.0%
SCC Business Institute	173,339	-	-		-	-	(173,339)	-100.0%
Rio Salado	27,480,750	24,767,192	1,158,425	1,074,485	649,705	27,649,807	169,057	0.6%
South Mountain	4,095,210	3,394,600	690,610		687,000	4,772,210	677,000	16.5%
Chandler-Gilbert	3,717,799	1,865,978	748,500		1,083,321	3,697,799	(20,000)	-0.5%
Williams Educ. Ctr.	280,000	280,000				280,000	-	0.0%
Paradise Valley	3,792,958	774,967	1,071,300		427,436	2,273,703	(1,519,255)	-40.1%
Black Mountain	77,013				77,013	77,013	-	0.0%
Estrella Mountain	5,195,667	3,681,534	595,500	73,284	808,067	5,158,385	(37,282)	-0.7%
Southwest Skill Ctr	4,864,320	4,536,996				4,536,996	(327,324)	-6.7%
District Office	259,000	259,000				259,000	-	0.0%
Dist Wide Programs	40,899,087	42,383,477			625,000	43,008,477	2,109,390	5.2%
Maricopa Corporate Colle	-	3,279,990				3,279,990	3,279,990	N/A
<b>Subtotals</b>	<b>\$162,310,747</b>	<b>\$126,248,828</b>	<b>\$ 14,366,311</b>	<b>\$ 1,212,769</b>	<b>\$ 13,915,033</b>	<b>\$155,742,941</b>	<b>\$ (6,567,806)</b>	<b>-4.0%</b>
Transfers out	\$ (1,257,000)	(582,000)			(75,000)	(657,000)	600,000	-47.7%
<b>TOTALS</b>	<b>\$161,053,747</b>	<b>\$125,666,828</b>	<b>\$ 14,366,311</b>	<b>\$ 1,212,769</b>	<b>\$ 13,840,033</b>	<b>\$155,085,941</b>	<b>\$ (5,967,806)</b>	<b>-3.7%</b>

**ATHLETIC PROGRAM/COLLEGE ACTIVITIES**

The Athletic/College Activities (Fund 210) expenditure for Athletics/College Activities were moved to the General Fund for FY13-14. Therefore, it is no longer included in this document under Auxiliary Fund 2 summaries.

## OTHER AUXILIARY

The following Expenditure Detail Auxiliary (Fund 230) includes budgeted expenditures by College for Facilities Rental & Other Auxiliary Programs and District-wide Supplements. District-wide supplements are budgeted centrally and later transferred to the colleges. Maricopa Skill Center, Northwest Skill Center and the Southwest Skill Center are included in this summary, but are shown in greater detail on the pages that follow.

EXPENDITURE DETAIL FOR OTHER AUXILIARY PROGRAMS				
College / District	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change
Phoenix	\$ 3,116,675	\$ 2,081,866	\$ (1,034,809)	-33.2%
PC Downtown	60,000	60,000	-	0.0%
Glendale	2,808,480	2,482,930	(325,550)	-11.6%
GCC North	37,003	37,003	-	0.0%
GateWay	4,578,652	4,232,585	(346,067)	-7.6%
Maricopa Skill Ctr	13,553,291	13,571,481	18,190	0.1%
Northwest Skill Ctr	8,465,350	8,468,505	3,155	0.0%
Mesa	4,731,504	4,645,282	(86,222)	-1.8%
Downtown Mesa Ed Center	450,724	450,724	-	0.0%
Red Mountain	29,883	29,883	-	0.0%
Scottsdale	11,421,270	4,964,835	(6,456,435)	-56.5%
Rio Salado	24,643,604	24,767,192	123,588	0.5%
South Mountain	2,717,600	3,394,600	677,000	24.9%
Chandler-Gilbert	1,885,978	1,865,978	(20,000)	-1.1%
Williams Campus	280,000	280,000	-	0.0%
Paradise Valley	2,027,662	774,967	(1,252,695)	-61.8%
Estrella Mountain	3,649,343	3,681,534	32,191	0.9%
Southwest Skill Ctr	4,864,320	4,536,996	(327,324)	-6.7%
District Office	259,000	259,000	-	0.0%
Maricopa Corporate College	-	3,279,990	3,279,990	N/A
<b>Subtotal Colleges</b>	<b>\$ 89,580,339</b>	<b>\$ 83,865,351</b>	<b>\$ (5,714,988)</b>	<b>-6.4%</b>
District Programs / Transfers:				
Compensated Absences	\$ 300,000	\$ 300,000	\$ -	0.0%
DSSC Printshop / Copy Center	152,959	153,643	684	0.4%
Think Tank - Excel & Mariserve	55,000	55,000	-	0.0%
Women's Leadership Group Council	6,300	6,300	-	0.0%
DW Initiatives, IT Capital Needs, IT Security	39,759,828	41,868,534	2,108,706	5.3%
<b>Subtotal Programs / Transfers</b>	<b>\$ 40,274,087</b>	<b>\$ 42,383,477</b>	<b>\$ 2,109,390</b>	<b>5.2%</b>
<b>TOTAL</b>	<b>\$ 129,854,426</b>	<b>\$ 126,248,828</b>	<b>\$ (3,605,598)</b>	<b>-2.8%</b>

## MARICOPA SKILL CENTER

Maricopa Skill Center (MSC), a division of GateWay Community College, has been the Valley's leading workforce development center since 1962. Through competency based hands-on training, MSC graduates possess the industry-identified skills necessary to obtain employment and economic independence. MSC offers a variety of short-term certificate training programs for careers in business and technology, cosmetology, health care, and trades that are developed and evaluated by Valley employers. The Maricopa Skill Center takes pride in serving the community with effective and affordable job training.

### MARICOPA SKILL CENTER BUDGET SUMMARIES

REVENUE AND EXPENDITURE SUMMARY - MARICOPA SKILL CENTER					
REVENUES	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Tuition	\$ 5,257,000	\$ 5,257,000	\$ -	0.0%	
Training Materials / Lab Fee/Course Fees	1,675,000	1,675,000	-	0.0%	
Registration Fee	20,000	20,000	-	0.0%	
Sales of Auxiliary Enterprises	149,500	149,500	-	0.0%	
Rental Income and Other	263,733	263,733	-	0.0%	
Carryforward	1,277,795	1,277,795	-	0.0%	
Transfers From MCCCCD General Fund	4,910,263	4,928,453	18,190	0.4%	
<b>Total Anticipated Revenue</b>	<b>\$ 13,553,291</b>	<b>\$ 13,571,481</b>	<b>\$ 18,190</b>	<b>0.1%</b>	
EXPENDITURES	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Salaries & Wages	\$ 5,463,638	\$ 5,498,012	\$ 34,374	0.6%	
Employee Benefits	2,160,949	2,175,552	14,603	0.7%	
Contract Service	675,460	675,460	-	0.0%	
Supplies & Materials	2,081,920	2,081,920	-	0.0%	
Fixed Charges	180,753	180,753	-	0.0%	
Comm & Utilities	374,262	374,262	-	0.0%	
Travel	45,000	45,000	-	0.0%	
Misc & Transfers	2,571,309	2,540,522	(30,787)	-1.2%	
<b>Total Expenditures</b>	<b>\$ 13,553,291</b>	<b>\$ 13,571,481</b>	<b>\$ 18,190</b>	<b>0.1%</b>	
ENROLLMENT / TUITION					
Number of Days in Session	243	243	-	0.0%	
Hourly Tuition Rate (Except Nursing)	\$ 5.00	\$ 5.00	\$ -	0.0%	
Hourly Tuition Rate (Nursing Program)	\$ 6.00	\$ 6.00	\$ -	0.0%	

### SIGNIFICANT BUDGET CHANGES FOR FY14-15

Maricopa Skill Center's budget is relatively unchanged relative to the last year. That prior year had declines in Healthcare Programs, Business and Computer Technology and Workforce Custom Training and opening of the new Northwest campus.

MARICOPA SKILL CENTER BY FUNCTION					
EXPENDITURES BY FUNCTION	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Instruction	\$ 7,205,963	\$ 7,215,486	\$ 9,523	0.1%	
Academic Support	3,299,430	3,305,192	5,762	0.2%	
Student Services	1,188,845	1,191,696	2,851	0.2%	
Administration	955,952	955,001	(951)	-0.1%	
Operation and Maintenance of Plant	903,101	904,106	1,005	0.1%	
<b>Total Expenditures</b>	<b>\$ 13,553,291</b>	<b>\$ 13,571,481</b>	<b>\$ 18,190</b>	<b>0.1%</b>	

**MARICOPA SKILL CENTER – NORTHWEST**

Starting July 2013, MSC expanded programs and services at its new Northwest Campus in an effort to meet the diverse needs of the Northwest Valley. Building on its current success, MSC's Northwest Campus will offer similar programs including but not limited to Aesthetician, Cosmetologist and Health Care certificates.

