



Adopted Budget
Fiscal Year 2006-2007
(July 1, 2006 through June 30, 2007)





COCONINO COUNTY COMMUNITY COLLEGE DISTRICT

Coconino County, Arizona

Fiscal Year 2007

(July 1, 2006 – June 30, 2007)

The sculpture on front cover was created by E. Ryan Simmons, a former CCC Fine Arts student who went on to graduate from Northern Arizona University. Mr. Simmons donated the sculpture in 2005 to CCC and is now a part of the CCC permanent art collection located in the patio off the commons area at the Lone Tree campus. The sculpture is entitled "Maribus". Other sculptures created by Mr. Simmons are located at various locations in Flagstaff, Arizona.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

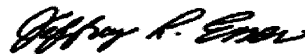
**Coconino County Community College
Arizona**

For the Fiscal Year Beginning

July 1, 2005



President



Executive Director

Adopted Budget

Table of Contents

LETTER OF TRANSMITTAL ----- 1-8

Financial Goals/Debt Management-----	1
Major Initiatives and Impacts -----	1
Budget Development -----	6
All Funds Discussed -----	7
Budget Amendment/Contingency -----	8
Summary Overview-----	8

BUDGET SUMMARY ----- 9-38

How this Document is Organized -----	9
Background Information -----	10
Service Area -----	12
Student Demographic Information -----	13
Coconino County Information -----	14
Labor Force Statistics-----	15
Facilities -----	16
Organizational Chart-----	17
Organization and Administration -----	18
Map of Coconino County -----	18
Budget Process and Calendar -----	19
Underlying Assumptions:	
Resource Allocations -----	20
Contingency Allowance-----	20
Budget, Assessment, & Strategic Planning-----	21
Basis of Budgeting -----	21
Basis of Accounting -----	21
Fund Accounting and Description of Funds -----	22
Tuition and Fees-----	23
Tuition and Fees Refund Policy-----	24
Enrollment Guidelines-----	25
Budget Policies and Control-----	25
Financial Policies-----	26
Debt Policy/Financing Options -----	26
Top Five Revenue Sources (All Funds) -----	28
All Funds Revenues -----	29
All Funds Expenditures -----	30
All Funds Three-year Budget Comparison-----	31
Current Operating Funds-----	32
Full-Time Equivalent Staffing (FTE) -----	34

Employee Positions Three-Year Comparison -----	35
--	----

All Funds Personnel Schedule -----	36
------------------------------------	----

Expenditure Limitation-----	37
-----------------------------	----

GENERAL FUND SECTION ----- 39-54

Revenues -----	39
Major Revenues -----	40
Top Three GF Revenue Sources -----	40
District Tax Levy -----	41
Tax Rate Comparison -----	42
Truth in Taxation-----	43
State Aid-----	44
Tuition/Fees-----	45
Other Revenues-----	47
Revenue & Expenditure Summary -----	48
Revenue Comparison-----	49
Expenditures -----	50
Staff Positions/Compensation-----	51
Expenditure Comparison-----	52
Multi-Year Projection Schedule -----	53

RESTRICTED FUNDS ----- 55-58

Descriptions-----	55
Revenue & Expenditure Summary -----	57

AUXILIARY ENTERPRISES FUND ----- 59-60

Descriptions-----	59
Revenue & Expenditure Summary -----	60

PLANT FUNDS (CAPITAL) ----- 61-64

Description of Funds -----	61
General Obligation Bonds -----	61
Debt Limitation-----	62
Long Range Planning-----	62
FY2007 Capital Initiatives-----	62
Unexpended Plant Summary -----	63
Retirement of Indebtedness Summary -----	64

Adopted Budget

Table of Contents continued

PLANT FUNDS (CAPITAL) continued	65-68
Capital Projects Itemized	65-66
Five-Year Capital Improvement Plan	67
Bonds Debt Repayment Schedule	68

PROGRAM AREAS 69-113

How to read this section	69
--------------------------	----

Instructional 71-78

Overview	71
Purpose Statements	72
Accomplishments/Goals	74
Three-Year Expenditure Budget	76
Incremental Requests	78

Public Service 79-84

Overview	79
Purpose Statements	80
Accomplishments/Goals	81
Three-Year Expenditure Budget	83
Incremental Requests	84

Academic Support 85-91

Overview	85
Purpose Statements	86
Accomplishments/Goals	88
Three-Year Expenditure Budget	90
Incremental Requests	91

Student Services 93-100

Overview	93
Purpose Statements	94
Accomplishments/Goals	95
Three-Year Expenditure Budget	98
Incremental Requests	100

Institutional Support 101-108

Overview	101
Purpose Statements	102
Accomplishments/Goals	104
Three-Year Expenditure Budget	107
Incremental Requests	108

Facilities Administration 109-113

Overview	109
----------	-----

Purpose Statements	110
Accomplishments/Goals	111
Three-Year Expenditure Budget	112
Incremental Requests	113

ADOPTED BUDGET SCHEDULES 115-126

Schedule A (Summary)	115
Schedule B (General Fund Revenues)	116
Schedule C (Plant Fund Revenues)	118
Schedule D (General & Plant Fund Expenditures)	119
Schedule E (Auxiliary Enterprises Revenues)	120
Schedule F (Restricted Funds Revenues)	121
Schedule G (Aux. & Rest. Funds Expenditures)	122
Schedule H (Levy Limit Worksheet)	123
Schedule I (Expenditure Limitation)	124
Schedule J (Supplementary Data)	125

STRATEGIC PLAN 127-136

Model for Strategic Planning	127
Where are we today?	127
Steps in CCC's Strategic Planning Process	128
Mission, Vision and Purpose Statements	129
Core Values	130
Strategic Planning Directions	131

GLOSSARY/APPENDIX 137-150

Glossary	137
Full Time Student Equivalent (FTSE) Chart	147
Degree/Certificate Programs	147

Letter of Transmittal

To: District Governing Board and County Residents

The fiscal year 2006/2007 Adopted Budget for Coconino County Community College District is hereby submitted. The budget will total \$21,481,904, which is a 1.95% increase over last year. The budget is balanced as is required by State law.

State law also requires community college districts of Arizona to prepare an all-funds proposed budget each fiscal year (FY) on report forms prescribed by the Auditor General for public inspection. The official State Budget Document for fiscal year 2006/2007 is contained within its own section of this document.

This presentation document includes additional and comprehensive information on all budgeted funds and describes the processes and assumptions that led to the budget adoption by the District Governing Board on the 14th day of June, 2006.

Long Term Financial Goals and Debt Management

In general terms, it is the long-range financial goal of Coconino Community College (CCC) to support the mission and vision of the District. The mission of Coconino Community College, as a learning-centered college, we enrich lives by embracing diversity and transforming the future through quality education. The College has the vision of leading our communities in life-long learning.

The District issued \$25 million of general obligation bonds in 1999 for capital developments throughout Coconino County. These developments have been completed and the District levies a secondary property tax to fund the debt retirement. This debt is scheduled for repayment over 20 years and we are in the eighth year of repayment. A complete debt repayment schedule is contained within the plant funds section of this document.

CCC does not foresee any additional debt in the near future. The existing debt levels should be sufficient to meet the current and foreseeable future needs and requirements of the District. The District has developed unique partnerships within the community, which continue to result in significant savings to our taxpayers. Specifically, partnerships with the City of Page, Northern Arizona University and the Williams Unified School District have resulted in donations of land for the construction of the three respective campuses. These donations and other partnering initiatives continue to provide leverage and maximum return on the community's investment in education.

Major Initiatives and Impacts

Over the last few years, various federal, state and local conditions have resulted in reduced revenues for Coconino Community College. These forces combined with the increasing operational expense for the College's new facilities, student population growth, technology demands and increased costs for medical insurance have resulted in the College performing a comprehensive review of all budgets. Management will continually

Letter of Transmittal



monitor these conditions as well as legislative initiatives to further understand the upcoming impact to the College and its community.

- **Personnel – Salaries and Benefits**

The College has reviewed all benefits and salaries compared to market with the goal of maintaining salaries at market. The College reviews positions to ensure that as positions evolve with the growth of the College, the District remains competitive with regard to its human resources. Salary schedules have been adjusted by 3.4% for the rise in cost of living. Additionally, a new technology salary schedule was created that more closely reflects market salaries in the technology field.

Generally, all non-faculty personnel will be receiving a 5.8% raise, full-time faculty personnel will receive a 3.8% raise plus a 2% step increase, and the rate for associate faculty for those in Tier 1 (0-89.9 load hours taught at CCC) will be raised by \$30 from \$565 to \$595 and those falling within Tier 2 (90+ load hours taught at CCC) will also be raised by \$30 from \$600 to \$630 per credit hour. The College is budgeting for a 7.8% increase in

	<u>% or \$ Increase</u>
Raises	
Non-Faculty	5.8%
Full-time Faculty	5.8%
Part-time Faculty	\$30
Benefits	
Medical	7.8%
Dental	0.0%
Life Insurance	5.0%
ASRS	1.7%

medical insurance of which the increase in family coverage will be shared proportionally with the employee. The college covers 100% of the cost for single coverage. There were no increases for Dental premiums. The College provides life insurance for its employees at 2 times the annual salary up to \$75,000. Mandatory increases to the Arizona State Retirement System (ASRS) were 1.7% that both the employee and college contribute to on behalf of eligible employees. Additionally, two new benefits were offered to eligible employees: short-term disability and supplemental life insurance. These benefits are paid for 100% by employees electing to receive these benefits.

The net general fund impact of new personnel, wage and benefit changes amounts to an increase of \$675,017 or 6.9% increase in total benefits and wages over FY06 rates.

The College is also working on continual development of personnel by providing customer service and professional development workshops, tuition waivers and tuition reimbursement, a wellness program, and refining personnel procedures. In FY05, the first Supervisor's Academy was held that provided relevant training to supervisors or aspiring supervisors. The academy will be offered again in the Spring of 2007 in partnership with the City of Flagstaff.

- **Workforce Development**

The District has initiated a concentrated effort over the past several years to provide communities with more occupational and technical training. The voters of Arizona passed proposition 301, which provides a 0.6% sales tax to assist in this effort. Coconino Community College anticipates re-



ceiving \$435,500 in FY07 from this sales tax, which the College is restricting to fund workforce development initiatives. Specifically, these funds will be utilized to pay for the salaries and benefits of various positions with the programs' operational expenses being funded from the General Fund that include the Cisco academy, the nursing program and construction technology management.

To meet the unique interests of individuals and groups within our service area, the College customized workforce training services for employees at Flagstaff Medical Center and W.L. Gore & Associates. These efforts will continue in FY07 with outreach to additional employers. Moreover, CCC responded to community education needs with non-credit continuing education classes with more than 1,000 students enrolled in a wide selection of personal enrichment and professional development learning opportunities, an increase of 25% from FY06. More than 75 continuing education classes will be offered this fall, that's 35 additional classes from what was offered last fall.

- **Efficiency through Partnerships**

As student population and required services continue to increase it is essential that the College maximize its efficiency. One way of doing this is by establishing relationships with our partners in education. In FY06, CCC became the fiscal agent of the Adult Basic Education program, which consolidated this function with other entities in Northern Arizona such as Flagstaff Unified School District (FUSD), Coconino County Superintendent of Schools and Tuba City to provide basic education to our adult learners in Coconino County. This effort will continue in FY07 with emphasis on reaching more of the underserved populations in the county by providing basic GED preparation and English as a second language (ESL) education. Additionally, the College is continuing to make progress with our partner, Northland Pioneer College, to enhance distance learning and online student resources with funding from the five-year Cooperative Title III grant.

Another example of the way the College is finding efficiencies is by approving new incremental budget requests that are self-supporting, e.g., expansions to instructional programs, specifically in student related expenses that will be funded entirely by the tuition and fee revenue the programs generate. The College is continuing to seek external funding sources and donations from the CCC Foundation. Additionally, along with our partners in the Alliance (City of Flagstaff, Coconino County, Flagstaff Unified School District and Northern Arizona University) the Synergistic Training And Resource Sharing (S.T.A.R.S.) group was formed for local public employers to increase the variety, quality and affordability of training resources to develop our workforce for today and tomorrow.

- **Incremental Budget Requests (Increments)**

In FY07 the College is funding mandatory operating increases. These additional budget allocations include expansion of the dual enrollment program to offer dual enrollment credit for Science and Arts courses; additional funding is allocated for student related expenses that are directly off-set with student fee revenue in the form of class fees, Title III grant phase-in costs related to salaries and benefits for the Web analyst, operations costs for student services for on-line databases, on-line career counseling and on-line tutoring; \$5k to be awarded for District Governing Board (DGB)

Letter of Transmittal



scholarships; annualized costs of two part-time positions approved in FY06 that started later in the fiscal year; moving .30 FTE from the Basic grant to general funding; 25% increases in utility costs; rent increase for the Fourth Street campus; increases for credit card fees to accept student payments for tuition; increase in the employee tuition waiver program that more closely matches actual usage; \$1,500 has been allocated as a one-year pilot program to extend tuition waiver benefits to family members of part-time faculty. Previously family members were exempt from receiving this benefit; in FY07 CCC is turning 15 years old and has allocated \$10k for a marketing campaign to celebrate with residents of Coconino county and \$50k has been set-aside to cover elections costs for a secondary property tax override referendum election. Refer to New Programs for further discussion of the override referendum.

- **Growth**

Throughout its history, the District's Full-time Student Equivalency (FTSE) has grown an average of 10% per year from 491 in FY92 to a budgeted 2,090 for FY07. In FY06 the College budgeted for 2,195 FTSE, a 9.42% growth in enrollment, however, staff estimates that actual FTSE will be 2,033 or a 1.5% growth in enrollment. 2,090 FTSE is budgeted in FY07, which is 2.65% growth in enrollment over FY06 actual. The trend for student enrollments in institutions of higher education is that as the economy is doing well enrollments decrease. Conversely, as the economy is declining student enrollments increase.

The growth the College has experienced has led to the need for enrollment management – we need to grow efficiently. Through the College's retention and recruitment efforts, we believe that continued growth is possible and manageable. Additionally, the College has implemented a marketing plan to help the College recruit and retain targeted student populations. The College continues to look for ways to offer new programs that would benefit the communities within the district.

Continued growth has corresponded to many changes over the years including increases in personnel as well as facilities. Coconino Community College conducts operations throughout the largest geographic county in Arizona including two campuses in Flagstaff, a campus in Page, an extension site in Williams, and distance learning facilities in both Grand Canyon and Tuba City. Additionally, the Page campus offers classes on a lim-

Approved Incremental Budget Requests		
Program Area	Increment	Approved Amount
Instructional	Dual Enrollment	\$ 7,861
Instructional	Student related expenses	13,367
Academic Support	Title III phase-ins-Web analyst	3,942
Student Services	Title III phase-ins-operations	600
Student Services	Title III phase-ins-operations	4,995
Student Services	Title III phase-ins-operations	1,313
Student Services	Scholarships - DGB	5,000
Student Services	Delayed start phase-ins	14,110
Student Services	.30 FTE Passages Coordinator Phase In	6,470
O&M Plant	Util increases	90,000
O&M Plant	4th St rent increase	2,976
Institutional Support	Mandatory credit card fees	7,000
Institutional Support	Mandatory insurance costs	10,000
Institutional Support	Mandatory Tuition Waivers	10,000
Institutional Support	Tuition Waivers (Assoc Fac)	1,500
Institutional Support	15th Anniversary Ad Campaign	10,000
Institutional Support	Override referendum election costs	50,000
		\$ 217,906



ited basis to the community of Fredonia.

- **New Programs**

CCC has supported the continued expansion of several programs that include: non-credit/continuing education at the Flagstaff, Page and Fredonia locations, performing and fine arts, Basic Detention Academy, nursing, phlebotomy for law enforcement, fire science and emergency medical services and the Colorado Plateau studies.

In response to requests from the community, CCC has explored and researched the idea of an override election. The District Governing Board approved CCC to place on the November 2006 ballot authorization to ask voters to approve a secondary property tax override. This would provide approximately \$16 million over seven years, a flat \$2.3 million per year that will not increase regardless of increases in property values. The annual cost to homeowners with a property value of \$100,000 will be \$14.77, that's about \$1.23 per month or 28 cents a week. If passed, monies from these revenues could be used for new career and technical education programs. In response to needs identified by communities, some of the programs being explored include those that would train mechanics, nutritionists, green builders and healthcare assistants. New technology will be acquired to increase access to higher education and student services in Flagstaff, Page, Williams along with some of the most remote areas of northern Arizona.

In conjunction with the City of Flagstaff plans are being developed to consider building a facility to train regional firefighters and other first responder personnel. The facility would include among others, a burn tower to provide a real life scenario for fire rescue training. This would be housed on 1-2 acres of CCC property.

- **Strengthening Communities**

The Adult Education program is a prime example of how CCC will help to strengthen its communities. By providing adult learners with help to get a job, take GED preparation classes or English language instruction and to provide Citizenship preparation classes. This will make it easier to attain basic education that will open doors to greater earning capacity and future higher education pursuits.

The fastest growing student population is dual enrollment, where students are enrolled in high school and college courses while simultaneously earning high school and college credits. This program has expanded to include courses in the Arts and Science disciplines.

The Page campus has established an agreement with the Coconino County Career Center that will allow for career counseling to students with CCC providing the facility space and the County providing for a full-time person to be housed on-site at the Page campus.

Letter of Transmittal



The College will continue agreements with area partners for educational placement of students in clinical practicum and or internship/externships.

CCC will celebrate its 15th anniversary of providing quality education to an expanding student population. Year-long celebrations and community events will take place and all community members, students, faculty, staff, foundation members and District Governing Board members are invited to join in the celebrations. *Training for tomorrow's jobs, strengthening today's communities.*

Fiscal Year 2006/2007 Budget Development

Work sessions were held with the District Governing Board throughout the year to inform the Board of various components in the development of the FY07 budget. The Board was updated on the current financial position of the College. Additionally, the Board was apprised of current projections for enrollments and economic conditions influencing state and local resource estimates. A set of guidelines is presented below (and within the Budget Summary section of this document) that defines the broad parameters within which the budget was developed and a calendar of activities and timelines for completing the budget process within statutorily prescribed deadlines.

Each year, Coconino Community College is required to prepare a balanced budget, which expresses the estimate of the revenues and expenditures of operation for the ensuing fiscal year. This is a detailed and time-consuming process, which involves college-wide input over an extended period of time.

The budget development process seeks to preserve the ability of the College to fulfill its mission under extremely limited resources and increasingly demanding circumstances by ensuring, to the degree possible:

- a. Reasonable and sufficient resources are made available for maintaining quality instructional programs and student services.
- b. Goals and objectives from the Strategic Plan are translated into clearly defined plans and priorities to which resources are applied.
- c. Budget processes allocate available resources in a manner consistent with approved policies and priorities.

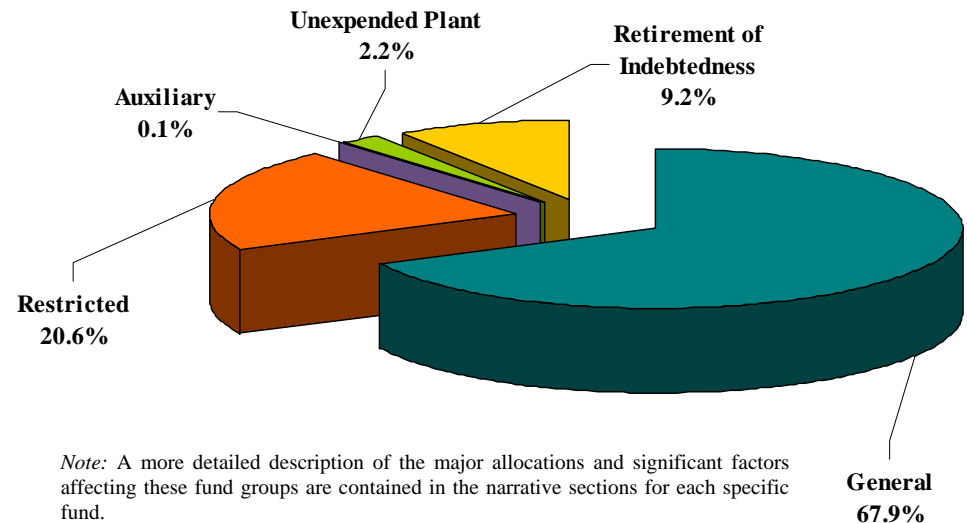
Resources were allocated based upon prioritization guided by the CCC Strategic Plan. The Strategic Plan is a living document that requires monitoring and updating on a continual basis. For a detailed discussion of the Strategic Plan refer to that section within this document.

Letter of Transmittal



All-Funds Budget The District's budget for fiscal year 2006/2007 totals \$21,481,904 for all funds. It reflects the financial plan to support educational services through four separate fund groups.

