

Chandler-Gilbert

Estrella Mountain

GateWay

Glendale

Mesa

Paradise Valley

Phoenix

Rio Salado

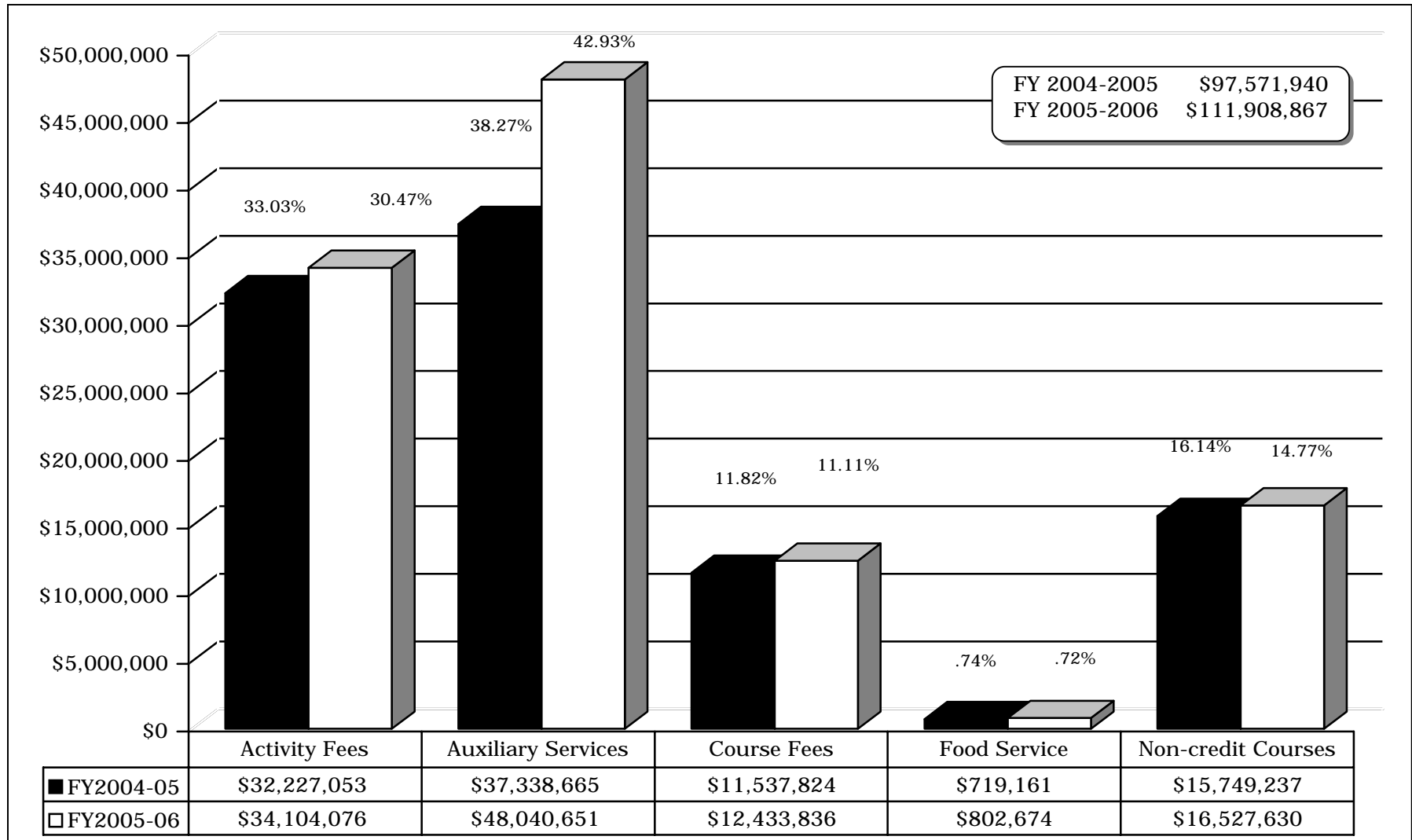
Scottsdale

South Mountain

**Current Unrestricted Fund 2
Budget Detail
FY 2005-2006**

FY 2005 vs. FY 2006

Maricopa Community Colleges - Current Auxiliary Fund 2 Budget Summary



Note: Amounts are shown net of transfers-out.