**NORTHWEST SKILL CENTER BUDGET SUMMARIES**

REVENUE AND EXPENDITURE SUMMARY - NORTHWEST SKILL CENTER					
REVENUES	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Tuition	\$ 6,565,350	\$ 6,565,350	\$ -	0.0%	
Training Materials / Lab Fee/Course Fees	1,750,000	1,750,000	-	0.0%	
Sales of Auxiliary Enterprises	150,000	150,000	-	0.0%	
Transfers From MCCC General Fund	-	3,155	3,155	N/A	
<b>Total Anticipated Revenue</b>	<b>\$ 8,465,350</b>	<b>\$ 8,468,505</b>	<b>\$ 3,155</b>	<b>0.0%</b>	
EXPENDITURES	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Salaries & Wages	\$ 2,881,874	\$ 2,929,279	\$ 47,405	1.6%	
Employee Benefits	1,231,808	1,243,747	11,939	1.0%	
Contract Service	157,700	157,700	-	0.0%	
Supplies & Materials	1,864,450	1,864,450	-	0.0%	
Fixed Charges	345,000	345,000	-	0.0%	
Comm & Utilities	123,500	123,500	-	0.0%	
Travel	15,000	15,000	-	0.0%	
Misc & Transfers	1,846,018	1,789,829	(56,189)	-3.0%	
<b>Total Expenditures</b>	<b>\$ 8,465,350</b>	<b>\$ 8,468,505</b>	<b>\$ 3,155</b>	<b>0.0%</b>	
ENROLLMENT / TUITION					
Number of Days in Session	243	243	-	0.0%	
Hourly Tuition Rate (Except Nursing)	\$ 5.00	\$ 5.00	\$ -	0.0%	
Hourly Tuition Rate (Nursing Program)	\$ 6.00	\$ 6.00	\$ -	0.0%	

Budgeted Full-Time Equivalent (FTE) - NORTHWEST SKILL CENTER					
Description	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Residential Faculty	43.0	-	(43.0)	-100.0%	
Management (MAT)	3.0	46.3	43.3	1443.3%	
Support (PSA)	15.0	14.0	(1.0)	-6.7%	
Custodians/Grounds (M&O)	2.0	2.0	-	0.0%	
<b>Maricopa Skill Center Total</b>	<b>63.0</b>	<b>62.3</b>	<b>(0.7)</b>	<b>-1.1%</b>	

## SOUTHWEST SKILL CENTER

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

### SOUTHWEST SKILL CENTER BUDGET SUMMARIES

REVENUE AND EXPENDITURE SUMMARY - SOUTHWEST SKILL CENTER					
REVENUES	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Tuition	\$ 2,223,913	\$ 2,215,432	\$ (8,481)	-0.4%	
Training Materials / Lab Fee	223,356	277,770	54,414	24.4%	
Registration Fee	11,595	11,040	(555)	-4.8%	
Graduation	11,670	11,115	(555)	-4.8%	
Rentals/Misc	9,000	9,000	-	0.0%	
Testing & Transcript	32,708	12,950	(19,758)	-60.4%	
Carryforward	413,293	382,035	(31,258)	-7.6%	
Transfers From General Fund 1	1,938,785	1,617,654	(321,131)	-16.6%	
<b>Total Anticipated Revenue</b>	<b>\$ 4,864,320</b>	<b>\$ 4,536,996</b>	<b>\$ (327,324)</b>	<b>-6.7%</b>	
EXPENDITURES	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Salaries & Wages	\$ 3,015,407	\$ 2,724,617	\$ (290,790)	-9.6%	
Employee Benefits	1,030,433	926,613	(103,820)	-10.1%	
Contract Service	199,777	203,418	3,641	1.8%	
Supplies & Materials	244,800	272,180	\$ 27,380	11.2%	
Fixed Charges	500	500	-	0.0%	
Comm & Utilities	107,000	107,000	-	0.0%	
Travel	21,000	26,168	\$ 5,168	24.6%	
Equipment, Misc & Transfers	245,403	276,500	31,097	12.7%	
<b>Total Expenditures</b>	<b>\$ 4,864,320</b>	<b>\$ 4,536,996</b>	<b>\$ (327,324)</b>	<b>-6.7%</b>	
ENROLLMENT / TUITION					
Number of Days in Session	243	243	-	0.0%	
Hourly Tuition Rate (Except Nursing) \$	5.00	\$ 5.00	\$ -	0.0%	
Hourly Tuition Rate (Nursing Progr) \$	6.00	\$ 6.00	\$ -	0.0%	

### SIGNIFICANT BUDGET CHANGES FOR FY14-15

Southwest Skill Center's budget is \$327 thousand less than FY13-14 Adopted as a result of a reduction of 4.5 FTE's.

SOUTHWEST SKILL CENTER BY FUNCTION					
BY FUNCTION:	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Instruction	\$ 4,533,527	\$ 4,196,095	\$ (337,432)	-7.4%	
Academic Support	92,500	102,608	10,108	10.9%	
Student Services	10,000	10,000	-	0.0%	
Administration	22,293	22,293	-	0.0%	
Operation and Maintenance of Pla	206,000	206,000	-	0.0%	
<b>Total Expenditures</b>	<b>\$ 4,864,320</b>	<b>\$ 4,536,996</b>	<b>\$ (327,324)</b>	<b>-6.7%</b>	

## COURSE FEES

The following Expenditure detail includes projected potential expenditures by College for Course Fees.

EXPENDITURE DETAIL - COURSE FEES					
College	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Phoenix	\$ 1,238,076	\$ 1,238,076	\$ -	0.0%	
PC Downtown	8,500	8,500	-	0.0%	
Glendale	1,796,505	1,505,692	(290,813)	-16.2%	
GateWay	1,510,758	1,510,758	-	0.0%	
Mesa	3,645,879	3,645,879	-	0.0%	
Red Mountain Campus	433,277	433,277	-	0.0%	
Scottsdale	2,082,764	1,759,794	(322,970)	-15.5%	
SCC Business Institute	33,000	-	(33,000)	-100.0%	
Rio Salado	1,362,159	1,158,425	(203,734)	-15.0%	
South Mountain	690,610	690,610	-	0.0%	
Chandler-Gilbert	748,500	748,500	-	0.0%	
Paradise Valley	981,757	1,071,300	89,543	9.1%	
Estrella Mountain	600,500	595,500	(5,000)	-0.8%	
<b>TOTAL</b>	<b>\$ 15,132,285</b>	<b>\$ 14,366,311</b>	<b>\$ (765,974)</b>	<b>-5.1%</b>	

## FOOD SERVICE

The following Expenditure Detail includes budgeted expenditures by College for Food Service. The increase at Rio Salado is due increases in part-time wages, professional services and supplies.

EXPENDITURE DETAIL - FOOD SERVICE					
College	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
Scottsdale	\$ 324,792	\$ 65,000	\$ (259,792)	-80.0%	
Rio Salado	854,428	1,074,485	220,057	25.8%	
Estrella Mountain	73,284	73,284	-	0.0%	
<b>TOTAL</b>	<b>\$ 1,252,504</b>	<b>\$ 1,212,769</b>	<b>\$ (39,735)</b>	<b>-3.2%</b>	

**NON-CREDIT**

The Expenditure Detail on the following page includes budgeted expenditures by College for Non-credit/Special Interest Programs. Fees for each class are determined by the amount necessary to cover all associated costs. If sufficient revenues are not generated, the class will not be offered or expenditures will be reduced accordingly.

<b>EXPENDITURE DETAIL - NON-CREDIT/SPECIAL PROGRAMS</b>				
<b>College</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
Phoenix	\$ 1,770,002	\$ 1,770,002	\$ -	0.0%
Glendale	1,242,186	729,340	(512,846)	-41.3%
GCC North	68,235	68,235	-	0.0%
GateWay	906,859	884,476	(22,383)	-2.5%
Maricopa Skill Center	324,020	324,020	-	0.0%
Mesa	4,747,967	4,803,950	55,983	1.2%
Downtown Mesa Ed Ctr	212,959	212,959	-	0.0%
Scottsdale	1,909,993	764,509	(1,145,484)	-60.0%
SCC Business Institute	140,339	-	(140,339)	-100.0%
Rio Salado	620,559	649,705	29,146	4.7%
South Mountain	687,000	687,000	-	0.0%
Chandler-Gilbert	1,083,321	1,083,321	-	0.0%
Paradise Valley	783,539	427,436	(356,103)	-45.4%
Black Mountain Campus	77,013	77,013	-	0.0%
Estrella Mountain	872,540	808,067	(64,473)	-7.4%
District-Wide	625,000	625,000	-	0.0%
<b>TOTAL</b>	<b>\$ 16,071,532</b>	<b>\$ 13,915,033</b>	<b>\$ (2,156,499)</b>	<b>-13.4%</b>

## AUXILIARY FUND 2 BUDGETED POSITIONS

The following summary compares budgeted positions by college/district and by employee group for all Fund 2 FTE's.

AUXILIARY FUND2 FULL-TIME EQUIVALENT (FTE) SUMMARY - BY COLLEGE													
College/District	FY13-14 Adopted						FY14-15 Adopted						Incr/ (Decr)
	Res Fac	MAT	PSA	M&O	Safety	TOTAL	Res Fac	MAT	PSA	M&O	Safety	TOTAL	
Phoenix		1.0	1.3			2.3		1.0	1.3			2.3	0.0
Glendale/GCCNorth		2.5	2.0			4.5		0.5	0.0			0.5	(4.0)
GateWay		1.0	0.6			1.6			0.6			0.6	(1.0)
Maricopa Skill Ctr	49.0	18.6	31.7	5.0		104.3	0.0	69.0	30.8	5.0		104.8	0.5
Northwest Skill Ctr	43.0	3.0	15.0	2.0		63.0	0.0	46.3	14.0	2.0		62.3	(0.7)
Mesa		4.8	12.8			17.6		6.0	7.3			13.3	(4.3)
Scottsdale		10.0	13.1	1.0	0.2	24.3		2.0	4.1			6.1	(18.2)
Rio Salado		65.1	91.8	1.0		157.9		55.4	71.2	1.0		127.6	(30.3)
South Mountain		0.0				0.0		0.0				0.0	0.0
Chandler-Gilbert		0.0				0.0		0.0				0.0	0.0
Paradise Valley		1.0	1.3			2.3			0.0			0.0	(2.3)
Estrella Mountain		4.0	2.4			6.4		3.0	2.5			5.5	(0.9)
Southwest SkillCtr	19.8	15.8	10.1			45.7	0.0	31.6	9.6			41.2	(4.5)
District Office						0.0						0.0	0.0
Corporate College		0.0				0.0		18.0	9.0			27.0	27.0
<b>Totals</b>	<b>111.8</b>	<b>126.8</b>	<b>182.1</b>	<b>9.0</b>	<b>0.2</b>	<b>429.9</b>	<b>0.0</b>	<b>232.8</b>	<b>150.4</b>	<b>8.0</b>	<b>0.0</b>	<b>391.2</b>	<b>(38.7)</b>

The Grand Total for Auxiliary Fund is 391.2 FTE's for FY14-15.