- The **General Fund** is the principal fund for the College; it accounts for the resources and expenditures of the general instructional, academic, student services, administration, and facilities maintenance and operations. This fund is approximately \$14.6 million, an increase of approximately \$615k from FY06. The major contributing factor for increases in revenue are property taxes (new properties being added to the tax rolls and escalating property values) and student tuition and fees.
- The combined **Plant Fund** accounts for \$1.9 million; these include the unexpended plant as well as retirement of indebtedness.
 - The **Unexpended Plant Fund** consists of appropriations for equipment purchases and facility improvement projects that are mainly funded by annual state aid appropriations for capital and planned expenditure of carry forward (fund balance). For further discussion of these planned expenditures of fund balance refer to the Plant Fund section within this document. The total FY07 budget for the unexpended plant is \$314,212, which is significantly lower than the budgeted expenditures for FY06 largely due to the completing of recent remodeling projects, the increased need for computer replacements both in the classrooms and computer labs.
 - The **Debt Service** requirements in the retirement of indebtedness fund amount to \$1,967,968 that is funded entirely from a secondary property tax paid by the property owners of Coconino County. Although this is an increase over FY06 levels, county property owners will notice a decrease in the secondary tax rate from \$0.1494 to \$0.1349 per \$100 assessed valuation, again due to escalating property values within Coconino County.
- The **Restricted Fund** budget includes funds that must be expended in accordance with the sponsoring agencies. These funds total \$4.4 million, or about 20% of all funds. The FY07 budgeted expenditures have increased over FY06 as the enrollment growth will correspond with increases in scholarships and the inclusion of the Adult Education program.
- The **Auxiliary Fund** budget, which includes revenues from calculator rentals, vending services and the Teaching and Learning conference, amounts to \$36,196. These funds are utilized to provide for certain student and employee activities. Auxiliary funds have increased from the FY06 budget primarily from eliminating several student fees and increasing tuition by \$1 to fund student clubs and organizations, of which only a portion of the \$1 increase will be used for student clubs and organizations



Letter of Transmittal



Budget Amendment/Contingency/Carry Forward

Once adopted, the budget cannot be increased; therefore, a contingency/innovations fund of \$100,000 is reserved within the President's budget. This contingency is necessary for unpredicted expenditures or revenue shortfalls and requires the President's approval. The contingency also provides funds for innovative projects (i.e. in order to fund new opportunities). The District is budgeting General Fund carry forward (fund balance) in the amount of \$500,000 as an operating contingency reserved for revenue shortfalls and is restricted for emergency purposes. Additionally, \$20,400 is being carried forward to finish several key projects not completed in FY06.

Summary Overview and Highlights of FY07 Budget

The following pages present the total projected revenues and expenditures for all funds of Coconino Community College for fiscal year 2006/2007. The actual budget authority adopted for the General Fund and the combined Plant Funds totals \$16,949,510, a decrease from last year of .02%. The addition of the budget for the Auxiliary Fund of \$36,196, an increase from FY06 of 54% and the Restricted Fund of \$4,496,198, an increase over last year of 9.8% that brings the total budget for the fiscal year 2006/2007 to \$21,481,904.

The annual budget for fiscal year 2006/2007 submitted to you in this document reflects the soundness of our financial operations. It also demonstrates the dedication of the Coconino County Community College District to the collective success of our entire community, to a strong future for each of you and for the generations to come.

For further information pertaining to Coconino County Community College District's budget, please contact the Budget Office, 2800 S. Lone Tree Road, Flagstaff, AZ 86001; phone: (928) 226-4324.

Sincerely,

Thomas S. Jordan
President

Budget Summary

How this Document is Organized

The Fiscal Year (FY) 2007 Adopted Budget Document has been developed to provide information to the public, document the FY07 budget process and decisions, and present the Adopted Budget. The document is divided into seven major areas: the Introduction, Letter of Transmittal and Budget Summary, General, Restricted, Auxiliary and Plant Funds discussions, Program Areas, Adopted Budget Schedules, Strategic Plan, and a detailed Glossary/Appendix.

Introduction

Included in this area are a cover sheet with the name of the district and a brief description of the art used for the cover of this document as well as a biography of the artist, and a Table of Contents.

Letter of Transmittal and Budget Summary

This area contains the Letter to the District Governing Board and County Residents from the President detailing conditions and decisions that determined the structure of the FY07 Adopted Budget. The Budget Summary immediately following provides background information that includes a community and student profile with pertinent economic and demographic information, an organization chart and map of Coconino County, a list of administrators of Coconino Community College, a discussion of the budget process and calendar, a detailed discussion of fund accounting and the description of funds, the cost to students for education, tuition and fee policies and tuition schedule, a discussion on budget, financial and debt policies, an all funds overview including revenues and expenditures, enrollment information, a three-year comparison of employee positions and schedules, concluding with a discussion of the expenditure limitation and calculation.

General, Restricted, Auxiliary and Plant Funds

These sections provide a detailed discussion of the revenues and expenditures that make up each fund type. There are discussions of what is contained within each fund type, major revenues and trends, and financial presentations for each fund group.

Program Areas

This section describes the purpose of each program, lists goals and accomplishments, provides three-year expenditure budgets, and lists approved incremental budget requests. This section is arranged by campus and within each campus is the program area that is offered at each site, e.g. Instruction, Academic Support, Student Services, Institutional Support and Facilities.

Adopted Budget Schedules

This section includes the State Budget Document that is the formal adopted budget summary that CCC is required to file with the State Auditor General.

Budget Summary



Strategic Plan

Included in this section is the Strategic Plan that drives budget decisions. It describes the model for planning to promote institutional improvement, steps taken to continuously monitor and improve the process, updates on CCC's Mission and Vision statements, and finally lists the goals, core indicators and accomplishments (not exhaustive).

Glossary/Appendix

This section includes a glossary of financial and budgetary terms and acronyms. Within the Appendix, immediately following the glossary, are descriptions of the degree and certificate programs offered at CCC.

Background Information

Coconino County Community College District (CCC) is a publicly funded institution of higher education offering college credit and credit-free courses of instruction through the Associate Degree. The District is organized and operated under the laws of the State of Arizona. The governing authority of CCC is the District Governing Board, which is elected by the voters of Coconino County.

The county electorate approved Coconino County Community College District for formation in November of 1990 with funding approved in May of 1991. The property tax rate approved was based on a recommendation from the steering committee for revenue needed to cover operational expenses for its first year. The Arizona Legislature provides the method for setting the initial base levy for a community college district in A.R.S. §42-17056. This statute suggests that the community college district has only one opportunity, the initial election, to set the base levy. Because, the college did not realize it would be locked into this "base," it levied the maximum during its' first year. Had the college gone out to the voters for a higher levy/rate than what it actually levied – it would not have been locked into this low "base." However, under current statute – the college is limited to property tax increases per A.R.S. §42-17051, which provides for a 2.0% increase and additional monies received due to new construction.

Can this be changed? Per current legislation, the only way to amend this low levy is to reset the initial base levy limit. A.R.S. §42-17056 states, "initial base levy limit if no primary property taxes were levied in the preceding tax year." This suggests that if the college did not receive primary taxes for a year, it could go to the voters requesting a higher base. However, this solution is financially impossible as it would result in a reduction of nearly \$5.5M (over 37.7% of CCC's general fund) and the college would have to reduce services to unfavorable levels. Additionally, there is no guarantee that the voters would approve the higher base levy and the college would jeopardize its accreditation as well as student financial aid.

Other avenues available to community college districts:

- 1) Per A.R.S. §15-1468, community college districts with a primary assessed valuation less than the amount of primary assessed valuation prescribed in §15-1402, shall be provided state equalization funds in order to assist in the college's operations (e.g. Graham County). Under current legislation, CCC is not eligible for equalization aid because the primary property tax rate initially derived is extremely low - \$0.3920

Budget Summary



per \$100 assessed valuation for FY07 (nearly one-half the rate of the nearest community college and about \$1 less than the average Arizona community college). Therefore, although the assessed valuation in the district is enough to be exempt from equalization, the college will receive less money from property taxes and equalization combined than any other community college in the state.

- 2) Per A.R.S. §42-17202, community colleges can pass a resolution to go to the voters for a levy limit override. Upon voter approval, the taxpayers would be assessed a secondary tax which would be in effect for 2-7 years. CCC will pursue this avenue, but it should be noted that these are temporary funds. The College will ask the voters to approve a seven year override that will yield a flat \$2.31 million per year or about \$16 million over the seven years. For a home with a property value of \$100,000, as listed on the tax roles, the annual cost will be \$14.77, about \$1.23 per month or 28 cents a week. For a home with a net assessed value of \$300,000 the cost would equal \$45 a year.

Coconino Community College is charged with serving community needs of the residents of the largest county (geographically) in Arizona. There are two campuses in Flagstaff, Arizona: 1) the Lone Tree campus that houses the District offices and classrooms, and 2) the Fourth Street Campus & Technology Center where CISCO, Adult Basic Education, occupational technologies, emergency medical services (EMS), fire sciences and the nursing programs are offered. Additionally, there is a campus in Page and Williams and extension sites in Grand Canyon and Fredonia.

CCC has experienced continued growth since inception, averaging approximately 10% compounded per year. CCC is projecting to continue this trend with nearly 4.2% more FTSE for FY07 from FY05's actual of 2,006. Several factors are projected to contribute to this growth for next year including the continued growth of the nursing program; and the District's proximity to Northern Arizona University. During this past academic year, classes were offered through 16 programs leading to transfer degrees, 16 programs leading to vocational degrees and 29 additional certificate programs. There were 188 graduation applications for the 2005/2006 academic year. Of these graduate candidates, 91 were for transfer degrees, 48 for vocational degrees, 9 general studies (now transferable degrees) and 40 for certificate programs. For further information concerning degree and certificate programs offered at CCC refer to the Appendix.

The College District received full accreditation status from the North Central Association of Colleges and Secondary Schools (NCA) in 2003. The present accreditation will expire in the year 2012 and will then be subject to re-evaluation. Although the College's accreditation is good for the next seven years, all employees of the College consistently work toward improvements and implementation of the NCA committee's recommendations, which have been incorporated into the College's Strategic Plan.

Budget Summary



Service Area

Coconino County, Arizona (the county) is located in the central region of northern Arizona. The county, with approximately 18,600 square miles, is the second largest county in the U.S. with a very diverse population. The 16th Territorial Assembly created the county in 1891. That same year, Flagstaff was declared by election to be the county seat. Today, Flagstaff remains the county seat and northern Arizona's largest city comprising approximately half of the county's population. In 1891, the population of the county was approximately 4,000; now the current population is approximately 129,570 (AZ Workforce).

The largest age group within Coconino County is 25-44 year olds, which is the typical age of community college students. The average CCC student is 27 years old. The 45-64 year olds comprise 20.7% of the population, these life-long learners. These populations are part of CCCs recruitment target audience.

Population

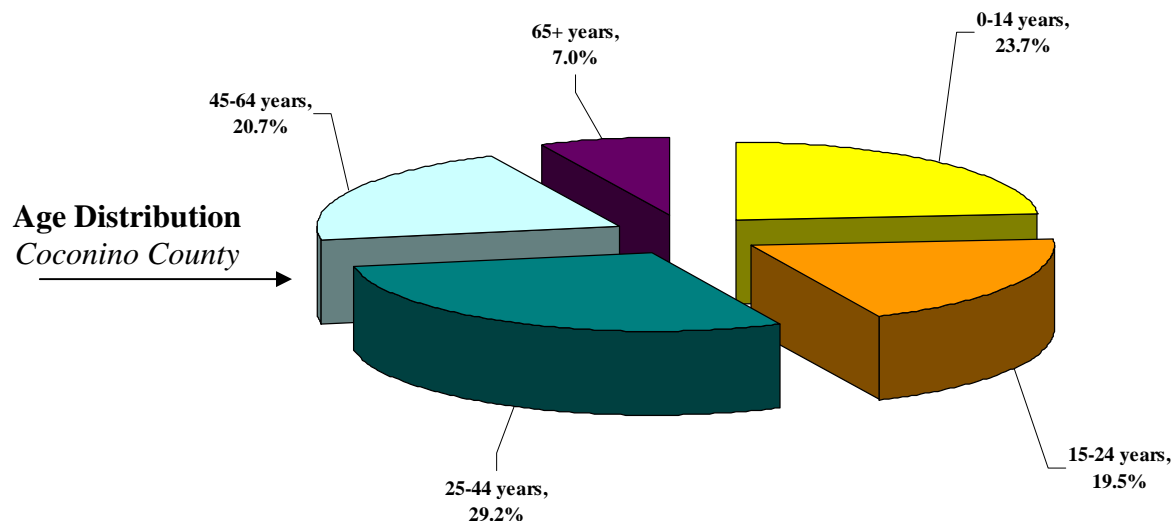
	1990	2000	2004
Arizona	3,665,228	5,130,632	5,833,685
Coconino County	96,591	116,320	129,570

Major Cities/Communities

Flagstaff	45,857	52,894	61,270
Fredonia	1,207	1,036	1,105
Leupp, Navajo Nation	1,503	970	N/A
Page	6,598	6,809	7,090
Sedona (Coconino & Yavapai)	7,720	10,192	10,540
Tuba City, Navajo Nation	7,323	8,225	N/A
Williams	2,532	2,842	2,940

Source: Community Profile, Arizona Department of Commerce, Population Statistics Unit

* Based on county growth rate N/A not available



Population Composition

Race	% of total
White	63.1%
African American	1.0%
Native American	28.5%
Asian or Pacific Islander	0.9%
Other	6.5%
Totals	100.0%

Hispanic Heritage* 10.9%

Source: Community Profile, Arizona Department of Commerce

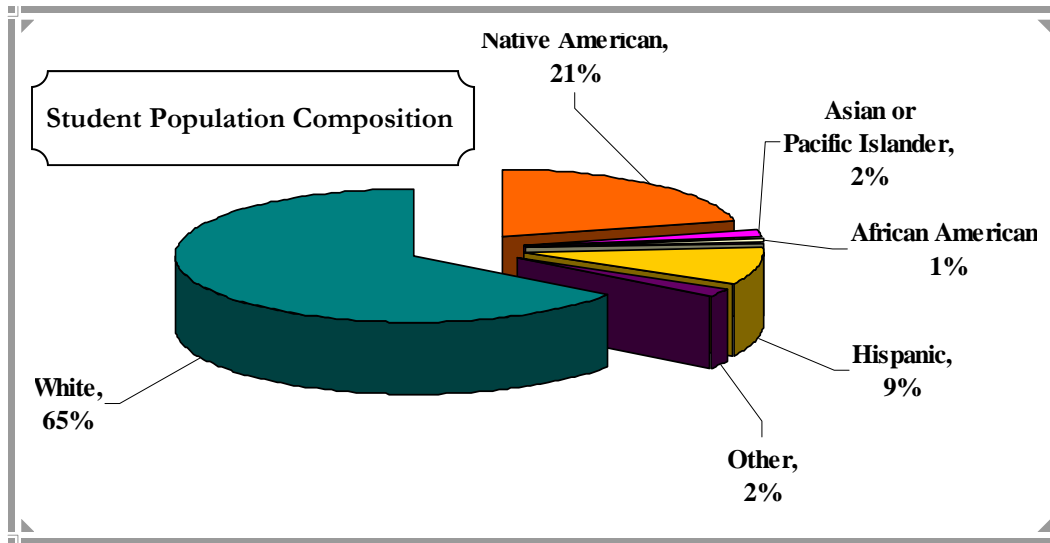
* Persons of Hispanic heritage can be of any race

In FY07 Coconino Community College will celebrate its 15th Anniversary

Budget Summary



Student Demographic Information



Residency

	% of total
County	92%
Out-of-County	7%
Out-of-State	1%

Attendance

	% of total
Full-time	22%
Part-time	78%

Interesting CCC Facts

- ✍ Faculty ratio: 1.99 (there are 1.99 part-time to every full-time instructor)
- ✍ Average class size (district-wide, AY 2005-06): 14.1
- ✍ Student gender distribution: 56% females, 44% males
- ✍ Average age: 27
- ✍ Number of organized student clubs and organizations: 11 at CCC and 20 at NAU that CCC students can join.

Did you know . . . the 188 graduation applications for the 2005/2006 academic year were for the following:

Transfer degrees	48.4%
Vocational degrees	25.5%
General studies	4.8%
Certificate programs	21.3%

Source: District records, Fall 05

Budget Summary



Although Coconino is the largest county in Arizona, it is also one of the most sparsely populated. Rugged mountains, deep canyons and thick forests of pine, fir, juniper, pinion, aspen and oak characterize the County. Within its borders are many scenic sites including Grand Canyon National Park, Oak Creek Canyon, Sunset Crater National Monument, the Navajo National Monument, the San Francisco Peaks, Lake Powell and prehistoric Indian ruins.



Sunrise, Grand Canyon, AZ The Grand Canyon, nature's grand wonder, is 227 miles long, one mile deep, and has an average width of ten miles.



Sentinels of Hwy 89, Navajo Nation, AZ

Land Composition within Coconino County

- Indian reservations comprise 46% of the land, and are home to Navajo, Hopi, Paiute, Havasupai and Hualapai tribes;
- the U.S. Forest Service and Bureau of Land Management control 32% of the land;
- the State of Arizona owns 9.5%;
- other public lands comprise 6.8%;
- and the remaining 5.7% is owned by individuals or corporations.

Budget Summary



The economy of Coconino County is largely based on a variety of service industries as well as government employment, wholesale and retail trade, manufacturing, construction, and tourism. The major industries include services, retail trade and public administration. The best paying industries are public administration, transportation and public utilities, finance, insurance and Real Estate. CCC is among the largest employers in Coconino County with more than 400 employees. The economic impact in the county of \$27.2 million is attributable to the existence of CCC (The Socioeconomic Benefits Generated by Coconino Community College—Feb 2001 study).

Total All Occupations

Hourly Compensation

Median Wage	\$ 11.36
Average Wage	\$ 14.03
Entry Wage	\$ 6.15
Experienced	\$ 16.82

Source: Community Profile, Arizona Department of Commerce

Educational Attainment - Census 2000 Demographic Profile (Data based on a sample)

	Total population Age 25 yrs and over	9th to 12th Grade No Diploma	High School Grad- Includes Equivalency	Some College - No Degree
Coconino County	65,976	6,108	14,279	17,344
Flagstaff	28,722	1,794	4,878	7,880
Fredonia	619	123	195	179
Grand Canyon Village	1,041	68	263	253
Leupp, Navajo Nation	508	79	132	91
Page	4,011	349	1,136	1,239
Sedona	8,411	608	1,480	2,313
Tuba City, Navajo Nation	3,863	484	1,106	907
Williams	1,718	225	602	441

Employment by Sector

Construction	3,400
Education & Health Services	6,800
Financial Activities	1,600
Government	18,400
Information	500
Leisure & Hospitality	11,800
Manufacturing	3,200
Professional & Business Services	3,300
Trade, Transportation & Utilities	9,200

Source: Community Profile, Arizona Department of Commerce

Labor Force

2004 Civilian Labor Force

	Labor Force	Unemployment Rate
Arizona	2,762,612	4.8%
Coconino County	68,846	6.1%
<i>Major Cities/Communities</i>		
Flagstaff	37,051	4.8%
Fredonia	785	5.6%
Leupp, Navajo Nation	n/a	n/a
Page	4,893	4.8%
Sedona (Coconino & Yavapai)	6,336	1.5%
Tuba City, Navajo Nation	3,734	16.2%
Williams	1,700	2.8%

Source: Arizona Dept. of Economic Security, 2004 Special Unemployment Report

Budget Summary



Facilities

The Lone Tree Campus and District offices located in Flagstaff is approximately 128,000 square feet and was made possible with a combination of voters passing a general obligation bond and 40 acres of land that Northern Arizona University (NAU) made available to the District. The campus offers educational programs and houses all the district offices and student services, including a day care facility.

The Fourth Street Campus is approximately 60,000 square feet and is home for the CISCO academy, fire sciences, Adult Basic Education, nursing program, a culinary classroom complete with state-of-the-art kitchen facilities, a dance studio, a few faculty offices and a 68 seat lecture hall. The College purchased and renovated this space and pays a nominal rent for the land. The District leases 10,000 sq. ft. to the Flagstaff City Library and 500 sq. ft. to a barber shop.