FY 2005-2006

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2
REVENUE SUMMARY

Sources of Revenue	FY 2004-05		FY 2005-06		Increase/(Decrease) FY 2004-05 to 2005-06	
	Adopted	% of	Adopted	% of	Amount	Percent
	Budget	Total	Budget	Total		
Student Activity Fees	\$ 3,327,210	3.41%	\$ 3,373,290	3.01%	\$ 46,080	1.38%
Tuition	24,399,540	25.01%	24,737,460	22.11%	337,920	1.38%
Miscellaneous Student Activities Revenues	1,536,175	1.57%	1,483,352	1.33%	(52,823)	-3.44%
Intra and Interfund Transfers	2,539,904	2.60%	2,133,570	1.91%	(406,334)	-16.00%
Transfer for Salary and Flex Increases (From General Fund)	3,316,566	3.40%	4,051,303	3.62%	734,737	22.15%
Carryforward/Fund Bal. - Activities	3,933,331	4.03%	4,180,567	3.74%	247,236	6.29%
College Activity Fees / Revenues	39,052,726	40.02%	39,959,542	35.71%	906,816	2.32%
Interest Income	880,000	0.90%	626,248	0.56%	(253,752)	-28.84%
Bookstore Commissions	2,654,194	2.72%	3,157,440	2.82%	503,246	18.96%
Miscellaneous Other Revenues	1,756,456	1.80%	4,241,495	3.79%	2,485,039	141.48%
Tuition/Fees	10,433,736	10.69%	10,288,493	9.19%	(145,243)	-1.39%
Grants/Donations	769,308	0.79%	838,483	0.75%	69,175	8.99%
Carryforward/Fund Bal. - Auxiliary Programs	6,652,771	6.82%	14,942,388	13.35%	8,289,617	124.60%
Sales of Aux. Svcs/ Printshops / Copy Centers	3,810,657	3.91%	4,459,749	3.99%	649,092	17.03%
Intra and Interfund Transfers	7,306,849	7.49%	10,616,750	9.49%	3,309,901	45.30%
Trfs from Gen Fund	6,096,264	6.25%	8,133,175	7.27%	2,036,911	33.41%
Other Auxiliary Programs	40,360,235	41.36%	57,304,221	51.21%	16,943,986	41.98%
Course Fees	11,537,824	11.82%	12,433,836	11.11%	896,012	7.77%
Food Service	719,161	0.74%	802,674	0.72%	83,513	11.61%
Non-Credit / Special Interest	15,749,237	16.14%	16,602,630	14.84%	853,393	5.42%
Subtotal Revenue	107,419,183	110.09%	127,102,903	113.58%	19,683,720	18.32%
Transfer To General Fund (FTSE Grwth Rsrv. & T&F Reb.)	(4,422,000)	-4.53%	(3,405,750)	-3.04%	1,016,250	-22.98%
Transfer To Plant Fund (MCC B & G)	(500,000)	-0.51%	(500,000)	-0.45%	-	0.00%
Transfer To Plant Fund (CGCC B & G)	-	0.00%	(207,000)	-0.18%	(207,000)	N/A
Transfer To Plant Fund (GCC,PVC Loan Payment)	(250,000)	-0.26%	(300,000)	-0.27%	(50,000)	20.00%
Transfer To Plant Fund (SCC Capital Projects)	(500,000)	-0.51%	(10,000)	-0.01%	490,000	-98.00%
Transfer To Plant Fund (Rio Capital Projects)	-	0.00%	(1,000,000)	-0.89%	(1,000,000)	N/A
Transfer To Plant Fund (PVCC Capital Projects)	-	0.00%	(500,000)	-0.45%	(500,000)	N/A
Transfer To Plant Fund (Potential Projects)	-	0.00%	(5,100,000)	-4.56%	(5,100,000)	N/A
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	(3,695,276)	-3.79%	(3,709,286)	-3.31%	(14,010)	0.38%
Transfer To Plant Fund Rev Bond (Potential Debt Service Reserve)	(479,967)	-0.49%	(462,000)	-0.41%	17,967	-3.74%
Total Transfers	(9,847,243)	-10.09%	(15,194,036)	-13.58%	(5,346,793)	54.30%
Total Revenue Less Transfers Out	\$ 97,571,940	100.00%	\$ 111,908,867	100.00%	\$ 14,336,927	14.69%