All Instructors/Associate Instructors (Residential Faculty) at the three skill Centers were moved to MAT, per Human Resource policies.

These changes resulted in a Grand Total of 38.7 fewer FTE's among all Auxiliary Fund 2 accounts.

Rio Salado's decline of 30.3 FTE's reflects reduction of 20 PSA positions in General Administration. These include Admin Secretary, Student Services Tech, Program Advisors, and Financial Aid Techs. Six MAT positions were also eliminated in General Administration, and four in Personal Model Programs.

Scottsdale CC's decline of 18.2 FTE's reflects reduction of 3 MAT and 3 PSA positions in the Copy Center, 3 MAT and 3 PSA positions in the Indirect Cost Pool, 1 MAT and 4 PSA positions in Cafeteria Operations, and 1 M&O custodian in the NAU Rental charge center.

The new Corporate College will open with 18 MAT and 9 PSA positions. This is not a net increase of 27 positions in that some staff has been reallocated from the existing colleges as their non-credit programs have been absorbed by Corporate College.



***Adopted Budget***  
***FY2014-15***

***Section E: Restricted Fund 3***

## SECTION E – RESTRICTED FUND 3

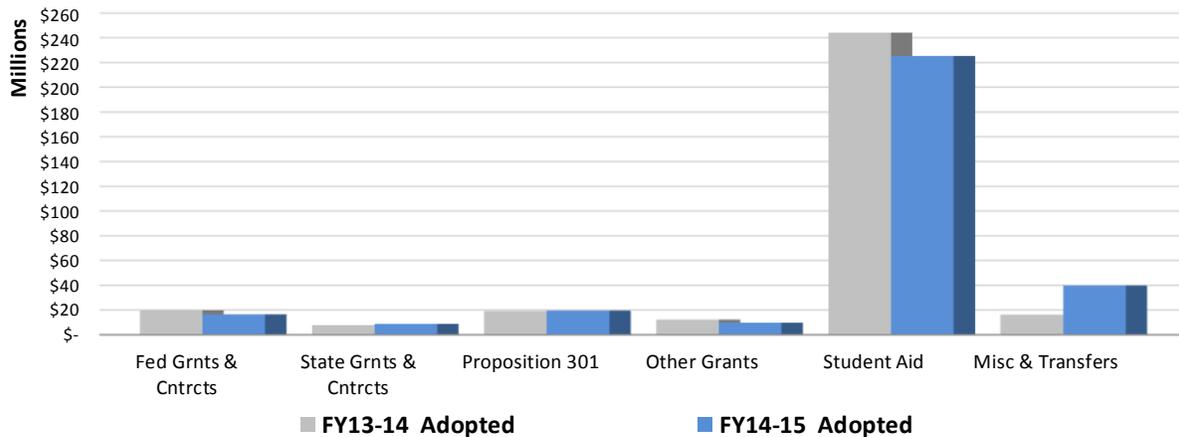
Revenues that are restricted in use are budgeted in the Current Restricted Fund (Fund 3). The Restricted Fund budget reflects potential financial aid awards, grants, contracts and Proposition 301 sales tax revenues (for workforce development and training).

### REVENUE BUDGET

The chart below compares the FY14-15 Adopted Budget with the FY13-14 Adopted Budget by revenue source.

	Fed Grnts & Cntrcts	State Grnts & Cntrcts	Proposition 301	Other Grants	Student Aid	Misc & Transfers	Total
FY13-14 Adopted	\$ 19,590,763	7,738,412	19,273,652	12,283,778	244,030,282	16,153,872	\$ 319,070,759
FY14-15 Adopted	\$ 16,433,786	8,685,037	19,356,605	9,665,087	225,229,200	39,701,044	\$ 319,070,759
Increase (Decrease)	(3,156,977)	946,625	82,953	(2,618,691)	(18,801,082)	23,547,172	\$ -
% change	-16.1%	12.2%	0.4%	-21.3%	-7.7%	145.8%	0.0%

### Current Restricted Fund 3 Revenue



**STUDENT FINANCIAL AID:** Without these funds, many students would be unable or more limited in their ability to attend college. The single largest source of financial aid is Pell Grants from the Federal government. The higher projected federal financial aid is based on the increased maximum Pell Grant amount and increased utilization.

**GRANTS AND CONTRACTS:** The Maricopa Community Colleges receive numerous grants and contracts that advance teaching and learning, and the district's commitment to public service, including:

- Carl Perkins Grant funds
- ABE/GED/ESOL Grants from the Department of Education
- National Science Foundation
- Small Business Administration Grants for business training and counseling
- The Gateway Early College High School and the Teacher Prep Charter High School
- Title V Grant
- ASSETS Grants from Corporation for National and Community Service
- State and Private Grants for Nursing Programs
- First Things First funds from the Arizona Early Childhood and Health Development Board

**EXPENDITURE BUDGET BY COLLEGE**

The Fund 3 Expenditure Detail Summary by College/Unit is shown on the next page in three sections. Projections for Restricted budgets are estimates only, based on: 1) carryover of existing grants & contracts; 2) historic allocations for financial aid; and 3) potential grants and contracts which may be awarded.

RESTRICTED FUND BUDGET DETAIL BY COLLEGE					
Expenditure Category	Phoenix College	Glendale College	GateWay College	Mesa College	Scottsdale College
<b>Grants &amp; Contracts</b>					
Federal Grants & Contracts	\$ 465,628	\$ 178,854	\$ 1,489,240	\$ 352,437	\$ 1,638,156
State Grants & Contracts	464,302	625,601	1,370,916	748,749	114,312
Charter Schools	671,467	-	1,967,373	-	-
Prop. 301: Faculty	114,728	363,782	-	620,309	366,936
Workforce Initiatives	-	-	-	-	-
Other Grants & Contracts	166,839	258,908	334,793	141,221	207,104
<b>Total Grants &amp; Contracts</b>	<b>\$ 1,882,964</b>	<b>\$ 1,427,145</b>	<b>\$ 5,162,322</b>	<b>\$ 1,862,716</b>	<b>\$ 2,326,508</b>
<b>Student Financial Aid</b>					
FWS - Federal	\$ 530,372	\$ 257,164	\$ 180,000	\$ 642,116	\$ 158,167
FWS - Inst. Matching (25%)	176,791	85,721	-	214,039	52,722
Pell Grants	24,080,259	33,674,311	12,500,000	36,945,416	8,981,207
FSEOG - Federal	338,329	648,569	93,000	771,744	238,070
FSEOG - Inst. Matching (25%)	112,776	216,190	-	257,248	79,356
Admin. Overhead (9710)	57,913	60,382	16,000	94,257	26,416
LEAP - Federal	-	-	-	-	-
LEAP - State	36,595	45,750	50,000	55,933	24,275
LEAP - District Matching	36,595	45,750	-	55,933	24,275
Scholarships	908,976	783,363	950,000	1,579,565	616,931
<b>Subtotal Student Financial Aid</b>	<b>\$ 26,278,606</b>	<b>\$ 35,817,200</b>	<b>\$ 13,789,000</b>	<b>\$ 40,616,251</b>	<b>\$ 10,201,419</b>
Less FWS Inst. Matching	(176,791)	(85,721)	-	(214,039)	(52,722)
Less SEOG Inst. Matching	(112,776)	(216,190)	-	(257,248)	(79,356)
<b>Total Student Financial Aid</b>	<b>\$ 25,989,039</b>	<b>\$ 35,515,289</b>	<b>\$ 13,789,000</b>	<b>\$ 40,144,964</b>	<b>\$ 10,069,341</b>
Other Restricted Activity	\$ 198,602	\$ 431,050	\$ 79,066	\$ 436,676	\$ 117,285
<b>Total Restricted Fund</b>	<b>\$ 28,070,605</b>	<b>\$ 37,373,484</b>	<b>\$ 19,030,388</b>	<b>\$ 42,444,356</b>	<b>\$ 12,513,134</b>

RESTRICTED FUND BUDGET DETAIL BY COLLEGE					
Expenditure Category	Rio Salado College	South Mt. College	Chandler Gilbert College	Paradise Valley College	Estrella Mt. College
<b>Grants &amp; Contracts</b>					
Federal Grants & Contracts	\$ 3,671,563	\$ 547,015	\$ 2,228,763	\$ 88,813	\$ 1,603,753
State Grants & Contracts	877,324	61,890	158,055	688,260	239,180
Charter Schools	-	-	-	-	-
Prop. 301: Faculty	132,141	127,797	646,024	123,242	325,294
Workforce Initiatives	-	-	-	-	-
Other Grants & Contracts	7,666,049	59,655	39,114	115,728	1,040
<b>Total Grants &amp; Contracts</b>	<b>\$ 12,347,077</b>	<b>\$ 796,357</b>	<b>\$ 3,071,956</b>	<b>\$ 1,016,043</b>	<b>\$ 2,169,267</b>
<b>Student Financial Aid</b>					
FWS - Federal	\$ -	\$ 126,979	\$ 169,213	\$ 171,889	\$ 181,802
FWS - Inst. Matching (25%)	-	-	56,404	57,296	60,601
Pell Grants	23,773,865	10,354,986	13,748,421	9,000,000	15,609,323
FSEOG - Federal	100,512	239,293	237,539	177,706	395,188
FSEOG - Inst. Matching (25%)	33,504	-	79,180	59,235	131,729
Admin. Overhead (9710)	6,701	28,892	27,117	23,305	38,467
LEAP - Federal	-	-	-	-	-
LEAP - State	52,900	21,521	27,243	23,477	27,257
LEAP - District Matching	52,900	21,521	27,243	23,477	27,257
Scholarships	225,188	1,683,286	791,532	260,000	423,992
<b>Subtotal Student Financial Aid</b>	<b>\$ 24,245,570</b>	<b>\$ 12,476,478</b>	<b>\$ 15,163,892</b>	<b>\$ 9,796,385</b>	<b>\$ 16,895,616</b>
Less FWS Inst. Matching	-	-	(56,404)	(57,296)	(60,601)
Less SEOG Inst. Matching	(33,504)	-	(79,180)	(59,235)	(131,729)
<b>Total Student Financial Aid</b>	<b>\$ 24,212,066</b>	<b>\$ 12,476,478</b>	<b>\$ 15,028,308</b>	<b>\$ 9,679,854</b>	<b>\$ 16,703,286</b>
Other Restricted Activity	\$ 157,446	\$ 21,302	\$ 88,818	\$ 100,000	\$ 156,344
<b>Total Restricted Fund</b>	<b>\$ 36,716,589</b>	<b>\$ 13,294,137</b>	<b>\$ 18,189,082</b>	<b>\$ 10,795,897</b>	<b>\$ 19,028,897</b>

