



FY2025-26 Adopted Budget

May 27, 2025

10 Colleges. Unlimited Opportunities.



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Adopted Budget
FY2025-26

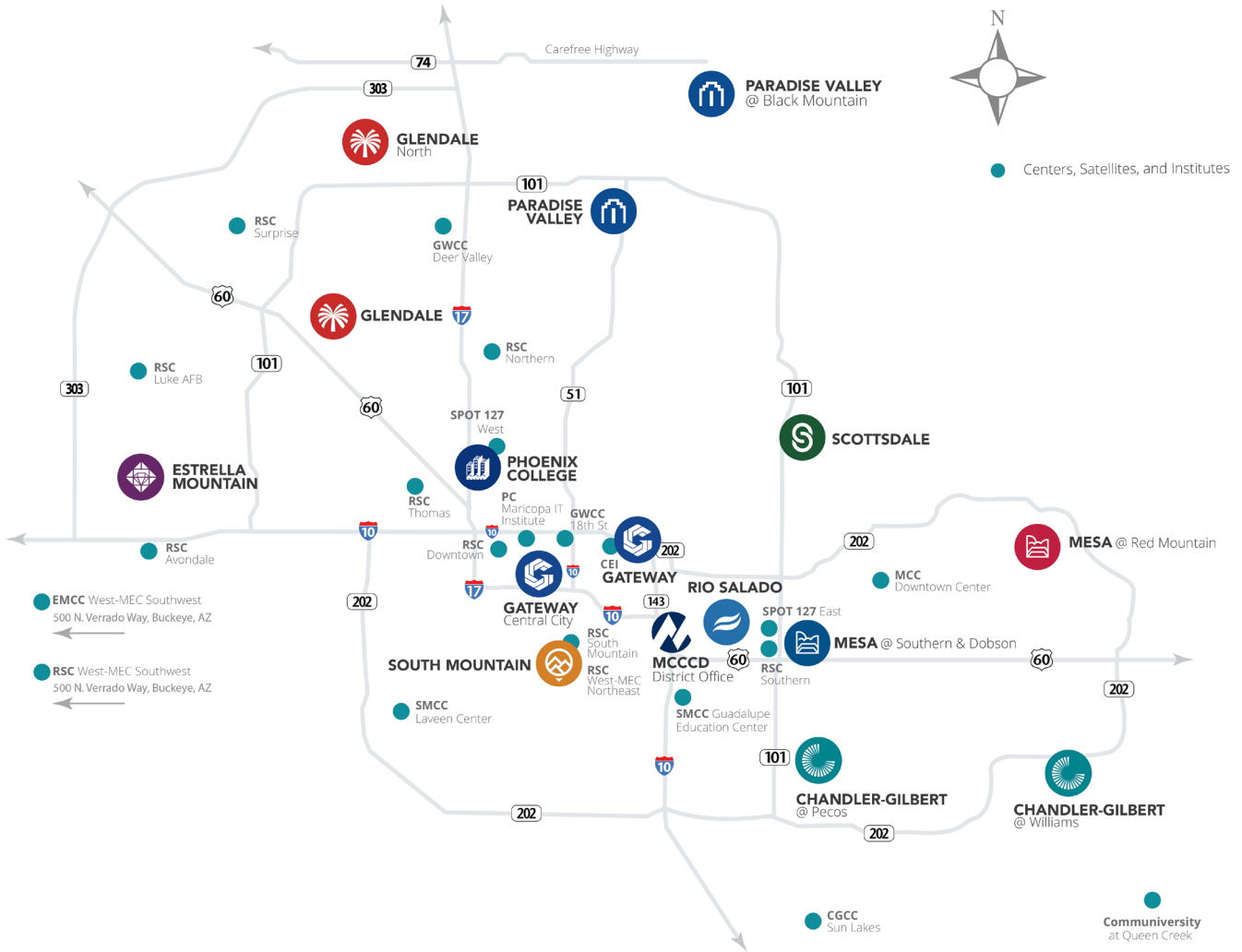
SECTION A: GENERAL OVERVIEW

Administration and Addresses

MCCCD Governing Board & District Administration: 2411 W 14th Street – Tempe, AZ 85281 Ph. (480) 731-8000		
Governing Board Members	Positions	District
Ms. Susan Bitter Smith	President	2
Ms. Marie Sullivan	Secretary	3
Dr. Tom Nerini	Member	5
Ms. Donna Davis	Member	4
Ms. Jacqueline Smith, J.D	Member	1
Dr. Linda Thor	Member	At-large
Ms. Kelli Butler	Member	At-large
District Leadership		
Dr. Steven Gonzales Chancellor		
Dr. Lisa Armour Executive Vice Chancellor & Provost	Ms. Lee Ann Bohn Chief Operating Officer	Dr. Jess Evans Vice Chancellor and Chief Information Officer
Ms. Janice Falkenberg, Esq. General Counsel	Dr. Eddie Genna Senior Vice Chancellor of External Affairs	Ms. Kimberly Granio Vice Chancellor and Chief Financial Officer
Dr. Cathleen Hernandez Associate Vice Chancellor and Chief of Staff	Dr. Gena Jones Interim Vice Chancellor and Chief Human Resource Officer	Mr. Brian Spicker Foundation President and Chief Executive Officer
Ms. Deanna Villanueva-Saucedo Associate Vice Chancellor of the Center for Excellence in Inclusive Democracy		
College Leadership		
Dr. CJ Wurster, President Chandler-Gilbert Community College 2626 E. Pecos Road., Chandler, AZ 85225 Ph. (480) 732-7000	Dr. Amy Diaz, President GateWay Community College 108 N. 40 th Street, Phoenix, AZ 85034 Ph. (602) 286-8000	Dr. Tiffany Hernandez, President Glendale Community College 6000 W. Olive Avenue, Glendale, AZ 85034 Ph. (623) 845-3012
Dr. Reynaldo Rivera, President Estrella Mt. Community College 3000 N. Dysart Road, Avondale, AZ 85392 Ph. (623) 935-8000	Dr. Richard C. Daniel, President Mesa Community College 1833 W. Southern Avenue, Mesa, AZ 85202 Ph. (480) 461-7000	Dr. Jana Schwartz, President Paradise Valley Community College 18401 N. 32 nd Street, Phoenix, AZ 85032 Ph. (602) 787-6500
Dr. Kimberly Britt, President Phoenix College 1202 W. Thomas Road, Phoenix, AZ 85013 Ph. (602) 285-7500	Dr. Kate Smith, President Rio Salado College 2323 W 14 th Street, Tempe, AZ 85281 Ph. (480) 517-8540	Dr. Eric Leshinskie, President Scottsdale Community College 9000 E. Chaparral Rd, Scottsdale, AZ 85256 Ph. (480) 423-6000
Ms. Veronica Hipolito, President South Mt. Community College 7050 S. 24 th Street, Phoenix, AZ 85040 Ph. (602) 343-8000		

Map of Maricopa Community Colleges

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



Vision, Mission, and Values

Vision

Excellence in education for a better world

Mission

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

Values

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

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

Introduction

The Maricopa District is one of the largest community college systems in the nation and is the largest public higher education institution in Arizona. In Fiscal Year 2025-26 (FY25-26), the District will continue to build on its long history of servicing the community.

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

Overview of the FY25-26 Adopted Budget

The Adopted Budget compares the estimated actual revenue and expenditures from Fiscal Year 2024-25 (FY24-25) with the Adopted FY25-26 Budget. This provides a base for future budgeted expenditure and revenue comparisons. Throughout the budget process, the District evaluates the ability to sustain approved initiatives in the future.

Budget Assumptions

The following assumptions have been used in building the FY25-26 budget:

- Property tax levy is based on 2025 Net Primary Assessed Value, provided by the Maricopa County Assessor on February 10, 2025;
- Full-Time Student Equivalents (FTSE) is projected to increase slightly compared to FY24-25 projected enrollment, as our district continues to recover from declines in fiscal years 2020-21 and 2021-22 resulting from the Covid-19 Pandemic;
- General Fund expenditure growth includes required or previously agreed upon expenditure additions, including year 5 of the Strategic Compensation Plan;
- General Fund budget reduction to achieve a balanced budget;
- Small increases in Proposition 301 and 207 revenue; and
- Continue tax shift from the secondary tax levy to primary levy to fund capital and operational needs.

Bachelor's Degree Programs

The District began to offer bachelor's degrees to our students in FY23-24. We currently offer 8 bachelor's degree programs at 7 of our colleges for FY24-25. The total tuition for these programs will be around one-third the cost of traditional university programs. Overall enrollment and related tuition and fee revenue projections in the FY25-26 Adopted budget have been adjusted to reflect the launch of these programs.

Adopted Total Resources Summary

(In Millions)		Resources				
Fund	Description	Est. Actual FY24-25	Adopted FY25-26	Increase/ (Decrease)	% Change	
Fund 1	General Operating	\$ 942.07	\$ 975.67	\$ 33.60	3.6%	
Fund 2	Current Auxiliary	135.18	142.78	7.60	5.6%	
Fund 3	Current Restricted	293.77	302.05	8.28	2.8%	
Fund 6	Quasi-Endowment	21.52	21.52	-	0.0%	
Fund 7	Plant	260.90	232.99	(27.91)	-10.7%	
Fund 8	Debt Service	64.60	46.10	(18.51)	-28.6%	
Total		\$ 1,718.05	\$ 1,721.11	\$ 3.07	0.2%	

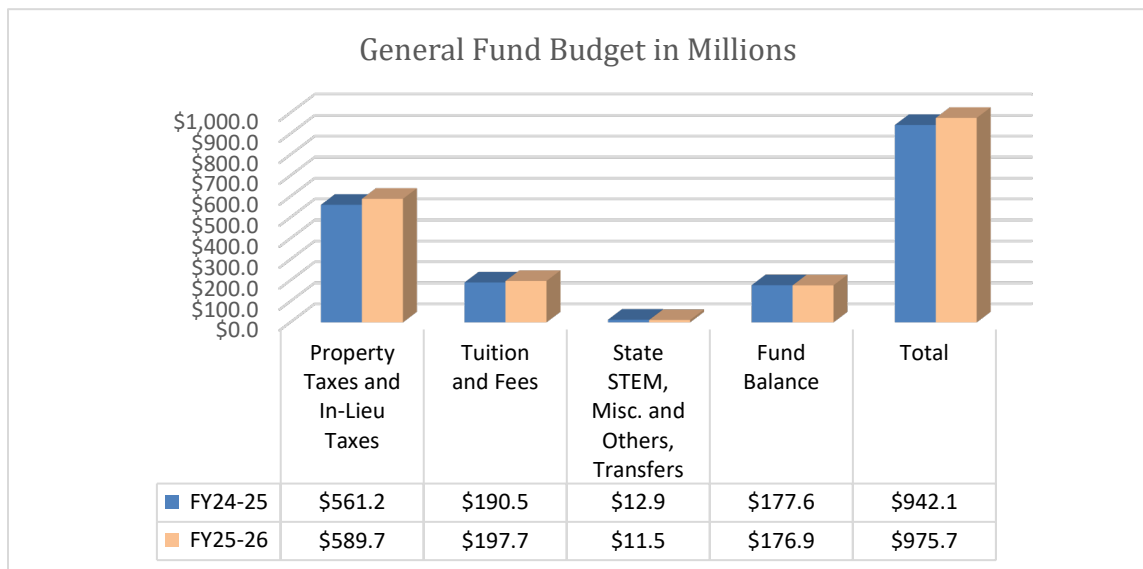
The Adopted FY25-26 resources of \$1.7 billion include all estimated fund balances available for each fund. All funds are shown in Section B Budget Summaries.

The District’s colleges have flexibility to reallocate budgets and to use new allocations to meet high priority needs and accomplish goals to continue to better serve the community.

General Fund

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

Resources



The General Fund Resources for FY25-26 total \$975.7 million, an increase of \$33.6 million compared to the FY24-25 estimated resources.

Property Taxes

Based on the 2025 Maricopa County Assessor's valuations, the property tax levy from new construction will be \$13.8 million for FY25-26. On May 27th, 2025, the Governing Board approved shifting a portion of the secondary tax rate to the primary tax rate. The tax shift will generate an estimated \$18.2 million in additional revenue, inclusive of new property. For FY25-26, a portion of the tax shift (\$14.0 million) will be allocated to General Fund to balance the operating budget and the remainder of \$4.2 million will be dedicated to capital programs. Additional information on the tax shift can be found in the "Capital (Plant) Fund" section.

Tuition and Fees

The Governing Board approved tuition and fee rates at its February 25, 2025 Regular Board Meeting. The tuition rate for an in-county full-time student was unchanged at \$97 per credit hour or \$2,910 annually based on 30 credits per year for lower division courses. For the upper division courses (300-400 levels), the rate remains unchanged at \$145.50 per credit hour, which is 150% of the rate for lower division courses (100-200 levels).

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

Fund Transfers

The Adopted FY25-26 Budget also assumes incoming transfers of \$5.2 million from District-Wide Capital Fund revenues and Maricopa Corporate College Auxiliary Fund revenues, both of which fund operational expenditures.

Reallocate State STEM

For FY25-26, twenty percent (20%) or approximately \$1.6M of State STEM funding will be reallocated to the General Fund to support operations. This reallocation is allowable per Arizona Revised Statutes A.R.S. § 15-1464.G.

New Expenditures - Required and Recommended Budget Items (in millions)

New Revenue	Amount	Total
New Construction/Net SRP In Lieu	\$ 14.52	
Reallocate Tax Shift to Operations	\$ 14.00	
Reallocate State STEM to Operations	\$ 1.60	
Tuition and Fees from anticipated enrollment changes	\$ 7.17	
Other	\$ 2.70	
Total New Resources	\$ 39.99	\$ 39.99
Total New Revenue Available for New Expenditures		\$ 39.99

Adopted New Expenditures	On-Going	Total
Required Expenditures		
ASRS Rate decrease (employer contribution)- from 12.29% to 12.27%	\$ (1.08)	
Educational Salary increase for employees who obtain job related degrees	\$ 0.35	
Institutional/President Scholarships	\$ 0.35	
Subtotal - Required Expenditures	\$ (0.38)	\$ (0.38)
Other Expenditures		
Compensation Year 5 - Employee Strategic Compensation Plan (cost of living adjustment, market and equity adjustments, etc.)	\$ 25.71	
Leadership Program	\$ 0.10	
Subtotal - Other Expenditures	\$ 25.81	\$ 25.81
Budget Reduction to Balance	\$ (0.53)	\$ (0.53)
Prop 207 Bridge Funding	\$ (5.00)	\$ (5.00)
Total New Expenditures - Net Budget Reduction and Reallocations		\$ 19.90

New Budget Allocation Model

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

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

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

The table below provides a comparison of the FY 24-25 allocations and the final FY 25-26 allocations under the new model. The new allocation model results in the move of resources within our system and we will implement these resource shifts over the next five fiscal years. During this five-year period of implementation, additional funding will be available for colleges in the position of needing to downsize their budget to bridge needs as this work comes to fruition.

	FY24-25	FY25-26 Adopted		Variance	
	Budget with Allocations	Initial Allocations	Final Allocations	Amount	Percent
Total Colleges	\$ 627,966,118	\$ 612,725,656	\$ 633,370,927	\$ 5,404,809	0.9%
District Office	\$ 85,448,657	\$ 85,213,450	\$ 85,448,657	\$ -	0.0%
District-Wide	\$ 65,490,467	\$ 63,710,991	\$ 64,172,097	\$ (1,318,370)	-2.0%
Compensation	\$ -	\$ 25,810,000	\$ 25,810,000	\$ 25,810,000	N/A
District Total	\$ 778,905,242	\$ 787,460,097	\$ 808,801,681	\$ 29,896,439	3.8%

Auxiliary Funds

Auxiliary Funds - includes revenues and expenditures that support a variety of self-supporting activities, such as the skill centers, non-credit instruction, course fees, and food services. The FY25-26 Adopted Budget for the Auxiliary Fund totals \$142.8 million in resources. Section B provides a summary of all Auxiliary funds.