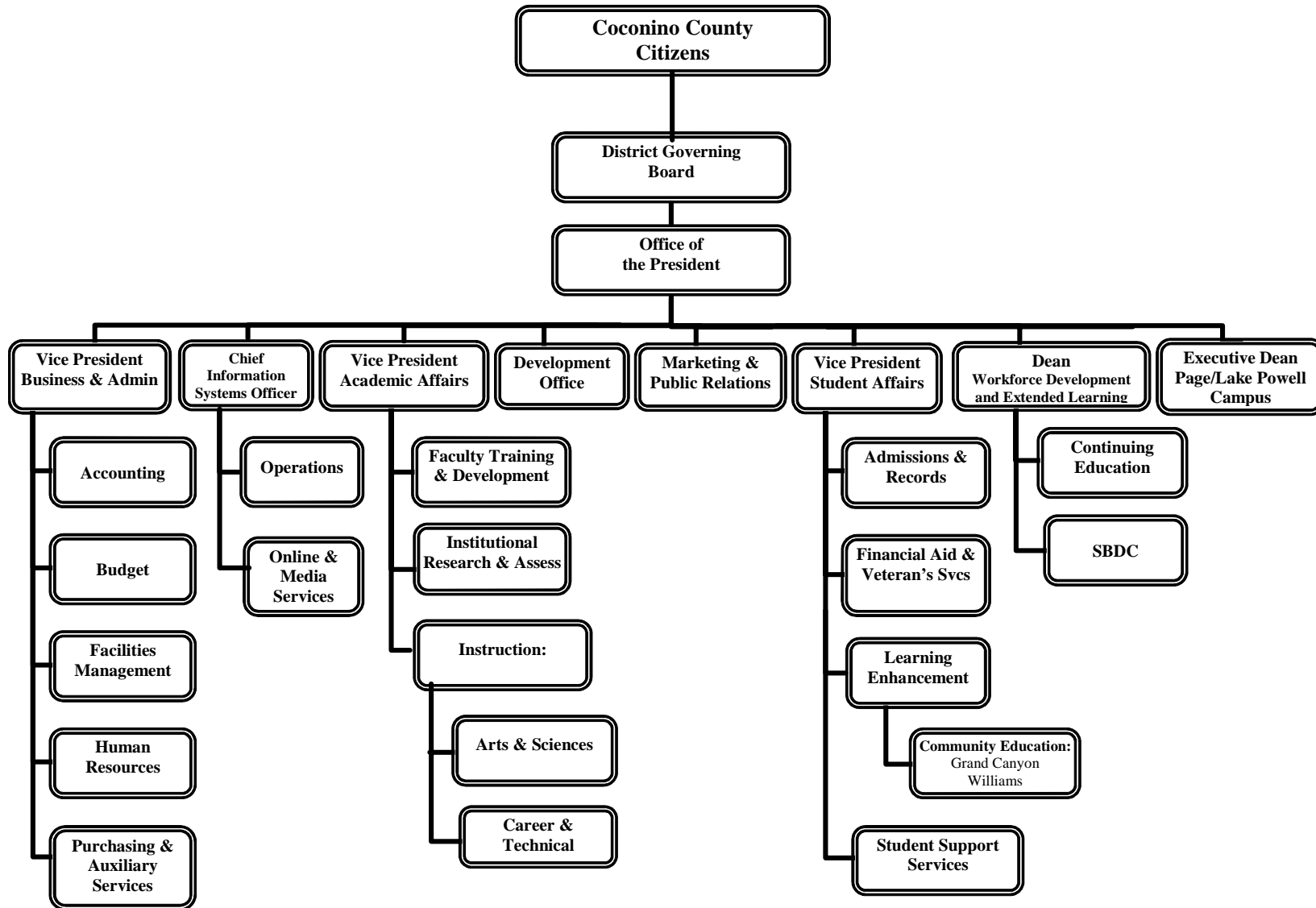
The Page Campus was built in fiscal year 1997 through a unique partnership agreement between CCC, the City of Page and Northern Arizona University (NAU). The City of Page has a Public Library and NAU has established a distance learning center on the property. The campus is now approximately 20,000 square feet after the recent addition of two classrooms and office space. Some classrooms are still rented for night classes from Page Unified School District.

The Williams campus is approximately 4,800 square feet and was made possible through a collaborative agreement between the College and Williams Unified School District. The campus is located adjacent to the Williams high school and offers distance learning, Interactive Television (ITV), as well as traditional courses.

The College also offers learning opportunities for the Grand Canyon and Tuba City communities through agreements worked out with the school districts of these communities. In FY05 CCC began offering a variety of classes in the Fredonia area and will continue to do so in FY07 for one additional year to determine the feasibility of remaining in the community.

The growth of CCC in the areas of human, financial, and physical resources is directly related to the growth in enrollment. The rapid rise in enrollment during the early years and the low funding base have created challenges for CCC that have been consistently and effectively managed. This success is due, in part, to a flat, lean organization, the efficient use of funds, careful planning and wise use of facilities.

Budget Summary



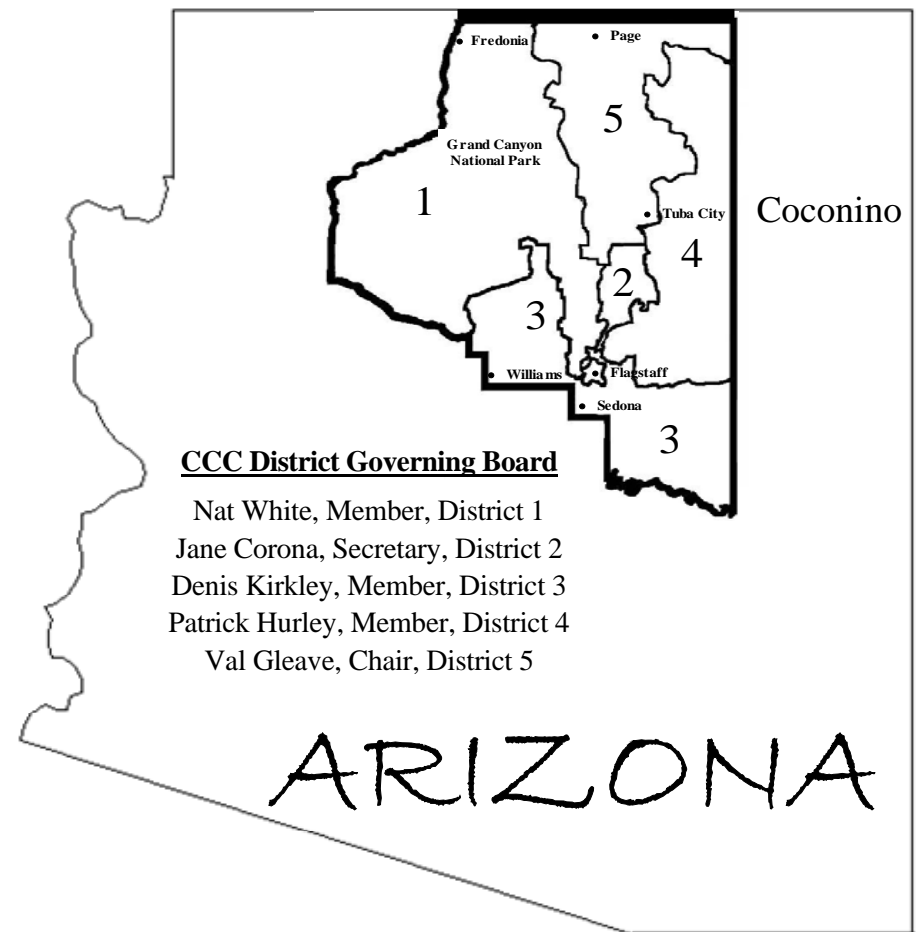
Budget Summary



Organization and Administration

President Marketing/Public Relations Development Office	Thomas Jordan Bonnie Stevens Bob Erb
Vice President Business & Admin Services Accounting Budget Facilities Management Human Resources Purchasing/Auxiliary Services	Jami Van Ess Cindy Cook Pat Nelson Mark Easton Lyman Lockett Vacant
Chief Information Systems Officer Operations Online & Media Services	Tony DiGirolamo Jeff Jones Rick McDonald
Vice President Academic Affairs Faculty Training & Development Institutional Research & Assessment Instruction: Dean, Occupation Technologies Department Chairs: Business/Education Computer Information Systems Industrial Technology & Construction Nursing Public Safety, Law & Allied Health Dean, Arts & Sciences Department Chairs: Fine Arts English/Liberal Studies Languages Math and Science Social Behavioral Sciences	Kathleen Corak Vacant Stephen Chambers Monica Baker Paul Holbrook Dave Bowman Joe Costion Don Johnson John Cardani Ingrid Lee Alan Petersen Colleen Carscallen Barbara Eickmeyer Maxie Inigo James Rhodes
Vice President Student Affairs Admissions & Records Financial Aid Learning Enhancement Student Support Services	David Minger Vacant Bob Voytek Shawn Nittmann Vacant
Dean, Extended Learning Continuing Education Small Business Development Center (SBDC)	Mike Lainoff Lee Vadnais Vacant
Executive Dean, Page Campus Department Chair: Page Campus	Lloyd Hammonds Jeff McIntyre

The College District is governed by the District Governing Board (the "Board"). The Board is comprised of five members, with each member elected from one of the five supervisory districts of the county. These members are elected for six-year terms on a staggered basis. The administrative staff of the College is responsible for the operation and administration of all college functions.



Budget Summary



Budget Process and Calendar

The budget development process has evolved over the last few years. The budget planning committee consists of the President's Advisory Council (PAC), Deans, Controller and Senior Budget Analyst. The purpose of the committee is to provide guidance in developing the annual budget in a manner consistent with approved policies and priorities; to establish the broad parameters within which the budget will be developed; and to ensure that goals and objectives from the assessment driven Strategic Plan are translated into clearly defined plans and priorities to which resources will be allocated.

The budget process begins in October with Budget Kick-off. All budget managers receive formal training to ensure each is aware of his/her responsibilities with regard to budget monitoring and expense authorization. The training further focuses on proper submission of forms and how to obtain expenditure or trend data to aid in budget development. Assumptions for the upcoming year are explained in detail. This informs all personnel of CCCs financial conditions and obligations and provides budget managers/coordinators with base budget information. Throughout the fall, major assumptions concerning revenue, enrollment, and expense data are developed. A budget calendar indicating various dates and specific processes to be completed are disseminated to budget managers. A variation of this calendar is shown in the table below. This representation doesn't indicate the specifics, but is provided to give the reader an overview of the budget planning cycle.

July	August	September	October
Fiscal year begins; new budgets become operational; Annual Report to DGB and citizens-reports the progress of achieving departmental goals	DGB sets tax levy; Strategic Planning retreat - develop priorities for new fiscal year	Trend analysis; revenue projections developed/estimated for the new fiscal year, prepare budget handbook	Budget Kick-off, distribute Budget Handbook, revenue projections refined/updated; budget training begins
November	December	January	February
Ongoing training; budget managers review base budgets, strategic initiatives	Budget entry and incremental requests (operating and capital) due to budget office	Half year budgetary and enrollment analysis performed	Property tax levy determined; Tuition and fees presented to DGB
March	April	May	June
Salary scenarios presented; tuition and fee recommendation presented to DGB	DGB approves salaries and benefits, as well as tuition and fees. Final revenue projections derived	Preliminary budget presented to DGB; Final budget prepared; Advertise for hearings	Truth in Taxation hearing; Budget hearing; Special meeting for budget adoption, Adopt Budget, notify Coconino County of CCCs tax rates

Budget Summary



Underlying Assumptions

The following underlying assumptions present conditions and analysis for the College District's budgeted funds. Together, with the general operating and capital funds, provides the Board with the framework to develop the fiscal year 2006/2007 budget.

In December, departmental budget managers confirmed their base budgets, submitted increment requests (both operating and capital) and provided travel justification to the appropriate PAC member for consideration and prioritization. The goals and objectives in each area were evaluated in relation to the Strategic Plan to justify changes in programs and additional funds on the basis of benefits provided versus the cost of providing them.

Revenue projections were refined and priorities were established. Throughout February, March and April, departmental requests were reviewed and discussed in meetings with the Budget Planning Committee. Each department formulated individual budgets in a participative manner. Consensus was reached on the final budget by adhering to the established priorities.

On April 12, 2006, the District Governing Board approved the College's tuition rates. The rate structure consists of 1) \$5 per credit hour increase for residents, from \$56 to \$61, with \$1 to discontinue specific student fees and additional allocation to enhance Student Clubs & Organizations; and 2) 5 times the resident rate for non-residents, this changes the rate from \$224 per credit to \$305. The College offers a plateau from 12-18 credit hours; this plateau means that after a student (regardless of residency status) pays for 12 credits during a semester, the next 6 would be free; tuition for over 18 credit hours will be charged at the normal rate. At its April and May work sessions, the District Governing Board was provided information on the budget, with details on the process, priorities and other major assumptions. On May 30th, the budget was first published for public hearing. A second public notice was published on June 6th, and on June 14th a public hearing was held. The District Governing Board adopted the budget at the special budget meeting following the public hearing.

Resource Allocations

Coconino Community College has a number of processes which provide input into the development of the proposed annual budget. To track the implication of various decision-making alternatives that may emerge from these processes, a comprehensive basic resource availability and cost estimate is used throughout the budget development cycle. The College uses a modified zero-based budgeting process. During the budget process, budget managers can request "incremental" increases to their base amount which may have a "one-time" impact, e.g. capital, or a recurring impact, e.g. requests for additional staff.

Contingency/Innovations Allowance

A contingency allowance totaling \$100,000 is budgeted in the event of unforeseen expenditures or new innovative opportunities. The \$100,000 is at the President's discretion and is incorporated within his budget. Additionally, the College has budgeted \$500,000 of general fund carry forward (fund balance) to be used as an operating contingency reserved for revenue shortfalls and is restricted for emergency purposes. Additionally, \$20k has been carried

Budget Summary



forward into FY07 to continue key projects not complete by the end of FY06.

Budget, Assessment, and Strategic Planning

The strategic plan drives the budget and the District takes this one step further as it sees the budget, assessment, and strategic planning as a continual integrated process. The figure to the right is representative of how the College views the process. The College reviews and updates it's Strategic Plan on a continual basis. The goals and objectives of the Strategic Plan are listed under a separate tab within this document and were used in the development of this budget.

Basis of Budgeting

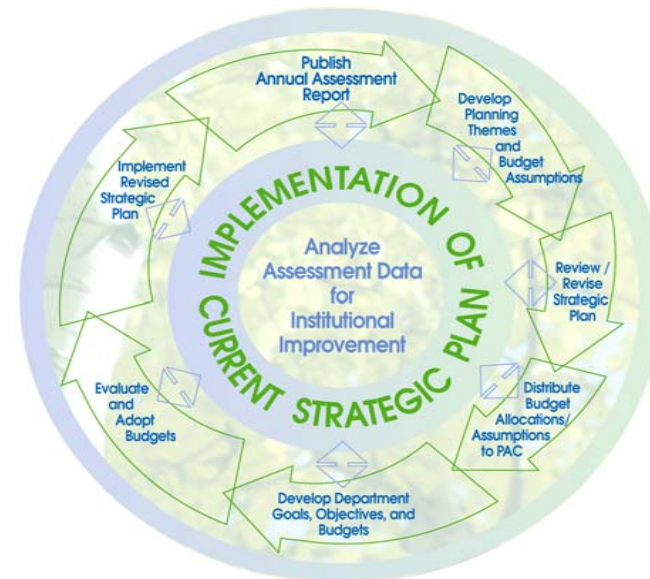
The College uses a base budget process for its preparation where each department has a base operations appropriation for the upcoming fiscal year. The base amount includes personnel and operations costs. CCC uses a modified zero-base budgeting process.

The content and format required for the budget is provided to all community colleges through the Arizona State Auditor General's Office each year.

Basis of Accounting

The accounting policies conform to Generally Accepted Accounting Principles applicable to governmental units as adopted by the Government Accounting Standards Board (GASB). Accounts are maintained in accordance with the principles of fund accounting to ensure that limitations and restriction on available resources are observed. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds or account groups in accordance with the activities or objective specified for those resources. Each fund is considered a separate accounting entity, and its operations are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses.

All funds are budgeted and accounted for using the modified accrual basis of accounting. The modified accrual basis of accounting is a blend of accrual and cash basis accounting concepts. Revenue is recognized when measurable and available to finance the expenditures of the current period. Expenditures are generally recorded when the related fund liability is incurred. The estimates and projections contained in the annual budget have been developed on the modified accrual basis of accounting and financial reporting. Therefore, budgeted revenues and expenditures reflect estimates of earnings and costs for services for the fiscal year.



Budget Summary



Fund Accounting and Description of Funds

The accounts of Coconino Community College are maintained following the principles of fund accounting as is typical of all governmental and most non-profit organizations. The College follows the requirements of Generally Accepted Accounting Principles (GAAP) as well as other entities. In particular, the structure of funds utilized by CCC follows the requirements of the Auditor General, the Governmental Accounting Standards Board (GASB), and the National Association of College and University Business Officers (NACUBO) Financial Accounting and Reporting Manual for Higher Education. These standards of fund accounting assure the comparability of budgets and financial reports among community colleges throughout Arizona and elsewhere. Following these established standards assure the proper accountability of public funds.

Each fund is a legally separate self-balancing set of accounts. The College District utilizes the following types of funds:

The **General Fund** accounts for all current financial resources not required to be accounted for in other Current Funds.

The **Auxiliary Fund** accounts for transactions of self-supporting activities that provide services primarily to students, faculty and staff.

The **Restricted Fund** accounts for resources, which are expendable for operations that are restricted by the donors or other outside agencies for specific purposes. The majority of these funds are provided by federal programs that assist financially challenged students.

The **Plant Fund** accounts for transactions relating to the College District investment in property, buildings, improvements, equipment and library resources. They include Unexpended Plant Fund, Retirement of Indebtedness and Investment in Plant Funds. The following provides a detailed explanation of these accounts:

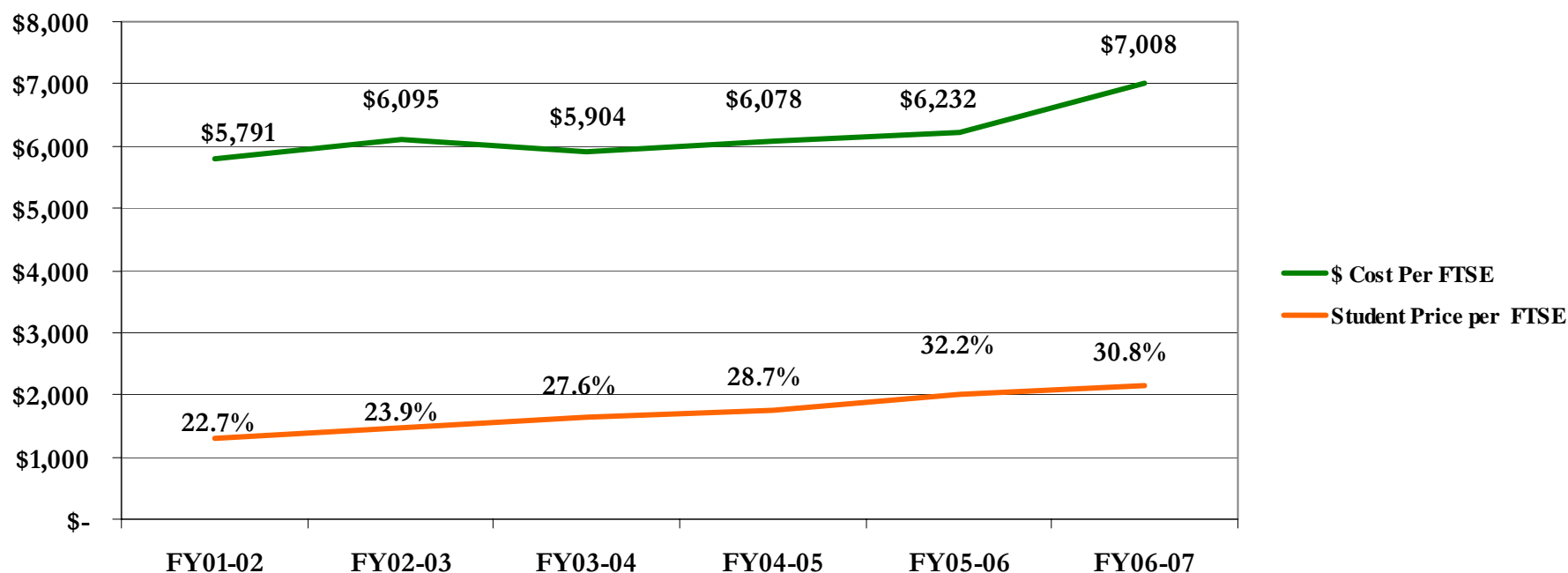
- a. The Unexpended Plant Fund accounts for funds which have been appropriated or designated for land, buildings and/or improvements. Expenditures for construction in progress are accumulated in this fund until the end of the fiscal year and then transferred to the Investment in Plant Fund group of accounts, essentially planned use of fund balance. Restricted resources for renewals and replacements of existing District capital assets are recorded in the Unexpended Plant Fund.
- b. The Retirement of Indebtedness Fund consists of bond sinking funds that provide for payment of principal and interest, under terms of the bond indentures, which the District issued in 1999.
- c. In the Investment in Plant Fund, the total values of all property, buildings, equipment, library resources and related liabilities are recorded for all the District's fixed assets. Assets recorded in the Investment in Plant Fund may be acquired from resources in the Unexpended Plant, Auxiliary and Restricted Funds.

Budget Summary



Tuition and Fees

The College has a policy that it will maintain the taxpayers' contribution to the students' education by requiring the student to pay 30—34% for the cost of his/her education through tuition and fees. As the graph below indicates, the cost for a full time student is budgeted at \$7,008; of that, it is anticipated that the average full time student will pay about \$2,157, an increase of \$150, or 30.8% of the total cost per FTSE. As is evident in the graph below the student share has steadily increased from FY02-FY06, primarily due to cuts in state funding as state appropriations shrink more of the cost is shifted to the student. In FY07 the percentage share will decrease slightly to 30.8% as a result of total expenditures (GF) increasing by 15% over FY06 estimates and tuition and fees increasing by about 12% over last year's estimate, state aid increasing by 5%, and the projected estimated growth in FTSE is anticipated to increase by only 2.8%.



FY01-02 through FY04-05 are actual, FY05-06 are estimates (8/11/06) and FY06-07 are budgeted figures.

Budget Summary



Tuition and fees are subject to approval each year by the District Governing Board. Out-of-District tuition is the same as resident tuition; however, counties without an organized community college district reimburse the district in accordance with A.R.S. §15-1469 for their residents. The fiscal year 2006/2007 tuition rate was approved at the April 12th meeting. Effective Fall 2006, the following tuition rates will apply:

TUITION SCHEDULE						
Effective Fall Semester 2006						
Credit Hours	Resident Tuition	Out-of-State Tuition		Credit Hours	Resident Tuition	Out-of-State Tuition
1	\$ 61	305		11	671	3,355
2	122	610		12	732	3,660
3	183	915		13	732	3,660
4	244	1,220		14	732	3,660
5	305	1,525		15	732	3,660
6	366	1,830		16	732	3,660
7	427	2,135		17	732	3,660
8	488	2,440		18	732	3,660
9	549	2,745		19	780	3,900
10	610	3,050		Each add'l	61	305

Tuition and Fees Refund Policy

All refunds and deposits that may be due a student will first be applied to amounts owed to the College. Refunds for students receiving financial assistance are subject to federal regulations.