RESTRICTED FUND BUDGET DETAIL BY COLLEGE				
Expenditure Category	Maricopa Skill Center	Southwest Skill Center	District Office/ District Wide	Grand Total
<b>Grants &amp; Contracts</b>				
Federal Grants & Contracts	\$ 35,939	\$ 13,493	\$ 4,120,132	\$ 16,433,786
State Grants & Contracts	48,988	102,873	545,747	6,046,197
Charter Schools	-	-	-	2,638,840
Prop. 301: Faculty	-	-	-	2,820,253
Workforce Initiatives	-	-	16,536,352	16,536,352
Other Grants & Contracts	-	-	674,636	9,665,087
<b>Total Grants &amp; Contracts</b>	<b>\$ 84,927</b>	<b>\$ 116,366</b>	<b>\$ 21,876,867</b>	<b>\$ 54,140,515</b>
<b>Student Financial Aid</b>				
FWS - Federal	\$ -	\$ 794	\$ -	2,418,496
FWS - Inst. Matching (25%)	-	265	-	703,839
Pell Grants	1,116,104	345,150	20,000,000	210,129,042
FSEOG - Federal	-	-	-	3,239,950
FSEOG - Inst. Matching (25%)	-	-	-	969,218
Admin. Overhead (9710)	-	-	-	379,450
LEAP - Federal	-	-	-	-
LEAP - State	-	-	60,903	425,854
LEAP - District Matching	-	-	60,903	375,854
Scholarships	15,894	21,827	-	8,260,554
<b>Subtotal Student Financial Aid</b>	<b>\$ 1,131,998</b>	<b>\$ 368,036</b>	<b>\$ 20,121,806</b>	<b>\$ 226,902,257</b>
Less FWS Inst. Matching	-	(265)	-	(703,839)
Less SEOG Inst. Matching	-	-	-	(969,218)
<b>Total Student Financial Aid</b>	<b>\$ 1,131,998</b>	<b>\$ 367,771</b>	<b>\$ 20,121,806</b>	<b>\$ 225,229,200</b>
Other Restricted Activity	\$ -	\$ -	\$ 37,914,455	\$ 39,701,044
<b>Total Restricted Fund</b>	<b>\$ 1,216,925</b>	<b>\$ 484,137</b>	<b>\$ 79,913,128</b>	<b>\$ 319,070,759</b>

**PROPOSITION 301**

Proposition 301 is a statewide November 2000 referendum that raised sales taxes for education; community colleges are required to use the funds for workforce development and training. The Maricopa Community colleges anticipate receiving \$ 8 million in Proposition 301 sales tax revenues to support workforce development initiatives.

The capital allocation is given to a single different community college campus every year on a rotating basis. Maricopa received \$1 million in FY04-05, FY07-8, FY09-10, FY10-11, and FY11-12 for a total of \$5 million. This fulfills the State's commitments to the District.

**REVENUE AND EXPENDITURE SUMMARY - PROPOSITION 301**

<b>REVENUES</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
Prop 301 Sales Tax Revenue	\$ 7,689,190	\$ 7,975,000	\$ 285,810	3.7%
Interest Income	25,000	25,000	-	0.0%
Fund Balance Carryforward Estimate	11,559,462	11,356,605	(202,857)	-1.8%
<b>Total Revenues</b>	<b>\$ 19,273,652</b>	<b>\$ 19,356,605</b>	<b>\$ 82,953</b>	<b>0.43%</b>
<b>EXPENDITURES</b>	<b>FY13-14 Adopted</b>	<b>FY14-15 Adopted</b>	<b>Increase/ (Decrease)</b>	<b>% Change</b>
Quality Instruction	\$ 2,842,060	\$ 2,820,253	\$ (21,807)	-0.8%
Small Business Development Ctr.	315,000	315,000	-	0.0%
GPEC Dues	42,000	42,000	-	0.0%
College Workforce Initiatives	2,428,474	2,550,000	121,526	5.0%
21st Century Maricopa Career Software	300,000	300,000	-	0.0%
Maricopa Corporate College	3,000,000	1,000,000	(2,000,000)	-66.7%
Reserve	1,345,047	2,272,747	927,700	69.0%
Carryforward	9,001,071	10,056,605	1,055,534	11.7%
<b>Total Expenditures</b>	<b>\$ 19,273,652</b>	<b>\$ 19,356,605</b>	<b>\$ 82,953</b>	<b>0.43%</b>

**PHOENIX COLLEGE PREPARATORY ACADEMY**

REVENUE AND EXPENDITURE SUMMARY - PHOENIX COLLEGE PREPARATORY ACADEMY					
REVENUES	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
State Grants and Contracts	\$ 575,172	\$ 671,467	\$ 96,295	16.7%	
<b>Total Revenues</b>	<b>\$ 575,172</b>	<b>\$ 671,467</b>	<b>\$ 96,295</b>	<b>16.7%</b>	
EXPENDITURES					
Personal Services	\$ 349,983	\$ 417,936	\$ 67,953	19.4%	
Employee Benefits	92,395	129,446	37,051	40.1%	
Purchase Services	56,901	36,498	(20,403)	-35.9%	
Supplies and Materials	28,994	33,972	4,978	17.2%	
Transportation	25,000	19,346	(5,654)	-22.6%	
Miscellaneous & Transfers	21,899	34,269	12,370	56.5%	
<b>Total Expenditures</b>	<b>\$ 575,172</b>	<b>\$ 671,467</b>	<b>\$ 96,295</b>	<b>16.7%</b>	

**GATEWAY EARLY COLLEGE HIGH SCHOOL**

REVENUE AND EXPENDITURE SUMMARY - GATEWAY EARLY COLLEGE HIGH SCHOOL					
REVENUES	FY13-14 Adopted	FY14-15 Adopted	Increase/ (Decrease)	% Change	
State Grants and Contracts	\$ 1,979,234	\$ 1,967,373	\$ (11,861)	-0.6%	
<b>Total Revenues</b>	<b>\$ 1,979,234</b>	<b>\$ 1,967,373</b>	<b>\$ (11,861)</b>	<b>-0.6%</b>	
EXPENDITURES					
Personal Services	\$1,040,355	\$1,127,062	\$ 86,707	8.3%	
Employee Benefits	340,408	384,722	44,314	13.0%	
Contract Services	267,096	220,370	(46,726)	-17.5%	
Supplies and Materials	68,014	90,203	22,189	32.6%	
Transportation	45,000	37,352	(7,648)	-17.0%	
Miscellaneous & Transfers	218,361	107,664	(110,697)	-50.7%	
<b>Total Expenditures</b>	<b>\$1,979,234</b>	<b>\$1,967,373</b>	<b>\$ (11,861)</b>	<b>-0.6%</b>	



# *Adopted Budget*

## *FY2014-15*

### *Section F: Plant Fund 7*

## SECTION F – PLANT FUND 7

The Plant fund (Fund 7) is MCCC'D's capital budget fund; it includes capital state aid if appropriated, the 2004 General Obligation bonds issued, Revenue bond proceeds and debt services related to those bonds. The major source of funding comes from General Obligation (GO) Bonds, revenue bonds and transfers from the General Fund for capital equipment.

### STATE AID

State Aid for capital was suspended since FY09-10; we anticipate funding will continue to be suspended. As a result, the Adopted Budget assumes that we will not be appropriated any Capital State Aid funding for FY13-14.

### BOND PROCEEDS

In 2004, Maricopa County voters overwhelmingly approved \$951 million General Obligation Bond Program. Bonds totaling \$951 million have been issued as of June, 2013.

Table 1 below identifies the planned uses of Bond by program category. The intent of the bond proceeds is to support the construction/purchase of new building space as well as the renovation of existing space.

As of February 13, 2014, approximately 1.7 million square feet of new buildings have been constructed or purchased, plus 62 thousand square feet of potential construction projects; about 905 thousand square feet of buildings have been re-modeled, and 285 acres of land were acquired. Additionally, funding has been/ will be used to support new technology initiatives, enhance and improve occupational programs, and provide preventative maintenance for existing structures.

As of March, 2014 over 82% of Bond funding has been spent or encumbered on capital projects.