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2
EXPENDITURE SUMMARY

Expenditures	FY 2004-05		FY 2005-06		Increase/(Decrease) FY 2004-05 to 2005-06	
	Adopted	% of	Adopted	% of	Amount	Percent
	Budget	Total	Budget	Total		
Associated Students	\$ 1,477,382	1.51%	\$ 1,502,537	1.34%	\$ 25,155	1.70%
Athletics	5,571,573	5.71%	5,885,655	5.26%	314,082	5.64%
College Activities	32,003,771	32.80%	32,571,350	29.11%	567,579	1.77%
Assoc. Students/Clg Activities/Athletics	39,052,726	40.02%	39,959,542	35.71%	906,816	2.32%
Contract Training, Service Maintenance, Other Auxiliary Programs, Partnerships, and Other	15,372,376	15.75%	\$17,953,466	16.04%	2,581,090	16.79%
Scholarships/Awards & Contingency	6,722,578	6.89%	9,086,479	8.12%	2,363,901	35.16%
Other Transfers	5,460,333	5.60%	11,381,416	10.17%	5,921,083	108.44%
Inter and Intra Fund Transfers	227,664	0.23%	190,066	0.17%	(37,598)	-16.51%
Other Auxiliary Programs	12,577,284	12.89%	18,692,794	16.70%	6,115,510	48.62%
Course Materials	40,360,235	41.36%	57,304,221	51.21%	16,943,986	41.98%
Food Service	11,537,824	11.82%	12,433,836	11.11%	896,012	7.77%
Non-Credit / Special Interest	719,161	0.74%	802,674	0.72%	83,513	11.61%
Subtotal Expenditures	15,749,237	16.14%	16,602,630	14.84%	853,393	5.42%
Transfer To General Fund (FTSE Grwth Rsrv. & T&F Reb.)	107,419,183	110.09%	127,102,903	113.58%	19,683,720	18.32%
Transfer To Plant Fund (MCC B & G)	(4,422,000)	-4.53%	(3,405,750)	-3.04%	1,016,250	-22.98%
Transfer To Plant Fund (CGCC B & G)	(500,000)	-0.51%	(500,000)	-0.45%	-	0.00%
Transfer To Plant Fund (GCC,PVC Loan Payment)	-	0.00%	(207,000)	-0.18%	(207,000)	N/A
Transfer To Plant Fund (SCC Capital Projects)	(250,000)	-0.26%	(300,000)	-0.27%	(50,000)	20.00%
Transfer To Plant Fund (Rio Capital Projects)	(500,000)	-0.51%	(10,000)	-0.01%	490,000	-98.00%
Transfer To Plant Fund (PVCC Capital Projects)	-	0.00%	(1,000,000)	-	(1,000,000)	N/A
Transfer To Plant Fund (Potential Projects)	-	0.00%	(500,000)	-	(500,000)	N/A
Transfer To Plant Fund Rev Bond (CGC/SMC PAC & SIS)	-	0.00%	(5,100,000)	-4.56%	(5,100,000)	N/A
Transfer To Plant Fund Rev Bond (Potential Debt Service Reserve)	(3,695,276)	-3.79%	(3,709,286)	-3.31%	(14,010)	0.38%
Total Transfers From Fund 2 Revenues Above	(479,967)	-0.49%	(462,000)	-0.41%	17,967	-3.74%
Total Expenditures Less Transfers	(9,847,243)	-10.09%	(15,194,036)	-13.58%	(5,346,793)	54.30%
	\$ 97,571,940	100.00%	\$ 111,908,867	100.00%	\$ 14,336,927	14.69%

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2

EXPENDITURE DETAIL

The following EXPENDITURE DETAIL includes budgeted expenditures by College and by Program excluding transfers from Fund 2 to the Restricted Fund, the Unrestricted Fund, and the Plant Fund.