Tuition and course fees will be refunded for drops and withdrawals as follows:

- 100 percent of tuition and class fees from the 1st through the 10th business day of the semester.
- 50 percent of tuition and class fees from the 11th through the 15th business day of the semester.
- No refund will be issued on or after the 16th business day of the semester.

The beginning of the semester is defined as the first day any classes are offered (not necessarily the class that is being dropped). In the event the class is canceled by the College, a 100% refund of tuition and fees will be issued.

Budget Summary



Enrollments

The enrollment for CCC is computed based on Full Time Student Equivalent (FTSE), one full time student equals 15 credit hours per semester. For fiscal year 2006/2007, FTSE is estimated at 2,090. This figure is projecting approximately 2.8% growth from FY06 actuals. The growth is due to several factors including: 1) new programs such as Nursing, 2) environmental factors – specifically, Northern Arizona University’s large tuition increase and population growth, 3) supplemental tuition payment options/payment plan and loan program, and 4) increased dual enrollment courses at the district high schools.

This figure of 2,090 FTSE was transmitted to the Economic Estimates Commission of Arizona to establish the constitutionally-mandated expenditure limitation for the upcoming year. The College’s expenditure limitation calculation is detailed at the end of this section and is further defined on Schedule I within the Adopted Budget Schedules.

The table below represents the FTSE figures for three years.

FY05	FY06		FY07
Audited FTSE	Budgeted FTSE	Actual FTSE	Budgeted FTSE
2006	2195	2033	2090

Further discussion on FTSE and degrees offered is located in the Glossary/Appendix.

Budget Policies and Control

Coconino Community College adopts a balanced budget annually and does not use debt or bond financing to fund current operating expenditures. As a general rule, CCC is committed to using only recurring revenues to fund recurring expenditures. The budget for each fund shall be balanced with total expenditures not exceeding total revenues and monies available in the fund balance.

The District maintains budgetary controls by line-item of the approved budget. Budget transfers are restricted by function and object. The objective of these budgetary controls is to ensure compliance with the annual budget adopted by the District’s Governing Board. The legal level of budgetary control is by summary line item of the current and plant funds. Monthly budget status reports are prepared and presented to the District Governing Board, which provides an analysis of actual revenues and expenditures compared to budgeted amounts.

Budgetary compliance is also demonstrated with the issuance of an annual budgeted Expenditure Limitation report, which is audited. The purpose of the expenditure limitation is to control expenditures and limit future increases in spending to adjustments for inflation; deflation; population growth of counties, cities and towns; and student population growth of community college districts.

Budget Summary



An encumbrance accounting system is maintained by the District as one technique of accomplishing budgetary control. Open encumbrances are not reported as reservations of fund balance at year end, but are liquidated (lapse at year end). Encumbrances are re-established at the beginning of the next fiscal year as an obligation against the current year's adopted budget.

The College policy is to maintain enough funds to provide for 180 days operating coverage within its fund balance. These funds can be used in the event of a revenue shortfall, but are primarily invested to provide income for the current year. Carry forward revenue is utilized from these fund balances sparingly and is generally for emergency non-recurring expenses only. In FY07, the 180 fund would equal approximately \$7.4 million. Currently there is approximately \$756,792 set aside within the plant fund for this purpose, which equals about 18 days and approximately \$3.3 million is set aside within the general fund that equals about 79 days. The College will continue to build upon these funds to reach its 180 day goal.

Furthermore, it is the policy of the College to set aside a planned reserve of fund balance (carry forward) that is used as planned expenditures for capital repair and replacement projects. The district plans and maintains a 20 year repair and replacement schedule. For a detailed discussion on the capital projects of the district refer to the Plant fund section.

Financial Policies

The District prepares an annual Comprehensive Annual Financial Report (CAFR). The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized in the year for which they are levied. State appropriations are recognized as revenue in the year in which the appropriation is first made available for use. Grants and donations are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met. Internal activity is eliminated using a charge-back method, charging user departments and reducing expenses in the department providing the service. For example, long-distance and cell phone charges from Facilities, postage and copying charges from Auxiliary services, and new in FY07 charge-backs for publication design and printing services provided by the Teaching and Learning Center.

The District follows FASB Statements and Interpretations issued on or before November 30, 1989; Accounting Principles Board Opinions; and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

Debt Policy/Financing Options

In addition to its principal revenue sources, the College has a variety of financial instruments that it can use to finance capital initiatives. These debt instruments include general obligation bonds (GOB), revenue bonds, certificates of participation (COPs), and Lease-Purchase. The College limits the issuance of debt to provide the funding necessary for a capital requirement (such as the building of a campus). The College is guided by three general principles:

Budget Summary



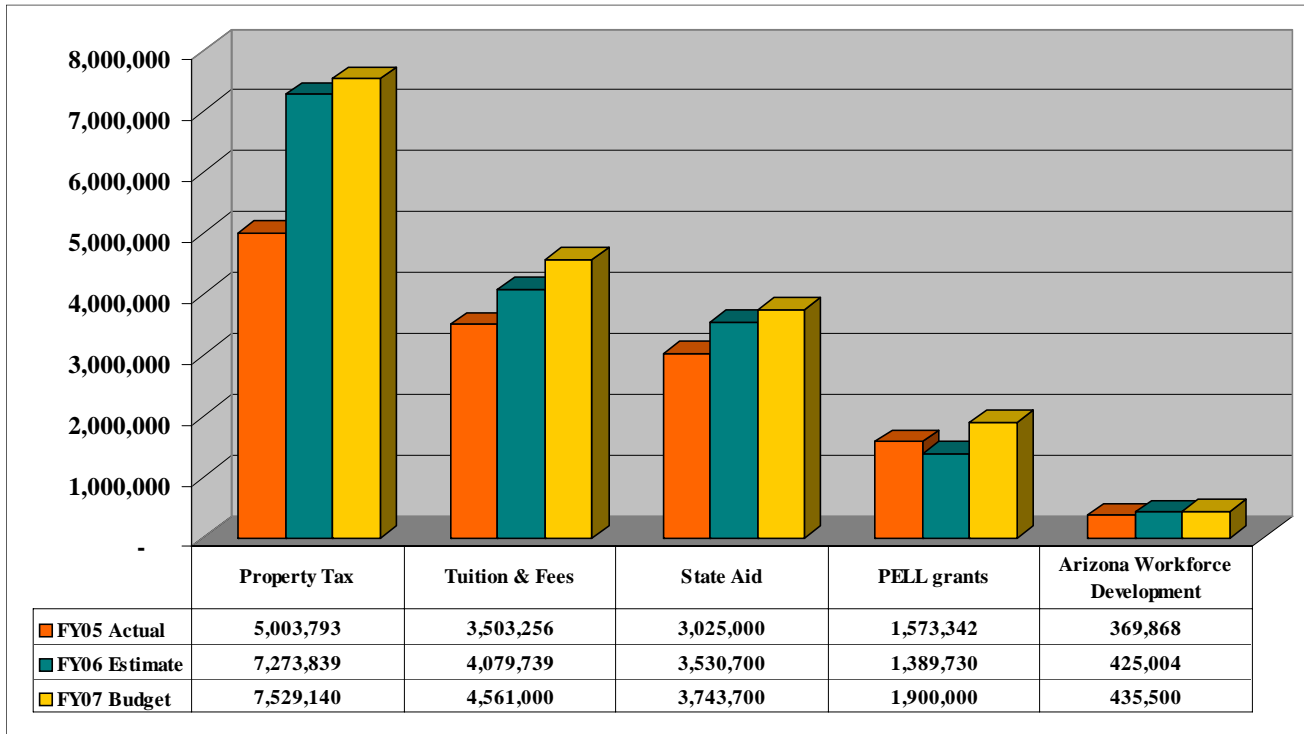
pals when selecting a funding source for construction or other capital improvements: 1) equity, 2) effectiveness, and 3) efficiency. Project financing is selected on a best alternative basis given the type of project and the feasibility of funding.

The College currently has one debt issue outstanding (a GOB issue from 1999 for the Lone Tree campus construction) and should not require any capital funding in the foreseeable future. Over the years, the District has taken advantage of COPs to finance the Page campus construction as well as lease purchase for certain equipment. The College GOBs have the advantage of being tax-exempt securities, i.e. the interest we pay to the bondholder is exempt from federal income tax. Therefore these bonds carry one of the lowest rates of interest in the securities market and any proceeds are subject to federal arbitrage requirements. The College sold its bonds at a 4.7% interest rate and is repaying them with tax revenues in accordance with the debt retirement schedule located within the plant funds section.

Budget Summary



Top 5 Revenue Sources (All Funds)



Property Taxes: property taxes have steadily increased over the last three years mostly due to the escalating property values and the addition of new properties coming onto the tax rolls. CCC is limited to 2% annual growth of assessed values on existing properties. For more information see the General Fund.

Tuition & Fees: tuition and fees have increased each year. As property taxes and state appropriations grow at a slower rate more of the cost is shifted to the student, this is a national trend within higher education institutions. For more information see the General Fund.

State Appropriations: Cuts in state aid began in 2001 due to the struggling economy and decreased tourist activity. The cumulative loss in revenue (since FY01) is greater than \$740k. State aid in the general fund will exceed the previous year's appropriations by approximately \$200k. The increase over the past few years is due primarily to the growth in the dual enrollment program. This program is expected to

grow in FY07 due to adding courses in the Arts & Sciences disciplines. In the next few years staff anticipates that state aid FTSE will decline over previous years due to overall student enrollments growing slower than anticipated. The state aid funding formula has not been adjusted to keep pace with inflation and as more colleges are seeing growing student enrollments the total available for allocation shrinks. For example, the amount CCC received for growth in FY02 was \$1,151 per FTSE and for FY07 this amount is \$960 per FTSE. CCC is working with representatives at the state level to affect a change in the way the legislature provides funding for institutions of higher education in Arizona. For more information see the General Fund.

Pell Grants: Pell grant revenue has increased each year and goes directly to students. The college serves as the pass-through agency for these funds. For more information see Restricted Funds.

Arizona Workforce Development (Prop 301): in 2002 Arizona voters approved a 0.6% sales tax to fund education, for community colleges is must go towards vocational/technical programs. This revenue source has increased each year due to the state sales tax collections. Recently, Arizona has seen an increase in its sales tax collections indicating the economy is trying to correct itself. For more information see Restricted Funds.

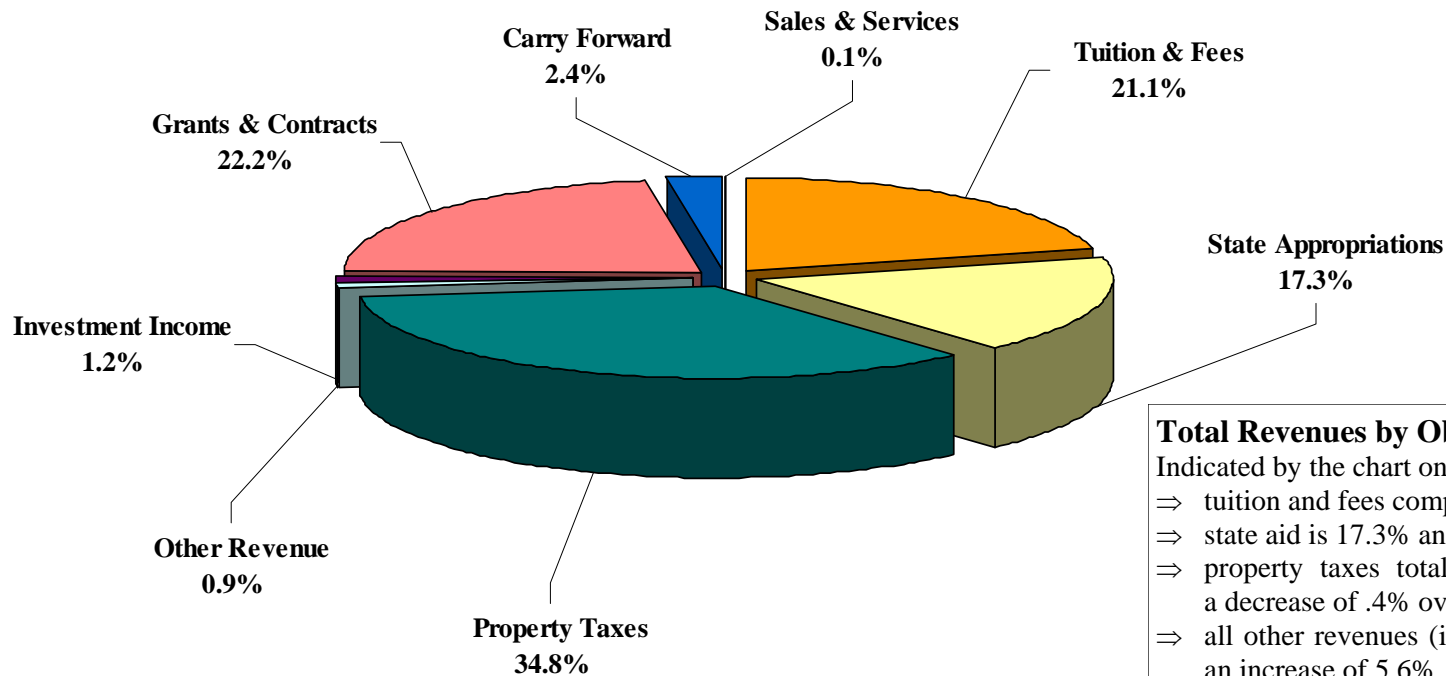
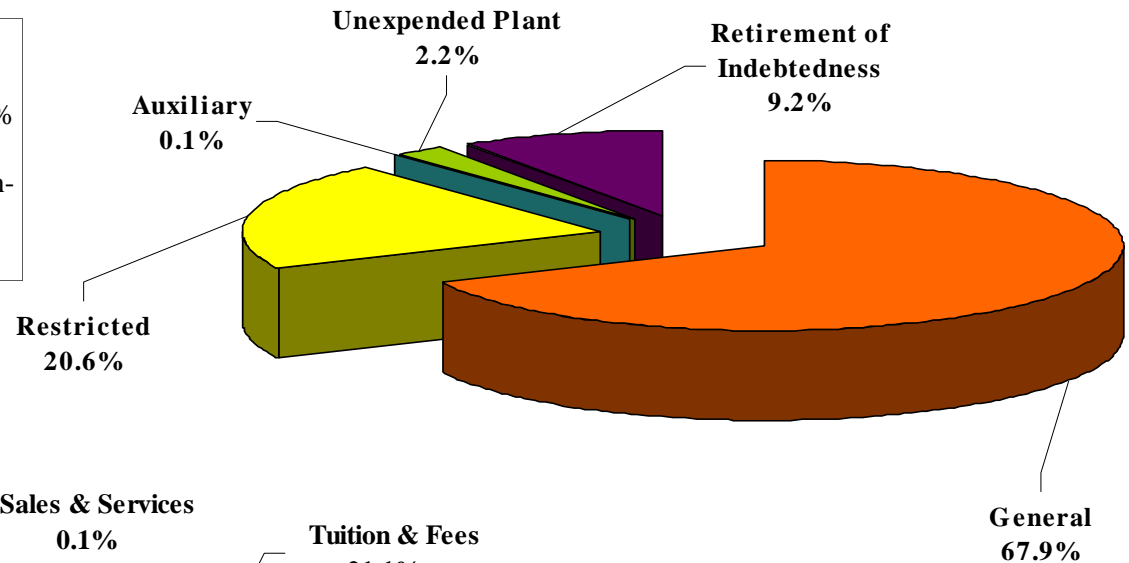
Budget Summary



Total Revenues by Fund Type (All Funds)

As is indicated by the chart on the right:

- ⇒ the General Fund comprises 67% of all revenues, a 2% decrease from FY06, and
- ⇒ the Restricted Funds is 20.6% of total revenues, an increase of 1.1% over last year.



Total Revenues by Object Type (All Funds)

Indicated by the chart on the left:

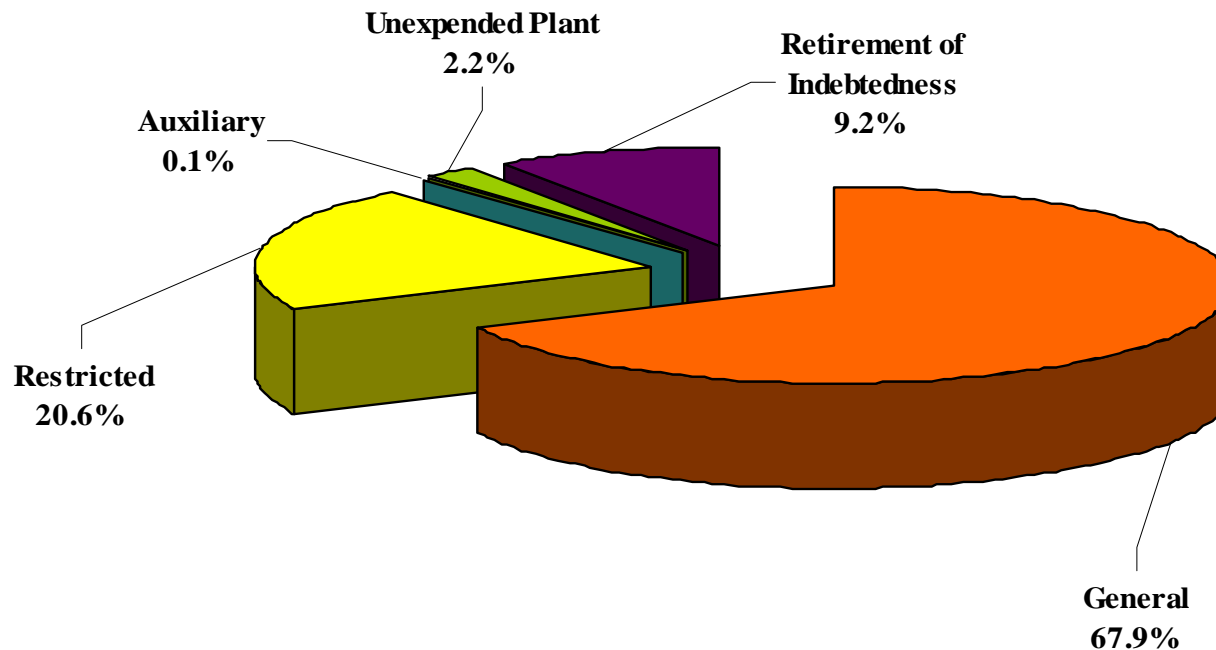
- ⇒ tuition and fees comprise 21.1%, a 1% increase,
- ⇒ state aid is 17.3% an increase of .2%,
- ⇒ property taxes total 34.8% of all revenue sources, a decrease of .4% over FY06, and
- ⇒ all other revenues (including grants) make up 26.8%, an increase of 5.6%.

Budget Summary



The funds comprising Coconino County Community College District's fiscal year 2006/2007 budget are depicted in the pie chart below. The total budget of \$21,481,904 is a combination of four fund groups, an increase of about \$400k. The General fund constitutes about \$14.6 million and is used for the majority of the district's operations and maintenance. The Plant funds group includes Unexpended Plant fund and the Retirement of Indebtedness fund, which together have \$2.3 million budgeted. Restricted funds account for approximately \$4.4 million and Auxiliary funds amount to \$36,196.

FY07 All Funds Expenditure Budget \$21,481,904



The schedule on the following page provides detailed information of the revenues and expenditures for each of the four fund groups. The functions or programs listed are commonly used for comparability reasons. Similarly, the expenditures by object are used for this reasoning. The College classifies its expenses in this manner throughout its operations as well as this document. Mandatory net transfers of \$39,621 are budgeted from the general fund to restricted funds; this represents the District's required matching portion for federal programs with an off-set of direct cost recovery from the Basic and Tech Prep grants and the Adult Basic Education program. Non-mandatory transfers include \$12,000 to Auxiliary fund for Student Clubs and Organizations.