**Table 1**

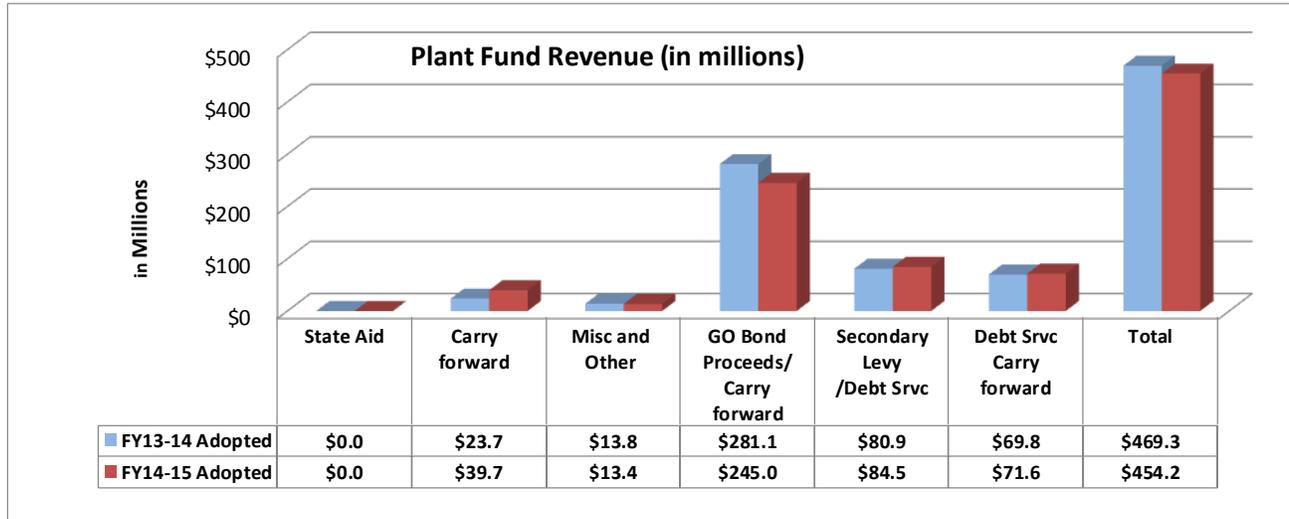
### 2004 G.O. Bond Program Projected Amounts by Program

(data as of March 31, 2014)

Program Categories of Expense	Program Budget
Construction & Remodel	\$ 701,996,396
Maintenance and Improvement Projects	80,795,191
Compliance & Conservation	13,644,284
Technology (ITAC)	94,996,550
Occupational Education	59,926,578
<b>Grand Total</b>	<b>\$ 951,359,000</b>

## PLANT FUND SUMMARY

The Revenue and Expenditure summary for the Plant Fund is shown in Section B. The revenue for each major funding source is shown in the chart below, comparing FY14-15 Adopted with the FY13-14 Adopted Budget.



## PLANT FUND EQUIPMENT ALLOCATION SUMMARY

A portion of the 2004 GO Bond Proceeds is allocated to colleges for specific programs

- ❖ Information Technology Allocation to Colleges (ITAC) is based on schedules provided by the colleges;
- ❖ Occupational Education (OCC ED) allocations to colleges include funding for occupational-related equipment.

In the past, colleges also received a pro-rata share of the State-Aid Equipment Allocation; however, these funds have been suspended since FY09-10. As noted earlier, we assume that there will be no Capital State Aid for FY14-15.

A summary of College Allocations for these specific Bond programs is shown below. Some colleges elected to receive allocations earlier in the program; hence, some have no new allocations.

FY2014-15 ADOPTED ALLOCATIONS TO COLLEGES							
College	2004 GO BOND ITAC ALLOCATION			2004 GO BOND OCC-ED ALLOCATION			FY2014-15
	FY2013-14 Adopted	FY2014-15 Adopted	Percent Change	FY2013-14 Adopted	FY2014-15 Adopted	Percent Change	Adopted Total
Phoenix	\$ -	\$ -	N/A	\$ -	\$ -	N/A	\$ -
Glendale	750,000	-	-100.0%	-	-	N/A	-
GateWay	-	-	N/A	-	-	N/A	-
Maricopa Skill Ctr *	-	-	N/A	-	-	N/A	-
Mesa	-	-	N/A	-	-	N/A	-
Red Mountain	-	-	N/A	-	-	N/A	-
Scottsdale	-	-	N/A	-	-	N/A	-
Rio Salado	1,305,000	605,000	-53.6%	525,000	-	-100.0%	605,000
South Mountain	-	-	N/A	-	-	N/A	-
Chandler-Gilbert	-	-	N/A	-	-	N/A	-
Williams Campus	-	-	N/A	-	-	N/A	-
Paradise Valley	-	-	N/A	-	-	N/A	-
Estrella Mountain	928,041	-	-100.0%	-	-	N/A	-
Southwest Skill Ctr *	-	-	N/A	-	-	N/A	-
District Office	-	-	N/A	-	-	N/A	-
<b>TOTAL</b>	<b>\$ 2,983,041</b>	<b>\$ 605,000</b>	<b>-79.7%</b>	<b>\$ 525,000</b>	<b>\$ -</b>	<b>-100%</b>	<b>\$ 605,000</b>

**CAPITAL EQUIPMENT REQUESTS**

The following college summaries represent potential purchases of capital equipment over **\$50,000** in FY14-15.

**Maricopa Community Colleges  
Capital Equipment Requests Over \$50,000  
FY 2014-15**

College	Fund Source	Equipment Description	Unit Cost	#	Total Cost
RSC	Fund 710 (State Aid)	New JLG Trailer-Mounted Boom Lift Model T500J	\$ 52,000	1	\$52,000
<b>RSC SUBTOTAL</b>					<b>\$52,000</b>
EMC	2004 GO Bond (College Mngd Tech)	14K Lumen Projector	\$ 75,000	2	\$150,000
	2004 GO Bond (College Mngd Tech)	Core Switch	\$ 175,000	2	\$350,000
<b>EMC SUBTOTAL</b>					<b>\$500,000</b>
<b>GRAND TOTAL</b>					<b>\$552,000</b>

Capital Equipment Requests are not submitted for items that are included in construction or ITAC projects.



# *Adopted Budget*

## *FY2014-15*

### *Section G: Legal Budget*

**SECTION G - LEGAL BUDGET**
**SCHEDULE A**

**MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT  
MARICOPA COMMUNITY COLLEGES  
BUDGET FOR FISCAL YEAR 2015  
SUMMARY OF BUDGET DATA**

	<u>Budget 2015</u>	<u>Budget 2014</u>	<u>Increase/Decrease From Budget 2014 To Budget 2015</u>	
			<u>Amount</u>	<u>%</u>
<b>I. CURRENT GENERAL AND PLANT FUNDS</b>				
A. Expenditures:				
Current General Fund	\$ 774,136,932	\$ 715,029,047	\$ 59,107,885	8.27%
Unexpended Plant Fund	298,070,526	318,568,233	(20,497,707)	-6.43%
Retirement of Indebtedness Plant Fund	156,147,544	150,714,126	5,433,418	3.61%
TOTAL	\$ 1,228,355,002	\$ 1,184,311,406	\$ 44,043,596	3.72%
B. Expenditures Per Full-Time Student Equivalent (FTSE):				
Current General Fund	\$ 8,747 /FTSE	\$ 7,578 /FTSE	\$ 1,169 /FTSE	15.42%
Unexpended Plant Fund	\$ 3,368 /FTSE	\$ 3,376 /FTSE	\$ (8) /FTSE	-0.25%
Projected FTSE Count	88,500	94,350		
<b>II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION</b>				
Employee Salaries and Hourly Costs	\$ 403,333,810	\$ 400,569,187	\$ 2,764,623	0.69%
Retirement Costs	37,929,316	37,221,598	707,718	1.90%
Healthcare Costs	51,697,583	51,166,004	531,579	1.04%
Other Benefit Costs	32,951,305	32,723,590	227,715	0.70%
TOTAL	\$ 525,912,014	\$ 521,680,379	\$ 4,231,635	0.81%
<b>III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES</b>				
A. Amount Levied:				
Primary Tax Levy	\$ 429,857,856	\$ 412,623,059	\$ 17,234,797	4.18%
Secondary Tax Levy *	84,506,663	80,894,638	3,612,025	4.47%
TOTAL LEVY	\$ 514,364,519	\$ 493,517,697	\$ 20,846,822	4.22%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	\$ 1.2824	\$ 1.2896	\$ -0.0072	-0.56%
Secondary Tax Rate	0.2363	0.2459	-0.0096	-3.90%
TOTAL RATE	\$ 1.5187	\$ 1.5355	\$ -0.0168	-1.09%
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2015 PURSUANT TO A.R.S. §42-17051			\$ 452,182,039	
V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2014 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051			\$ -	

\* Includes Salt River Project In-Lieu FY14-15 = \$1,605,322; FY13-14 = \$1,651,899