Restricted Funds

Restricted Fund activities include Federal, state and local grants or contracts, Federal student financial aid, state appropriations for specific activities or programs, Proposition 301, and Proposition 207. The resources for the Restricted Fund for the FY25-26 budget are \$302.0 million.

State Appropriations

The District anticipates receiving funding of \$8.4 million for STEM expansion in FY25-26; however, the final amount will be determined when the State’s budget is approved.

Proposition 301

In 2018, the Governor signed into law a bill to extend Proposition 301 for 20 years. The District anticipates receiving \$19.1 million in Proposition 301 sales tax revenues for FY25-26 to support workforce development initiatives.

Proposition 207

In November 2020, Arizona voters approved Proposition 207 legalizing marijuana. The proposition imposes an excise tax on its sale, 33% of which is distributed to community college districts to be used for providing workforce development programs, job training, career and technical education, and STEM programs. The estimated distribution to the District in FY25-26 is \$29.1 million.

Workforce Funding Council

A Workforce Funding Council, representative of the full district, has been established to determine the most strategic and effective use of the restricted workforce-type funds (Propositions 301 and 207, STEM). Areas for consideration are: faculty, staff, equipment, operations, innovation, skill centers, etc.

Debt Service

Payments of principal and interest for General Obligation bonds sold for the 2004 Capital Bond Program comprise the debt service fund.

Quasi-Endowment Fund

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

Capital (Plant) Fund

Capital Plant Fund - the major sources of funds are from the property tax levy for capital and prior year's fund balance. The Unexpended Plant Fund resources are \$233 million for FY25-26. A comprehensive evaluation of facilities helped the District prioritize where capital funds for deferred maintenance are most needed. In 2019, with a formal resolution passed by the Governing Board in 2021, the District adopted a strategy of shifting the secondary tax rate as general obligation bond debt service declines to the primary levy. This shift will be primarily dedicated to capital needs and possibly allow the District to forego future bonds, but still allow the total property tax rate to decline. In FY2025-26, a portion of the shift will be maintained in the General Fund to balance the operating budget.

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

For FY25-26, the total tax rate would have been \$1.0528 per \$100 of assessed valuation, with \$1.0300 of this as primary. As highlighted below, shifting the tax of \$0.0300 from the secondary to primary puts the primary rate at \$1.0600 and the total tax rate to \$1.0828 per \$100 assessed valuation. This is still a reduction in the total tax rate from the current year's rate of \$1.1047. The total tax increase (2.91%), which is also applied to new

construction, raises an estimated \$18.2 million with \$4.5 million dedicated to capital programs and \$14 million supporting operations in the General Fund. The additional funding to capital programs brings the total annual revenues beginning in FY25-26 to \$62.8 million.

Fiscal Year	Primary	Secondary	Total Tax Rate	Capital Adjustment	PROJECTION WITH TAX SHIFT				
					Primary *	Secondary	Adjusted Tax Rate	Total \$ Set Aside for Capital (\$ in Million)	Tax Increase (\$ in Million)
2018-19	\$1.1558	\$0.2046	\$1.3604	\$0.0150	\$1.1708	\$0.2046	\$1.3754	\$ 6.1	\$ 6.1
2019-20	\$1.1236	\$0.1720	\$1.2956	\$0.0217	\$1.1565	\$0.1720	\$1.3285	\$ 15.2	\$ 9.14
2020-21	\$1.1220	\$0.1631	\$1.2851	\$0.0030	\$1.1250	\$0.1631	\$1.2881	\$ 16.5	\$ 1.3
2021-22	\$1.0812	\$0.1145	\$1.1957	\$0.0300	\$1.1112	\$0.1145	\$1.2257	\$ 31.1	\$ 14.6
2022-23	\$1.0765	\$0.1029	\$1.1794	\$0.0100	\$1.0865	\$0.1029	\$1.1894	\$ 36.3	\$ 5.2
2023-24	\$1.0491	\$0.0597	\$1.1088	\$0.0300	\$1.0791	\$0.0597	\$1.1388	\$ 52.7	\$ 16.4
2024-25	\$1.0386	\$0.0561	\$1.0947	\$0.0100	\$1.0486	\$0.0561	\$1.1047	\$ 58.5	\$ 5.8
2025-26 Adopted	\$1.0300	\$0.0228	\$1.0528	\$0.0300	\$1.0600	\$0.0228	\$1.0828	\$ 62.8	\$ 18.2
2026-27	\$1.0242	\$0.0215	\$1.0457	\$0.0000	\$1.0242	\$0.0215	\$1.0457	\$ 62.8	\$ -
2027-28	\$0.9995	\$0.0000	\$0.9995	\$0.0200	\$1.0195	\$0.0000	\$1.0195	\$ 76.4	\$ 13.6

* Calculation is based on adjusted net assessed valuation for existing property- with 3.5% increase annually starting FY26.

The approved tax increase will cause Maricopa County Community College District's total property taxes on a \$100,000 home to be \$108.28 (total taxes including the tax increase). Without the tax increase, the total taxes that would be owed on a \$100,000 home would have been \$105.28 an increase of \$3.00 per \$100,000 home

Deferred Maintenance Program

The Deferred Maintenance program continues to address the needs of maintaining our aging infrastructure. This program began addressing capital projects in July 2019 (FY20), as part of a 10 year (and beyond) plan. Due to budget and access requirements, the program will continue beyond 2030. For future years, an inflation factor of 3.5% has been added to cost estimates. These estimates do not take into consideration the recently announced tariffs or any impact they might have.

	FY26	FY27*	FY28*	FY29*	FY30*	Number of Projects (FY26-FY30)**
Project Cost by Discipline						
Plumbing (Includes Boilers)	4.10	3.24	2.10	1.18	1.22	39
Interior Shell	1.85	1.87	1.83	1.79	1.76	93
Exterior Shell	2.48	2.52	2.41	2.04	1.66	88
Structural	1.40	1.50	1.56	1.61	1.66	29
HVAC/Controls	6.18	6.59	7.02	7.67	8.34	421
Electrical	3.58	3.91	4.44	5.00	5.47	364
Safety/Code (Includes Fire Alarm, Sprinkler, ADA)	4.20	4.69	5.41	6.14	5.91	95
Site (Includes Underground)	3.63	4.00	4.49	5.00	5.53	79
Mechanical (Non-HVAC)(Vertical Systems, Kitchen, Specialty, etc.)	0.31	0.37	0.44	0.30	0.26	31
Totals	27.73	28.69	29.70	30.73	31.81	1,239
Project Cost by Investment Criteria						
Asset Preservation	10.99	10.87	10.75	5.63	5.82	251
Program Improvement	2.18	2.01	1.82	1.54	0.94	27
Reliability	8.55	9.15	9.57	13.20	14.96	636
Safety/Code	4.20	4.69	5.41	8.14	8.78	289
Economic Opportunity	1.81	1.98	2.15	2.22	1.30	36
Totals	27.73	28.70	29.70	30.73	31.80	1,239

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

Capital and Technology Improvement Planning (CTIP)

For FY25-26 planning, we developed a strategy to analyze the long term (5 years) needs of the organization focusing on larger capital projects as well as technology equipment. A collaborative approach was utilized in reviewing and scoring submitted proposals for prioritizing projects to move forward and we will determine what funding sources would be best used for each prioritized project. The tables below present the projects identified for funding support; however, the list is subject to change as additional information becomes available. Projects with an * are at the very beginning stages of development and exploratory funding has been awarded. Projects resulting from the exploration will be submitted in the future for consideration. The CTIP process will be used each year to continue to analyze capital and technology needs throughout the system.

College	Project Description	Amount Requested	Amount Funded	Multi-Year?
Capital Projects				
EM	Montezuma Hall Project	15,000,000	15,000,000	Y
EM	Skill Center	5,000,000	5,000,000	Y
EM	Advanced Manufacturing and Applied Technology Center of Excellence*	62,000,000	500,000	
EM	Student Union	2,750,000	2,750,000	Y
EM/GC	West Valley Allied Health Expansion*	24,000,000	500,000	
GW	Adding an awning or other roof for Central City	500,000	500,000	
MC	New Welding Building	25,391,140	25,391,140	Y
MC	John D Riggs stadium Restroom expansion/renovation	260,000	260,000	
PC	Capital Facility Project - B Building	18,500,000	18,500,000	
SC	Student Center - Full Shell Remodel	13,500,000	13,500,000	
SC	Physical Education (PE) Building Remodel	8,580,000	8,580,000	
SC	Art Building Gallery/Lobby and restroom remodel	800,000	800,000	
MC	Veterinary Technology & AgriTech Learning Center Building	13,595,457	13,595,457	Y
DO	Building Replacement	30,000,000	30,000,000	Y
Capital Projects Total		219,876,597	134,876,597	

College	Project Description	Amount Requested	Amount Funded	Multi-Year?
Technology Projects				
EM	Data Center UPS and Generator	500,000	500,000	
GW	WiFi Access Point Replacements - Washington Campus	200,000	200,000	
GW	Electrical Power and Secondary MDF for IT	200,000	200,000	
GW	Server Replacement at Washington Campus	500,000	500,000	
GW	UPS Backup	65,000	65,000	
MC	Classroom Switch Refresh	280,000	280,000	Y
MC	CCTV Cameras	50,000	50,000	
MC	Core, Data Center, & IDF Switch Refresh	820,000	820,000	Y
SC	Network Cabling Infrastructure Upgrade CM Buildings	160,000	160,000	
SC	Primary Data Storage for Servers and Backup/Recovery	75,000	75,000	
SC	Host Servers for campus production Virtual Environment	210,000	210,000	
SC	Replacement two (2) UPS in the Main Data Center (MDF)	420,000	420,000	
SM	Fiber Optic Infrastructure Upgrades	260,000	260,000	
SM	ExaGrid Backup Storage Server Replacement/Upgrade	48,675	48,675	
SM	Wireless Network Replacement / Upgrade	300,000	300,000	
DO	Enterprise Data Center Relocation	7,250,000	7,250,000	Y
DW	Network Security and Architecture Remediation	10,000,000	10,000,000	Y
Technology Projects Total		21,338,675	\$21,338,675	

Fund Balance Available for Allocation

Although the ending fund balance for FY26 is estimated at \$427.0 million, a portion of the Restricted Fund balances of \$105.1 million must be removed since its use is limited, specifically Debt Service and the Quasi-Endowment fund balances.

The estimated unrestricted fund balance of \$321.9 million includes various reserves and designations. The \$111.3 million in reserves for Financial Stability include 10% of anticipated General Fund revenues per Governing Board Policy and additional operating reserves at 4% of anticipated General Fund revenues.

**Estimated Balances for June 30, 2025 and June 30, 2026
As of April 2025
(in Millions)**

Unrestricted Funds	FY24-25	FY25-26
General Fund (Fund 1)	\$176.9	\$149.6
Auxiliary Funds (Fund 2)	\$84.1	\$88.0
Plant Fund (Fund 7)	\$167.2	\$84.3
Subtotal - Unrestricted	\$428.2	\$321.9
Restricted Funds	FY24-25	FY25-26
Restricted Fund - Prop 301	\$27.9	\$29.8
Restricted Fund - Prop 207	\$44.8	\$40.1
Debt Service	\$32.1	\$13.6
Quasi-Endowment Fund	\$21.5	\$21.5
Subtotal - Restricted	\$126.2	\$105.1
Grand Total - All Funds Balances *	\$554.5	\$427.0

**Funds Available for Potential Allocation
(in Millions)**

	FY24-25	FY25-26
All Fund Balances	\$554.5	\$427.0
Less Restricted Funds	-\$53.6	-\$35.1
Net Unrestricted Fund	\$500.9	\$391.9
Less:		
GF - Financial Stability & Operating (14% Total) Reserves		-\$111.3
System-Wide Strategic Efforts Designation		-\$34.9
Bridge Funding for College Model Implementation		-\$3.3
Colleges:		
Auxiliary Funds - Colleges		-\$88.0
Capital Fund - College & Districtwide Projects		-\$84.3
Total Reserves		-\$321.9
Ending Balance - Available for Potential Allocation *		\$70.0

* Totals may not add due to rounding

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

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

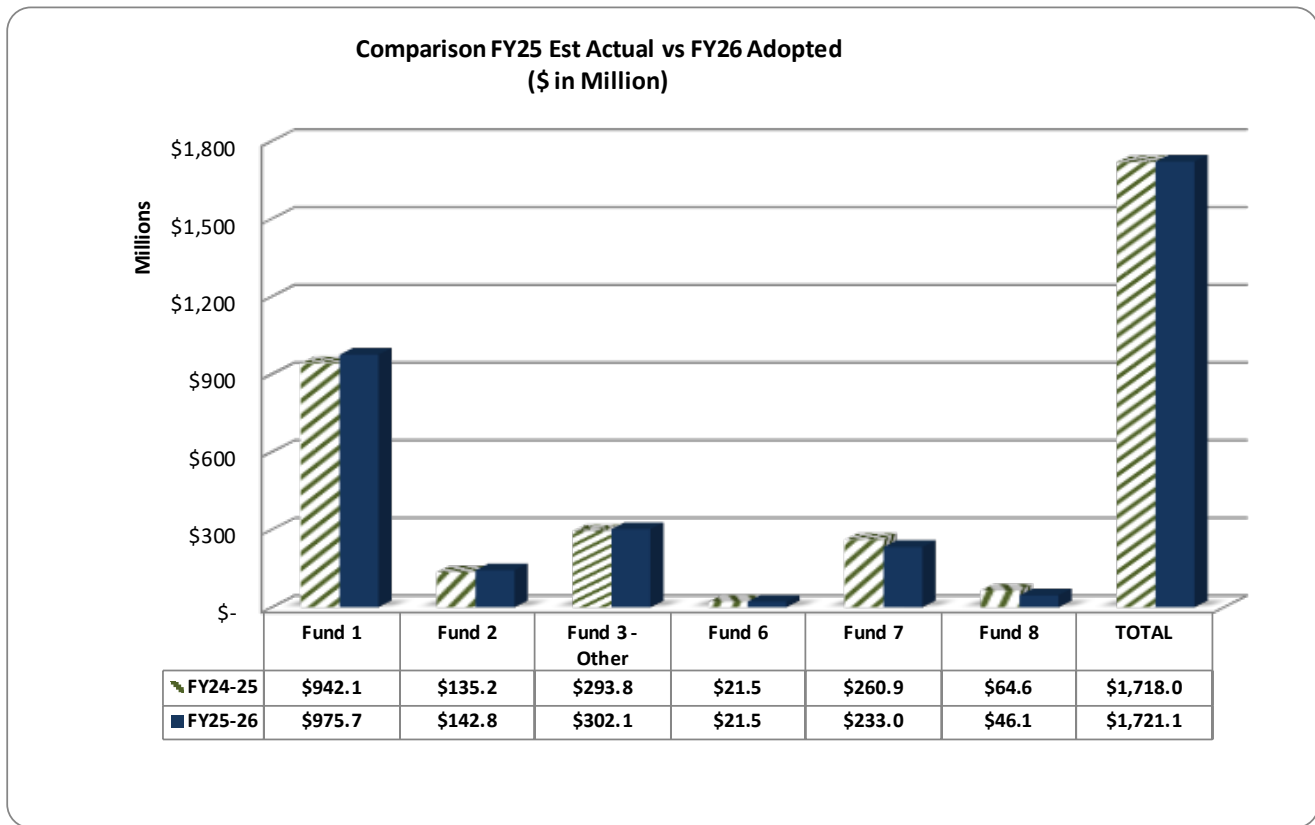
Adopted Budget
FY25-26

SECTION B: BUDGET SUMMARIES

Unrestricted funds are those resources that can be allocated for various purposes. Unrestricted funds include the general, auxiliary, and plant funds. **Restricted funds** are those resources for which there are externally imposed requirements. Restricted funds include grants, debt service, and quasi-endowment.