College / District	FY 2005-06 Adopted Program Budgets									Increase/ (Decrease)	
	FY 2004-05	Associated		College	Other Auxiliary	Course	Food		Total Proposed	FY 2004-05 to 2005-06	
	Adopted	Students	Athletics	Activities	Programs	Fees	Service	Non-Credit	Budget	Amount	Percent
Phoenix	\$ 5,439,994	\$ 184,310	\$ 1,123,554	\$ 1,452,183	\$ 1,066,430	\$ 947,486	\$ -	\$ 1,150,884	\$ 5,924,847	\$ 484,853	8.91%
City Colleges	68,500	-	-	-	60,000	8,500	-	-	68,500	-	0.00%
Glendale	7,375,685	111,946	813,355	2,200,470	1,657,267	1,720,642	-	1,339,026	7,842,706	467,021	6.33%
GateWay	3,798,991	40,295	362,317	1,504,377	770,328	960,940	-	424,863	4,063,120	264,129	6.95%
Maricopa Skill Ctr	7,369,923	-	-	-	7,923,268	-	-	-	7,923,268	553,345	7.51%
Mesa	16,269,597	136,643	834,928	3,478,035	1,522,823	2,953,430	-	7,992,650	16,918,509	648,912	3.99%
Red Mountain	471,929	-	-	163,831	-	308,255	-	-	472,086	157	0.03%
Scottsdale	10,778,999	50,000	1,052,972	1,509,091	6,685,371	1,858,100	739,390	1,733,939	13,628,863	2,849,864	26.44%
SCC Business Institute	218,938	-	-	-	-	8,500	-	130,525	139,025	(79,913)	-36.50%
Maricopa Colleges Television	35,000	-	-	-	20,000	-	-	15,000	35,000	-	0.00%
Rio Salado	17,196,818	104,000	-	3,426,119	13,964,712	1,292,350	-	1,094,426	19,881,607	2,684,789	15.61%
KJZZ	361,824	-	-	389,120	-	-	-	-	389,120	27,296	7.54%
Sun Sounds	300,504	-	-	322,700	-	-	-	-	322,700	22,196	7.39%
South Mountain	2,765,532	570,393	610,074	1,336,970	51,000	207,647	-	70,911	2,846,995	81,463	2.95%
Chandler-Gilbert	3,237,383	19,500	485,220	1,190,348	232,500	844,000	-	825,276	3,596,844	359,461	11.10%
Williams Educ. Ctr.	205,122	-	2,000	103,713	100,000	-	-	-	205,713	591	0.29%
Paradise Valley	3,750,320	283,950	601,235	1,399,937	884,675	656,986	-	967,664	4,794,447	1,044,127	27.84%
Estrella Mountain	2,940,233	1,500	-	1,420,296	846,353	667,000	63,284	357,466	3,355,899	415,666	14.14%
Southwest Skill Ctr	2,746,956	-	-	-	5,509,829	-	-	-	5,509,829	2,762,873	100.58%
District Office	298,496	-	-	-	272,176	-	-	-	272,176	(26,320)	-8.82%
Dist Wide Programs	21,788,439	-	-	12,674,160	15,737,489	-	-	500,000	28,911,649	7,123,210	32.69%
Totals	\$ 107,419,183	\$ 1,502,537	\$ 5,885,655	\$ 32,571,350	\$ 57,304,221	\$ 12,433,836	\$ 802,674	\$ 16,602,630	\$ 127,102,903	\$ 19,683,720	18.32%

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2
EXPENDITURE DETAIL
ASSOCIATED STUDENTS/ATHLETICS/COLLEGE ACTIVITIES

The following EXPENDITURE DETAIL compares budgeted expenditures by College & Program for Associated Students, College Athletics & College Activities.