**SCHEDULE B**
**BUDGET FOR FISCAL YEAR 2015  
RESOURCES**

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2015	Total All Funds 2015	Total All Funds 2014	% Increase/ Decrease
	General Fund 2015	Restricted Fund 2015	Auxiliary Fund 2015	Unexpended Plant Fund 2015	Retirement of Indebtedness 2015				
<b>BEGINNING BALANCES-July 1</b>									
Restricted	\$	\$ 13,854,354		39,652,908	71,640,881	734,000	\$ 125,882,143	\$ 123,953,200	1.6%
Unrestricted	163,623,516	5,937,268	123,016,003	101,290,486		36,520,249	430,387,522	451,300,053	(4.6%)
Total Beginning Balances	\$ 163,623,516	\$ 19,791,622	\$ 123,016,003	\$ 140,943,394	\$ 71,640,881	\$ 37,254,249	\$ 556,269,665	\$ 575,253,253	(3.3%)
<b>REVENUES AND OTHER INFLOWS</b>									
Student Tuition and Fees									
General Tuition	\$ 220,669,827		\$ 35,529,693				\$ 256,199,520	\$ 232,127,740	10.4%
Out-of-District Tuition	291,528						291,528	214,207	36.1%
Out-of-State Tuition	15,160,431						15,160,431	29,959,509	(49.4%)
Student Fees	5,014,770		28,281,344				33,296,114	36,908,077	(9.8%)
State Appropriations									
Maintenance Support	7,409,500	1,400,000					8,809,500	7,913,100	11.3%
Property Taxes									
Primary Tax Levy	429,857,856						429,857,856	412,623,059	4.2%
Secondary Tax Levy					82,901,341		82,901,341	79,242,739	4.6%
Gifts, Grants, and Contracts		254,421,347	2,451,429				256,872,776	285,364,693	(10.0%)
Sales and Services			7,271,270				7,271,270	11,918,303	(39.0%)
Investment Income	505,000	25,000	15,000	30,015,000			30,560,000	30,560,000	
State Shared Sales Tax		7,975,000					7,975,000	7,689,190	3.7%
Other Revenues	11,606,805	35,092,807		215,000,000	1,605,322		263,304,934	282,106,372	(6.7%)
Total Revenues/Other Inflows	690,515,717	298,914,154	73,548,736	245,015,000	84,506,663		1,392,500,270	1,416,626,989	(1.7%)
<b>TRANSFERS</b>									
Transfers In		400,000	22,305,677	13,380,526			36,086,203	40,222,317	(10.3%)
(Transfers Out)			(657,000)				(657,000)	(1,257,000)	(47.7%)
Total Transfers		400,000	21,648,677	13,380,526			35,429,203	38,965,317	(9.1%)
<b>LESS Reserves:</b>									
Financial Stability	(58,638,181)		(3,200,000)	(3,200,000)			(65,038,181)	(61,147,000)	6.4%
Health Spending / Worker's Comp Reserve						(34,779,657)	(34,779,657)	(35,550,600)	(2.2%)
Enrollment Growth/Retention								(5,000,000)	(100.0%)
Indirect Costs Recovery								(1,624,000)	(100.0%)
Gifts, Grants, & Student Aid						(2,474,592)	(2,474,592)	(5,241,904)	(52.8%)
SSI/SSE/Safety/Other	(3,310,754)		(9,900,226)				(13,210,980)	(27,033,000)	(51.1%)
College Priority Initiatives	(748,327)		(5,602,809)	(3,355,427)			(9,706,563)	(14,898,000)	(34.8%)
Maricopa Corporate College	(1,400,000)	(35,017)		(22,952,373)			(24,387,390)	(21,266,000)	14.7%
Bond Operating Costs								(6,445,000)	-100%
Future Bond Projects				(39,652,908)			(39,652,908)	(38,594,000)	2.7%
Future IT Initiatives	(5,284,062)		(10,292,705)				(15,576,767)	(28,997,000)	(46.3%)
Cap Equip Replacement Plan			(4,984,196)	(10,360,708)			(15,344,904)	(21,298,000)	(28.0%)
Student Bad Debt								(3,000,000)	-100%
Other Future Capital Projects	(556,974)		(14,569,349)	(21,746,978)			(36,873,301)	(62,096,152)	(40.6%)
Reserves for Potential Claims /Contingency	(10,064,003)		(14,578,190)				(24,642,193)	(34,218,991)	(28.0%)
<b>Total Resources Available for the Budget Year</b>	\$ 774,136,932	\$ 319,070,759	\$ 155,085,941	\$ 298,070,526	\$ 156,147,544	\$ 0	\$ 1,702,511,702	\$ 1,664,435,912	2.3%

## SCHEDULE C

**MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT  
MARICOPA COMMUNITY COLLEGES  
BUDGET FOR FISCAL YEAR 2015  
EXPENDITURES AND OTHER OUTFLOWS**

	CURRENT FUNDS			PLANT FUNDS		Total All Funds 2015	Total All Funds 2014	% Increase/ Decrease
	General Fund 2015	Restricted Fund 2015	Auxiliary Fund 2015	Unexpended Plant Fund 2015	Retirement of Indebtedness 2015			
<b>TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)</b>	\$ 774,136,932	\$ 319,070,759	\$ 155,085,941	\$ 298,070,526	\$ 156,147,544	\$ 1,702,511,702	\$ 1,664,435,912	2.3%
<b>EXPENDITURES/OTHER OUTFLOWS</b>								
Instruction	\$ 300,445,557	\$ 19,777,607	\$ 46,356,433			\$ 366,579,597	\$ 362,141,261	1.2%
Public Service	2,473,866	26,048,811	5,092,763			33,615,440	32,608,267	3.1%
Academic Support	76,041,340	19,351,021	4,770,034			100,162,395	98,348,209	1.8%
Student Services	72,286,031	10,340,114	49,505,179			132,131,324	88,217,635	49.8%
Institutional Support (Admin.)	149,252,990	4,284,607	18,310,545			171,848,142	170,276,071	0.9%
Operation/Maintenance of Plant	62,109,157	18,246	3,910,004			66,037,407	65,557,493	0.7%
Scholarships	21,090,274	239,250,353	7,337,663			267,678,290	268,172,896	(0.2%)
Auxiliary Enterprises			15,877,332			15,877,332	14,706,289	8.0%
Capital Assets				245,000,000		245,000,000	317,675,554	(22.9%)
Debt Service - General Obligation Bonds					83,709,213	83,709,213	78,226,298	7.0%
Debt Service/Other Long Term Debt						-	418,200	(100.0%)
Other Expenditures				13,395,526		13,395,526	13,795,160	(2.9%)
Contingency	90,437,717		3,925,988	39,675,000	72,438,331	206,477,036	154,292,579	33.8%
<b>Total Expenditures and Other Outflows</b>	\$ 774,136,932	\$ 319,070,759	\$ 155,085,941	\$ 298,070,526	\$ 156,147,544	\$ 1,702,511,702	\$ 1,664,435,912	2.3%



# *Adopted Budget*

## *FY2014-15*

### *Section H: Appendix*

## SECTION H - APPENDIX

## STUDENT ENROLLMENT

Historic Student Enrollment						
Headcount	ACTUAL			PROJECTED		PROJECTED
	FISCAL 2009-10	FISCAL 2010-11	FISCAL 2011-12	FISCAL 2012-13	FISCAL 2013-14	FISCAL 2014-15
Phoenix	20,247	21,392	19,525	19,476	19,974	22,136
Glendale	32,378	32,962	32,854	31,666	31,666	35,093
GateWay	14,159	13,266	11,674	10,962	10,962	12,148
Mesa	41,759	41,836	40,070	38,602	35,678	39,540
Scottsdale	17,492	17,702	17,474	16,527	15,535	17,216
Rio Salado	52,634	57,746	56,031	52,685	51,102	56,633
South Mountain	9,490	10,186	8,027	7,338	7,220	8,001
Chandler-Gilbert	16,388	17,938	19,611	16,791	17,233	19,099
Paradise Valley	15,673	16,046	15,246	14,380	14,014	15,530
Estrella Mountain	11,636	12,612	12,508	12,475	13,011	14,419
<b>Subtotal</b>	<b>231,856</b>	<b>241,686</b>	<b>233,020</b>	<b>220,902</b>	<b>216,396</b>	<b>239,817</b>
Maricopa Skill Center	1,512	1,477	1,336	1,176	1,176	1,303
Southwest Skill Center	959	819	680	572	858	951
ABE/GED/ESL	9,113	11,264	11,128	12,297	12,184	13,502
<b>Subtotal</b>	<b>11,584</b>	<b>13,560</b>	<b>13,144</b>	<b>14,045</b>	<b>14,218</b>	<b>15,756</b>
<b>Total Headcount</b>	<b>243,440</b>	<b>255,246</b>	<b>246,164</b>	<b>234,947</b>	<b>230,614</b>	<b>255,573</b>

Full-Time Student Equivalent (FTSE)	ACTUAL			PROJECTED		PROJECTED
	FISCAL 2009-10	FISCAL 2010-11	FISCAL 2011-12	FISCAL 2012-13	FISCAL 2013-14	FISCAL 2014-15
Phoenix	6,821	7,576	7,137	7,001	7,180	7,957
Glendale	11,959	12,777	12,728	12,473	12,473	13,823
GateWay	3,823	3,897	3,567	3,415	3,415	3,785
Mesa	15,501	16,097	15,363	14,709	13,595	15,066
Scottsdale	6,312	6,397	6,350	6,030	5,668	6,281
Rio Salado	12,220	14,378	14,263	13,815	13,400	14,850
South Mountain	2,746	2,954	2,778	2,737	2,693	2,984
Chandler-Gilbert	6,465	7,206	7,830	8,047	8,259	9,153
Paradise Valley	5,505	5,715	5,503	5,260	5,126	5,681
Estrella Mountain	4,184	4,739	4,709	4,932	5,144	5,701
<b>Subtotal</b>	<b>75,536</b>	<b>81,736</b>	<b>80,228</b>	<b>78,419</b>	<b>76,953</b>	<b>85,282</b>
Maricopa Skill Center	1,081	1,064	844	931	931	1,032
Southwest Skill Center	449	407	343	240	360	399
ABE/GED/ESL	1,083	1,337	1,609	1,628	1,613	1,788
<b>Subtotal</b>	<b>2,613</b>	<b>2,808</b>	<b>2,796</b>	<b>2,799</b>	<b>2,904</b>	<b>3,218</b>
<b>Total FTSE</b>	<b>78,149</b>	<b>84,544</b>	<b>83,024</b>	<b>81,218</b>	<b>79,857</b>	<b>88,500</b>

\* NOTE: Columns may not add due to rounding. Headcount reflects credit courses only.

## HISTORIC TUITION & FEES

The tables and chart below show Maricopa's tuition in comparison with the Public 2-yr National Average and Western state institutions. Locally Maricopa is a bargain compared to Arizona State University, where the tuition exceeds \$10,000 per year. The FY14-15 tuition rate reflects the approved \$3 per credit increase for FY14-15.