All Funds Summary

Fund	Description	Resources			% of Total	FY25-26 Adopted Vs. FY24-25 Est. Actual	
		Adopted FY24-25	Est. Actual FY24-25	Adopted FY25-26		Increase/ (Decrease)	% Change
Fund 1	General Operating	\$ 980,040,608	\$ 942,071,947	\$ 975,671,080	56.7%	\$ 33,599,133	3.6%
Fund 2	Current Auxiliary	153,000,148	135,180,805	142,784,141	8.3%	7,603,336	5.6%
Fund 3	Current Restricted	282,124,697	293,773,637	302,051,252	17.5%	8,277,615	2.8%
Fund 6	Quasi-Endowment	21,040,571	21,518,172	21,518,172	1.3%	-	0.0%
Fund 7	Plant	212,964,935	260,898,763	232,991,953	13.5%	(27,906,810)	-10.7%
Fund 8	Debt Service	64,603,263	64,603,263	46,096,688	2.7%	(18,506,575)	-28.6%
Total		\$ 1,713,774,222	\$ 1,718,046,586	\$ 1,721,113,286	100.0%	\$ 3,066,700	0.2%



Section B: Budget Summaries

FY25-26 Adopted Budget

FY25-26 ADOPTED REVENUE AND EXPENDITURES - ALL FUNDS SUMMARY

	UNRESTRICTED FUND			RESTRICTED FUND			Total All Funds
	General Fund Fund 1	Auxiliary Fund 2	Unexpended Plant	Quasi-Endowment	Restricted Fund 3	Debt Service	
Revenues							
Property Taxes	\$ 580,919,181	\$ -	\$ 62,760,701		\$ -	\$ 13,855,206	\$ 657,535,088
In Lieu Tax, SRP	8,753,480					188,419	8,941,899
Prop 301					19,138,130		19,138,130
Prop 207					29,088,980		29,088,980
Subtotal Tax Support:	\$ 589,672,661	\$ -	\$ 62,760,701		\$ 48,227,110	\$ 14,043,625	\$ 714,704,097
General Tuition	\$ 180,674,722	\$ 2,105,321					\$ 182,780,043
Out-of-District Tuition	243,224						243,224
Out-of-State Tuition	12,780,765	12,702,843					25,483,608
Fees (Course fees, Other fees)	3,969,987	15,649,996					19,619,983
Non-Credit/ Special Interest		2,368,060					2,368,060
Subtotal Tuition/Fees:	\$ 197,668,698	\$ 32,826,220	\$ -		\$ -	\$ -	\$ 230,494,918
State Appropriations/STEM Funding	\$ 1,600,000				\$ 6,841,600		\$ 8,441,600
Grants & Contracts		3,723,162			48,276,156		51,999,318
Financial Aid					121,057,414		121,057,414
Interest Income	3,000,000	2,532,732	3,000,000		5,007,870		13,540,602
Food Service/Auxiliary Programs		3,419,440					3,419,440
Miscellaneous Other Revenues	1,640,811	6,183,764					7,824,575
Subtotal Other Rev/Grants & Contracts	\$ 6,240,811	\$ 15,859,098	\$ 3,000,000	\$ -	\$ 181,183,040	\$ -	\$ 206,282,949
Total On-Going Revenues	\$ 793,582,170	\$ 48,685,318	\$ 65,760,701	\$ -	\$ 229,410,150	\$ 14,043,625	\$ 1,151,481,964
Transfers In	\$ 5,219,511	\$ 9,957,532	\$ -		\$ -		\$ 15,177,043
Budgeted Use of Fund Balance	\$ 27,261,683	\$ -	\$ 82,943,060		\$ 2,671,021	\$ 18,476,250	\$ 131,352,014
Subtotal Resources	\$ 826,063,364	\$ 58,642,850	\$ 148,703,761	\$ -	\$ 232,081,171	\$ 32,519,875	\$ 1,298,011,021
Fund Balance							
College & DO Fund Balance		\$ 67,132,371	\$ 167,231,252				\$ 234,363,623
District-Wide Fund Balance	176,869,399	17,008,920		21,518,172	72,641,102	32,053,063	320,090,656
Total Fund Balance	\$ 176,869,399	\$ 84,141,291	\$ 167,231,252	\$ 21,518,172	\$ 72,641,102	\$ 32,053,063	\$ 554,454,279
Less Budgeted Use of Fund Balance	\$ (27,261,683)	\$ -	\$ (82,943,060)	\$ -	\$ (2,671,021)	\$ (18,476,250)	\$ (131,352,014)
Total Resources	\$ 975,671,080	\$ 142,784,141	\$ 232,991,953	\$ 21,518,172	\$ 302,051,252	\$ 46,096,688	\$ 1,721,113,286
Expenditures by Unit							
Chandler-Gilbert College	\$ 68,796,522	\$ 3,203,041			\$ 12,118,838		\$ 84,118,401
Estrella Mountain College	51,253,528	1,540,726			17,809,874		70,604,128
Glendale College	92,998,733	4,618,019			25,487,778		123,104,530
GateWay College	40,977,602	19,273,294			15,950,684		76,201,580
Mesa College	110,345,935	4,009,905			24,213,222		138,569,062
Phoenix College	67,553,674	4,200,844			21,737,489		93,492,007
Paradise Valley College	46,837,640	1,394,499			8,557,154		56,789,293
Rio Salado College	66,180,280	11,871,838			24,813,764		102,865,882
Scottsdale College	56,463,146	1,713,273			8,717,683		66,894,102
South Mountain College	31,963,867	1,082,663			7,337,507		40,384,037
District Office	85,448,657	1,855,359			34,723,390		122,027,406
College Capital Projects			102,719,511				102,719,511
District-Wide	64,172,097		45,984,250		30,613,789		140,770,136
Debt Service Payment						32,519,875	32,519,875
Carryforward	27,261,683						27,261,683
*Recommended Budget Items	25,810,000						25,810,000
Total Expenditures	\$ 836,063,364	\$ 54,763,461	\$ 148,703,761	\$ -	\$ 232,081,171	\$ 32,519,875	\$ 1,304,131,632
Prop 207 Bridge Funding	\$ (10,000,000)						\$ (10,000,000)
Fund Balance	\$ 149,607,716	\$ 88,020,680	\$ 84,288,192	\$ 21,518,172	\$ 69,970,081	\$ 13,576,813	\$ 426,981,654
Reserves & Designations	\$ 149,607,716	\$ 88,020,680	\$ 84,288,192	\$ 21,518,172	\$ -	\$ 13,576,813	\$ 357,011,573
Uncommitted Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ 69,970,081	\$ -	\$ 69,970,081

*The Recommended Budget Item of \$25.8 million for compensation adjustments will be allocated after budget adoption.

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

FY25-26 Adopted												
Fund	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
General Fund (Fund 1)	421.75	302.35	658.00	253.30	684.05	397.99	288.00	352.77	363.68	205.70	562.50	4,490.09
Auxiliary Fund (Fund 2)	-	2.00	-	145.25	3.25	1.00	-	105.26	1.00	0.30	-	258.06
Restricted Fund (Fund 3)	12.50	5.40	9.00	61.45	13.00	35.06	-	161.47	4.32	-	63.00	365.20
Total	434.25	309.75	667.00	460.00	700.30	434.05	288.00	619.50	369.00	206.00	625.50	5,113.35

FY24-25 Adopted												
Fund	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
General Fund (Fund 1)	425.5	294.4	660.0	258.9	712.1	401.0	287.8	352.7	368.4	201.0	566.3	4,527.9
Auxiliary Fund (Fund 2)	-	4.0	-	155.7	7.3	1.0	-	105.5	1.0	-	-	274.5
Restricted Fund (Fund 3)	12.5	5.4	9.0	63.4	26.0	31.1	-	170.0	4.3	-	67.0	388.7
Total	438.0	303.8	669.0	478.0	745.3	433.1	287.8	628.3	373.8	201.0	633.3	5,191.1

Increase (Decrease)												
Fund	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
General Fund (Fund 1)	-3.8	8.0	-2.0	-5.6	-28.0	-3.0	0.3	0.0	-4.8	4.7	-3.8	-37.8
Auxiliary Fund (Fund 2)	0.0	-2.0	0.0	-10.4	-4.0	0.0	0.0	-0.3	0.0	0.3	0.0	-16.4
Restricted Fund (Fund 3)	0.0	0.0	0.0	-2.0	-13.0	4.0	0.0	-8.5	0.0	0.0	-4.0	-23.5
Total	-3.8	6.0	-2.0	-18.0	-45.0	1.0	0.3	-8.7	-4.8	5.0	-7.8	-77.8

Percent Increase (Decrease)												
Fund	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SM	DO	Total
General Fund (Fund 1)	-0.9%	2.6%	-0.3%	-2.2%	-4.1%	-0.8%	0.1%	0.0%	-1.3%	2.3%	-0.7%	-0.8%
Auxiliary Fund (Fund 2)	-	-100.0%	-	-7.2%	-123.1%	0.0%	-	-0.3%	0.0%	100.0%	-	-6.4%
Restricted Fund (Fund 3)	0.0%	0.0%	0.0%	-3.2%	-100.0%	11.4%	-	-5.3%	0.0%	-	-6.3%	-6.4%
Total	-0.9%	1.9%	-0.3%	-3.9%	-6.4%	0.2%	0.1%	-1.4%	-1.3%	2.4%	-1.2%	-1.5%

Budgeted Positions Detail by Fund and Employee Group

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

Fund 2	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	-	-	-	-	-	-	-	-	-	-	-	-
Executive (CEC)	-	-	-	-	-	-	-	-	-	-	-	-
Classified Staff (CSC)	-	2.0	-	145.3	3.3	1.0	-	105.3	1.0	0.3	-	258.1
Total Fund 2	-	2.0	-	145.3	3.3	1.0	-	105.3	1.0	0.3	-	258.1

Fund 3	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	8.0	5.0	6.0	6.0	11.0	7.0	-	1.0	3.0	-	-	47.0
Executive (CEC)	-	-	-	-	-	-	-	-	-	-	-	-
Classified Staff (CSC)	4.5	0.4	3.0	55.5	2.0	28.1	-	160.5	1.3	-	63.0	318.2
Total Fund 3	12.5	5.4	9.0	61.5	13.0	35.1	-	161.5	4.3	-	63.0	365.2

Total All Funds	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	157.0	109.0	282.0	110.0	288.0	165.0	119.0	26.0	140.0	68.0	-	1,464.0
Executive (CEC)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	9.0	19.0
Classified Staff (CSC)	276.3	199.8	384.0	349.0	411.3	268.1	168.0	592.5	228.0	137.0	616.5	3,630.4
All Funds	434.3	309.8	667.0	460.0	700.3	434.1	288.0	619.5	369.0	206.0	625.5	5,113.4

Section B: Budget Summaries

FY25-26 Adopted Budget

FY24-25 Adopted												
Fund 1	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	149.0	103.0	276.0	104.0	286.0	159.0	119.0	25.0	139.0	68.0	-	1,428.0
Executive (CEC)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	11.0	21.0
Classified Staff (CSC)	275.5	190.4	383.0	153.9	425.1	241.0	167.8	326.7	228.4	132.0	555.3	3,078.9
Total Fund 1	425.5	294.4	660.0	258.9	712.1	401.0	287.8	352.7	368.4	201.0	566.3	4,527.9
Fund 2	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	-	-	-	-	-	-	-	-	-	-	-	-
Executive (CEC)	-	-	-	-	-	-	-	-	-	-	-	-
Classified Staff (CSC)	-	4.0	-	155.7	7.3	1.0	-	105.5	1.0	-	-	274.5
Total Fund 2	-	4.0	-	155.7	7.3	1.0	-	105.5	1.0	-	-	274.5
Fund 3	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	8.0	5.0	6.0	6.0	11.0	7.0	-	1.0	3.0	-	-	47.0
Executive (CEC)	-	-	-	-	-	-	-	-	-	-	-	-
Classified Staff (CSC)	4.5	0.4	3.0	57.4	15.0	24.1	-	169.0	1.3	-	67.0	341.7
Total Fund 3	12.5	5.4	9.0	63.4	26.0	31.1	-	170.0	4.3	-	67.0	388.7
Total All Funds	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	157.0	108.0	282.0	110.0	297.0	166.0	119.0	26.0	142.0	68.0	-	1,475.0
Executive (CEC)	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	11.0	21.0
Classified Staff (CSC)	280.0	194.8	386.0	367.0	447.4	266.1	167.8	601.2	230.7	132.0	622.3	3,695.1
All Funds	438.0	303.8	669.0	478.0	745.4	433.1	287.8	628.2	373.7	201.0	633.3	5,191.1

Increase (Decrease)												
Fund 1	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	-	1.0	-	-	(9.0)	(1.0)	-	-	(2.0)	-	-	(11.0)
Executive (CEC)	-	-	-	-	-	-	-	-	-	-	(2.0)	(2.0)
Classified Staff (CSC)	(3.8)	7.0	(2.0)	(5.6)	(19.0)	(2.0)	0.3	0.0	(2.8)	4.7	(1.8)	(24.8)
Total Fund 1	(3.8)	8.0	(2.0)	(5.6)	(28.0)	(3.0)	0.3	0.0	(4.8)	4.7	(3.8)	(37.9)
Fund 2	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	-	-	-	-	-	-	-	-	-	-	-	-
Executive (CEC)	-	-	-	-	-	-	-	-	-	-	-	-
Classified Staff (CSC)	-	(2.0)	-	(10.5)	(4.1)	-	-	(0.2)	-	0.3	-	(16.4)
Total Fund 2	-	(2.0)	-	(10.5)	(4.1)	-	-	(0.2)	-	0.3	-	(16.4)
Fund 3	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	-	-	-	-	-	-	-	-	-	-	-	-
Executive (CEC)	-	-	-	-	-	-	-	-	-	-	-	-
Classified Staff (CSC)	-	-	-	(2.0)	(13.0)	4.0	-	(8.5)	0.0	-	(4.0)	(23.5)
Total Fund 3	-	-	-	(2.0)	(13.0)	4.0	-	(8.5)	0.0	-	(4.0)	(23.5)
Total All Funds	CGC	EMC	GCC	GWC	MCC	PC	PVC	RSC	SCC	SMC	DO	Total
Residential Faculty (FEC)	-	1.0	-	-	(9.0)	(1.0)	-	-	(2.0)	-	-	(11.0)
Executive (CEC)	-	-	-	-	-	-	-	-	-	-	(2.0)	(2.0)
Classified Staff (CSC)	(3.8)	5.0	(2.0)	(18.0)	(36.1)	2.0	0.3	(8.7)	(2.7)	5.0	(5.8)	(64.8)
All Funds	(3.8)	6.0	(2.0)	(18.0)	(45.1)	1.0	0.3	(8.7)	(4.7)	5.0	(7.8)	(77.8)

Note: Data as of 4/21/2025.