College / Unit	FY 2004-05 Adopted Budget	FY 2005-06 Adopted Budget				Increase/ (Decrease) FY 2004-05 to 2005-06	
		Associated Students	Athletics	College Activities	Total Budget	Amount	Percent
		Phoenix	\$ 2,312,391	\$ 184,310	\$ 1,123,554	\$ 1,452,183	\$ 2,760,047
Glendale	2,971,322	111,946	813,355	2,200,470	3,125,771	154,449	5.20%
GateWay	1,681,654	40,295	362,317	1,504,377	1,906,989	225,335	13.40%
Mesa	4,289,465	136,643	834,928	3,478,035	4,449,606	160,141	3.73%
Red Mountain Campus	157,674	-	-	163,831	163,831	6,157	3.90%
Scottsdale	2,838,177	50,000	1,052,972	1,509,091	2,612,063	(226,114)	-7.97%
Rio Salado	4,538,140	104,000	-	4,137,939	4,241,939	(296,201)	-6.53%
South Mountain	2,439,803	570,393	610,074	1,336,970	2,517,437	77,634	3.18%
Chandler-Gilbert	1,530,748	19,500	485,220	1,190,348	1,695,068	164,320	10.73%
Williams Campus	105,122	-	2,000	103,713	105,713	591	0.56%
Paradise Valley	1,943,024	283,950	601,235	1,399,937	2,285,122	342,098	17.61%
Estrella Mountain	1,313,639	1,500	-	1,420,296	1,421,796	108,157	8.23%
Subtotal	26,121,159	1,502,537	5,885,655	19,897,190	27,285,382	1,164,223	4.46%
Bond and Transfers	12,931,567	-	-	12,674,160	12,674,160	(257,407)	-1.99%
Grand Total	\$ 39,052,726	\$ 1,502,537	\$ 5,885,655	\$ 32,571,350	\$ 39,959,542	\$ 906,816	2.32%

FY 2005-2006

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2
 EXPENDITURE DETAIL
 ASSOCIATED STUDENTS (DAY AND EVENING)

The following EXPENDITURE DETAIL includes budgeted expenditures by College for the Day and Evening Associated Students Programs.

College / Unit	FY 2004-05	FY 2005-06	Increase/ (Decrease)	
	Adopted Budget	Adopted Budget	FY 2004-05 to 2005-06	
			Amount	Percent
Phoenix	\$ 184,015	\$ 184,310	\$ 295	0.16%
Glendale	111,946	111,946	-	0.00%
GateWay	40,295	40,295	-	0.00%
Mesa	134,109	136,643	2,534	1.89%
Scottsdale	50,000	50,000	-	0.00%
Rio Salado	104,000	104,000	-	0.00%
South Mountain	573,503	570,393	(3,110)	-0.54%
Chandler-Gilbert	19,500	19,500	-	0.00%
Paradise Valley	258,514	283,950	25,436	9.84%
Estrella Mountain	1,500	1,500	-	0.00%
Total	\$ 1,477,382	\$ 1,502,537	\$ 25,155	1.70%

MARICOPA COMMUNITY COLLEGES - CURRENT AUXILIARY FUND 2
 EXPENDITURE DETAIL
 ATHLETICS ADMINISTRATION, MEN AND WOMEN'S ATHLETICS

The following EXPENDITURE DETAIL includes budgeted expenditures by College for the Athletics Programs, broken out among Administration, Men's and Women's Athletics.