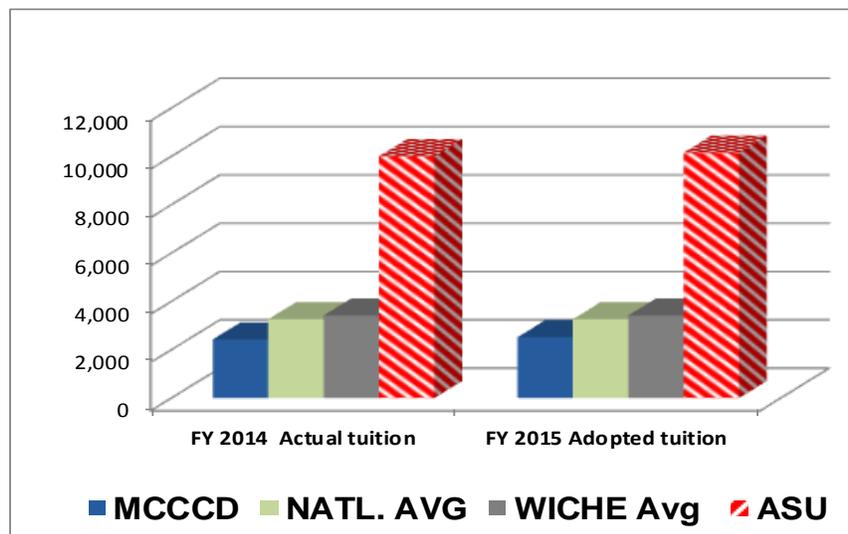
Fiscal Year	Per Credit Hour			Annual		
	General Tuition	Student Activity Fees	Combined Total	Annual Cost	Increase/Decrease Dollars	Percent
FY 2007-08	\$63.50	\$1.50	\$65.00	\$1,950	\$0	0.0%
FY 2008-09	\$69.00	\$2.00	\$71.00	\$2,130	\$180	9.2%
FY 2009-10	\$69.00	\$2.00	\$71.00	\$2,130	\$0	0.0%
FY 2010-11	\$69.00	\$2.00	\$71.00	\$2,130	\$0	0.0%
FY 2011-12	\$74.00	\$2.00	\$76.00	\$2,280	\$150	7.0%
FY 2012-13	\$74.00	\$2.00	\$76.00	\$2,280	\$0	0.0%
FY 2013-14	\$79.00	\$2.00	\$81.00	\$2,430	\$150	6.6%
<b>FY 2014-15</b>	<b>\$84.00</b>	<b>\$0.00 *</b>	<b>\$84.00</b>	<b>\$2,520</b>	<b>\$90</b>	<b>3.7%</b>

### Local, National, and WICHE Comparisons

Fiscal Year	MARICOPA DISTRICT		NATL. AVG. PUBLIC 2YR INST.		WICHE AVG. PUBLIC 2YR INST.		AZ STATE UNIVERSITY	
	Annual Cost	Percent Change	Annual Cost	Percent Change	Annual Cost	Percent Change	Annual Cost	Percent Change
FY 2007-08	\$1,950	0.0%	\$2,361	4.2%	\$2,395	4.1%	\$4,969	6.0%
FY 2008-09	\$2,130	9.2%	\$2,372	0.5%	\$2,488	3.9%	\$5,659	13.9%
FY 2009-10	\$2,130	0.0%	\$2,558	7.8%	\$2,648	6.4%	\$6,840	20.9%
FY 2010-11	\$2,130	0.0%	\$2,727	6.6%	\$2,847	7.5%	\$8,844	29.3%
FY 2011-12	\$2,280	7.0%	\$2,959	8.5%	\$3,119	9.6%	\$9,716	9.9%
FY 2012-13	\$2,280	0.0%	\$3,131	5.8%	\$3,319	6.4%	\$9,720	0.0%
FY 2013-14	\$2,430	6.6%	\$3,264	4.2%	\$3,424	3.2%	\$10,002	2.9%
FY 2014-15	\$2,520	3.7%	\$3,264	0.0%	\$3,424	0.0%	\$10,157	1.5%

\* Effective FY14-15, Student Activity Fee will be combined with General Tuition

NOTE: FY14-15: Tuition for ASU was increased by \$155, National and WICHE costs are projected to be the same as FY13-14 based on current knowledge. Sources for past years include: National Average from "Trends in College Pricing", College Board; WICHE (Western Interstate Commission for Higher Education) and ASU from "Tuition and Fees in Public Higher Education in the West".



## PROPERTY TAX

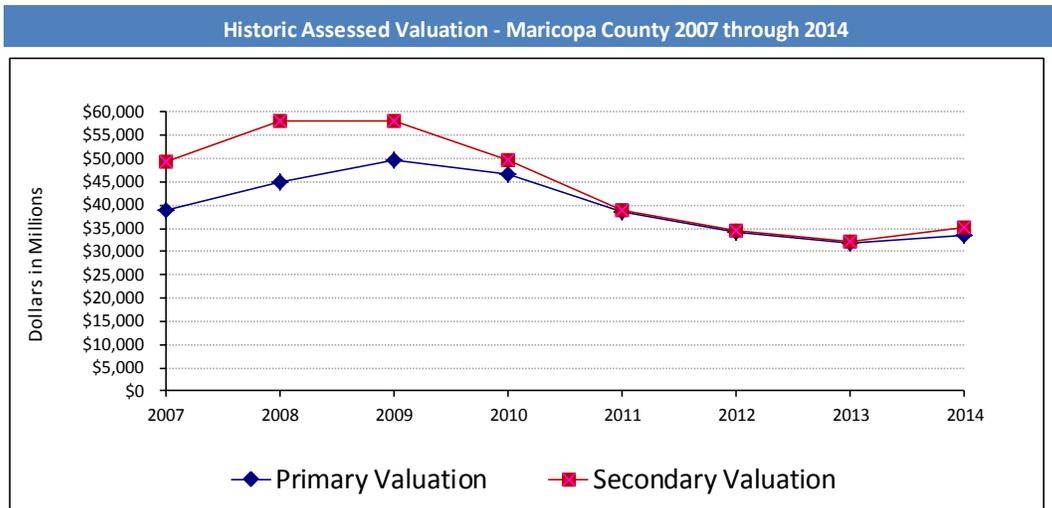
Property taxes represent a major source of support for the general operations and capital needs of the Maricopa Community Colleges. The following illustrates the property tax that owners of homes with varying assessed valuations may expect to pay in FY 14-15, based on the approved 2% levy rate increase.

FY14-15 ADOPTED PROPERTY TAXES FOR VARIOUS HOME VALUES							
Approx. Value for Taxes	\$50,000	\$100,000	\$150,000	\$200,000	\$250,000	\$300,000	
Assessment Ratio @ 10%	\$5,000	\$10,000	\$15,000	\$20,000	\$25,000	\$30,000	
<b>FY 14-15 Tax</b>	<b>Rate per \$100</b>						
Primary Tax	\$1.2824	\$64.12	\$128.24	\$192.36	\$256.48	\$320.60	\$384.72
Secondary Tax	\$0.2363	\$11.82	\$23.63	\$35.45	\$47.26	\$59.08	\$70.89
<b>Combined Tax</b>	<b>\$1.5187</b>	<b>\$75.94</b>	<b>\$151.87</b>	<b>\$227.81</b>	<b>\$303.74</b>	<b>\$379.68</b>	<b>\$455.61</b>

NOTE: Primary Rate based 2% incr if approved

## HISTORIC PROPERTY ASSESSMENT

The chart and table below show the history of assessed valuation of property in Maricopa County. This valuation is a factor in determining the primary and secondary tax levies of the Maricopa Community Colleges. The net assessment values had been declining for the past four years due to the economy. However, for 2014 the Net Assessments from the Maricopa County Assessor show increases in both the Primary and Secondary Valuations.



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

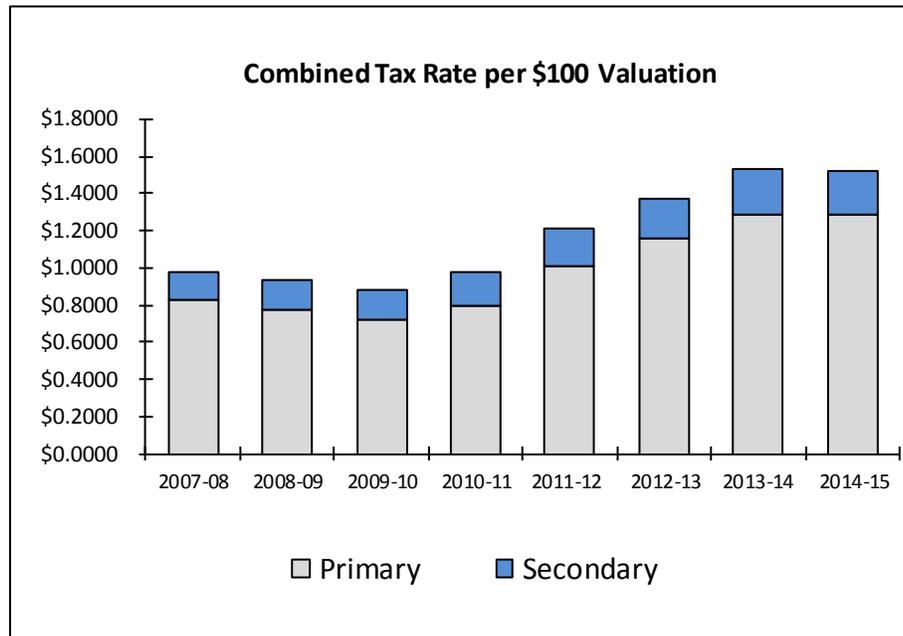
## HISTORIC PROPERTY TAX RATES

The chart and table below provide historic information on the primary and secondary property tax rates for the Maricopa Community Colleges. The Primary Tax Rate includes the property tax for FY14-15 with the approved 2% levy increase on existing property.

It should be noted that the higher Assessed Valuations for 2014 (see prior page) have resulted in lower rates than last year, for both Primary and Secondary-- even with the 2% rate increase in the Primary tax and a higher Debt Service for the Secondary tax.