Budget Summary



Budget Comparison - All Funds For Years Ended June 30

Revenues

	General Fund	Restricted Fund	Auxiliary Fund	Unexpended Plant Fund	Retirement of Indebtedness	Total All Funds
Property Taxes	\$ 5,541,085				\$ 1,988,055	\$ 7,529,140
State Appropriations	3,322,400			421,300		3,743,700
Grants & Contracts	344,611	4,468,577				4,813,188
Tuition & Fees	4,507,800			53,200		4,561,000
Sales & Services	-		24,196			24,196
Investment Income	260,000					260,000
Other Revenue	190,568					190,568
Carry Forward	520,400					520,400
Total Revenues	\$ 14,686,864	\$ 4,468,577	\$ 24,196	\$ 474,500	\$ 1,988,055	\$ 21,642,192

Expenditures by Program

Current:

Instruction	5,590,209	1,318,391				\$ 6,908,600
Public Service	-	144,371				144,371
Academic Support	1,949,804	772,589				2,722,393
Student Services	1,444,057	173,600				1,617,657
Institutional Support	3,619,160	2,565				3,621,725
Facilities Operation & Maintenance	1,373,197			314,212		1,687,409
Scholarships & Grants	50,416	2,084,682				2,135,098
Auxiliary Enterprises	-		36,196			36,196
Retirement of Indebtedness	-				1,988,055	1,988,055
Contingency, Misc & Reserves	620,400					620,400
Total Expenditures	\$ 14,647,243	\$ 4,496,198	\$ 36,196	\$ 314,212	\$ 1,988,055	\$ 21,481,904

Expenditures by Object

Current:

Personnel Services	10,987,439	1,283,283	3,246	-	-	12,273,968
Contractual Services	1,039,269	162,263	2,050	-	-	1,203,582
Supplies	443,998	107,436	23,600	-	-	575,034
Fixed Charges	590,708	251,495	4,000	-	-	846,203
Utilities	766,164	123,947	500	-	-	890,611
Travel	118,999	85,486	2,800	-	-	207,285
Contingency/Miscellaneous	700,666	369,873	-	-	1,030,000	2,100,539
Scholarships	-	2,075,792	-	-	-	2,075,792
Buildings	-	-	-	155,493	-	155,493
Capital Equipment	-	36,623	-	158,719	-	195,342
Retirement of Indebtedness	-	-	-	-	958,055	958,055
Total Expenditures	\$ 14,647,243	\$ 4,496,198	\$ 36,196	\$ 314,212	\$ 1,988,055	\$ 21,481,904

Other financing sources (uses)

Transfer In	36,582	64,203	12,000	-		112,785
Transfer Out	(76,203)	(36,582)	-	-		(112,785)
Total other financing sources (uses)	(39,621)	27,621	12,000	-	-	-

Excess of revenues and other sources over/(under) expenditures

	\$ -	\$ -	\$ -	\$ 160,288	\$ -	\$ 160,288
--	------	------	------	------------	------	------------

Total Revenues and Transfers

	14,647,243	4,496,198	36,196	314,212	1,988,055	21,481,904
--	------------	-----------	--------	---------	-----------	------------

Beginning fund balance July 1

designated for future spending	4,070,355	-	7,777	2,077,224	190,930	6,346,286
--------------------------------	-----------	---	-------	-----------	---------	-----------

Ending fund balance June 30	4,070,355	-	7,777	2,237,512	190,930	6,506,574
-----------------------------	-----------	---	-------	-----------	---------	-----------

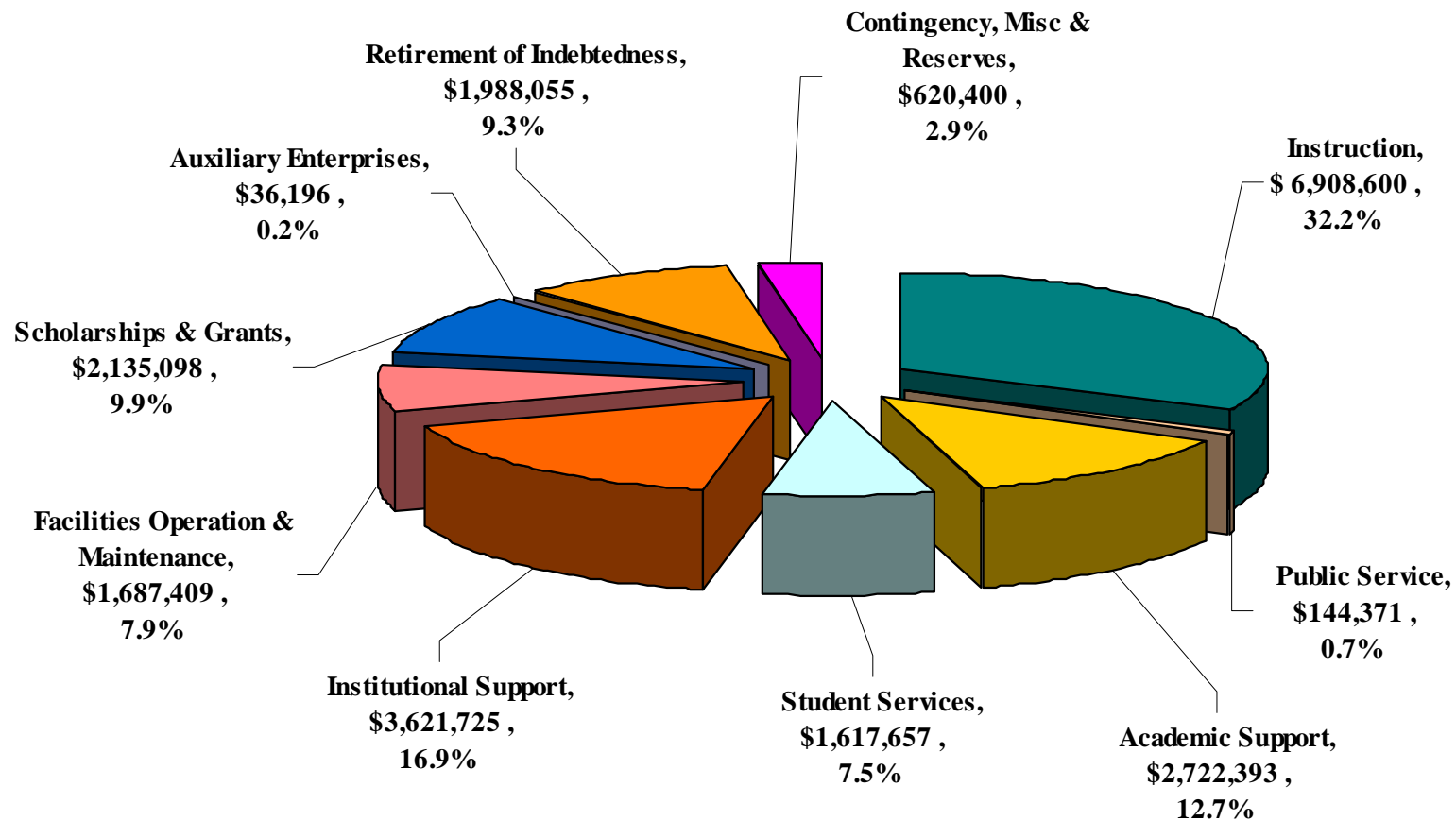
Net change in fund balance	\$ -	\$ -	\$ -	\$ 160,288	\$ -	\$ 160,288
----------------------------	------	------	------	------------	------	------------

Budget Summary



The Current Operating Funds consist of the General Fund, Auxiliary Funds and the Restricted Funds. These funds are generally expended within the fiscal year. Plant funds are not considered current funds as they tend to be long-term investments. For the actual dollar amount budgeted within these funds, please refer to the schedule on the previous page or in the specific fund section.

Current FY07 Operating Funds By Program Area

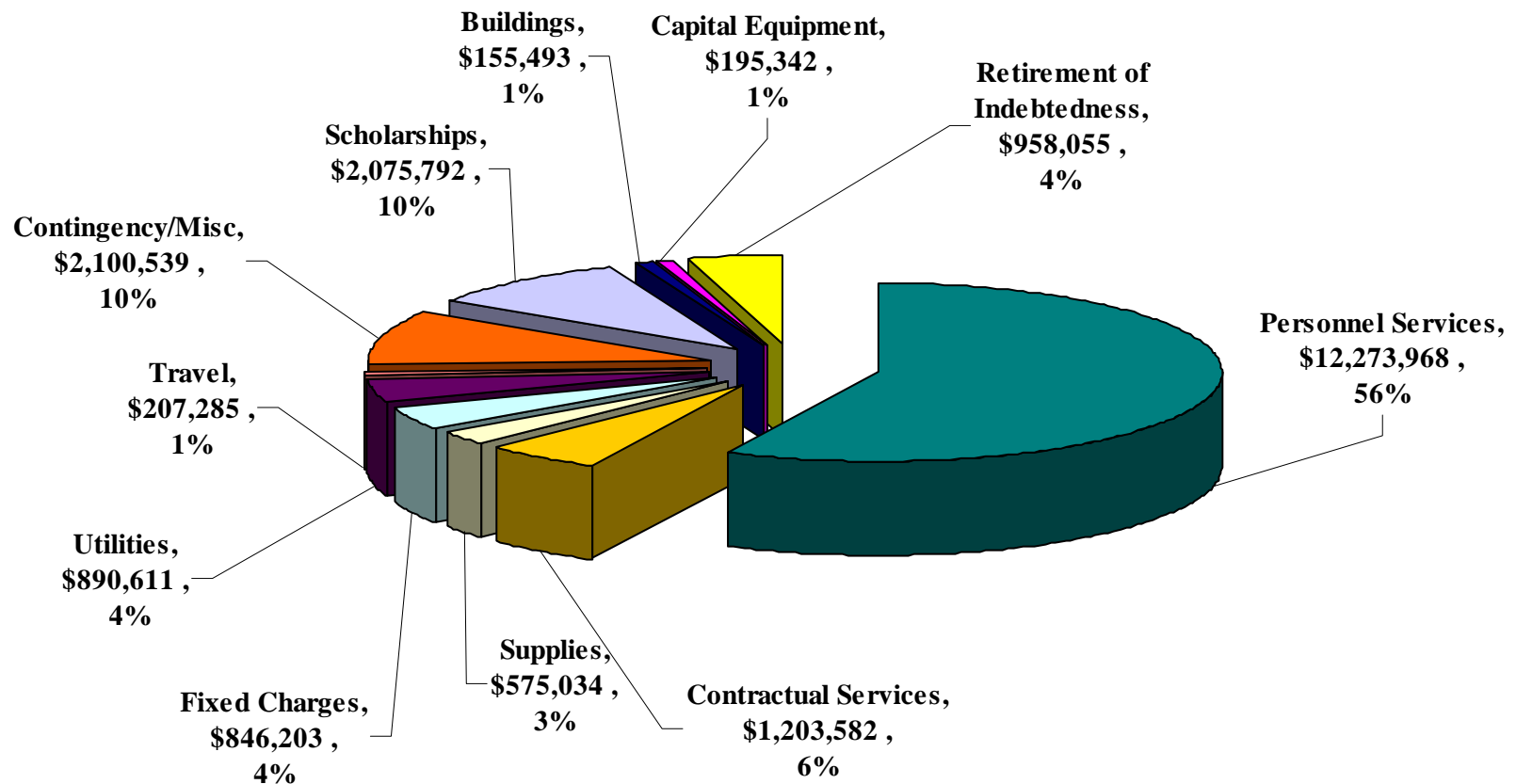


Budget Summary



As is depicted in the chart below the College's biggest expenditure at 56% is in salaries and employee related expenses, followed by Misc/Scholarships/Congingency at 10%, contracted services at 6% and with all other operational categories at 4% or less.

Current FY07 Operating Funds By Object



Budget Summary



Full-Time Equivalent Staffing (FTE)

The information contained on the following page includes All Funds adopted budget FTE positions. A three-year comparison is given by Employee Group and Fund Type. The chart in this section also depicts the increase in salaries and benefits by Employee Group and Fund Type for the last three fiscal years.

Over the three year period reported full-time faculty has increased by eight FTEs. Changes in FTEs during FY07 include shifting the funding from the General Fund to Restricted for a full-time Nursing faculty. Associate faculty figures represent an estimate of part-time instructor wages needed — this is not an actual FTE count but rather a derived number based on enrollment projections, class-size, and load hours.

Administrative FTEs changed primarily due to the reclassification of the Director of Online and Media Services (previously the Assistant Director).

The change to support staff is primarily a result of annualizing the cost of .375 Student Loan specialist (.5 FTE, start in October); .25 FTE Admissions & Records generalist (.5 FTE, start in January); creating a Media Specialist position; adding .25 Performing Arts Specialist; continuing the special assignment for Institutional Research and Assessment; making the Student Services Receptionist full-time; creating a .25 FTE one-year appointment for a Foundation Specialist; 4.868 FTE for the Adult Education program; the permanent reduction of 1 FTE for the Computer Lab Coordinator due to a reorganization within that service area; and a permanent reduction of a .5 FTE Administrative Assistant for textbook coordination.

A detailed listing of employee by classification and number of FTE's follows the three-year summary.

Budget Summary



Employee Positions: Three-Year Comparison Full-Time Equivalent (FTE) by Employee Group & Fund

BUDGET YEAR	DISTRICT-WIDE FTE				TOTAL
	FACULTY	ASSOCIATE FACULTY	ADMINISTRATORS	SUPPORT PERSONNEL	
Fiscal Year 2004/2005					
Unrestricted Funds	34.0	100.0	18.5	87.1	239.6
Restricted Funds	2.0	0.3	1.0	10.8	14.1
Total FTE	36.0	100.3	19.5	97.9	253.7
Fiscal Year 2005/2006					
Unrestricted Funds	38.0	98.0	19.0	88.5	243.5
Restricted Funds	2.0	-	1.0	11.1	14.1
Total FTE	40.0	98.0	20.0	99.6	257.7
Fiscal Year 2006/2007					
Unrestricted Funds	37.7	97.0	21.0	90.8	246.5
Restricted Funds	2.3	-	1.0	12.0	15.3
Total FTE	40.0	97.0	22.0	102.8	261.8
EMPLOYEE GROUP COMPENSATION	FACULTY	ASSOCIATE FACULTY	ADMINISTRATORS	SUPPORT PERSONNEL	DISTRICT Average
Fiscal Year 2004/2005	2.7%	1.9%	2.5%	3.7%	2.7%
Fiscal Year 2005/2006	3.7%	3.9%	3.3%	3.8%	3.7%
Fiscal Year 2006/2007	5.8%	5.8%	5.8%	5.8%	5.8%
FY2006/2007 Total Compensation & Benefits	\$ 2,621,427	\$ 1,763,342	\$ 2,185,707	\$ 4,956,798	\$ 11,527,274

Budget Summary



General & Restricted Funds Personnel Schedules FY06/07 Budget

Position Title	% FTE	Position Title	% FTE	Position Title	% FTE	Position Title	% FTE
General Fund		Support Personnel continued		Support Personnel continued		Support Personnel continued	
<i>Faculty</i>		Assistant Director	3.00	Lead Security Officer	1.00	Systems Specialist	1.00
Full-Time Faculty	37.72	Auxiliary Services Special II	1.00	Learning Assistant	0.21	Web Analyst Ltd Apt	0.10
<i>Associate Faculty</i>		Career Counselor	1.00	Learning Assistant I	1.50		87.24
Part-Time Faculty	97.00	Community Education Specialist	0.50	Learning Assistant II	1.25	Total General Fund	242.97
<i>Administrators</i>		Coordinator	16.66	Library Assistant	0.50	Restricted Fund	
Chief Information Systems Officer	1.00	Custodian	1.00	Library Services Representative	0.83	<i>Faculty</i>	
Controller	1.00	Database Administrator	1.00	Maintenance Supervisor	1.00	Full-Time Faculty	2.28
Dean - Arts & Sciences	1.00	Departmental IT Analyst	3.00	Maintenance Technician	1.00	<i>Administrators</i>	
Dean - Career & Tech Ed	1.00	Departmental IT Specialist Sr	1.00	Maintenance Technician II	1.00	Director	1.00
Dean - Workforce Dev & Ext'd Learning	1.00	Desktop Support Tech Sr	1.00	Maintenance Worker	1.00	<i>Support Personnel</i>	
Director	11.00	Disability Resource Specialist	0.42	Multimedia Specialist	1.00	ABE Instructor	3.54
Executive Dean - Page/Lake Powell	1.00	Duplicating Clerk	1.00	Network Engineer	1.00	ABE Interim Director	1.00
President	1.00	Evening College Assistant	0.50	Office Assistant	1.25	ABD-Data Entry	0.33
Vice President	3.00	Executive Assistant	1.00	Office Assistant I	0.80	Administrative Assisatant	1.80
	21.00	Executive Assistant II	2.00	Office Assistant II	2.63	Business Analyst	0.50
<i>Support Personnel</i>		Executive Assistant Sr.	1.00	Office Specialist Williams	0.75	Coordinator	2.75
Administrative Assistant	1.00	Facilities Specialist II	1.00	Payroll Specialist II	1.00	Director. SBDC	1.00
Accountant	1.00	Fin Aid Specialist	0.78	PC Technician I	1.00	Project Director, Title III	1.00
Accounts Payable Specialist I	1.00	Financial Aid Advisor	1.00	Performing Arts Assistant	0.25	Fin Aid Specialist	0.22
Accounts Receivable Special II	1.00	Generalist	2.50	Purchasing Assistant II	1.00	Grants Manager	0.90
Administrative Assistant	2.75	Grant Specialist	0.04	Receptionist	1.73	Grant Specialist	0.96
Administrative Assistant II	0.50	Grants Manager	0.10	Research Analyst	1.00	Grants Secretary	0.48
Administrative Assistant Sr.	1.00	Grants Secretary	0.02	Security Officer	3.50	Office Assistant I	0.20
Administrative Specialist	0.42	Graphic Design Specialist	1.00	Security Supervisor	1.00	Web Analyst Ltd Apt	0.90
Advisor	1.00	Help Desk Assistant	0.75	Senior Budget Analyst	1.00		15.57
AR Specialist I	1.00	Human Resources Analyst	1.00	Senior Systems Analyst	1.00	Total Restricted Fund	18.84
		Human Resources Specialist II	1.00	Student Loan Specialist	0.50		
		IR Assistant Special Assignment	0.50	Systems Administrator	1.00		

Budget Summary



Expenditure Limitation ("Local Revenue")

The voters of Arizona approved the addition of Section 21 to Article IX of the Arizona Constitution in June 1980. The Arizona community college system now operates under this constraint which limits the amount of "local revenues" that can be budgeted for expenditure by the college. Local revenues primarily consist of the District's tax levy and state aid. Increases in the expenditure limitation are made annually to 1) support additional enrollments, and 2) allow for adjustments for inflation. By this method, the spending limit establishes a measure of additional resource requirements related to growth and inflation. At the time of voter approval each college district was given a fiscal year 1979/80 base expenditure limitation. Although CCC did not exist at that time, the District was determined to have a "base limit" for fiscal year 1979/80 of \$2,459,758.

Based on adjustments for projected enrollments and inflation, fiscal year 2006/2007 spending limit, as provided by the Arizona Economic Estimates Commission, is \$13,231,427. The College District will not be restricted in levying its authorized maximum property tax levy after statutory exemptions are taken. For detailed information on exemptions, please see Schedule I in the Adopted Budget Schedules section. The estimated fiscal year 2006/2007 expenditure limit was determined in accordance with the following formula by the Economic Estimates Commission:

$$\begin{array}{lcl} 1979/1980 & \times & \text{ESTIMATED FTSE} \\ \text{BASE LIMIT} & & 1979/80 \text{ ACTUAL FTSE} \end{array} \quad \begin{array}{lcl} \times & \text{INFLATION FACTOR} & \\ & & \end{array} \quad \begin{array}{lcl} \frac{(\text{GDP IMPLICIT PRICE DEFLATOR 2005})}{(\text{GDP IMPLICIT PRICE DEFLATOR 1978})} & = & \text{EXPENDITURE} \\ & & \text{LIMITATION} \end{array}$$

FISCAL YEAR 2004/2005 LOCAL REVENUE EXPENDITURE LIMITATION

$$\begin{array}{lcl} \$2,459,758 & \times & \frac{2,195}{1,000} \\ & & \times \frac{112.134}{45.757} \end{array} \quad \$13,231,427$$

TOTAL POTENTIAL "LOCAL REVENUE"

Property Tax Levy	\$ 5,541,085
Arizona State Aid	3,322,400
Transfers Out (Net)	<u>(39,621)</u>
Subtotal	8,823,864
Other Resources	<u>450,568</u>
Total	<u>9,274,432</u>

LIMITATION IN EXCESS OF TOTAL POTENTIAL

\$3,956,995



Leading our communities in life-long learning.

Core Values:

People, Learning & Growth, Quality, Ethics, Community Respect

As a learning-centered college, we enrich lives by embracing diversity and transforming the future through quality education.

General Fund

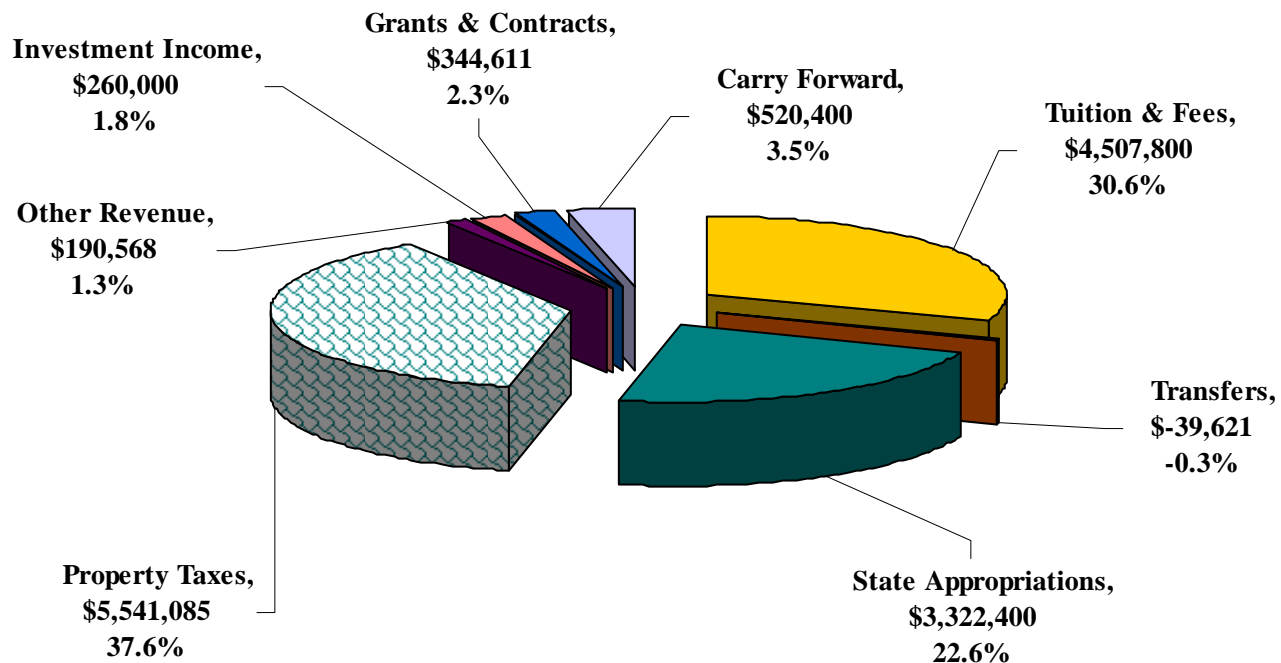


The general operating fund accounts for all the resources and related expenditures not separately accounted for special purposes. All general operations and maintenance costs are supported with these resources. The District tax levy, combined with state aid appropriation, account for 60.2% of total general fund revenues. These resources are defined as local revenue and are subject to the Arizona constitutional expenditure limitation.