College / Unit	Athletics Admin. Budget		Men's Athletics Budget		Women's Athletics Budget		Total Athletics Budgets		Increase / (Decrease) FY 2004-05 to 2005-2006	
	FY 2004-05	FY 2005-06	FY 2004-05	FY 2005-06	FY 2004-05	FY 2005-06	FY 2004-05	FY 2005-06	Amount	Percent
Phoenix	\$ 783,356	\$ 864,857	\$ 153,853	\$ 153,853	\$ 104,844	\$ 104,844	\$ 1,042,053	\$ 1,123,554	\$ 81,501	7.82%
Glendale	313,636	365,043	264,823	230,515	212,164	217,797	790,623	813,355	22,732	2.88%
Gateway	262,133	301,844	14,354	33,382	27,091	27,091	303,578	362,317	58,739	19.35%
Mesa	235,859	256,884	382,523	392,841	179,699	185,203	798,081	834,928	36,847	4.62%
Scottsdale	54,522	63,132	507,298	523,574	454,367	466,266	1,016,187	1,052,972	36,785	3.62%
South Mountain	373,450	396,928	94,021	94,043	111,103	119,103	578,574	610,074	31,500	5.44%
Chandler-Gilbert	169,789	189,707	87,442	94,082	189,088	201,431	446,319	485,220	38,901	8.72%
Williams Campus	2,000	2,000	-	-	-	-	2,000	2,000	-	0.00%
Paradise Valley	411,124	411,168	37,771	37,771	145,263	152,296	594,158	601,235	7,077	1.19%
Total	\$ 2,605,869	\$ 2,851,563	\$ 1,542,085	\$ 1,560,061	\$ 1,423,619	\$ 1,474,031	\$ 5,571,573	\$ 5,885,655	\$ 314,082	5.64%

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

The following DETAIL illustrates how the Student Activity Fee of \$1.50 and tuition of \$11 is allocated for college activities and district-wide expenditures.

College	FY 2004-05 Allocation Total	Adopted FY 2005-06								Increase/ (Decrease) FY 2004-05 to 2005-06	
		Basic Allocation Activities	Basic Allocation Athletics	Basic Athl & Art Waivers*	Formula Allocation (FTSE)	FY 2005-06 Allocation Sub-Total	FY05-6 Trfrs Benefits	Cumulative M&C Trans * Thr FY05-06 *	FY 2005-06 Allocation Total	Amount	Percent
		Phoenix	\$ 2,040,602	\$ 267,113	\$400,639	\$ 40,063	\$1,059,643	\$ 1,767,458	\$ 85,859	\$ 276,941	\$ 2,130,258
Glendale	2,868,322	267,113	386,477	58,000	\$1,689,693	2,401,282	135,637	484,498	3,021,417	153,095	5.34%
GateWay	1,279,084	267,113	277,488	29,600	\$567,934	1,142,135	65,815	215,507	1,423,457	144,373	11.29%
Mesa	3,409,693	267,113	400,191	65,600	\$2,318,362	3,051,266	130,626	443,289	3,625,181	215,488	6.32%
Red Mountain Campus	114,946	100,000	-	-	\$0	100,000	7,603	13,500	121,103	6,157	5.36%
Scottsdale	2,012,061	267,113	402,655	41,286	\$980,964	1,692,018	92,959	323,434	2,108,411	96,350	4.79%
Rio Salado	1,876,717	267,113	-	-	\$1,524,205	1,791,318	20,905	116,988	1,929,211	52,494	2.80%
South Mountain	1,186,454	267,113	390,676	28,525	\$308,890	995,204	64,868	204,016	1,264,088	77,634	6.54%
Chandler-Gilbert	1,330,748	267,113	308,825	27,000	\$648,761	1,251,699	43,119	150,250	1,445,068	114,320	8.59%
Williams Campus	105,122	100,000	-	-	\$0	100,000	1,899	3,814	105,713	591	0.56%
Paradise Valley	1,441,761	267,113	297,929	30,600	\$608,885	1,204,527	76,300	264,364	1,545,191	103,430	7.17%
Estrella Mountain	771,239	267,113	-	-	\$396,772	663,885	36,869	126,042	826,796	55,557	7.20%
Subtotal	18,436,749	2,871,130	2,864,880	320,674	10,104,109	16,160,792	762,459	2,622,643	19,545,894	1,109,145	6.02%
Bond and Transfers:											
PAC/SIS Debt Service	2,303,673	2,299,716				2,299,716			2,299,716	(3,957)	-0.17%
Pres. Scholarships	2,374,845	2,601,086				2,601,086	129,986		2,731,072	356,227	15.00%
Woodrow Wilson Scholarships	35,000	35,000				35,000			35,000	-	0.00%
Student Insurance	534,360	841,104				841,104			841,104	306,744	57.40%
Copyright Fees	35,000	35,000				35,000			35,000	-	0.00%
Tournament Fund	700,000	800,000				800,000			800,000	100,000	14.29%
Special Population Outreach	225,000	225,000				225,000			225,000	-	0.00%
At-Risk Scholarships	1,041,874	988,939				988,939	209,216		1,198,155	156,281	15.00%
Hoop of Learning	125,000	155,000				155,000			155,000	30,000	24.00%
Honors Fee Awards	451,440	391,440				391,440	60,000		451,440	-	0.00%
Student Public Policy Forum	20,000	20,000				20,000			20,000	-	0.00%
FTSE Growth Reserve	4,422,000	3,405,750				3,405,750			3,405,750	(1,016,250)	-22.98%
Talent/Athletic/Honors Waivers	-	39,720				39,720	266,999 *		306,719	306,719	N/A
Revenue Reserve	338,375	112,204				112,204			112,204	(226,172)	-66.84%
Subtotal Transfers	12,606,567	11,949,958				11,949,958	666,201	-	12,616,159	9,592	0.08%
Grand Total	\$ 31,043,316	\$ 14,821,088	\$ 2,864,880	\$ 320,674	\$ 10,104,109	\$ 28,110,750	\$ 1,428,660	\$ 2,622,643	\$ 32,162,053	\$ 1,118,737	3.60%