General Fund Summaries

GENERAL FUND REVENUES

Revenues	Adopted FY24-25	Est. Actual FY24-25	Adopted FY25-26	% Of Total	FY25-26 Adopted vs. FY24-25 Est. Actual		
					Increase/ (Decrease)	Change	
Tax Supported:							
Primary Levy	\$ 537,797,972	\$ 537,797,972	\$ 553,091,260	56.7%	\$ 15,293,288	2.8%	
Property Tax - New Construction	15,293,288	15,293,288	13,827,921	1.4%	(1,465,367)	-9.6%	
Re-Allocate Tax Shift			14,000,000	1.4%	14,000,000	N/A	
In Lieu Tax (SRP)	8,060,389	8,060,389	8,753,480	0.9%	693,091	8.6%	
Subtotal Property Tax + SRP	\$ 561,151,649	\$ 561,151,649	\$ 589,672,661	60.4%	\$ 28,521,012	5.1%	
Tuition and Fees:							
General Tuition	\$ 170,614,609	\$ 170,614,609	\$ 180,674,722	18.5%	\$ 10,060,113	5.9%	
Out-of-District Tuition	243,224	243,224	243,224	0.0%	-	0.0%	
Out-of-State Tuition	15,748,172	15,748,172	12,780,765	1.3%	(2,967,407)	-18.8%	
Other Fees & Charges	3,892,144	3,892,144	3,969,987	0.4%	77,843	2.0%	
Subtotal Tuition & Fees	\$ 190,498,149	\$ 190,498,149	\$ 197,668,698	20.3%	\$ 7,170,549	3.8%	
Reallocate State STEM (20%)	\$ -	\$ -	\$ 1,600,000	0.2%	\$ 1,600,000	N/A	
Interest Income	\$ 300,000	\$ 6,000,000	\$ 3,000,000	0.3%	\$ (3,000,000)	-50.0%	
Misc. & Other (incl. Bookstore)	1,640,811	1,640,811	1,640,811	0.2%	-	0.0%	
Subtotal Interest & Other	\$ 1,940,811	\$ 7,640,811	\$ 4,640,811	0.5%	\$ (3,000,000)	-39.3%	
Total Anticipated Revenue w/o CF	\$ 753,590,609	\$ 759,290,609	\$ 793,582,170	81.3%	\$ 34,291,561	4.5%	
Transfers from Auxiliary (MCOB)	\$ 500,000	\$ 500,000	\$ 500,000	0.1%	\$ -	0.0%	
Transfer from Capital	4,719,511	4,719,511	4,719,511	0.5%	-	0.0%	
Total Resources	\$ 758,810,120	\$ 764,510,120	\$ 798,801,681	81.9%	\$ 34,291,561	4.5%	
Beginning Fund Balance	\$ 221,230,488	\$ 177,561,827	\$ 176,869,399	18.1%	\$ (692,428)	-0.4%	
Total Resources Available	\$ 980,040,608	\$ 942,071,947	\$ 975,671,080	100.0%	\$ 33,599,133	3.6%	

EXPENDITURES BY COLLEGE

College/Description	Adopted FY24-25 with Allocations	Est. Actual FY24-25	Adopted FY25-26	% Of Total	FY25-26 Adopted vs. Adopted FY24-25 with Allocations		
					Increase/ (Decrease)	Change	
Chandler-Gilbert College	\$ 65,910,755	\$ 67,186,067	\$ 68,796,522	8.2%	\$ 2,885,767	4.4%	
Estrella Mountain College	48,431,227	49,468,911	51,253,528	6.1%	2,822,301	5.8%	
Glendale College	93,175,891	93,857,108	92,998,733	11.1%	(177,158)	-0.2%	
GateWay College	40,597,170	39,843,087	40,977,602	4.9%	380,432	0.9%	
Mesa College	111,879,740	108,875,107	110,345,935	13.2%	(1,533,805)	-1.4%	
Phoenix College	66,962,550	65,139,833	67,553,674	8.1%	591,124	0.9%	
Paradise Valley College	46,165,274	46,090,073	46,837,640	5.6%	672,366	1.5%	
Rio Salado College	65,411,120	64,359,859	66,180,280	7.9%	769,160	1.2%	
Scottsdale College	58,093,624	57,889,556	56,463,146	6.8%	(1,630,478)	-2.8%	
South Mountain College	31,338,767	31,241,598	31,963,867	3.8%	625,100	2.0%	
District Office	85,448,657	84,488,888	85,448,657	10.2%	-	0.0%	
District-Wide	65,490,467	56,762,461	64,172,097	7.7%	(1,318,370)	-2.0%	
Budget Recommendations*	-	-	25,810,000	3.1%	25,810,000	N/A	
Total Expenditure by College	\$ 778,905,242	\$ 765,202,548	\$ 808,801,681	97%	\$ 29,896,439	3.8%	
College Carryforward	\$ 26,642,496		\$ 27,261,683	3.3%	\$ 619,187	2.3%	
Total Expenditure w/Carryforward	\$ 805,547,738	\$ 765,202,548	\$ 836,063,364	100.0%	\$ 30,515,626	3.8%	
Prop 207 Bridge Funding			\$ (10,000,000)				
Estimated Ending Fund Balance	\$ 174,492,870	\$ 176,869,399	\$ 176,869,399		\$ -	0.0%	
Less Reserves							
Financial Stability & Operating	\$ 120,574,497	\$ 119,285,684	\$ 111,343,348		\$ (7,942,336)	-6.6%	
System-wide Strategic Efforts	38,237,644	34,922,926	34,922,926		-	0.0%	
Bridge Funding for College Model Impl			3,341,442				
College CF	\$ -	22,660,789	27,261,683		4,600,894	20.3%	
Total Reserves	\$ 158,812,141	\$ 176,869,399	\$ 176,869,399		\$ (3,341,442)	-1.9%	
Funds Available for Allocation	\$ 15,680,729	\$ -	\$ -		\$ -	N/A	

*Note: The Budget Recommendation of \$25.8m for salary adjustments will be allocated after budget adoption.

General Fund Expenditures by College and Function

EXPENDITURES BY FUNCTION (FY25-26)

Function	CG	EM	GC	GW
Instruction	28,715,584	21,370,444	45,495,584	19,112,413
Academic Support	11,297,961	10,837,492	11,490,147	2,685,034
Student Services	8,141,113	5,303,067	10,988,420	6,109,372
Institutional Support	11,865,019	7,708,094	12,414,713	7,624,870
Operations/Maintenance	7,820,851	5,148,865	11,247,984	4,658,167
Public Service	-	-	-	-
Student Financial Assistance	955,993	885,567	1,361,884	787,746
Total Functions	\$ 68,796,522	\$ 51,253,528	\$ 92,998,733	\$ 40,977,602

Function	MC	PC	PV	RS
Instruction	37,226,961	29,905,503	23,703,449	15,151,269
Academic Support	12,875,474	7,419,136	3,821,101	16,607,378
Student Services	12,231,146	7,327,227	5,828,093	6,092,778
Institutional Support	34,691,513	12,715,327	7,961,450	20,603,976
Operations/Maintenance	11,632,939	8,472,698	5,088,197	4,757,299
Public Service	198,727	15,702	-	1,713,451
Student Financial Assistance	1,489,175	1,698,080	435,351	1,254,128
Total Functions	\$ 110,345,935	\$ 67,553,674	\$ 46,837,640	\$ 66,180,280

Function	SC	SM	DO	DSTWD	FY25-26 Total District
Instruction	29,001,130	11,356,440	-	-	261,038,778
Academic Support	5,521,536	4,109,063	3,960,711	3,642,251	94,267,285
Student Services	8,601,153	5,142,125	10,192,123	2,850,625	88,807,242
Institutional Support	5,005,052	6,313,122	66,340,794	73,250,218	266,494,149
Operations/Maintenance	7,474,468	4,452,896	4,955,029	62,700	75,772,092
Public Service	5,720	-	-	-	1,933,600
Student Financial Assistance	854,087	590,221	-	10,176,303	20,488,535
Total Functions	\$ 56,463,146	\$ 31,963,867	\$ 85,448,657	\$ 89,982,097	\$ 808,801,681
College Carryforward				27,261,683	27,261,683
Total Functions w/Carryforward				\$ 117,243,780	\$ 836,063,364

General Fund Expenditures by College and Account Category

EXPENDITURES BY ACCOUNT (FY25-26)

Description	CG	EM	GC	GW
Salaries & Wages	45,308,251	34,659,525	64,050,059	26,945,150
Employee Benefits	12,849,602	9,449,704	19,290,365	7,808,959
Contractual Services	4,187,787	2,461,498	2,357,086	2,953,842
Supplies & Materials	1,157,362	897,742	1,533,497	390,187
Fixed Charges	617,237	556,694	855,646	525,991
Communications & Utilities	1,365,450	1,121,230	2,575,289	1,214,670
Travel	141,400	57,747	216,282	44,352
Capital & Equipment	625,000	139,000	100,000	64,732
Scholarships/Awards	1,075,493	902,138	1,518,534	853,646
Bad Debt/Carryforward	357,122	738,188	274,970	131,539
Transfers/Pending Allocation	1,111,818	270,063	227,005	44,533
Total Expenses	\$ 68,796,522	\$ 51,253,528	\$ 92,998,733	\$ 40,977,602

Description	MC	PC	PV	RS
Salaries & Wages	71,833,371	43,969,145	31,576,416	39,809,877
Employee Benefits	20,854,730	12,189,922	9,082,472	11,044,328
Contractual Services	7,955,864	3,744,891	1,818,696	10,788,027
Supplies & Materials	1,716,685	840,474	703,996	801,513
Fixed Charges	1,749,661	553,194	339,824	315,100
Communications & Utilities	2,467,000	2,409,371	1,497,372	1,427,178
Travel	398,500	109,500	142,834	133,785
Capital & Equipment	1,373,949	840,500	295,467	-
Scholarships/Awards	1,489,175	2,643,596	1,049,835	1,211,128
Bad Debt/Carryforward	507,000	64,711	271,394	532,174
Transfers/Pending Allocation	-	188,370	59,334	117,170
Total Expenses	\$ 110,345,935	\$ 67,553,674	\$ 46,837,640	\$ 66,180,280

Description	SC	SM	DO	DSTWD	FY25-26 Total District
Salaries & Wages	37,452,245	20,848,280	53,177,354	4,165,211	473,794,884
Employee Benefits	11,017,795	6,157,322	16,835,755	852,430	137,433,386
Contractual Services	3,197,284	1,918,498	9,416,425	22,661,404	73,461,302
Supplies & Materials	1,374,713	427,934	382,813	370,857	10,597,773
Fixed Charges	505,323	216,702	2,792,131	7,297,099	16,324,602
Communications & Utilities	1,731,647	926,250	662,268	1,073,200	18,470,925
Travel	33,550	94,081	486,058	2,166,000	4,024,089
Capital & Equipment	-	110,000	28,450	25,000	3,602,098
Scholarships/Awards	803,012	590,221	-	12,576,303	24,713,081
Bad Debt/Carryforward	221,942	99,075	310,975	3,942,539	7,451,629
Transfers/Pending Allocation	125,635	575,504	1,356,427	34,852,054	38,927,913
Total Expenses	\$ 56,463,146	\$ 31,963,867	\$ 85,448,657	\$ 89,982,097	\$ 808,801,681

College Carryforward 27,261,683 27,261,683

Total Expenses w/Carryforward **\$ 117,243,780** **\$ 836,063,364**

General Fund - Budgeted Positions

General Fund Full-Time Equivalent (FTE) Summary

Description	FY24-25 Adopted	FY25-26 Adopted	Increase/ (Decrease)	% Change
Residential Faculty (FEC)	1,428.0	1,417.0	(11.0)	(0.8%)
Executive (CEC)	21.0	19.0	(2.0)	-9.5%
Classified Staff (CSC)	3,078.9	3,054.1	(24.8)	-0.8%
Total Budgeted Positions (FTE)	4,527.9	4,490.1	(37.9)	(0.8%)

General Fund Full-Time Equivalent (FTE) By College

College/Empl. Group	FY24-25 Adopted	FY25-26 Adopted	Increase/ (Decrease)	College/Empl. Group	FY24-25 Adopted	FY25-26 Adopted	Increase/ (Decrease)
CGC				PVC			
FEC	149.0	149.0	0.0	FEC	119.0	119.0	0.0
CEC	1.0	1.0	0.0	CEC	1.0	1.0	0.0
CSC	275.5	271.8	-3.8	CSC	167.8	168.0	0.3
Total - CGC	425.5	421.8	-3.8	Total - PVC	287.8	288.0	0.3
EMC				RSC			
FEC	103.0	104.0	1.0	FEC	25.0	25.0	0.0
CEC	1.0	1.0	0.0	CEC	1.0	1.0	0.0
CSC	190.4	197.4	7.0	CSC	326.7	326.8	0.0
Total - EMC	294.4	302.4	8.0	Total - RSC	352.7	352.8	0.0
GCC				SCC			
FEC	276.0	276.0	0.0	FEC	139.0	137.0	-2.0
CEC	1.0	1.0	0.0	CEC	1.0	1.0	0.0
CSC	383.0	381.0	-2.0	CSC	228.4	225.7	-2.8
Total - GCC	660.0	658.0	-2.0	Total - SCC	368.4	363.7	-4.8
GWC				SMC			
FEC	104.0	104.0	0.0	FEC	68.0	68.0	0.0
CEC	1.0	1.0	0.0	CEC	1.0	1.0	0.0
CSC	153.9	148.3	-5.6	CSC	132.0	136.7	4.7
Total - GWC	258.9	253.3	-5.6	Total - SMC	201.0	205.7	4.7
MCC				DO			
FEC	286.0	277.0	-9.0	FEC	0.0	0.0	0.0
CEC	1.0	1.0	0.0	CEC	11.0	9.0	-2.0
CSC	425.1	406.1	-19.0	CSC	555.3	553.5	-1.8
Total - MCC	712.1	684.1	-28.0	Total - DO/DSSC	566.3	562.5	-3.8
PC				DW			
FEC	159.0	158.0	-1.0	FEC	0.0	0.0	0.0
CEC	1.0	1.0	0.0	CEC	0.0	0.0	0.0
CSC	241.0	239.0	-2.0	CSC	0.0	0.0	0.0
Total - PC	401.0	398.0	-3.0	Total - DW	0.0	0.0	0.0

General Fund FTE Changes Detail:

Executive (CEC) FTE Change Detail:

Unit	FTE Change	Description
DO	-2.0	<ul style="list-style-type: none"> (1.0) A vacant Chief Communications Officer position was eliminated to fund leadership changes within the External Relations Division (1.0) Interim Deputy CHRO position (CEC) was eliminated
Net CEC FTE Change	-2.0	

Faculty (FEC) FTE Change Detail:

Unit	FTE Change	Description
EMC	1.0	Added a Librarian position
MCC	-9.0	Eliminated 9 vacant positions to balance the budget
PC	-1.0	A vacant FTE was reallocated to create a Teaching and Learning Director position
SCC	-2.0	Two vacant staff positions were incorrectly classified as Faculty positions in FY25 and restored to the correct classification in FY26
Net Faculty FTE Change	-11.0	

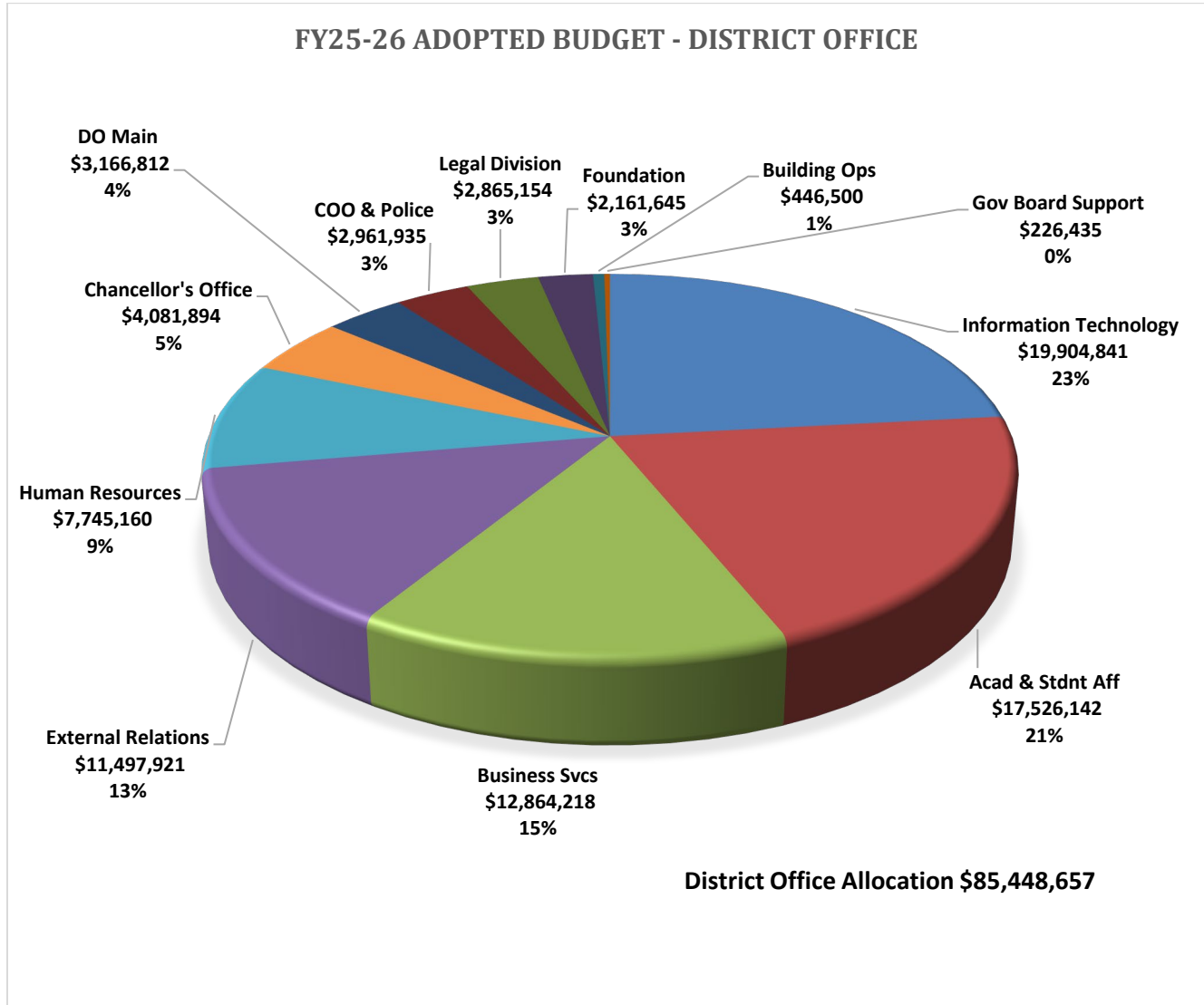
Classified Staff (CSC) FTE Change Detail:

Unit	FTE change	Description
CGC	-3.75	<ul style="list-style-type: none"> 0.25 - used Part-time wages to upgrade position from 0.75 to 1.0 FTE (1.0) eliminated FTE to upgrade/reclassify two positions (1.0) reallocate funds for reorganization in Business Ops (2.0) reallocate funds to Part-time wages
EMC	7.0	<ul style="list-style-type: none"> 5.0 Student Services positions added for Advisement, Recruitment, and Financial Aid 2.0 positions (Program Analyst and Student Services Analyst) moved from Auxiliary Fund to General Fund
GCC	-2.0	<ul style="list-style-type: none"> (1.0) eliminated to fund position upgrade in Financial Aid (1.0) eliminated to fund position upgrade in Veteran Services
GWC	-5.57	<ul style="list-style-type: none"> (5.0) vacant Classified Staff positions were eliminated to balance the budget (0.57) FTE was transferred to the Auxiliary Fund (Skill Center)
MCC	-19.0	<ul style="list-style-type: none"> (1.0) FTE was transferred from MCC to District Office's Center for Excellence in Inclusive Democracy (CEID) (18.0) Eliminated to balance the budget

Unit	FTE change	Description
PC	-2.0	<ul style="list-style-type: none"> • (1.0) vacant Library Specialist position was eliminated to reduce expenses and provide a small amount of PT wages • (1.0) vacant Groundskeeper position was eliminated to balance the budget
PVC	0.25	Increase an Administrative Specialist position from 0.75 to 1.0 FTE
RSC	0.03	FTE rounding
SCC	-2.8	<ul style="list-style-type: none"> • (1.0) - Eliminated 1 duplicated vacant staff position • 2.0 vacant staff positions were incorrectly classified as Faculty positions in FY25 and restored to the correct classification in FY26 • (4.0) - Eliminated 4 vacant staff positions to balance the budget • 0.25 - Lab Technician position was increased from a .75 to 1.0
SMC	4.7	<ul style="list-style-type: none"> • 2.0 added to support the Baccalaureate (BHS) program that were previously supported by grant funds • 2.0 added to return function that was outsourced (contract amount was reduced to cover cost) • 0.70 added to support community and co-sponsored activities • 1.0 added for workforce development position previously funded as OYO through salary savings • 1.0 added to fund critical risk management position previously funded as OYO through salary savings • 1.0 added for marketing position in Athletics previously funded as OYO through salary savings • (2.0) vacant positions were deleted to upgrade other positions • (1.0) position was inactivated
DO	-1.75	<p>Student and Academic Affairs: (1.75)</p> <ul style="list-style-type: none"> • (1.75) eliminated vacant Student Services positions <p>External Relations: 1.0</p> <ul style="list-style-type: none"> • 1.0 was transferred from MCC to District Office' Center for Excellence in Inclusive Democracy (CEID) <p>Human Resources: (2.0)</p> <ul style="list-style-type: none"> • 4 vacant positions were eliminated and 2 new positions were created (HR Technician and Exec Assistant Senior) <p>Resource Development/Foundation: 1.0</p> <ul style="list-style-type: none"> • 1.0 FTE for VP Foundation was created due to reorganization
Net Staff FTE Change	-24.8	Unless otherwise noted, the additions to the FTE are funded from the unit's existing budget by reallocations.

District Office Budget Allocation Detail

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

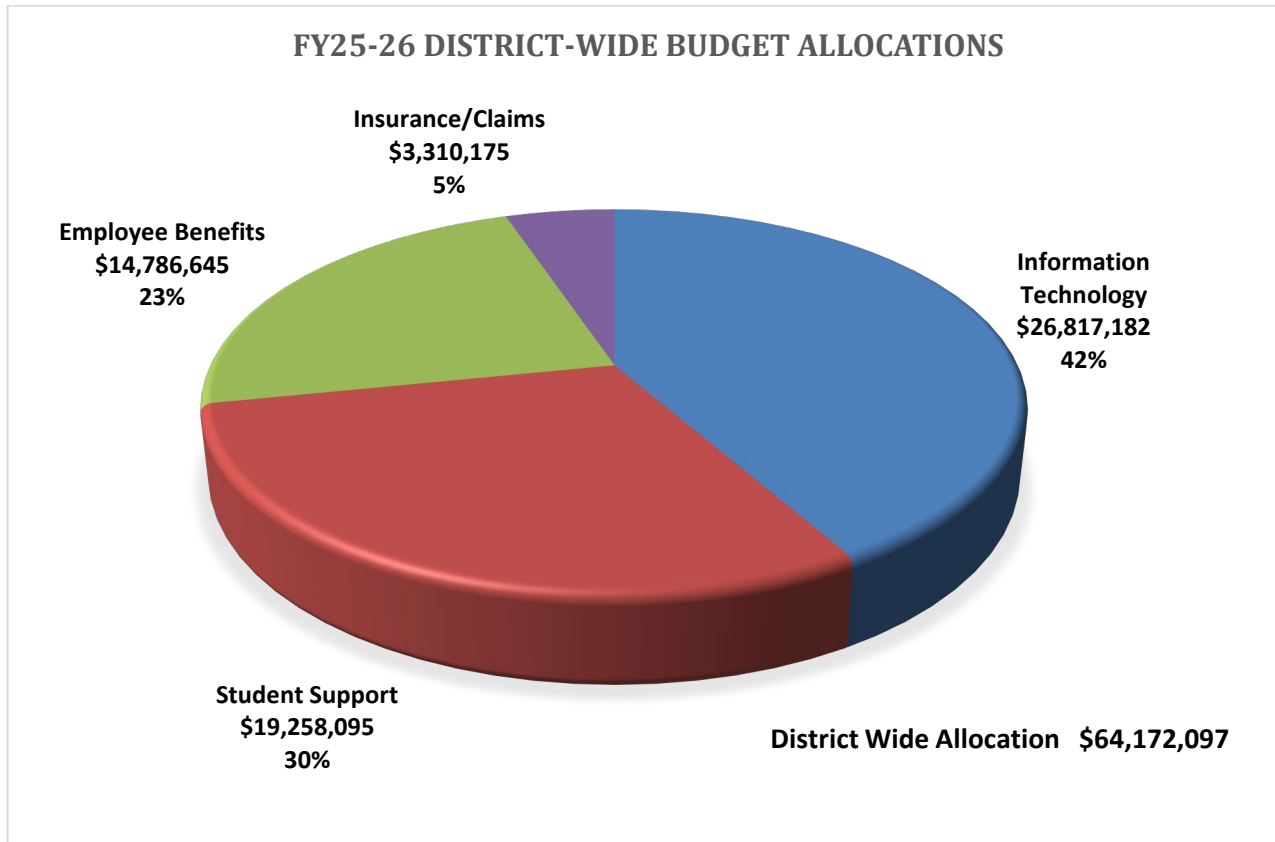


Division	FY26 Budget (in Millions)	% of District Office Budget	% of General Fund Budget	Primary Functions
Information Technology	\$19.90	23.3%	2.5%	Application administration, ERP system maintenance, IT infrastructure, enterprise analytics, security, help desk, library services
Academic & Student Affairs	\$17.53	20.5%	2.2%	Student contact center, student success and retention, student recruitment, faculty training and development, student technology support, accreditation
Business Services	\$12.86	15.1%	1.6%	Procurement, accounts payable, grants accounting, facilities development, internal audit, financial reporting, payroll, student debt services, risk management, controller functions, budgeting and planning, capital assets accounting, treasury
External Relations	\$11.50	13.5%	1.4%	Marketing and public relations, government relations, workforce development, MCOR, center for excellence in inclusive democracy
Human Resources	\$7.74	9.1%	1.0%	Classification and compensation, recruitment, training, employee benefits, employee relations, HCM management and data analytics, apprenticeships, wellness
Chancellor's Office	\$4.08	4.8%	0.5%	Executive functions, enterprise performance, institutional research
District Office Main	\$3.17	3.7%	0.4%	Mail room, receiving/distribution, copy center, districtwide courier and armored car services
COO & Police	\$2.96	3.5%	0.4%	Chief Operating Officer operations, public safety leadership, dispatch

Division	FY26 Budget (in Millions)	% of District Office Budget	% of General Fund Budget	Primary Functions
Legal Division	\$2.87	3.4%	0.4%	Legal representation, legal analysis, compliance oversight, contract review
Foundation	\$2.16	2.5%	0.3%	Personnel support for the Foundation
Building Ops	\$0.45	0.5%	0.1%	Building and grounds, utilities, for district office buildings
Gov Board Support	\$0.23	0.3%	0.0%	Maintenance of BoardDocs, administrative support, travel
Grand Total	\$85.45	100.0%	10.6%	

District-Wide Budget Allocation Detail

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



Category	FY26 Budget (in Millions)	% of District Wide Budget	% of General Fund Budget	Description/Functions
Information Technology	\$26.82	41.8%	3.3%	Library Services, Infrastructure, Security, Applications
Student Support	\$19.26	30.0%	2.4%	Scholarships, Tournament Funds, Accident Insurance, Music Fee Waivers, Honors Program, Bad Debts
Employee Benefits	\$14.79	23.0%	1.8%	Professional Growths, Tuition Waivers, Leave Accrual, Education Advancements
Insurance Claims	\$3.31	5.2%	0.4%	
District-Wide Allocations	\$64.17	100.0%	7.9%	
Compensation	\$25.8		3.2%	Year 5-Employee Strategic Compensation Plan (cost of living adjustment, market adjustments, equity adjustments, etc.)
Carryforward	\$27.3		3.4%	One-time carryforward up to 3.5% of college's prior year adopted budget
Total District-Wide	\$117.2		14.5%	

Auxiliary Fund Summary

Auxiliary Fund Resources and Expenditures

AUXILIARY FUND REVENUE SUMMARY

Revenues	Adopted FY2024-25			Adopted FY2025-26			Increase (Decrease)	% Change
	Colleges	District/ District-Wide	Total	Colleges	District/ District-Wide	Total		
Tuition/Fees								
Regular Tuition	\$ 1,706,752	\$ -	\$ 1,706,752	\$ 2,105,321	\$ -	\$ 2,105,321	\$ 398,569	23.4%
Out of State & Non-resident Dist.Learning	8,049,103	-	8,049,103	12,702,843	-	12,702,843	4,653,740	57.8%
Course Fees	9,746,162	-	9,746,162	13,712,793	-	13,712,793	3,966,631	40.7%
Non Credit	1,704,037	-	1,704,037	2,368,060	-	2,368,060	664,023	39.0%
Other Fees & Charges	3,826,101	-	3,826,101	1,937,203	-	1,937,203	(1,888,898)	-49.4%
Subtotal - Tuition & Fees	\$ 25,032,155	\$ -	\$ 25,032,155	\$ 32,826,220	\$ -	\$ 32,826,220	\$ 7,794,065	31.1%
Grants/Donations	\$ 15,826,437	\$ -	\$ 15,826,437	\$ 3,723,162	\$ -	\$ 3,723,162	\$ (12,103,275)	-76.5%
Interest Income	38,674	-	38,674	2,032,732	500,000	2,532,732	2,494,058	5156.0%
Auxiliary Operations	3,233,983	300,000	3,533,983	3,119,440	300,000	3,419,440	(114,543)	-11.7%
Miscellaneous Other Revenues	2,132,867	280,000	2,412,867	5,903,764	280,000	6,183,764	3,770,897	144.7%
Total Revenues	\$ 46,264,116	\$ 580,000	\$ 46,844,116	\$ 47,605,318	\$ 1,080,000	\$ 48,685,318	\$ 1,841,202	3.9%
Transfers from General Fund	1,842,965	-	1,842,965	\$ 1,623,937	\$ -	\$ 1,623,937	\$ (219,028)	-11.9%
Transfer from Prop 207 - for Skill Centers	8,099,193	-	8,099,193	8,333,595	-	8,333,595	234,402	2.9%
Total Transfers	9,942,158	-	\$ 9,942,158	9,957,532	\$ -	9,957,532	\$ 15,374	0.2%
Total Resources w/o Fund Balance	56,206,274	580,000	\$ 56,786,274	\$ 57,562,850	\$ 1,080,000	\$ 58,642,850	\$ 1,856,576	3.3%
Beginning Fund Balance (FB)	65,005,613	18,220,343	\$ 83,225,956	\$ 67,132,371	\$ 17,008,920	\$ 84,141,291	\$ 915,335	1.1%
Total Resources including Transfer & FB	\$ 121,211,887	\$ 18,800,343	\$ 140,012,230	\$ 124,695,221	\$ 18,088,920	\$ 142,784,141	\$ 2,771,911	2.0%

Expenditures by College

College/Description	Adopted FY2024-25			Adopted FY2025-26			Increase (Decrease)	% Change
	Colleges	District/ District-Wide	Total	Colleges	District/ District-Wide	Total		
Chandler-Gilbert College	\$ 2,019,360		\$ 2,019,360	\$ 3,203,041		\$ 3,203,041	\$ 1,183,681	58.6%
Estrella Mountain College	1,331,285		1,331,285	1,540,726		1,540,726	209,441	15.7%
Glendale College	5,473,350		5,473,350	4,618,019		4,618,019	(855,331)	-15.6%
GateWay College	19,033,757		19,033,757	19,273,294		19,273,294	239,537	1.3%
Mesa College	5,126,697		5,126,697	4,009,905		4,009,905	(1,116,792)	-21.8%
Phoenix College	3,497,197		3,497,197	4,200,844		4,200,844	703,647	20.1%
Paradise Valley College	1,564,820		1,564,820	1,394,499		1,394,499	(170,321)	-10.9%
Rio Salado College	12,348,225		12,348,225	11,871,838		11,871,838	(476,387)	-3.9%
Scottsdale College	2,910,557		2,910,557	1,713,273		1,713,273	(1,197,284)	-41.1%
South Mountain College	774,268		774,268	1,082,663		1,082,663	308,395	39.8%
District Office/District-Wide/MCOR	-	1,791,423	1,791,423		1,855,359	1,855,359	63,936	3.6%
Budgeted Expenditure, Including Carryforward	\$ 54,079,516	\$ 1,791,423	\$ 55,870,939	\$ 52,908,102	\$ 1,855,359	\$ 54,763,461	\$ (1,107,478)	-2.0%
Ending Fund Balance/Carryforward	\$ 67,132,371	\$ 17,008,920	\$ 84,141,291	\$ 71,787,119	\$ 16,233,561	\$ 88,020,680	3,879,389	4.6%

Auxiliary Fund Budgeted Positions

Auxiliary Fund Full-Time Equivalent (FTE)

Description	FY24-25 Adopted	FY25-26 Adopted	Increase/ (Decrease)	% Change
Residential Faculty (FEC)	-	-	-	N/A
Classified Staff (CSC)	274.5	258.1	(16.4)	(6.0%)
Total Budgeted Positions (FTE)	274.5	258.1	(16.4)	(6.0%)

Auxiliary Fund Full-Time Equivalent (FTE) Summary By College

College/Empl. Group	FY24-25 Adopted	FY25-26 Adopted	Increase/ (Decrease)
EMC			
FEC	0.0	0.0	0.0
CSC	4.0	2.0	-2.0
Total - EMC	4.0	2.0	-2.0
GCC			
FEC	0.0	0.0	0.0
CSC	0.0	0.0	0.0
Total - GCC	0.0	0.0	0.0
GWC			
FEC	0.0	0.0	0.0
CSC	155.7	145.3	-10.4
Total - GWC	155.7	145.3	-10.4
MCC			
FEC	0.0	0.0	0.0
CSC	7.3	3.3	-4.0
Total - MCC	7.3	3.3	-4.0
PC			
FEC	0.0	0.0	0.0
CSC	1.0	1.0	0.0
Total - MCC	1.0	1.0	0.0
RSC			
FEC	0.0	0.0	0.0
CSC	105.5	105.3	-0.3
Total - RSC	105.5	105.3	-0.3
SCC			
FEC	0.0	0.0	0.0
CSC	1.0	1.0	0.0
Total - SCC	1.0	1.0	0.0
SMC			
FEC	0.0	0.0	0.0
CSC	0.0	0.3	0.3
Total - SMC	0.0	0.3	0.3

Auxiliary Fund FTE Changes Detail:

The Auxiliary fund has a net decrease of 16.4 FTE.