Coconino Community College has three principal sources of funding for general operations: property taxes, state appropriations and student tuition and fees. These resources combined with others total \$14,686,864; net after transfers, the College has \$14,647,243 available for General Fund expenditures. This represents additional revenue for the fiscal year of \$615,056.

FY07 General Fund Revenues

\$14,647,243
(net of transfers)



General Fund



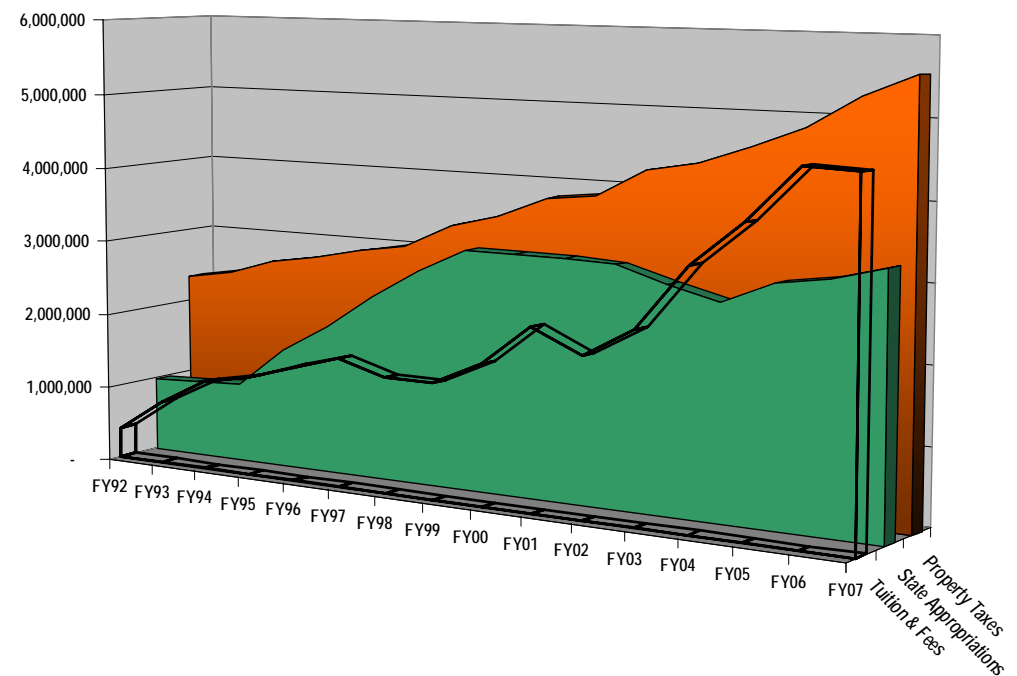
The chart below depicts the General Fund's three major revenue sources from the College's inception through fiscal year 2006/2007. The chart shows a steady increase in property tax revenues, which is in direct relation to the escalating values of county property.

State appropriations is level at the onset due to a two-year lag in receiving enrollment growth revenues. The increase from FY95 to FY99 is representative of the remarkable growth of the District. From FY99 to FY02, level funding was budgeted. There is a decline from FY02 through FY04 due to significant funding cuts from the state. Since FY05, state aid has increased because of: 1) commitment from the state to fund growth; and 2) FTSE growth due to the expansion of the Dual Enrollment program. It is anticipated that in FY07 state appropriations will exceed FY01 levels by nearly \$192k, however, the cumulative loss in funding is approximately \$2.1 million. It should also be noted that there has been no correction to the funding formula from the state for declining revenues from previous years and the district is working with our partners at the state level to affect a change in legislation to mitigate this situation.

Tuition and fees increased from FY03 to FY06 primarily as a result of declining state appropriation, as state aid shrinks more of the cost is shifted to the student. In FY07 tuition and fees will decrease slightly due to a leveling-off of student enrollments and updating the forecast model used to project enrollments to better reflect actual enrollment activity.

Top Three General Fund Revenue Sources

<i>Source:</i>	<i>FY07 Projected % increase/(decrease):</i>
Property Taxes	5.3%
State Appropriations	5.9%
Tuition & Fees	-0.6%



General Fund



District Tax Levy

Each year the District tax levy is calculated in accordance with Arizona Revised Statutes (A.R.S.) §42-17051. Approximately 37.6% of Coconino Community College's annual support for general operations is derived from primary taxes levied on the valuation of county property, which is an increase of 5.3% over last year. Fiscal year 2006/2007 primary property tax revenue is estimated at \$5.5 million based upon the County's net assessed valuation. Assessed property values mainly fall into two tax levy categories: 1) property on the tax rolls in the current year, and 2) newly completed construction being added to the rolls. The Arizona Constitution limits the increase in the District's tax levy on current assessed property to 2% per year. Tax assessments on new property are added to the levy by applying the tax rate derived from current assessed property to the new property. The assessed valuation of \$1,325,474,608 derives a primary property tax rate of \$0.3920 per \$100 of assessed valuation. By adding the 2006 new construction of approximately \$42 million, the total assessed value equals \$1,367,963,404. Therefore, the new maximum allowable levy limit calculates out to be \$5,362,417.

Tax Levy Limit A.R.S. §42-17051

Three Year Comparative Analysis

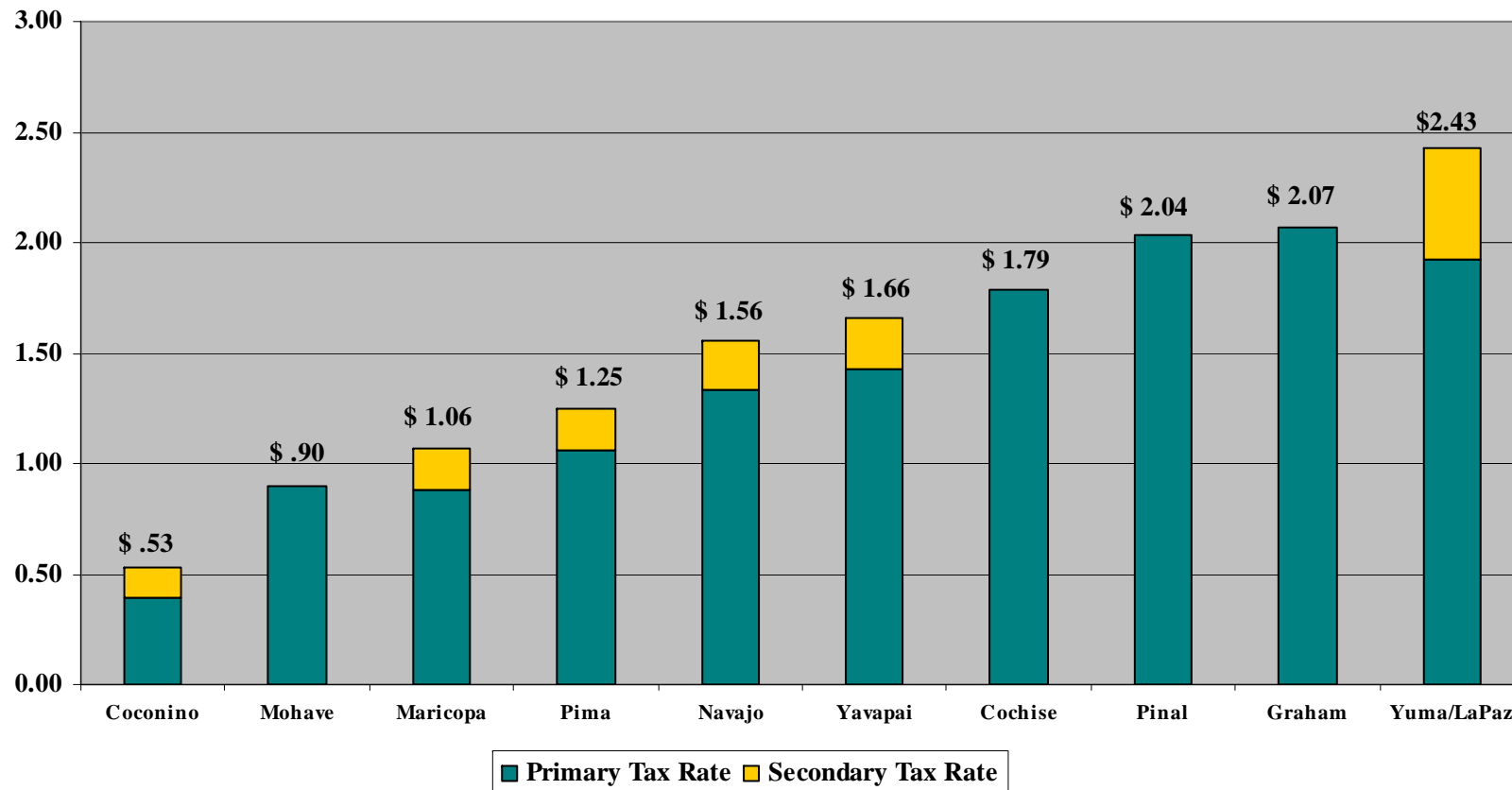
STATUTORY CALCULATION	FY04/05 (Tax Year 2004) ACTUAL	FY05/06 (Tax Year 2005) BUDGET	FY05/06 (Tax Year 2005) ESTIMATE	FY06/07 (Tax Year 2006) BUDGET
1) Maximum levy - prior tax year	\$ 4,531,441	\$ 4,817,403	\$ 4,817,403	\$ 5,094,297
2) Maximum levy prior tax year multiplied by 102%	4,622,070	4,913,751	4,913,751	5,196,182
3) Assessed value for current tax year of all property subject to tax in the preceding year	1,126,552,750	1,219,050,586	1,219,050,586	1,325,474,608
4) Paragraph 3 divided by 100, then divide paragraph 2 by the resulting quotient; round to four decimal places	0.4065	0.4031	0.4031	0.3920
5) Assessed value of all property for current year	1,174,117,295	1,263,779,835	1,263,779,835	1,367,963,404
6) Paragraph 5 divided by 100 and multiplied by rate in para 4 equals maximum allowable primary property tax levy	4,772,787	5,094,297	5,094,297	5,362,417
7) Less any amounts pursuant to A.R.S. §42-17051 B. & C.				
8) Paragraph 6 minus paragraph 7 equals the allowable primary property tax levy	4,772,787	5,094,297	5,094,297	5,362,417
REVENUE PROJECTION ADJUSTMENT CALCULATION				
9) Actual/Estimated or Projected Collections	4,824,470	5,084,108	5,084,108	5,351,692
10) Salt River Project/Other In-Lieu of Tax	139,522	141,103	141,103	137,218
11) Purina government property lease excise Tax (in-lieu) and Parks on Federal lands	39,801	37,175	52,175	52,175
Total primary property tax/in-lieu revenue	\$ 5,003,793	\$ 5,262,386	\$ 5,277,386	\$ 5,541,085

General Fund



Coconino County Community College District's major revenue source is property taxes, comprising over 37.6% of General Fund revenues. The following chart shows a comparison of how CCC's tax rate compares with other Arizona Community College Districts. Note that CCC's primary tax rate is nearly one-half of what the nearest community college receives for operations and maintenance and about one-fifth of what Yuma Community College District receives.

Arizona Community College Property Tax Rate Comparison



Source: Coconino Community College's proposed FY 2007 tax levy (tax year 2006); Other Districts: 2007 Property Tax Rates & Assessed Values, provided by each college district. Rates are rounded to two decimal places – actual rate is four decimal places (i.e. CCC's rate is \$0.3920 (primary tax rate) plus .1349 (secondary tax rate) for a total tax rate of .5269).

Truth in Taxation

A.R.S. §15-1461-01 requires community college districts to hold a "Truth in Taxation" (TNT) public hearing if the entity intends to increase property taxes over the previous year's level. To determine if an "increase" in property taxes requires a TNT hearing, the following steps are taken. The District's values are depicted in bold.

Step 1:

$$\frac{\text{Previous year's primary property levy}}{[(\text{Current year's NAV} - \text{new construction}) \div 100]} = \text{TNT Tax Rate} \quad \$5,094,297 \div [\$1,325,474,608 \div 100] = 0.3843$$

NAV = Net Assessed Valuation

Step 2:

$$\begin{aligned} &\text{New construction NAV} \times \text{TNT Rate} = \\ &\text{New construction levy growth} \end{aligned} \quad \$42,488,796 \div 100 \times .3843 = \$163,300$$

Step 3:

$$\begin{aligned} &\text{New construction levy growth} + \text{Prior year's levy} = \\ &\text{TNT Levy (Maximum allowable levy permitted without} \\ &\text{holding a hearing)} \end{aligned} \quad \$163,300 + \$5,094,296 = \$5,257,596$$

Step 4:

$$2006 \text{ Rate} \times [2006 \text{ Valuation Assessed} \div 100] = 2006 \text{ Levy} \quad \$0.3920 \times [\$1,367,963,404 \div 100] = \$5,362,417$$

Step 5:

Compare result in step 3 with the result in step 4. If the result from step 4 is greater than step 3, a hearing is required.

The District's calculations determined that a hearing was required. Notice of the hearing was published in compliance with A.R.S. §15-1461.01 on May 30th and June 6, 2006. The hearing was held on June 14, 2006, prior to the adoption of the budget.

General Fund



State Aid for Maintenance and Operations

The community college system-wide appropriation for state aid is provided by A.R.S. §15-1466. The formula is based on two factors: 1) the current year as a base and 2) enrollment growth. During the past few years, tourism and other factors have continued to decline, thereby reducing state revenue as a whole. The legislature reduced base state appropriations by 5% in both FY02 and FY03. In FY07 the College is projecting \$3,322,400 in state aid, which is a 5.9% increase from FY06. It is anticipated that the FY07 state appropriations will exceed the FY01 levels by nearly \$192k however, the cumulative loss in funding is approximately \$2.1 million. It should also be noted that there has been no correction to the funding formula from the state for declining revenues from previous years and the district is working with our partners at the state level to affect a change in legislation to mitigate this situation.

STATE APPROPRIATIONS REVENUE PROJECTIONS

Three Year Comparative Analysis

STATUTORY CALCULATION A.R.S. §15-1466 Subject to legislative appropriation	FY04/05 Actual	FY05/06 Budget	FY05/06 Estimate	FY06/07 Budget
1) Base level (Prior year appropriation)	\$ 2,905,500	\$ 3,025,000	\$ 3,025,000	\$ 3,147,700
2) Audited FTSE growth/(decline) from between the second and third most recent fiscal years	129	130	130	182
3) Growth Factor = Prior year Arizona Community College's Total State Aid/Total Community College FTSE	924	858	942	960
4) Total Growth Funding Subject to "Hold Harmless" clause for decline in FTSE	119,500	111,797	122,700	174,700
REVENUE PROJECTION ADJUSTMENT CALCULATION				
5) Dual Enrollment Cut	-	-	-	-
6) Budget Cuts (State revenue shortfall)				
Total M & O State appropriations	\$ 3,025,000	\$ 3,136,837	\$ 3,147,700	\$ 3,322,400

General Tuition and Fees

To set the parameters within which the budget is constructed for the ensuing year, estimates of resources were measured against the developing plan of expenditures to the extent that planned objectives could not be met within other identified resources. Student tuition and fees include a plateau from 12-18 credit hours (i.e. the 13th through the 18th credit hours are free). Effective with fall semester 2006, the residential tuition rate is \$61 per credit hour with the 12-18 credit hour plateau continuing. The District Governing Board approved the fiscal year 2006/2007 CCC tuition rates at its April 12, 2006 meeting. The projected enrollment growth is 2.65% for a total revenue for FY07 from resident tuition of \$3,724,039.

Other Tuition and Fees

Pursuant to A.R.S. §15-1469, unorganized counties (counties without an established community college district) provide for post-secondary education for their residents with community colleges in the State's organized counties. The present formula requires counties to pay operational costs minus state aid per FTSE for the district attended. At the time the budget was prepared it was estimated that the amount paid to the District by Apache, Greenlee and Santa Cruz counties will amount to \$83,168, a 20.6% reduction from FY06.

The College's policy concerning non-resident tuition is that the College will charge non-residents 5 times the resident tuition rate since taxes (in either the form of property or state income) contribute roughly 60% of the general fund and non-residents generally do not contribute to these sources. Effective with fall semester 2006, the non-residential tuition rate is \$305 per credit hour with the 12-18 credit hour plateau as previously mentioned. The budgeted amount for FY07 is appreciably less than FY06 due to incorrectly budgeting Western Undergraduate Exchange (WUE) students at the higher out-of-state rate, however, this has been corrected for FY07. The projected revenue for FY07 from non-resident tuition amounts to \$293,778.

WUE is the Western Undergraduate Exchange, a program coordinated by the Western States and falls under the Western Interstate Commission for Higher Education (WICHE). Through WUE, students in western states may enroll in many two-year and four-year college programs at a reduced tuition level: 150 percent of the institution's regular in-state resident tuition. If the student is a legal resident of Alaska, California, Colorado, Hawaii, Idaho, Montana, Nevada, New Mexico, North Dakota, Oregon, South Dakota, Utah, Washington or Wyoming then they are qualified for this program. The projected revenue for FY07 from WUE students is \$71,369.

The District assesses fees to students in an effort to recoup actual costs for certain classes and activities. The projected class fee revenue for fiscal year 2006/2007 amounts to \$195,445, on average this equates to \$94 per full-time student equivalent. Other non-class fee revenue is estimated at \$140,000. The average non-class fees per full-time student equivalent is \$67.

The entire tuition and fee resource potential for the upcoming fiscal year amounts to \$4,507,800.

General Fund



TUITION AND FEE REVENUE PROJECTIONS

Three Year Comparative Analysis

	FY04/05 Actual	FY05/06 Budget	FY05/06 Estimate	FY06/07 Budget
General Tuition (Resident Tuition)	\$ 2,791,746	\$ 3,361,731	\$ 3,330,458	\$ 3,724,039
Tuition received, but not part of FTSE Count 10-15 day		9,996	-	-
Tuition received, but not part of FTSE Count after 15 day		122,808	-	-
Total General Tuition	2,791,746	3,494,535	3,330,458	3,724,039
Out-of-District Tuition - Unorganized counties pay actual cost per FTSE (less state aid/FTSE) from prior year	89,742	104,736	44,662	83,168
Out-of-State Tuition (Non-resident Tuition) SP7-508 requires a minimum of 80% cost per FTSE	293,850	346,954	372,028	293,778
Out-of-State Tuition (Non-resident Tuition) SP7-508 requires a minimum of 80% cost per FTSE WICHE		91,533	-	71,369
Fees (Parking, Transcripts, Graduation, ID, Testing, Web course, Etc.)	168,463	253,812	174,359	140,000
Class Fee Revenue	159,457	241,200	158,182	166,199
Class Fee amount to balance with fee projections	-	-	-	29,246
Total tuition and fee revenue	\$ 3,503,258	\$ 4,532,769	\$ 4,079,689	\$ 4,507,800

General Fund



Other Revenue

Other revenues include indirect costs from grants, investment income, tenant rentals, carry forward and miscellaneous sources. The College policy is to maintain enough funds to provide for 180 days operating coverage within its fund balances. These funds can be used in the event of a revenue shortfall, but are primarily invested to provide income for the current year. Carry forward revenue is utilized from these fund balances sparingly and is generally for emergency non-recurring expenses only. In FY07 the college budgeted \$500,000 in carry forward as an operating contingency. In addition, \$20k has been carried forward for projects that were not complete by the end of FY06. Total other revenue from all sources is expected to total approximately \$344 thousand for the upcoming year.

State and local resources available to the District are approximately \$3.9 million below its Constitutional spending allowance based on the number of students currently served. This shortfall in “public based” support has resulted in unmet resource needs evidenced by relatively fixed operating budgets, limited new course offerings, limited new faculty and staff positions, and a majority of students being taught by part-time instructors. Sustained new resources are essential, not only to address these concerns, but also to ensure that future growth demands can be met. In asserting these additional resource needs with state legislators and local taxpayers, the College points to its demonstrated cost efficiencies, which help support the development of proposed budget recommendations that maintain current programs and services.