MCCCD Property Tax Rates per \$100 of Assessed Valuation

Fiscal Year	Primary	Secondary	Total
2007-08	\$0.8246	\$0.1514	\$0.9760
2008-09	\$0.7752	\$0.1634	\$0.9386
2009-10	\$0.7246	\$0.1598	\$0.8844
2010-11	\$0.7926	\$0.1802	\$0.9728
2011-12	\$1.0123	\$0.1959	\$1.2082
2012-13	\$1.1563	\$0.2215	\$1.3778
2013-14	\$1.2896	\$0.2459	\$1.5355
<b>2014-15</b>	<b>\$1.2824</b>	<b>\$0.2363</b>	<b>\$1.5187</b>



**ESTIMATED TAX RATES AND ASSESSED VALUATION**

In 1980 Arizona citizens amended the State Constitution and capped primary property tax revenue increases from existing property to 2% per year. This is an additional means of limiting tax increases to small marginal amounts. With the exception of FY09-10, F10-11 and FY12-13, the Maricopa Governing Board has approved an increase on property tax revenues. The Constitution permits the Governing Board to levy the unused capacity from the past. It should be noted that the Maximum Levy for MCCCDC from the Maricopa County Assessor for 2014 was \$452 Million, which would result in a tax increase of 7.29%. The following chart shows the Adopted levy and tax rates for primary and secondary taxes.

<b>MARICOPA COMMUNITY COLLEGES ADOPTED TAX RATES AND LEVIES for FY 2014-15</b>			
MAXIMUM LEVY AND TAX RATE CALCULATIONS		PRIMARY TAX LEVY AND RATE CALCULATIONS	
1. Maximum Prior Year Levy	\$434,028,521	9. Actual Primary Levy Amount FY 2013-14	\$412,623,059
2. Line 1 increased by 2%	\$442,709,091	10. Primary Tax Rate FY 2013-14	\$1.2896
3. Current Assessed Value of Last Year's Property	\$32,818,413,524	11. Line 9 <b>increased by 2%</b>	\$420,875,520
4. Line 3 divided by 100	\$328,184,135	12. Adopted Primary Tax Rate FY14-15 (line 11/line 4)	\$1.2824
5. Maximum Tax Rate FY 2014-15 (Line 2 / Line 4)	\$1.3490	13. Adopted Primary Tax Levy (line 7 x line 12)	\$429,857,856
6. Current Assessed Value including New Property	\$33,519,795,354	14. Adopted Primary Levy FY 2014-15	\$429,857,856
7. Current Assessed Value divided by 100	\$335,197,954	SRP In-lieu Tax Amount FY 2014-15	\$8,711,228
8. Maximum Levy Amount FY14-15 (Line 7 X Line 5)	\$452,182,039	<b>Total Primary Levy &amp; In-lieu FY 2014-15</b>	<b>\$438,569,084</b>
		15. Primary Tax Rate FY 2014-15	\$1.2824
		SECONDARY TAX LEVY AND RATE CALCULATIONS	
		Current Assessed Valuation for 2014	\$35,079,646,593
		Est. SRP Current Assessed Valuation for 2014	\$679,290,980
		Total to calculate Secondary Tax Rate/Levy Amts	\$35,758,937,573
		Levy Amount Needed (G.O. Bond Principal/Interest)	\$82,901,341
		SRP In-lieu Needed (G.O. Bond Principal/Interest)	\$1,605,322
		Total Secondary Levy & In-Lieu FY2014-15	\$84,506,663
		16. Secondary Tax Rate FY 2014-15	\$0.2363
		COMBINED TAX RATES FOR FY 2014-15 [PER \$100 OF ASSESSED VALUATION]	
		17. Primary Levy Rate approved w 2% incr	\$1.2824
		18. Secondary Levy Rate	\$0.2363
		<b>Combined Levy Rate FY14-15</b>	<b>\$1.5187</b>

**SALT RIVER PROJECT CENTRALLY ASSESSED VALUATION (CAV)\*\***

SRP CAV at 2013 Values *	\$671,847,721
SRP CAV at 2014 Values **	\$679,290,980
SRP CAV at 2014 Values / 100	\$6,792,910
SRP In-lieu Tax Amount FY 2014-15 - Est	\$8,711,228

\* 2013 SRP CAV Actual was received March 26, 2013

\*\* 2014 SRP CAV Actual was received March 7, 2014

**EXPENDITURE LIMITATION REPORT WORKSHEET**
**Annual Budgeted Expenditure Limitation Report Worksheet  
Fiscal Year Ending June 30, 2015**

	Current Funds			Plant Funds		Total
	General Oper.	Auxiliary Enter.	Restricted	Unexpended	Ret. of Debt	
A. Total Budgeted Expenditures	\$ 796,104,125	\$ 146,899,274	\$ 318,670,759	\$ 284,690,000	\$ 156,147,544	\$ 1,702,511,702
Transfers	\$ (21,967,193)	\$ 8,186,667	\$ 400,000	\$ 13,380,526	\$ -	\$ -
A. Net Total Expenditures	\$ 774,136,932	\$ 155,085,941	\$ 319,070,759	\$ 298,070,526	\$ 156,147,544	\$ 1,702,511,702
<b>B. Less Exclusions Claimed:</b>						
Bond Proceeds				\$ 215,000,000		\$ 215,000,000
Debt Service Requirements on Bonded Indebtedness					\$ 84,506,663	\$ 84,506,663
Dividends, Interest And Gains on Sale of Securities	\$ 505,000	\$ 15,000		\$ 30,015,000		\$ 30,535,000
Grants And Aid From Federal Gov't			\$ 235,810,669			\$ 235,810,669
Grants, Aid, Contributions or Gifts From Private Agency, Organization or Individual Except Those Amounts Received in Lieu of Taxes			\$ 17,925,641			\$ 17,925,641
Interfund Transfers	\$ -	\$ 24,757,106	\$ 400,000	\$ 13,380,526		\$ 38,537,632
Tuition And Fees	\$ 241,136,556	\$ 63,811,037				\$ 304,947,593
Monies Received A.R.S. 15-1472			\$ 7,975,000			\$ 7,975,000
Prior Years Carry-Forward	\$ 72,000,000	\$ 55,000,000	\$ 45,000,000	\$ 39,675,000	\$ 71,640,881	\$ 283,315,881
Total Exclusions Claimed	\$ 313,641,556	\$ 143,583,143	\$ 307,111,310	\$ 298,070,526	\$ 156,147,544	\$ 1,218,554,079
C. Budgeted Exp. Subject to Limitation	\$ 460,495,376	\$ 11,502,798	\$ 11,959,449	\$ -	\$ -	\$ 483,957,623
<b>D. Expenditure Limitation Fiscal Year 2014-15</b>						<b>\$ 484,062,944</b>
<b>Unused (Overcommitted) Legal Limit</b>						<b>\$ 105,321</b>



# *Adopted Budget*

## *FY2014-15*

### *Section I: Glossary*

**SECTION I- GLOSSARY****Academic Support**

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

**Administration**

This is a functional category of expenditures to identify cost related to management, business and human resources operations, and planning of the organization. Examples include: office of the president, fiscal operations, human resources offices, information technology staff and legal services.

**College Activities**

College Activities is an Auxiliary Fund (Fund 2) division. It includes the activity fee portion of the per credit hour charge to students, other student fees, and the use of Fund 2 fund balances for one-time capital and operational projects. Funds are used for a variety of activities including athletic programs, scholarships, student insurance, counseling, business office operations, drama and music, intramurals and the repayment of revenue bond debt (see section D for detail). It is the District's practice to dedicate all student activity fee revenues resulting from enrollment growth to the Enrollment Growth Funding program; the funds, therefore, are budgeted as a transfer from Current Auxiliary (Fund 2) to the General Fund (Fund 1).

**Communications and Utilities**

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

**Contingency, Scholarships, Misc, Transfers:**

The contingency, miscellaneous and transfers object code includes reserve, holding and transfers accounts. Examples are: a contingency for taxes that are budgeted but not collected; a basic contingency for unexpected needs as prioritized by the Governing Board; allocations for the Enrollment Growth Funding program reserved to help fund additional courses for increased student enrollment; funds for incremental costs from capital development facilities; a reserve for insurance costs, college carryforward and student scholarships

**Contractual Services**

Expenditures such as funding for professional services, advertising, marketing, etc. are budgeted in the contractual services object code series. Additionally, the cost of teaching services and course development for concurrent enrollment as well as employer-sponsored programs may be charged to this object code.

**Course Fees**

Course fees are budgeted in the Auxiliary Fund. They cover the cost of materials for credit courses that rely on special equipment or supplementary materials

**Employee Benefits**

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

**Enrollment Growth Funding**

A formula based funding allocation based on full time student equivalent (FTSE) growth. Effective FY2010-11 Budget, funding was distributed to the colleges based on estimated FTSE growth at the rate of \$2,130 per FTSE.

**Expenditure Limitation**

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

**Fixed Charges**

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

**Food Service**

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

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

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

**Functional Categories**

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

**Headcount**

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

**Institutional Support**

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

**Instruction**

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

**Non Credit/Special Interest Courses**

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

**Object codes**

Expenditures are budgeted and accounted for by object code categories to detail the use of funds. Revenues also are budgeted in object codes to distinguish different types of resources.

**Other Auxiliary Programs**

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

**Physical Plant**

A functional category of expenditures allocated for the operation and maintenance of the physical plant, such as utility costs and staff responsible for the maintenance of buildings and grounds for all units.

**Public Services**

A functional category of expenditures that account for non-instructional services of benefit to the community; examples include public lectures, and community service programs.

**Salaries and Wages**

Compensation provided to all regular Governing Board approved faculty and staff, and also temporary staff is recorded in salaries and wages object codes.

**State Aid**

The State of Arizona provides financial support to community college districts based on formulas that are set in statute. These formulas largely are based on enrollment levels. The formulas use the most recent audited full-time student equivalents; hence state aid is provided for enrollment growth that occurred two years before the fiscal year under development.

**Student Services**

A functional category of expenditures reflective of support services provided to students, such as counseling, testing, admissions, student financial aid, and career development.

**Supplies & Materials**

The cost of classroom and office supplies and materials, software, audiovisual aids, etc. is budgeted in supplies and materials object code.

**Tax Levy Limit**

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

**Travel**

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

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*The FY2014-15 Adopted Budget is prepared by the  
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