Classified Staff (CSC) FTE Change Detail:

Unit	FTE change	Description
EMC	-2.0	<ul style="list-style-type: none"> • (2.0) positions (Program Analyst and Student Services Analyst) moved to General Fund
GWC	-10.4	<ul style="list-style-type: none"> • (11.0) vacant positions from unprogrammed or unplanned activities were eliminated. • 0.57 position was transferred from General fund
MCC	-4.0	<ul style="list-style-type: none"> • (1.0) Instructional Svc Coord - reallocated to fund 110 effective FY25 • (1.0) Instructional Desg/Tech - eliminated, all department positions in fund 110 effective FY25 • (1.0) Media Prd Design Spec Sr - eliminated, replaced with contract worker • (1.0) remove unbudgeted position
RSC	-0.3	FTE cleanup and rounding
SMC	0.3	<ul style="list-style-type: none"> • 0.3 added to support community and co-sponsored activities, offset by fees collected for these activities
Net Staff FTE Change	-16.4	Unless otherwise noted, the additions to FTE are funded the from unit's existing budget by reallocations.

Restricted Fund Summary

Revenues	Adopted FY24-25	Est. Actual FY24-25	Adopted FY25-26	% of Total	FY25-26 Adopted vs. FY24-25 Est. Actual		
					Increase/ (Decrease)	% Change	
Grants and Contracts							
Federal Grants & Contracts	\$ 21,955,076	\$ 21,261,573	\$ 22,097,784	7.3%	\$ 836,211	3.9%	
State Grants & Contracts	9,963,613	9,005,851	10,705,242	3.5%	1,699,391	18.9%	
State STEM Funding	8,073,700	7,927,600	8,441,600	2.8%	514,000	6.5%	
Reallocate STEM Funding to Gen. Fund			(1,600,000)	-0.5%	(1,600,000)	N/A	
Prop 207 (see Prop 207 Schedule)	28,616,803	28,616,803	29,088,980	9.6%	472,177	1.7%	
Prop 301 (see Prop 301 Schedule)	18,254,593	18,254,593	19,138,130	6.3%	883,537	4.8%	
Interest Income	341,349	341,349	5,007,870	1.7%	4,666,522	1367.1%	
Other/Local Govt. Grants and Contracts	14,157,865	12,954,401	15,473,130	5.1%	2,518,729	19.4%	
Total Grants and Contracts	\$ 101,362,999	\$ 98,362,170	108,352,737	35.9%	\$ 9,990,567	10.2%	
Student Financial Aid							
Federal Student Aid (workstudy, Pell, FSEOG)	\$ 112,844,415	\$ 112,318,412	\$ 113,577,904	37.6%	\$ 1,259,492	1.1%	
State Student Aid - LEAP	400,000	400,000	400,000	0.1%	-	0.0%	
Institutional LEAP Matching	400,000	400,000	400,000	0.1%	-	0.0%	
Scholarships	6,636,374	6,293,519	6,679,510	2.2%	385,991	6.1%	
Total Student Financial Aid	\$ 120,280,788	\$ 119,411,931	\$ 121,057,414	40.1%	\$ 1,645,482	1.4%	
Total Revenue	\$ 221,643,787	\$ 217,774,101	\$ 229,410,150	76.0%	\$ 11,636,049	5.3%	
Fund Balance/Reserve	60,480,910	75,999,536	72,641,102	24.0%	(3,358,434)	-4.4%	
Total Restricted Resources	\$ 282,124,697	\$ 293,773,637	\$ 302,051,252	100.0%	\$ 8,277,615	2.8%	

Expenditures by Unit	Adopted FY24-25	Est. Actual FY24-25	Adopted FY25-26	% of Total	FY25-26 Adopted vs. FY24-25 Est. Actual	
					Increase/ (Decrease)	% Change
Chandler-Gilbert College	\$ 12,370,554	\$ 12,458,584	\$ 12,118,838	5.2%	\$ (339,746)	-2.7%
Estrella Mountain College	17,451,920	18,237,212	17,809,874	7.7%	(427,338)	-2.3%
Glendale College	25,655,269	26,442,886	25,487,778	11.0%	(955,107)	-3.6%
GateWay College	18,194,590	16,550,984	15,950,684	6.9%	(600,300)	-3.6%
Mesa College	24,359,543	24,980,970	24,213,222	10.4%	(767,748)	-3.1%
Phoenix College	22,292,612	22,946,753	21,737,489	9.4%	(1,209,264)	-5.3%
Paradise Valley College	8,451,948	8,955,879	8,557,154	3.7%	(398,726)	-4.5%
Rio Salado College	25,790,052	25,713,814	24,813,764	10.7%	(900,051)	-3.5%
Scottsdale College	7,953,403	8,414,684	8,717,683	3.8%	302,999	3.6%
South Mountain College	8,703,690	8,163,351	7,337,507	3.2%	(825,844)	-10.1%
District Office	18,933,178	7,195,225	34,723,390	15.0%	27,528,165	382.6%
District-wide (including CF)	34,803,221	41,072,194	30,613,789	13.2%	(10,458,405)	-25.5%
Total Restricted Expenditure	\$ 224,959,980	\$ 221,132,535	\$ 232,081,171	100.0%	\$ 10,948,636	5.0%
Estimated Fund Balance	\$ 57,164,717	\$ 72,641,102	\$ 69,970,081		-	

Workforce Development Sales Tax Fund - Proposition 301 Revenue & Expenditures

The District anticipates receiving \$19.1 million in Proposition 301 sales tax revenue for FY25-26 to support workforce development initiatives. Among these initiatives, the District utilizes \$5.5 million for the cost of 39 faculty. An estimated \$9.8 million will be spent for College Workforce Initiatives at individual colleges in areas such as aerospace and aviation, bioscience and biotechnology, business and financial services, health care, teacher education, public safety and homeland security, career pipeline development, apprenticeships/internships and retraining, response to local workforce needs and sustainability and green technologies.

Funding Source	Adopted FY24-25	Est. Actual FY24-25	Adopted FY25-26	% of Total	FY25-26 Adopted vs. FY24-25 Est. Actual	
					Increase/ (Decrease)	% Change
Prop. 301 Sales Tax	\$ 18,254,593	\$ 18,254,593	\$ 19,138,130	39.0%	\$ 883,537	4.8%
Interest Income	341,349	341,349	2,007,870	4.1%	1,666,522	488.2%
Subtotal Revenue	\$ 18,595,942	\$ 18,595,942	\$ 21,146,000	43.1%	\$ 2,550,059	13.7%
Fund Balance	\$ 11,167,009	\$ 28,126,017	\$ 27,890,403	56.9%	\$ (235,614)	-0.8%
Total Resources	\$ 29,762,950	\$ 46,721,959	\$ 49,036,403	100.0%	\$ 2,314,444	5.0%

Allocations/Expenditures	Adopted FY24-25	Est. Actual FY24-25	Adopted FY25-26	% of Total	FY25-26 Adopted vs. FY24-25 Est. Actual	
					Increase/ (Decrease)	% Change
Workforce Faculty (39 FTE)	\$ 5,217,087	\$ 5,229,330	\$ 5,488,025	28.6%	\$ 258,695	4.9%
SBDC	315,000	315,000	315,000	1.6%	-	0.0%
GPEC Dues/Operating	921,361	921,361	933,725	4.9%	12,364	1.3%
Workforce Information Systems	351,135	351,135	351,135	1.8%	-	0.0%
College Workforce Programs & Equipment	9,745,815	9,745,815	9,846,784	51.3%	100,969	1.0%
MCOR	1,767,600	1,767,600	1,767,600	9.2%	-	0.0%
PC Institute	501,313	501,313	501,313	2.6%	-	0.0%
Total Expenditures	\$ 18,819,311	\$ 18,831,554	\$ 19,203,582	100.0%	\$ 372,028	2.0%
Estimated Ending Fund Balance	\$ 10,943,639	\$ 27,890,405	\$ 29,832,821		\$ 1,942,416	7.0%

Proposition 301 Budgeted Position Summary (District Funded)

**Budgeted Full-Time Equivalent (FTE) -
Prop 301 Faculty**

College/District	FY24-25 Adopted	FY25-26 Adopted	Increase/ (Decrease)	% Change
Chandler-Gilbert	8.0	8.0	-	0.0%
Estrella Mountain	5.0	5.0	-	0.0%
Glendale/GCC North	6.0	6.0	-	0.0%
GateWay Washington	2.0	2.0	-	0.0%
Mesa	11.0	11.0	-	0.0%
Paradise Valley	-	-	-	N/A
Phoenix	3.0	3.0	-	0.0%
Rio Salado	1.0	1.0	-	0.0%
Scottsdale	3.0	3.0	-	0.0%
Totals	39.0	39.0	-	0.0%

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

The District anticipates receiving \$29.1m in Proposition 207 excise tax revenue to support STEM and workforce programs. Approximately \$36.7m will be used for workforce and STEM programs in the form of support for existing programs as well as new innovations (i.e., artificial intelligence, advanced manufacturing institutes, etc.).

Funding Source	Adopted FY24-25	Est. Actual FY24-25	Adopted FY25-26	% of Total	FY25-26 Adopted vs. FY24-25 Est. Actual	
					Increase/ (Decrease)	% Change
Prop 207 Excise Tax	28,616,803	\$ 28,616,803	\$ 29,088,980	37.9%	\$ 472,177	1.7%
Fund Balance	48,970,065	\$ 47,873,519	44,750,697	58.2%	(3,122,822)	-6.5%
Interest Income	-	\$ -	3,000,000	3.9%	3,000,000	N/A
Total Revenue	\$ 77,586,867	\$ 76,490,322	\$ 76,839,678	100.0%	\$ 349,355	0.5%

Allocations/Expenditures	Adopted FY24-25	Est. Actual FY24-25	Adopted FY25-26	% of Total	FY25-26 Adopted vs. FY24-25 Est. Actual	
					Increase/ (Decrease)	% Change
Skill Centers Funding from F1 to Prop 207	\$ 8,109,625	\$ 8,139,625	\$ 8,302,418	22.6%	\$ 162,793	2.0%
Workforce/STEM Reclassified from General Fund (Bridge Funding)	5,000,000	\$ 5,000,000	\$ 10,000,000	27.2%	5,000,000	100.0%
Bachelor's Degrees - Launch Years Funding	2,000,000	\$ 2,000,000	\$ 3,000,000	8.2%	1,000,000	50.0%
Operations	5,000,000	\$ 5,000,000	\$ 5,000,000	13.6%	-	0.0%
Innovations	6,600,000	\$ 6,600,000	\$ 5,400,000	14.7%	(1,200,000)	-18.2%
Support for Recently Launched Programs	5,000,000	5,000,000	5,000,000	13.6%	-	0.0%
Total Expenditures	\$ 31,709,625	\$ 31,739,625	\$ 36,702,418	100.0%	\$ 4,962,793	15.6%
Estimated Ending Fund Balance	\$ 45,877,242	\$ 44,750,697	\$ 40,137,260		\$ (4,613,437)	-10.3%
Reserves	\$ 5,016,852	\$ -	\$ 5,016,852			
Uncommitted Fund Balance	\$ 40,860,390	\$ 44,750,697	\$ 35,120,408			

Restricted Fund - Budgeted Positions

Restricted Fund Full-Time Equivalent (FTE)

Description	FY24-25 Adopted	FY25-26 Adopted	Increase/ (Decrease)	% Change
Residential Faculty (FAC)	47.0	47.0	-	0.0%
Classified Staff (CSC)	341.7	318.2	(23.5)	(6.9%)
Total Budgeted Positions (FTE)	388.7	365.2	(23.5)	(6.0%)

Restricted Fund Full-Time Equivalent (FTE) Summary By College

College/Empl. Group	FY24-25 Adopted	FY25-26 Adopted	Increase/ (Decrease)	College/Empl. Group	FY24-25 Adopted	FY25-26 Adopted	Increase/ (Decrease)
CGC				PVC			
FEC	8.0	8.0	0.0	FEC	0.0	0.0	0.0
CSC	4.5	4.5	0.0	CSC	0.0	0.0	0.0
Total - CGC	12.5	12.5	0.0	Total - PVC	0.0	0.0	0.0
EMC				RSC			
FEC	5.0	5.0	0.0	FEC	1.0	1.0	0.0
CSC	0.4	0.4	0.0	CSC	169.0	160.5	-8.5
Total - EMC	5.4	5.4	0.0	Total - RSC	170.0	161.5	-8.5
GCC				SCC			
FEC	6.0	6.0	0.0	FEC	3.0	3.0	0.0
CSC	3.0	3.0	0.0	CSC	1.3	1.3	0.0
Total - GCC	9.0	9.0	0.0	Total - SCC	4.3	4.3	0.0
GWC				SMC			
FEC	6.0	6.0	0.0	FEC	0.0	0.0	0.0
CSC	57.4	55.5	-2.0	CSC	0.0	0.0	0.0
Total - GWC	63.4	61.5	-2.0	Total - SMC	0.0	0.0	0.0
MCC				DO/DSSC			
FEC	11.0	11.0	0.0	FEC	0.0	0.0	0.0
CSC	15.0	2.0	-13.0	CSC	67.0	63.0	-4.0
Total - MCC	26.0	13.0	-13.0	Total - DO/DSSC	67.0	63.0	-4.0
PC				DW			
FEC	7.0	7.0	0.0	FEC	0.0	0.0	0.0
CSC	24.1	28.1	4.0	CSC	0.0	0.0	0.0
Total - PC	31.1	35.1	4.0	Total - DW	0.0	0.0	0.0

Restricted Fund FTE Changes Detail

The most notable FTE changes are for Mesa Community College (-13.0 FTE), Phoenix College (+4.0 FTE), Gateway Community College (-2.0 FTE), Rio Salado College (-8.5 FTE), and District Office (-4.0 FTE).