	FY04/05 ACTUAL	FY05/06 BUDGET	FY05/06 ESTIMATE	FY06/07 PROJECTED
Gifts, Grants & Contracts				
Indirect costs from administration of grants	14,158	15,000	15,000	-
Private Gifts, Grants & Contracts				
Foundation (Fundraising Svcs.)	60,000	30,000	30,000	-
Foundation (SRP/other contributions)	13,116	50,000	50,000	47,000
Foundation FMC Contribution	100,000	100,000	100,000	100,000
Foundation	7,671	-	-	-
NPC contract revenue Title III phase in	-	2,361	-	-
Food Service (Commissions) Café Express	-	-	-	-
Continuing Ed	43,468	128,851	134,537	167,100
Continuing Ed-Page/Fredonia	1,135	10,300	1,000	13,711
Cisco Training	9,000	18,000	18,000	10,000
YMCA-Child Care	5,268	6,800	5,305	6,800
City of Page	-	-	-	-
Total Private Gifts, Grants & Contracts	239,659	346,312	338,842	344,611
Investments				
Investments (Interest on accounts at treasuries)	\$ 155,489	\$ 155,000	\$ 186,916	\$ 260,000
Investment Recovery	29,134			
Total Investments	184,624			
Other Income				
Rental Income				
Tony's Barber Shop (Lease)	5,695	5,868	5,869	6,068
Flagstaff Library (Lease)	69,394	74,525	74,082	76,601
YMCA Lease	738	4,800	4,429	4,580
Facility Usage (Misc. temporary)	7,102	5,000	16,330	8,000
Total Rental Income	82,929	90,193	100,711	95,248
Other Income				
Surplus Property	4,140	2,000	2,000	2,000
Parking Tickets	27,360	30,000	29,000	27,820
NSC fees				500
Directory sales fee				3,000
Bookstore (Commissions)	41,916	45,000	44,510	56,000
ADA Interpretive Services-RESTRICTED FUND	-	8,000	-	2,000
Misc	11,327	4,000	4,000	4,000
Total Other Income	84,742	89,000	79,510	95,320
Total Rental and Other Income			180,221	190,568
Carry Forward	125,586	544,696	139,696	520,400
Reduction of fund balance or 20% trr from capital	-	-	-	-
Transfers Out				
Transfers In				
Reduction in available revenue to other funds	(71,179)	(140,006)	(73,406)	(76,203)
Net Transfers	(71,179)	(140,006)	(73,406)	(39,621)
Total other revenue/transfers	\$ 631,385	\$ 1,100,195	\$ 787,269	\$ 1,239,376

The schedule on the following page depicts a three-year comparison of General Fund revenues and expenditures.

General Fund



Budget Comparison - Operating Budget For Years Ended June 30

Revenues

Property Taxes
SRP - In Lieu Tax/Other
State Appropriations
Indirect Costs Recovered
Private Gifts, Grants & Contracts
General Tuition
Out-of-District Tuition
Out-of-State Tuition
Fees
Investment Income
Rental/Common Area Maintenance/Other
Carry Forward

2004-2005 ACTUAL	2005-2006 BUDGET	2005-2006 ESTIMATED	2006-2007 BUDGET	Percent Change FY06 to FY07
5,003,793	5,084,108	5,094,297	5,362,417	5.5%
-	178,278	183,089	178,668	0.2%
3,025,000	3,136,837	3,147,700	3,322,400	5.9%
-	15,000	15,000	-	-100.0%
209,344	346,312	338,842	344,611	-0.5%
3,547,730	3,494,535	3,330,458	3,724,039	6.6%
-	104,736	44,662	83,168	-20.6%
-	438,487	372,028	365,147	-16.7%
-	495,012	332,541	335,446	-32.2%
184,624	155,000	186,916	260,000	67.7%
167,671	179,193	180,221	190,568	6.3%
-	544,696	139,696	520,400	-4.5%

Total Revenues

Expenditures by Program

Current:

Instruction
Public Service
Academic Support
Student Services
Institutional Support
Facilities Operation & Maintenance
Scholarships & Grants
Contingency, Misc & Reserves

2004-2005 ACTUAL	2005-2006 BUDGET	2005-2006 ESTIMATED	2006-2007 BUDGET	Percent Change FY06 to FY07
4,946,293	5,551,455	5,412,018	5,590,209	0.7%
65,479	-	-	-	0.0%
1,621,608	1,843,667	1,571,279	1,949,804	5.8%
1,201,604	1,352,881	1,232,490	1,444,057	6.7%
3,002,632	3,323,861	3,173,610	3,619,160	8.9%
1,210,423	1,270,211	1,231,431	1,373,197	8.1%
44,528	45,416	48,879	50,416	11.0%
100,000	644,696	-	620,400	0.0%

Total Expenditures

Expenditures by Object

Current:

Personnel Services
Contractual Services
Supplies
Fixed Charges
Utilities
Travel
Capital Equipment
Retirement of Indebtedness
Contingency/Miscellaneous

2004-2005 ACTUAL	2005-2006 BUDGET	2005-2006 ESTIMATED	2006-2007 BUDGET	Percent Change FY06 to FY07
9,404,854	10,507,472	9,986,364	10,987,439	4.6%
818,205	1,011,892	841,578	1,039,269	2.7%
702,797	590,006	507,739	443,998	-24.7%
500,463	558,708	559,605	590,708	5.7%
535,504	535,687	549,881	766,164	43.0%
98,628	127,156	116,264	118,999	-6.4%
-	-	-	-	0.0%
-	-	-	-	0.0%
132,116	701,266	108,276	700,666	-0.1%

Total Expenditures

Other financing sources (uses)

Transfer In
Transfer Out

2004-2005 ACTUAL	2005-2006 BUDGET	2005-2006 ESTIMATED	2006-2007 BUDGET	Percent Change FY06 to FY07
2,873	-	-	36,582	
(74,052)	(140,006)	(198,889)	(76,203)	

Total other financing sources (uses)

Total Revenues and Transfers

Excess of revenues and other sources

over/(under) expenditures

2004-2005 ACTUAL	2005-2006 BUDGET	2005-2006 ESTIMATED	2006-2007 BUDGET	Percent Change FY06 to FY07
12,066,983	14,032,187	13,166,560	14,647,243	4.4%
12,066,983	14,032,187	13,166,560	14,647,243	4.4%
(125,586)	-	496,853	-	
3,699,088	3,573,502	3,573,502	4,070,355	
3,573,502	3,573,502	4,070,355	4,070,355	13.9%
(125,586)	-	496,853	-	

Beginning fund balance July 1

designated for future spending

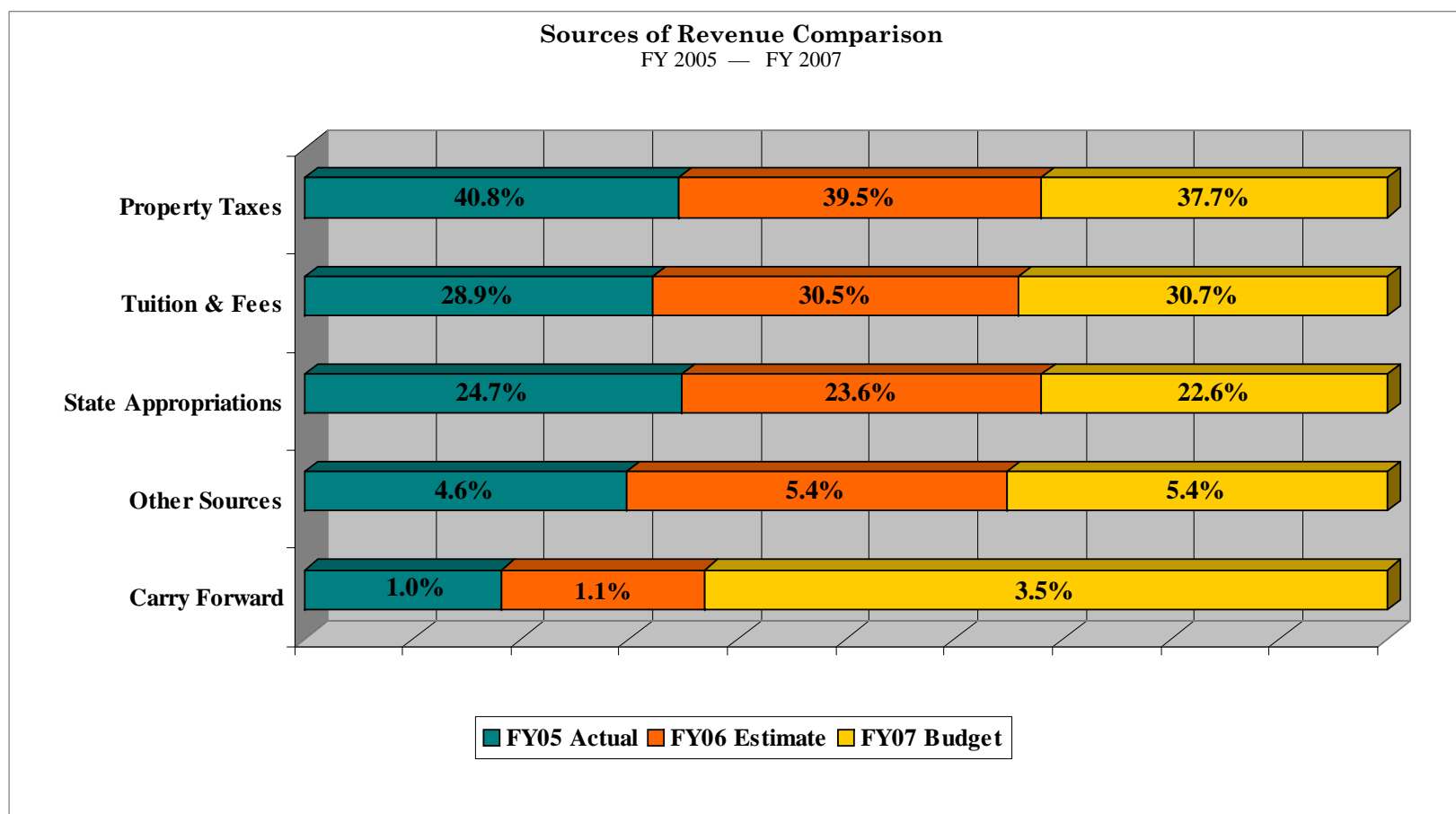
Ending fund balance June 30

Net change in fund balance

General Fund



The graph below compares revenues by source as a percent of total General Fund revenues over a three-year period. Notice in FY07 that the carry forward is budgeted at \$520k and in FY05 and FY06 carry forward used is about \$130k, other revenues remained the same from FY06 estimate to FY07 budget, and property taxes decreased primarily due to the fact that the College is at its maximum levy limit amount. The change in tuition and fees is related to: a) tuition and fee increases; b) a projected enrollment growth of 2.65%; and c) as state appropriations decrease a larger portion of the cost is shared by students.

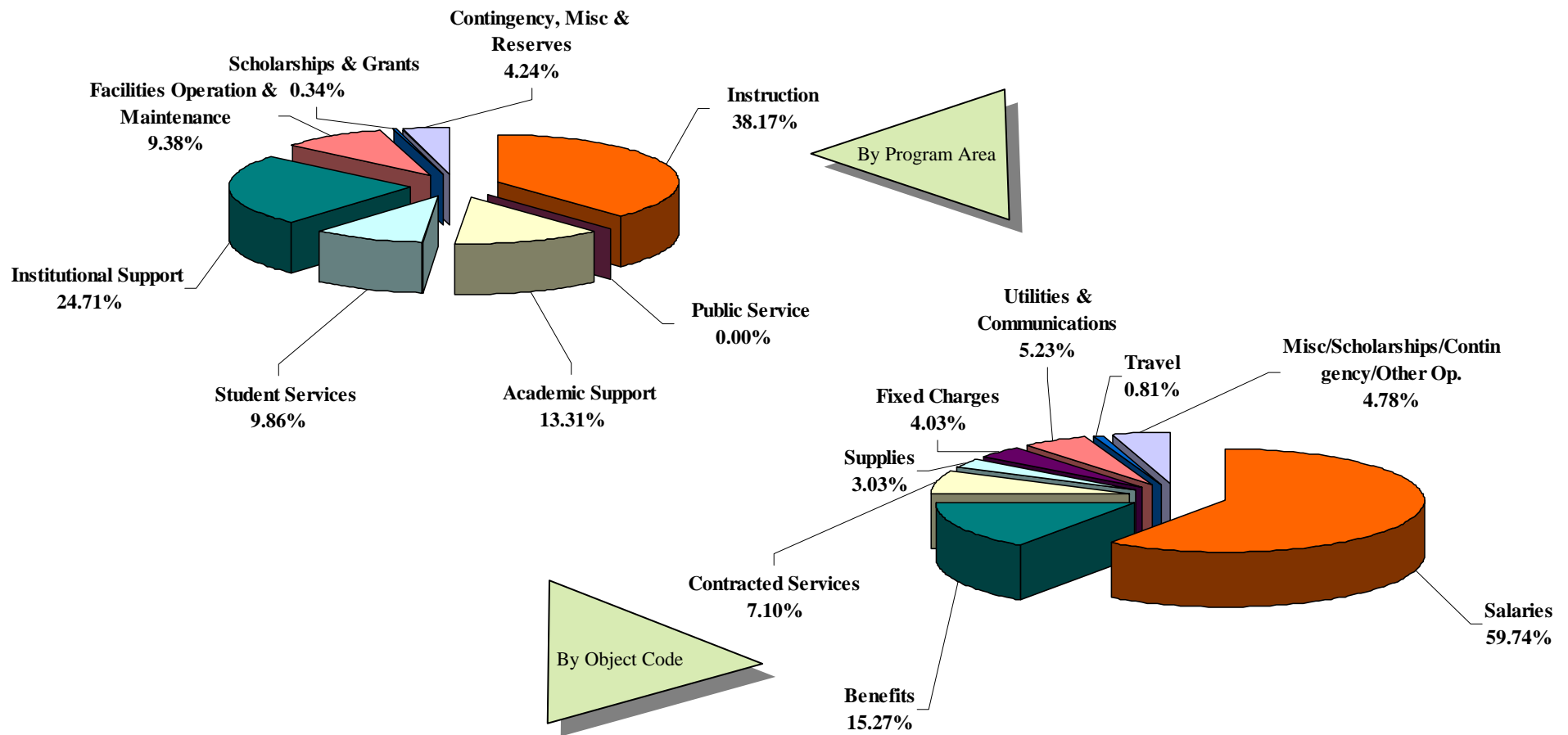


General Fund



Total estimated resources for the upcoming fiscal year establish the amount of total budgeted expenditures, which can be supported for general operations. The major consideration underlying the development of proposed resource allocations was to maintain a comparable level of service and support as well as to provide for the continued development of the college. Additional allocations were provided to numerous initiatives in accordance with the strategic plan. These incremental budget expenditures can be found within the Program Areas section of this document.

FY07 General Fund Expenditures \$14,686,864



General Fund



Staff Positions

Over a three year period reported full-time faculty has increased by eight FTEs. Changes in FTEs during FY07 include shifting the funding from the General Fund to Restricted for a full-time Nursing faculty. Associate faculty figures represent an estimate of part-time instructor wages needed — this is not an actual FTE count but rather a derived number based on enrollment projections, class-size, and load hours.

Administrative FTEs changed primarily due to the reclassification of the Director of Online and Media Services (previously the Assistant Director).

The change to support staff is primarily a result of annualizing the cost of .375 Student Loan specialist (.5 FTE, start in October); .25 FTE Admissions & Records generalist (.5 FTE, start in January); creating a Media Specialist position; adding .25 Performing Arts Specialist; continuing the special assignment for Institutional Research and Assessment; making the Student Services Receptionist full-time; creating a .25 FTE one-year appointment for a Foundation Specialist; 4.868 FTE for the Adult Education program; the permanent reduction of 1 FTE for the Computer Lab Coordinator due to a reorganization within that service area; and a permanent reduction of a .5 FTE Administrative Assistant for textbook coordination.

Compensation & Benefits

The District budgeted for an average employee increase in compensation of roughly 5.8%.

The College has established procedures for employees and supervisors who are concerned with their present classification. The procedures begin with the completion of a reclassification request form by the employee's supervisor. The Human Resource department will then review the job description and compare it to other similar positions with other entities. The results from the review, along with the supervisor's recommendation and any rationale, are then forwarded to appropriate staff with the final decision made by the President. Human Resources reviewed over 60 requests for reclassifications resulting in the reclassification, promotion or salary adjustment of 26 positions.

Benefits continue to rise for fiscal year 2006/2007, some examples include: medical and vision benefits will be increasing 7.8% and 0% increase in dental coverage, which are well below the national average of 15%. The College will pay the premiums for employee medical insurance and approximately 32% of family medical coverage.

The District also offers tuition waivers and reimbursement for all eligible employees. For fiscal year 2006/2007, Associate Faculty employees will be able to transfer their tuition waiver benefits to their dependents for a one-year trial period, \$5k has been allocated for this benefit.

General Fund



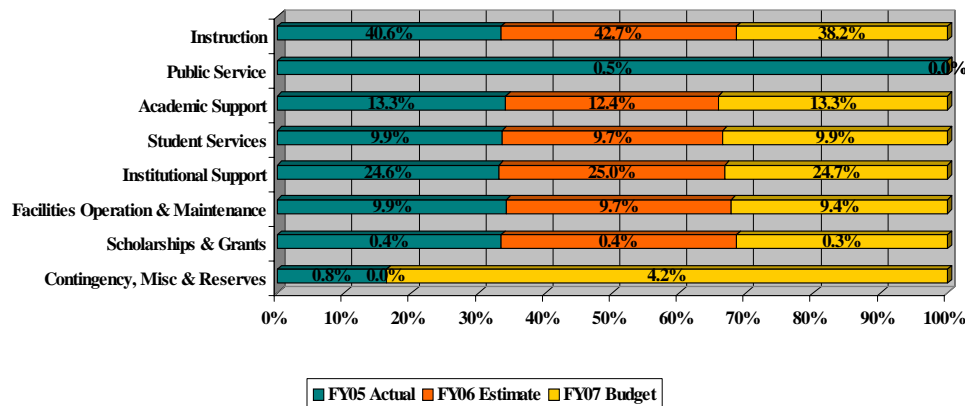
The graphs below represent expenditures by function (major classification used to summarize similar program expenditures) and object (specific type of expenditure) as a percent of total General Fund expenditures over a three-year period.

Amounts budgeted in FY07 for contingencies far exceed amounts in FY05 actual or FY06 estimate. In FY07 \$500k was budgeted for operating emergencies and generally not spent within the fiscal year, therefore are lower compared to budget amounts. The Public Service area decreased as this program is now included within the Instructional area to be consistent with the National Association of College and University Business Officers (NACUBO) Financial Accounting and Reporting Manual for Higher Education.

Personnel Services decreased slightly primarily due to no new full-time positions were approved for FY07 resulting in a decline in the percent of the overall budget. The most significant increase is in Utilities with an average increase of approximately 20% or about \$90k. Other areas either experienced shifts in the type of expenditures budgeted, i.e. Supplies decreased while Contracted Services increased or remained relatively flat.

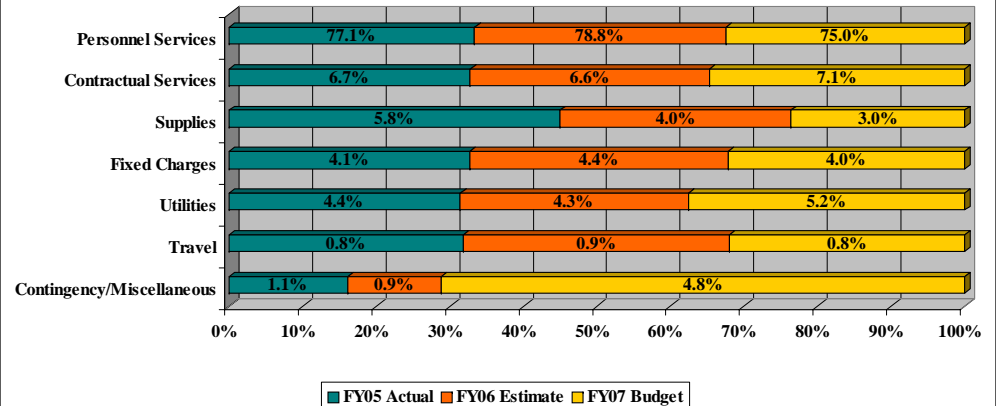
Expenditures by Function (Program Area) Comparison

FY 2005 — FY 2007



Expenditures by Object Comparison

FY 2005 — FY 2007



General Fund



The General Fund is the principle operating fund of the District, therefore, revenue and expenditure projections are continuously monitored and updated. The table below represents the College's five-year projections for revenues and expenditures. The College is projecting an overall growth rate of 4.4% in FY07, with an average growth rate of 5.2% from FY08 through FY10, in both revenues and expenditures.

Average revenue assumptions included in this forecast are as follows: Property taxes increasing by 6.3%, State appropriations 1.1%, and Tuition and fees by 7.4%. Tuition increases are projected to increase by \$5 for FY08 and \$4 FY09 through FY10. The average enrollment growth is projected at 1.5% for years FY08-FY10.

The largest expenditure increase in future years is seen in salaries and related benefits. Projected expenditures include average raises at 4.6%, 1.7% increase in ASRS (for FY08 only) and a 7% medical insurance increase. The forecast includes adding three new full-time faculty and two new staff positions over a three year period. Operational costs are projected to grow annually by approximately 3.2%.