Notes:

-FY06 ASRS increase (\$195,132- \$142,336 = \$52,796) and FY06 Flex increase (\$38,928) included in FY05-6 Transfers column. Flex transfers are cumulative through FY05-6.

-Rio Cumulative Transfers for Benefits & M&C were reduced by \$1,730 reflecting positions moved to Fund 1 (\$1,410 M&C, \$320 Benefits).

The estimated grand total for Benefits and Meet and Confer for all of Fund 2 is \$5.916 million; the total for FY05-6 for college activities was \$3.385 million (\$.7625 million Flex/Benefits, \$2.622 million M&C). The comparable numbers for FY04-5 were Total Benefits/M&C \$4.612 million; the total for college activities was \$2.917 million (\$.6333 million flex, \$2.285 million M&C).

-Presidents & At Risk scholarships were projected at levels which maintain the scholarship \$/FTSE ratio in FY04-05 adjusted for tuition and projected enrollment increases.

No change was made for Woodrow Wilson as existing budget was deemed adequate. Honors Fee Awards were reduced based on actual spending patterns.

Hoop of Learning was increased by \$30,000 for addition of 5 Native American Advisor Positions.

-Estimated FY04-05 cost of student insurance is \$627,689. The increase for FY05-6 is projected at 34%.

-GateWay added Men's Baseball for FY05-06: Basic Athletic Allocation \$40,096; Athletic waivers \$6,000, one-time startup: \$3,000 in revenue reserve.

-Chandler-Gilbert added Men's & Women's Golf for FY05-06: Basic Athletic Allocation \$19,548; Athletic waivers \$4,800, one-time startup: \$2,000 in revenue reserve.

-Tuition & Fee revenue projected base on unaudited FY04 Credit FTSE of 65,860.

-FTSE Growth Reserve estimated with FY06 projected FTSE of 74,962 less FY04 Audited Credit FTSE at 65,880 times \$ 12.5 * 30 credit hours.

*Breakout of \$266,999 transfer = \$169,565 Talent & Athletic, \$97,434 Honors. Talent & Athletic by Campus = PC \$20,064, GCC \$31,774, GateWay \$6,068, MCC \$35,128, SCC \$27,052,

SMCC \$12,570, CGCC \$17,465 & PVCC \$19,445 (Total \$169,565) Honors Increase by campus = PC \$14,111, GCC \$6,133, GateWay \$3,120, MCC \$23,775, SCC \$7,535, Rio Salado \$11,342,

SMCC \$8,027, CGCC \$4,785, Paradise Valley CC \$1,824, and EMCC \$16,780 (Total \$97,434).