Classified Staff FTE Change Detail:

Unit	FTE Change	Description
GWC	-2.0	<ul style="list-style-type: none"> • Two vacant specially funded positions were eliminated
MCC	-13.0	<ul style="list-style-type: none"> • (1.0) Eliminated a Grant Funded position ended 6/2023, employee transferred to a Specially Funded position at District Office • (10.0) Eliminated Grant-Funded positions for Grants ending in 8/2025 and 9/2025 • (2.0) Removed unbudgeted positions
PC	4.0	<ul style="list-style-type: none"> • Added 3 High School Teachers and 1 Administrative Specialist for the Charter High School Operations
RSC	-8.5	Eliminated vacant grant-funded positions that are no longer funded or the funding has expired
DO	-4.0	<ul style="list-style-type: none"> • 1.0 Student Services Analyst – Workforce Emergency Grant position was created in Academic & Student Affairs • 6.5 positions were created for Semiconductor projects as well as Small Business Development in External Relations • (11.5) positions were eliminated for MCOR due to expiration of Route to Relief projects
Net FTE Change	-23.5	

Plant Fund Revenue & Expenditure Summary

Source of Funds	Adopted FY24-25	Est. Actual FY24-25	Adopted FY25-26	FY25-26 Adopted vs. FY24-25 Est. Actual	
				Increase/ (Decrease)	% Change
Tax Levy - Existing	\$ 52,710,477	\$ 52,710,477	\$ 58,543,346	\$ 5,832,869	11.1%
Tax Shift - New	5,832,869	5,832,869	4,217,355	(1,615,514)	-27.7%
Total Tax Levy for Capital	\$ 58,543,346	\$ 58,543,346	\$ 62,760,701	\$ 4,217,355	6.7%
Interest & Other Income	\$ 315,000	\$ 3,000,000	\$ 3,000,000	\$ -	0.0%
Total Revenue	58,858,346	61,543,346	65,760,701	4,217,355	6.9%
Fund Balance - Unrestricted	154,106,589	199,355,417	167,231,252	(32,124,165)	-16.1%
Total Resources	\$ 212,964,935	\$ 260,898,763	\$ 232,991,953	\$ (27,906,810)	-10.7%

Projected Expenditures	Adopted FY24-25	Est. Actual FY24-25	Adopted FY25-26	FY25-26 Adopted vs. FY24-25 Est. Actual	
				Increase/ (Decrease)	% Change
Capital Expenditures by Category (FP&D)					
Annual Major Maintenance	\$ 5,575,000	\$ 5,575,000	\$ 6,575,000	\$ 1,000,000	17.9%
Annual Emergency Maintenance	515,000	515,000	530,000	15,000	2.9%
District-wide Roofing Maintenance Program	5,250,000	5,250,000	3,250,000	(2,000,000)	-38.1%
District-wide Paving	2,625,000	2,625,000	2,756,250	131,250	5.0%
District-wide Athletic Facility Maintenance	750,000	750,000	1,000,000	250,000	33.3%
Major Eq Replacement and Energy Mgmt upgrades	1,000,000	1,000,000	-	(1,000,000)	-100.0%
Energy and Water Projects (Op Reduction cost)	2,357,000	2,357,000	2,655,000	298,000	12.6%
Hazardous Materials Abatement	750,000	750,000	1,000,000	250,000	33.3%
ADA and other Regulatory Requirements	4,030,000	4,030,000	500,000	(3,530,000)	-87.6%
Deferred Maintenance	26,781,000	26,781,000	27,718,000	937,000	3.5%
Large Remodels / Teaching Needs	18,630,000	21,315,000	-	(21,315,000)	-100.0%
Subtotal Expenditures by Category	\$ 68,263,000	\$ 70,948,000	\$ 45,984,250	\$ (24,963,750)	-35.2%
Additional DW Capital Expenditures					
DW Technology & Other	5,000,000	5,000,000	5,000,000	-	0.0%
College/DO Allocation	11,000,000	11,000,000	11,000,000	-	0.0%
Course Equipment	2,000,000	2,000,000	2,000,000	-	0.0%
College Capital and Technology Requests	-	-	70,000,000	70,000,000	N/A
Deferred Maint. - Systemwide Central Plant Upgr	-	-	10,000,000	-	-
Transfer to General Fund - ERP Licenses	4,719,511	4,719,511	4,719,511	-	0.0%
Subtotal District-Wide Capital Needs	\$ 22,719,511	\$ 22,719,511	\$ 102,719,511	\$ 70,000,000	0.0%
GRAND TOTAL CAPITAL EXPENDITURES/NEEDS	\$ 90,982,511	\$ 93,667,511	\$ 148,703,761	\$ 45,036,250	48.1%
ESTIMATED ENDING BALANCE	\$ 121,982,424	\$ 167,231,252	\$ 84,288,192	\$ (72,943,060)	-43.6%

Debt Service - Revenue & Expenditure Summary

Debt Service & General Obligation Bonds

Source of Funds	Adopted FY24-25	Est. Actual FY24-25	Adopted FY25-26	FY25-26 Adopted vs. FY24-25 Est. Actual	
				Increase/ (Decrease)	% Change
Secondary Tax Levy/SRP in lieu Tax	\$ 33,166,125	\$ 33,166,125	\$ 14,043,625	\$ (19,122,500)	-57.7%
Beginning Fund Balance - Debt Service	31,437,138	31,437,138	32,053,063	615,926	2.0%
Total Resources - Debt Service	\$ 64,603,263	\$ 64,603,263	\$ 46,096,688	\$ (18,506,575)	-55.7%
Expenditures					
G. O. Bond Debt Service Principal	\$ 29,705,000	\$ 29,705,000	\$ 30,940,000	\$ 1,235,000	4.2%
G.O. Bond Debt Service - Interest	2,845,200	2,845,200	1,579,875	(1,265,325)	-44.5%
Total Debt Service Expenditures	\$ 32,550,200	\$ 32,550,200	\$ 32,519,875	\$ (30,325)	-40.3%
Estimated Ending Balance - Carryforward	\$ 32,053,063	\$ 32,053,063	\$ 13,576,813	\$ (18,476,250)	-57.6%

Annual Debt Service / Secondary Tax Levy Schedule					
Description	FY23-24	FY24-25	FY25-26	FY26-27	FY27-28
Principal	\$ 29,705,000	\$ 30,940,000	\$ 13,110,000	\$ 13,565,000	\$ -
Interest	\$ 3,464,275	\$ 2,226,125	\$ 933,625	\$ 474,775	\$ -
Total	\$ 33,169,275	\$ 33,166,125	\$ 14,043,625	\$ 14,039,775	\$ -

Adopted Budget
FY25-26

SECTION C: LEGAL BUDGET

SCHEDULE A – Summary of Budget Data

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

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

* Secondary Tax Levy amount Includes SRP In-lieu

SCHEDULE B – Resources

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

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

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

SCHEDULE C –Expenditures and Other Outflows

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

	Current funds			Plant Fund		Other Funds 2026	Total All Funds 2026	Total All Funds 2025	% Increase/Decrease
	General Fund 2026	Restricted Fund 2026	Auxiliary Fund 2026	Unexpended Plant Fund 2026	Retirement of Indebtedness 2026				
Total resources available for the budget year (from Schedule B)	\$ 826,063,364	\$ 232,081,171	\$ 54,763,461	\$ 148,703,761	\$ 32,519,875	\$ 0	\$ 1,294,131,632	\$ 1,209,911,368	7.0%
Expenditures and other outflows									
Instruction	\$ 261,038,778	\$ 28,296,392					\$ 289,335,170	\$ 280,534,280	3.1%
Public service	1,933,600	15,814,150					17,747,750	23,805,634	-25.4%
Academic support	94,267,285	21,250,934					115,518,219	100,274,494	15.2%
Student services	88,807,242	20,359,941					109,167,183	89,718,722	21.7%
Institutional support (Administration)	256,494,149	17,885,018					274,379,167	248,151,071	10.6%
Operation and maintenance of plant	75,772,092	391,783					76,163,875	72,101,507	5.6%
Scholarships	20,488,535	128,082,953					148,571,488	189,279,514	-21.5%
Auxiliary enterprises			54,763,461				54,763,461	55,870,939	-2.0%
Capital assets				148,703,761			148,703,761	90,982,511	63.4%
Debt service—general obligation bonds					32,519,875		32,519,875	32,550,200	-0.1%
Debt service—other long term debt							0	0	0.0%
Other expenditures							0	0	0.0%
Property tax judgments							0	0	0.0%
Contingency	27,261,683						27,261,683	26,642,496	2.3%
Total expenditures and other outflows	\$ 826,063,364	\$ 232,081,171	\$ 54,763,461	\$ 148,703,761	\$ 32,519,875	\$ 0	\$ 1,294,131,632	\$ 1,209,911,368	7.0%

Adopted Budget
FY25-26

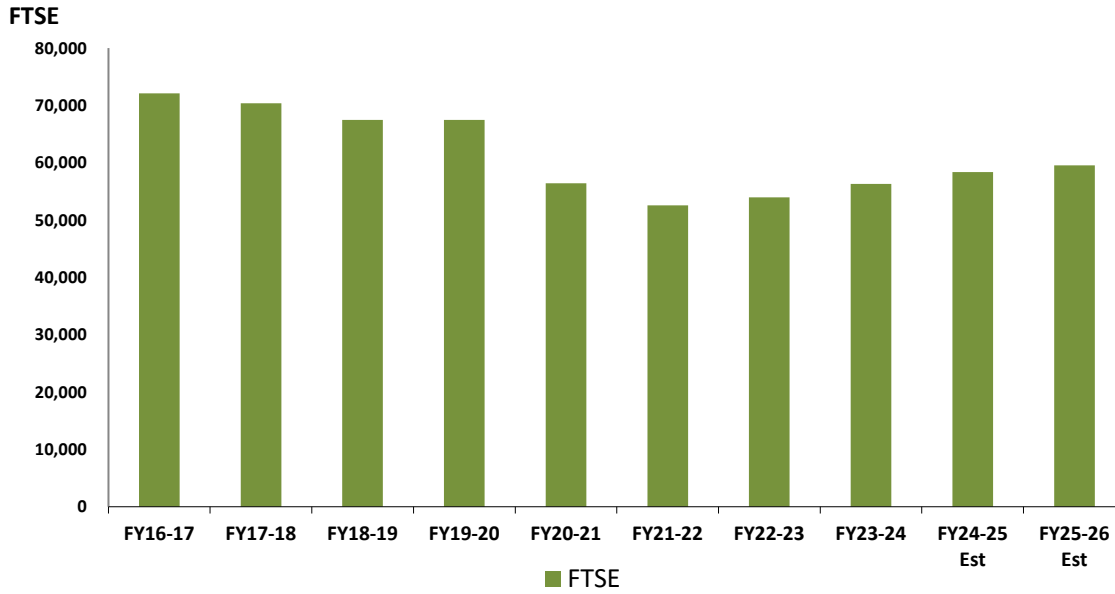
SECTION D: APPENDIX

Historic Student Enrollment

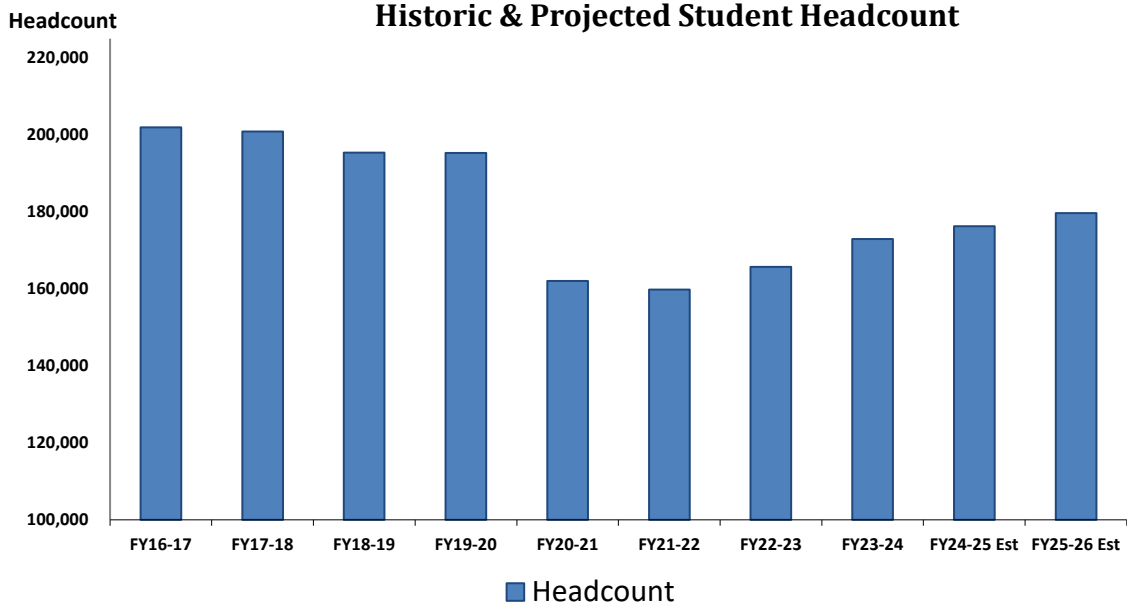
Headcount	ACTUAL								PROJECTED	
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25 Est	FY25-26 Est
CG	19,402	19,559	19,552	20,133	17,704	18,291	18,773	19,870	20,267	20,672
EM	13,080	13,715	13,772	14,262	11,828	12,086	12,951	13,826	14,103	14,385
GC	27,263	27,350	26,054	25,913	20,920	20,921	20,240	20,691	21,105	21,527
GW	7,876	7,660	7,685	7,776	7,371	7,364	7,474	7,866	8,023	8,183
MC	30,154	30,010	29,837	30,236	25,089	24,462	24,243	25,599	26,111	26,633
PC	17,100	17,335	16,719	16,807	14,469	14,232	15,475	16,165	16,488	16,818
PV	12,586	12,427	12,170	11,793	9,656	9,286	9,156	9,614	9,806	10,002
RS	43,882	42,716	41,496	42,086	33,734	30,625	33,974	34,287	34,973	35,672
SC	14,023	13,652	13,022	13,271	11,706	11,583	11,435	11,319	11,545	11,776
SM	5,707	5,909	5,877	6,022	5,205	5,243	5,294	6,113	6,235	6,360
Subtotal	191,073	190,333	186,184	188,299	157,682	154,093	159,015	165,350	168,656	172,028
Maricopa Skill Center	774	810	1,005	924	913	550	801	814	814	814
Southwest Skill Center	416	328								
ABE/GED/ESL	9,655	9,389	8,188	6,070	3,427	5,159	5,893	6,812	6,812	6,812
Subtotal	10,845	10,527	9,193	6,994	4,340	5,709	6,694	7,626	7,626	7,626
Total Headcount	201,918	200,860	195,377	195,293	162,022	159,802	165,709	172,976	176,282	179,654

Full-Time Student Equivalent (FTSE)	ACTUAL								PROJECTED	
	FY16-17	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22	FY22-23	FY23-24	FY24-25 Est	FY25-26 Est
CG	7,968	7,939	7,905	8,042	6,909	6,736	6,945	7,309	7,551	7,702
EM	5,694	5,799	5,832	5,915	4,842	4,625	4,973	5,208	5,146	5,249
GC	10,966	10,798	10,152	9,903	7,756	7,358	7,234	7,493	7,748	7,903
GW	2,962	2,953	2,777	2,821	2,660	2,598	2,665	2,669	2,866	2,923
MC	12,023	11,439	11,499	11,508	9,315	8,485	8,363	8,935	9,212	9,396
PC	6,453	6,396	6,021	6,079	5,135	4,733	5,234	5,495	5,709	5,823
PV	4,750	4,564	4,332	4,299	3,669	3,250	3,158	3,216	3,380	3,448
RS	11,736	11,149	10,542	11,108	9,375	8,208	8,835	8,969	9,346	9,533
SC	5,053	4,896	4,490	4,480	4,100	3,639	3,609	3,567	3,724	3,798
SM	2,278	2,305	2,243	2,246	1,880	1,787	1,804	2,207	2,470	2,519
Subtotal	69,880	68,239	65,793	66,403	55,643	51,420	52,818	55,068	57,152	58,295
Maricopa Skill Center	720	518	589	463	463	550	372	367	367	367
Southwest Skill Center	182	241								
ABE/GED/ESL	1,293	1,347	1,115	606	318	619	774	859	859	859
Subtotal	2,195	2,106	1,704	1,069	781	1,169	1,146	1,227	1,227	1,227
Total FTSE	72,075	70,345	67,497	67,471	56,424	52,589	53,964	56,294	58,379	59,522

Historic & Projected Full Time Student Equivalent (FTSE)



Historic & Projected Student Headcount



Historic Tuition

The annual cost is based on 30 credit hours per academic year. The Governing Board approved FY25-26 tuition rates on February 25, 2025.

MCCCD Historic Tuition

Lower Division (100-200 Level Courses)			Annual Increase/Decrease		Upper Division (300-400 Level Courses)		Annual Increase/Decrease	
Fiscal Year	Tuition/Credit	Annual Cost	Dollars	Percent	Tuition /Credit	Annual Cost	Dollars	Percent
FY16	\$84	\$2,520	\$0	0%				
FY17	\$86	\$2,580	\$60	2%				
FY18	\$86	\$2,580	\$0	0%				
FY19	\$85	\$2,550	-\$30	-1%				
FY20	\$85	\$2,550	\$0	0%				
FY21	\$85	\$2,550	\$0	0%				
FY22	\$85	\$2,550	\$0	0%				
FY23	\$85	\$2,550	\$0	0%				
FY24	\$97	\$2,910	\$360	14%	\$145.50	\$4,365	N/A	N/A
FY25	\$97	\$2,910	\$0	0%	\$145.50	\$4,365	\$0	0.0%
FY26	\$97	\$2,910	\$0	0%	\$145.50	\$4,365	\$0	0.0%

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

The table below shows Maricopa’s tuition over a 10-year time period, as well as compared with AZ Community Colleges, Western Interstate Commission for Higher Education (WICHE) institutions, the Public 2-yr National Average, and Arizona State University. Locally, Maricopa is more affordable option when compared to Arizona State University (ASU), where their tuition exceeds \$12,000 per year.

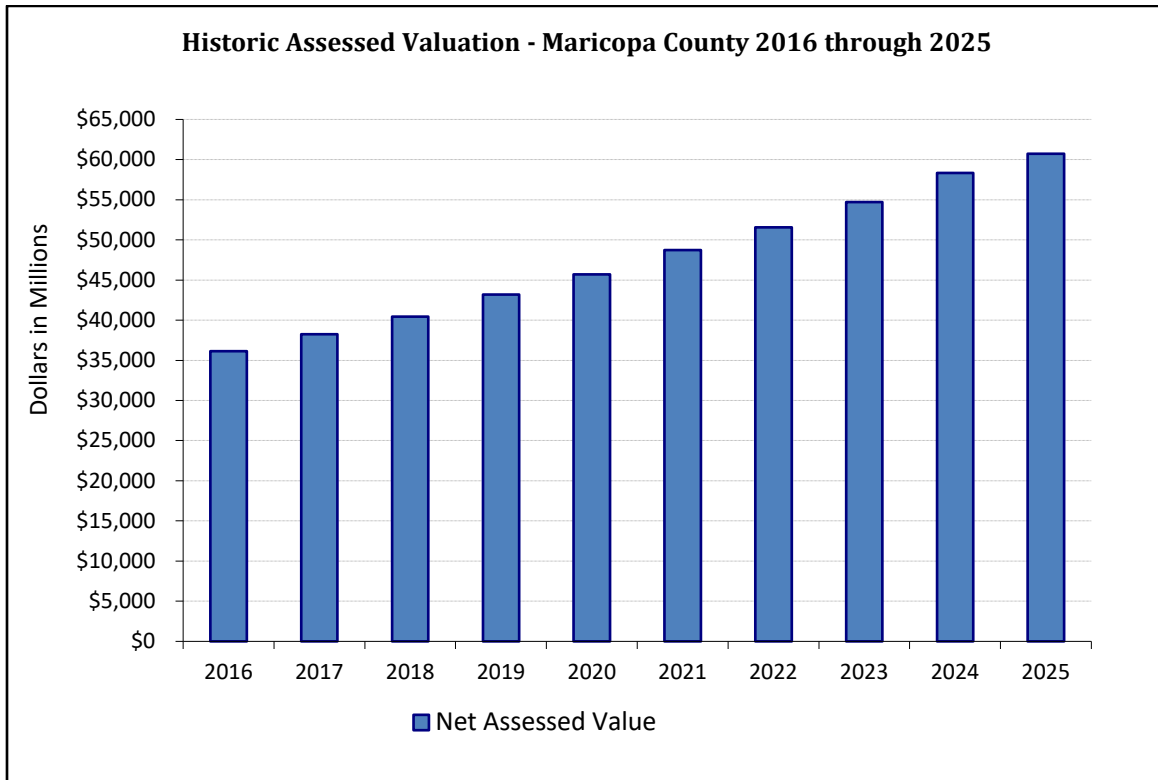
Tuition Comparison for Local, National, and WICHE

	MARICOPA COMMUNITY COLLEGE DISTRICT		AZ COMMUNITY COLLEGE AVG.		WICHE AVG. PUBLIC 2YR INST.		NATL. AVG. PUBLIC 2YR INST.		AZ STATE UNIVERSITY	
	Annual	Percent	Annual	Percent	Annual	Percent	Annual	Percent	Annual	Percent
FY16	\$2,520	3.7%	\$2,415	3.2%	\$3,495	2.1%	\$3,370	0.9%	\$10,157	1.5%
FY17	\$2,520	0.0%	\$2,510	3.9%	\$3,559	1.8%	\$3,460	2.7%	\$10,478	3.2%
FY18	\$2,580	2.4%	\$2,584	2.9%	\$3,694	3.8%	\$3,520	1.7%	\$10,640	1.5%
FY19	\$2,550	-1.2%	\$2,644	2.3%	\$3,838	3.9%	\$3,570	1.4%	\$10,822	1.7%
FY20	\$2,550	0.0%	\$2,637	-0.3%	\$4,025	4.9%	\$3,730	4.5%	\$11,338	4.8%
FY21	\$2,550	0.0%	\$2,631	-0.2%	\$4,057	0.8%	\$3,770	1.1%	\$11,338	0.0%
FY22	\$2,550	0.0%	\$2,391	-9.1%	\$4,217	3.9%	\$3,800	0.8%	\$11,348	0.1%
FY23	\$2,550	0.0%	\$2,578	7.8%	\$4,373	3.7%	\$3,890	2.4%	\$11,618	2.4%
FY24	\$2,910	14.1%	\$2,743	6.4%	\$4,515	3.2%	\$3,990	2.6%	\$11,948	2.8%
FY25	\$2,910	0.0%	\$2,836	3.4%	\$4,674	3.5%	\$4,050	1.5%	\$12,573	5.2%
FY26	\$2,910	0.0%	\$2,884	1.7%	\$4,805	2.8%	\$4,163	2.8%	\$12,975	3.2%

FY26 rates are actual for MCCCD, AZ CC Average is an estimate provided by ACCBOC. Rates for ASU, WICHE, and NATL AVG are estimated.

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. NOTE: Effective 2015 the voters of Arizona passed Proposition 117, which amended the Constitution of Arizona to establish a single limited property value as the base for determining all property tax and limited the growth allowed in the value. Consequently, the Primary Net Assessed Value is used to calculate both the Primary and Secondary levies.



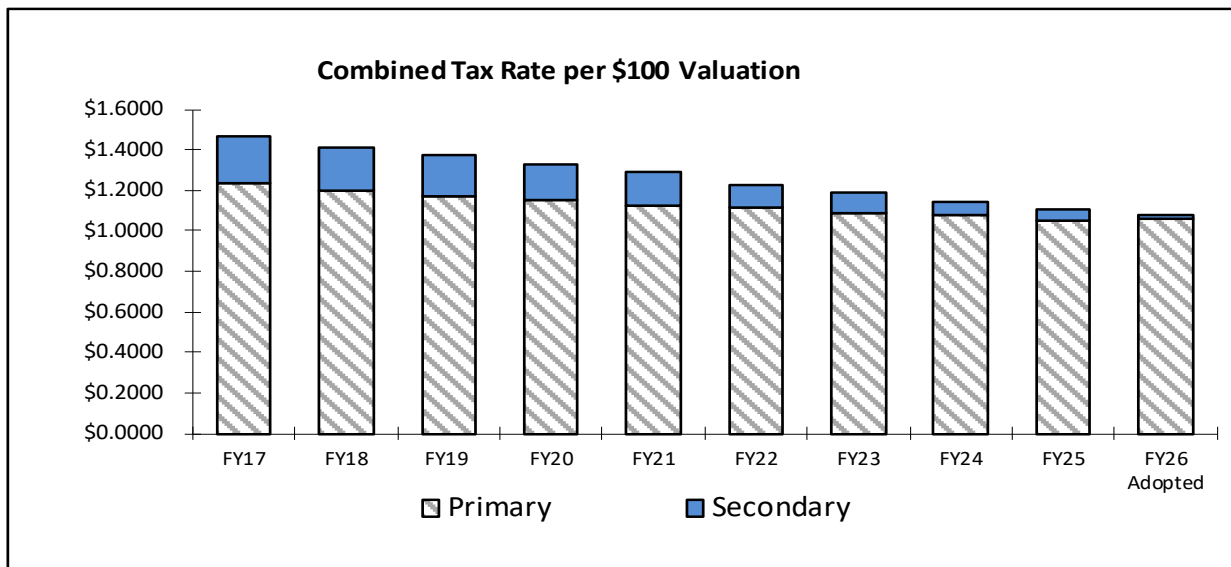
Tax Yr	Net Assessed Value		
	Assessed Valuation	Increase / (Decrease)	
		Amount	Percent
2016	36,135,494,474	1,511,824,151	4.4%
2017	38,251,891,249	2,116,396,775	5.9%
2018	40,423,232,423	2,171,341,174	5.7%
2019	43,194,326,395	2,771,093,972	6.9%
2020	45,704,969,813	2,510,643,418	5.8%
2021	48,724,126,672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

Historic Property Tax Rates

The chart and table below provide the historic information on the primary and secondary property tax rates for the Maricopa Community Colleges. The secondary rate is to established to collect property taxes to pay debt service on the District’s outstanding General Obligation bonds. The FY2025-26 primary rate includes the Adopted tax rate increase of 0.0300 per \$100, which will be utilized for capital and operational expenditures.

MCCCD Property Tax Rates per \$100 of Assessed Valuation

Fiscal Year	Primary	Secondary	Total
FY17	\$1.2376	\$0.2275	\$1.4651
FY18	\$1.1956	\$0.2140	\$1.4096
FY19	\$1.1708	\$0.2046	\$1.3754
FY20	\$1.1565	\$0.1720	\$1.3285
FY21	\$1.1250	\$0.1631	\$1.2881
FY22	\$1.1112	\$0.1145	\$1.2257
FY23	\$1.0865	\$0.1029	\$1.1894
FY24	\$1.0791	\$0.0597	\$1.1388
FY25	\$1.0486	\$0.0561	\$1.1047
FY26 Adopted	\$1.0600	\$0.0228	\$1.0828



Property Taxes for Various Home Values

Property taxes represent a major source of support for the general operations and capital needs of the Maricopa Community Colleges. The following illustrates the property tax that owners of homes with varying assessed valuations may expect to pay in FY25-26, based on the Adopted 0.0300 primary tax rate adjustment or 2.91% increase.

Adopted FY2025-26 Property Taxes for Various Home Values

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

Tax Rates	Rate per \$100					
Primary Tax	\$1.0600	\$106.00	\$212.00	\$318.00	\$424.00	\$530.00
Secondary Tax	\$0.0228	\$2.28	\$4.57	\$6.85	\$9.14	\$11.42
Combined Tax	\$1.0828	\$108.28	\$216.57	\$324.85	\$433.14	\$541.42

Expenditure Limitation Report Worksheet

**Annual Budgeted Expenditure Limitation Report Worksheet
Fiscal Year Ending June 30, 2026**

	Current Funds			Plant Funds		Total
	General Oper.	Auxiliary Enter.	Restricted	Unexpended	Ret. of Debt	
A. Total Budgeted Expenditures	\$ 836,063,364	\$ 54,763,461	\$ 232,081,171	\$ 148,703,761	\$ 32,519,875	\$ 1,304,131,632
B. Less Exclusions Claimed:						
Debt Service Requirements on Bonded Indebtedness					\$ 32,519,875	\$ 32,519,875
Dividends, Interest And Gains on Sale of Securities	\$ 3,000,000	\$ 2,532,732	\$ 5,007,870	\$ 3,000,000		\$ 13,540,602
Grants And Aid From Federal Gov't			\$ 129,179,995			\$ 129,179,995
Grants, Aid, Contributions or Gifts from State of Arizona, Private Agency, Organization, or Individual Except Those Amounts Received in Lieu of Taxes		\$ 9,963,613	\$ 12,628,686			\$ 22,592,299
Amounts Accumulated For Purchase of Land And The Purchase or Construction of Buildings or Improvements				\$ 46,407,511		\$ 46,407,511
Contracts With Other Political Subdivisions			\$ 9,005,851			\$ 9,005,851
Tuition And Fees	\$ 197,668,698	\$ 32,826,220				\$ 230,494,918
Amounts received through research and entrepreneurial activities		\$ 3,419,440				\$ 3,419,440
Monies Received A.R.S. 15-1472			\$ 19,138,130			\$ 19,138,130
Proposition 207			\$ 29,088,980			\$ 29,088,980
Prior Years Carry-Forward	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Exclusions Claimed	\$ 200,668,698	\$ 48,742,005	\$ 204,049,513	\$ 49,407,511	\$ 32,519,875	\$ 535,387,602
C. Budgeted Exp. Subject to Limitation	\$ 635,394,666	\$ 6,021,456	\$ 28,031,658	\$ 99,296,250	\$ -	\$ 768,744,030
D. Expenditure Limitation Fiscal Year 2025-26 *						\$ 948,603,685
Unused (Overcommitted) Legal Limit						179,859,655

* In November 2024, the District’s Governing Board asked the voters of Maricopa County to approve resetting the base on which its expenditure limit is calculated. Proposition 486 was passed by the voters. Per Arizona Revised Statute, the change in base goes into effect beginning in FY25-26.

Adopted Budget
FY25-26

SECTION E: GLOSSARY

Academic Support

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

Account Codes

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

Communications and Utilities

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

Contingency, Scholarships, Misc., Transfers

The contingency, miscellaneous and transfers account codes include reserve, holding and transfers accounts. Examples are: reserve for insurance costs, college carryforward, and student scholarships.

Contractual Services

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

Course Fees

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

Employee Benefits

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

Expenditure Limitation

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

Fixed Charges

Expenditures for facilities rentals, etc. are budgeted in fixed charges account codes.

Food Service

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

Full-time Student Equivalent (FTSE)

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

Functional Categories

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

General Institutional Support

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

Headcount

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

In-Lieu Taxes (SRP)

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

Institutional Support

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

Instruction

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

Non Credit/Special Interest Courses

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

Operations/Maintenance

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

Other Auxiliary Programs

The activities of this Auxiliary Fund include Skill Centers' operation, out-of-state distance learning, corporate trainings, and facility rentals.

Public Services

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

Quasi-Endowment Fund

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

Salaries and Wages

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

State Aid

The State of Arizona provides financial support to community college districts based on formulas that are set in statute. These formulas largely are based on enrollment levels. The formulas use the most recent audited full-time student equivalents; hence, state aid is provided for enrollment growth that occurred two years before the fiscal year under development. Currently, the Maricopa Community County College District receives State Aid only for STEM (Science, Technology, Engineering, and Math).

Student Services

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

Supplies & Materials

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

Tax Levy Limit

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

Travel

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

*The FY2025-26 Adopted Budget is prepared by the
Financial Planning & Budget Office--Business Services
2411 W. 14th Street Tempe, AZ 85281-6942*



<https://www.maricopa.edu>

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