5-Year Forecast

Revenue Source	Actual (Audited) FY2005	Budget FY 2006	Estimate FY2006	Budget FY 2007	% Chg FY06-FY07	Projected FY 2008	% Chg FY07-FY08	Projected FY 2009	% Chg FY08-FY09	Projected FY 2010	% Chg FY09-FY10
Property Taxes	\$ 5,003,793	\$ 5,262,386	\$ 5,247,035	\$ 5,541,085	5.3%	\$ 5,840,244	5.4%	\$ 6,211,694	6.4%	\$ 6,648,703	7.0%
State Appropriations	3,025,000	3,136,837	3,147,700	3,322,400	5.9%	3,348,320	0.8%	3,403,040	1.6%	3,432,800	0.9%
Tuition & Fees	3,503,256	4,532,769	4,024,471	4,507,800	-0.6%	4,982,686	10.5%	5,283,263	6.0%	5,583,264	5.7%
Gov't Grants/Contracts	14,158	15,000	15,414	-	-100.0%	-	0.0%	-	0.0%	-	0.0%
Private Gifts/Grants/Contracts	239,659	346,312	185,241	344,611	-0.5%	353,920	2.7%	363,480	2.7%	373,290	2.7%
Investment Income	184,624	155,000	318,404	260,000	67.7%	320,000	23.1%	323,200	1.0%	326,430	1.0%
Rental and Other Income	167,671	179,193	184,277	190,568	6.3%	198,190	4.0%	206,120	4.0%	214,360	4.0%
Sub-Total Revenues Gen'l Fund:	\$ 12,138,161	\$ 13,627,497	\$ 13,122,542	\$ 14,166,464	4.0%	\$ 15,043,360	6.2%	\$ 15,790,797	5.0%	\$ 16,578,847	5.0%
Carry Forward	125,586	544,696	-	520,400	-4.5%	500,000	-3.9%	500,000	0.0%	500,000	0.0%
Net Transfers Out to Other Funds	(71,179)	(140,006)	(48,889)	(39,621)	-71.7%	(38,153)	-3.7%	(39,876)	4.5%	(39,332)	-1.4%
Total Revenues Gen'l Fund:	\$ 12,192,568	\$ 14,032,187	\$ 13,073,653	\$ 14,647,243	4.4%	\$ 15,505,207	5.9%	\$ 16,250,921	4.8%	\$ 17,039,515	4.9%
@ 8-11-06											
Expenditures by Object	Actual (Audited) FY2005	Budget FY 2006	Estimate FY2006	Budget FY 2007	% Chg FY06-FY07	Projected FY 2008	% Chg FY07-FY08	Projected FY 2009*	% Chg FY08-FY09	Projected FY 2010	% Chg FY09-FY10
Salaries	7,687,046	\$ 8,454,235	\$ 8,110,541	\$ 8,750,816	3.5%	\$ 9,275,958	6.0%	\$ 9,737,102	5.0%	\$ 10,253,782	5.3%
Benefits	1,717,808	2,053,237	1,875,823	2,236,623	8.9%	2,528,621	13.1%	2,654,330	5.0%	2,795,180	5.3%
Contracted Services	818,205	1,011,892	841,578	1,039,269	2.7%	993,913	4.4%	1,028,743	3.5%	1,060,960	3.1%
Supplies	702,797	590,006	507,739	443,998	-24.7%	462,615	4.2%	489,540	5.8%	502,400	2.6%
Fixed Charges	500,463	558,708	559,605	590,708	5.7%	608,430	3.0%	626,680	3.0%	645,480	3.0%
Utilities & Communications	535,504	535,687	549,881	608,662	13.6%	652,490	7.2%	723,180	10.8%	783,045	8.3%
Student Related Expenses				157,502	0.0%	159,865	1.5%	162,262	1.5%	164,696	1.5%
Travel	98,628	127,156	116,264	118,999	-6.4%	119,200	0.2%	120,990	1.5%	122,800	1.5%
Misc/Scholarships/Contingency/Other Op.	132,116	701,266	108,276	700,666	-0.1%	704,115	0.5%	708,094	0.6%	711,172	0.4%
Total Gen'l Fund Expenditures:	\$ 12,192,568	\$ 14,032,187	\$ 12,669,707	\$ 14,647,243	4.4%	\$ 15,505,207	5.9%	\$ 16,250,921	4.8%	\$ 17,039,515	4.9%
Amounts Transferred (from)/to Fund Balance	\$ (1)	\$ 0	\$ 403,946	\$ -		\$ 0		\$ (0)		\$ (0)	



Leading our communities in life-long learning.

Core Values:

People, Learning & Growth, Quality, Ethics, Community Respect

As a learning-centered college, we enrich lives by embracing diversity and transforming the future through quality education.

Restricted Funds



Restricted Funds are funds regulated by the sponsoring agency and include the programs listed below.

Adult Education (AED)

The Federal Workforce Investment Act (WIA) and the state of Arizona provide Adult Education funding to CCC to serve county residents 16 years and older or who are not legally required to be in school and who do not have a high school diploma. The purpose of the services provided is to achieve several ends for this large, underserved population: help them get or keep a job by offering instruction in basic workplace skills; provide GED preparation classes; provide English language instruction; provide Citizenship preparation classes.

Carl Perkins Basic Grant

The Carl Perkins Basic Grant provides funding to improve vocational educational programs and the assessment, retention and completion of special population students in these programs. The grant provides students with career exploration and planning services, academic advising, referrals and support to eligible students. This is especially for those who are academically and/or economically disadvantaged, limited in English proficiency, have a disability or are pursuing a nontraditional degree for their gender. The grant also funds learning assistance, assistive technology, faculty training and technology upgrades district-wide.

Financial Aid

Student financial aid consists of student grants (SEOG, LEAP, PELL), Federal Work Study (FWS), administrative overhead and scholarships funded by federal, state and local governments as well as other public and private sources. The financial aid department has developed procedures to verify eligibility and coordinate aid awards to ensure that any one recipient does not receive aid in excess of prescribed limits. It also follows guidelines for ensuring that federal programs are in compliance with regulations.

Small Business Development Center (SBDC)

The purpose of the Small Business Development Center (SBDC) is to provide one-on-one counseling, targeted training and innovative information resources to the Coconino County business community.

Tech Prep

Tech Prep's mission is to provide a sequenced, integrated program of academic and occupational studies to prepare students for entry-level or advanced-level positions in a highly technical workforce. CCC has a four plus two (4+2) articulation agreement with the County's school districts and alternative high schools. Articulations reduce duplication of needed courses in programs that enable students to attain a certificate or associate's degree. The Tech Prep program provides support services to students at all levels and collaborates with business/industry for workplace learning experiences.

Restricted Funds



CCC-NPC Title III Cooperative Grant

In August 2004 the US Department of Education (USDOE) awarded CCC and Northland Pioneer College (NPC) a collaborative Strengthening Institutions Program grant authorized under Title III, Part A of the Higher Education Act of 1965 (HEA). The grant award is \$2,495,936 over five years (Oct 1, 2004-Sept 30, 2009) and is titled *Development of a Distance Learning Partnership*. Through the development of a distance learning partnership, both CCC and NPC are to strengthen technology infrastructures, increase online course offerings, develop and share supplemental instruction learning objects, develop online degrees and certificates, and create a comprehensive online student support systems. The objective of these activities is to expand access to the choices for learning throughout the Navajo, Apache, and Coconino counties and to increase retention and graduation rates of distance learners.

Workforce Development (Prop 301)

Workforce Development is primarily funded through a 0.6% sales tax initiative (Proposition 301) approved by Arizona voters in 2002. Coconino Community College funds a variety of its instructional programs at the Fourth Street Campus within this fund; these include general instruction, nursing, Cisco academy, construction trades and other vocational/technical programs.

The table on the following page summarize the District's Restricted Funds revenues and expenditures. Grants (not shown above) may be included in prior years, as the programs were conducted but have since expired. Note that no fund balance is recorded within the restricted funds, as revenue is only declared upon expenditure recognition.

Restricted Funds



Budget Comparison - Operating Budget For Years Ended June 30

	2004-2005 ACTUAL	2005-2006 BUDGET	2005-2006 ESTIMATED	2006-2007 BUDGET	Percent Change FY06 to FY07
Revenues					
Property Taxes	-				
State Appropriations					
Grants & Contracts	2,954,105	4,003,845	4,003,845	4,468,577	11.6%
Tuition & Fees					
Sales & Services					
Investment Income					
Other Revenue					
Carry Forward					
Total Revenues	\$ 2,954,105	\$ 4,003,845	\$ 4,003,845	\$ 4,468,577	11.6%
Expenditures by Program					
Current:					
Instruction	614,819	1,164,370	1,164,370	1,318,391	13.2%
Public Service	114,420	141,502	141,502	144,371	2.0%
Academic Support	369,906	656,750	656,750	772,589	17.6%
Student Services	178,338	229,800	229,800	173,600	-24.5%
Institutional Support	2,509	2,462	2,462	2,565	4.2%
Facilities Operation & Maintenance					
Scholarships & Grants	1,746,564	1,898,967	1,898,967	2,084,682	9.8%
Auxiliary Enterprises					
Retirement of Indebtedness					
Contingency, Misc & Reserves					
Total Expenditures	\$ 3,026,557	\$ 4,093,851	\$ 4,093,851	\$ 4,496,198	9.8%
Expenditures by Object					
Current:					
Personnel Services	840,729	1,293,645	1,293,645	1,283,283	-0.8%
Contractual Services	106,505	147,133	147,133	162,263	10.3%
Supplies	126,931	77,029	77,029	107,436	39.5%
Fixed Charges	60,045	178,375	178,375	251,495	41.0%
Utilities	6,241	95,850	95,850	123,947	29.3%
Travel	44,557	95,836	95,836	85,486	-10.8%
Contingency/Miscellaneous	16,324			369,873	-83.2%
Scholarships	1,748,969	2,205,983	2,205,983	2,075,792	0.0%
Buildings					
Capital Equipment	76,256			36,623	0.0%
Retirement of Indebtedness					
Total Expenditures	\$ 3,026,557	\$ 4,093,851	\$ 4,093,851	\$ 4,496,198	9.8%
Other financing sources (uses)					
Transfer In	514,091	90,006	90,006	64,203	
Transfer Out - Non-Mandatory	(441,639)			(36,582)	
Total other financing sources (uses)	72,452	90,006	90,006	27,621	-69.3%
Excess of revenues and other sources over/(under) expenditures	\$ -	\$ -	\$ -	\$ -	
Beginning fund balance July 1 designated for future spending	-	-	-	-	-
Ending fund balance June 30	-	-	-	-	
Net change in fund balance	\$ -	\$ -	\$ -	\$ -	



Leading our communities in life-long learning.

Core Values:

People, Learning & Growth, Quality, Ethics, Community Respect

As a learning-centered college, we enrich lives by embracing diversity and transforming the future through quality education.

Auxiliary Enterprises Funds



The Auxiliary Enterprises fund accounts for transactions of substantially self-supporting activities that provide services for the community, students, faculty and staff. Auxiliary Fund revenues and expenditures are adjusted each year to ensure that expenditures equal revenue and fund balance available.

Bookstore and food service operations are contracted out through third parties and are therefore budgeted under contracted revenue within the General Fund. In previous years these were included within the Auxiliary funds but in an effort to ensure comparability with other institutions, these items are now recorded within the General Fund.

For fiscal year 2007, auxiliary enterprises consist of vending services, math calculator rentals, and workshops.

Vending Services

Vending Services account for the vending machine revenues at all campuses. The employee vending account primarily funds the purchase of employee t-shirts, one given to each new permanent employee upon hire, employee recognition activities and a Winter Holiday celebration. The student vending account funds expenditures related to student programs and clubs such as Phi Theta Kappa and the Art and Dance Clubs. At the end of the year any fund balance remaining in these funds is transferred into the General Fund, exclusive of the student activity funds which remain within each fund to be used or carried forward into subsequent fiscal years.

Other Revenue

Other revenue and miscellaneous expenditures consist primarily of calculator rentals and teaching and learning workshops. Any fund balance at the end of the year in these funds will remain for use in subsequent fiscal years.

- The math department at both Flagstaff and Page campuses rent calculators to students that require them for advanced calculus and other courses. A nominal fee pays for the replacement of the calculators and batteries.
- The teaching and learning center conducts a workshop or two annually that is open to students, staff, community, as well as other educators throughout the state.

The table on the following page presents the Auxiliary Enterprises Funds projected revenues and expenditures.

Auxiliary Enterprises Funds



Budget Comparison - Operating Budget For Years Ended June 30

	2004-2005 ACTUAL	2005-2006 BUDGET	2005-2006 ESTIMATED	2006-2007 BUDGET	Percent Change FY06 to FY07
Property Taxes	\$ -				
State Appropriations					
Grants & Contracts					
Tuition & Fees					
Sales & Services	21,936	23,400	23,523	24,196	3.4%
Investment Income					
Other Revenue					
Carry Forward					
Total Revenues	\$ 21,936	\$ 23,400	\$ 23,523	\$ 24,196	3.4%
Expenditures by Program					
<i>Current:</i>					
Instruction					
Public Service					
Academic Support					
Student Services					
Institutional Support					
Facilities Operation & Maintenance					
Scholarships & Grants					
Auxiliary Enterprises	19,362	23,400	23,523	36,196	54.7%
Retirement of Indebtedness					
Contingency, Misc & Reserves					
Total Expenditures	\$ 19,362	\$ 23,400	\$ 23,523	\$ 36,196	54.7%
Expenditures by Object					
<i>Current:</i>					
Personnel Services	2,368	3,250	3,250	3,246	-0.1%
Contractual Services	6,044	3,400	3,400	2,050	-39.7%
Supplies	9,028	9,450	9,450	23,600	149.7%
Fixed Charges	275	4,000	4,000	4,000	0.0%
Utilities	291	500	500	500	0.0%
Travel	1,357	2,800	2,800	2,800	0.0%
Contingency/Miscellaneous					
Scholarships					
Buildings					
Capital Equipment					
Retirement of Indebtedness					
Total Expenditures	\$ 19,362	\$ 23,400	\$ 23,400	\$ 36,196	54.7%
Other financing sources (uses)					
Transfer In	2,107	-	-	12,000	
Transfer Out - Non-Mandatory	(3,380)	-	-	-	
Transfer Out - Mandatory					
Total other financing sources (uses)	(1,273)	-	-	12,000	
Excess of revenues and other sources over/(under) expenditures	\$ 1,301	\$ -	\$ -	\$ -	
Beginning fund balance July 1					
designated for future spending	1,427	2,728	2,728	2,728	0.0%
Ending fund balance June 30	2,728	2,728	2,728	2,728	0.0%
Net change in fund balance	\$ 1,301	\$ -	\$ -	\$ -	

Plant Funds



Plant Funds consist of the Unexpended Plant Fund, Retirement of Indebtedness Fund and the Investment in Plant Fund. These funds account for the District's capital transactions relating to the investment in plant assets. Revenues available for capital outlay consist primarily of state appropriations and planned reserve of fund balance. The Arizona State Legislature annually appropriates funds for capital outlay for the state community colleges. For fiscal year 2005/2006, the College anticipates receiving \$421,300 from state appropriations. In addition, there are long-term financing options available for capital projects such as revenue bonds, certificates of participation, or general obligation bonds. Project financing is selected on a best alternative basis given the type of project and the feasibility of funding. The only long-term outstanding debt that the District has is the \$25 million, 20-year general obligation bond issue, Series 1999, which the College secured for the construction of the Lone Tree campus and distance learning initiatives.

The **Unexpended Plant Fund** consists of all expenditures during the current year for capital assets. The table on the second page following summarizes the Unexpended Plant Fund for fiscal years 2005, 2006 and 2007. For fiscal year 2006/2007, total expenditures amount to \$314,212. The budgeted expenses include equipment and facility improvements. The College's goal is to have on reserve a 180 day fund (in both general fund and plant fund). In FY07 that would equal approximately \$6.9 million. Currently, there is approximately \$1.1 million set aside for this purpose in the plant fund, which equals about 29 days and \$3.7 million set aside in the General Fund that equals approximately 100 days.

The **Retirement of Indebtedness Fund** budget reflects the College's funding requirements for long-term debt financing for the current year. The \$25 million general obligation debt incurred in 1999 is the only issue which the District has outstanding. This fund has \$1,988,055 budgeted for debt retirement in fiscal year 2006/2007. As you will note by the debt retirement schedule within this section, the District's outstanding principal on this debt to be paid in future years is estimated at approximately \$19.4 million.

The **Investment in Plant Fund** accounts for all property, buildings and equipment of the District. As of the College's last financial audit, June 30, 2005, the District had capital assets of \$30,574,374. This figure is net of depreciation as required by GASB 35.

General Obligation Bonds were issued in January, 1999 and are secured by the full faith and credit of the District through its power to tax. In order for bonds to be issued, voter authorization must be obtained. Debt service (payment of principal and interest) is to be paid from the proceeds of ad valorem taxes (i.e., property taxes based upon the value of the property). Voters of Coconino County approved \$25 million in general obligation bond authority on November 4, 1997 to support the District's capital initiatives. The issuance of the general obligation bonds in fiscal year 1998/99 results in a secondary tax levy of approximately \$1.98 million for fiscal year 2006/2007. This levy, divided by the County's secondary assessed valuation of \$1,473,342,694, derives a tax rate of \$0.1349 per \$100 assessed value. This secondary tax rate means that a \$100,000 homeowner will pay about \$13.49 in support of retiring the bonds. Combined with the primary tax rate, discussed in the General Fund section, that same homeowner can expect to pay \$52.69 in support of the College District. This is a reduction of the secondary tax rate of 9.7% over FY06 and an overall reduction in both primary and secondary property taxes of 4.6% compared to FY06 (refer to Schedule A under the Official Budget State Forms section).

Plant Funds



Constitutional Debt Limitation – Under Article IX of the Arizona Constitution, the total amount of indebtedness of the College may not exceed 15% of the County's secondary property assessed valuation. The District's statutory debt calculation is as follows:

\$1,473,342,694	Net Secondary Assessed Valuation
x .15	Debt Limit Rate
\$ 221,001,404	Constitutional Debt Limitation
(20,445,000)	General Obligation Debt (Principal Balance at Beginning of Year)
\$ 200,556,404	Unused Debt Capacity

Long Range Planning/Capital Repair and Replacement Schedules – Each year, the District revisits the capital repair and replacement schedules for each of its campuses. Approximately \$1,480,720 is on reserve for future facility improvement and replacement. During the upcoming fiscal year, the District will revisit these plans and adjust as appropriate.

FY2007 Capital Initiatives – the capital expenditure project amounts that are planned for the upcoming year consist of building improvements at Lone Tree, phone system upgrades at the Page campus and district-wide paving projects. Operating impacts to the General Fund are estimated to be minimal, mostly for increased utility costs that have been budgeted. Utilities have increased by 20% with \$90k allocated for this purpose in FY07.

Included is an additional \$3,200 increase to the computer replacement program as a result of increased tuition revenue due to anticipated growth in on-line student enrollment that funds this program.

The five-year capital improvement plan is outlined on pages that follow. This schedule shows the current year capital projects as well as the planned expenditures for deferred maintenance for the next five years, the changes to fund balance within the Plant Fund, and the amount of deferred revenues that the College sets aside each year to fund these projects.

The schedules on the following pages detail the combined plant funds budgets.

Plant Funds



Budget Comparison - Unexpended Plant For Years Ended June 30

Revenues

Property Taxes
State Appropriations
Grants & Contracts
Tuition & Fees
Sales & Services
Investment Income
Other Revenue
Carry Forward

Total Revenues

Expenditures by Program

Current:

Instruction
Public Service
Academic Support
Student Services
Institutional Support
Facilities Operation & Maintenance
Scholarships & Grants
Auxiliary Enterprises
Retirement of Indebtedness
Contingency, Misc & Reserves

Total Expenditures

Expenditures by Object

Current:

Personnel Services
Contractual Services
Supplies
Fixed Charges
Utilities
Travel
Contingency/Miscellaneous
Scholarships
Buildings
Capital Equipment
Retirement of Indebtedness

Total Expenditures

Other financing sources (uses)

Transfer In
Transfer Out - Non-Mandatory
Transfer Out - Mandatory

Total other financing sources (uses)

Excess of revenues and other sources over/(under) expenditures

Beginning fund balance July 1

designated for future spending

Ending fund balance June 30

Net change in fund balance

	2004-2005 ACTUAL	2005-2006 BUDGET	2005-2006 ESTIMATED	2006-2007 BUDGET	Percent Change FY06 to FY07
Property Taxes	355,700	383,000	383,000	421,300	10.0%
State Appropriations	-				
Grants & Contracts					
Tuition & Fees					
Sales & Services					
Investment Income				53,200	
Other Revenue					
Carry Forward					
Total Revenues	\$ 355,700	\$ 383,000	\$ 383,000	\$ 474,500	23.9%
Instruction	622,778	952,684	952,684	314,212	-67.0%
Public Service					
Academic Support					
Student Services					
Institutional Support					
Facilities Operation & Maintenance					
Scholarships & Grants					
Auxiliary Enterprises					
Retirement of Indebtedness					
Contingency, Misc & Reserves					
Total Expenditures	\$ 622,778	\$ 952,684	\$ 952,684	\$ 314,212	-67.0%
Personnel Services	1,216				0.0%
Contractual Services	99,815				0.0%
Supplies					
Fixed Charges					
Utilities					
Travel					
Contingency/Miscellaneous					
Scholarships					
Buildings	521,747	730,684	730,684	155,493	-78.7%
Capital Equipment		222,000	222,000	158,719	-28.5%
Retirement of Indebtedness					
Total Expenditures	\$ 622,778	\$ 952,684	\$ 952,684	\$ 314,212	-67.0%
Transfer In	-	50,000	150,000	-	
Transfer Out - Non-Mandatory	-		-		
Transfer Out - Mandatory					
Total other financing sources (uses)	-	50,000	150,000	-	
Excess of revenues and other sources over/(under) expenditures	\$ (267,078)	\$ (519,684)	\$ (419,684)	\$ 160,288	-130.8%
Beginning fund balance July 1 designated for future spending	2,913,987	2,033,879	2,646,908	2,227,224	9.5%
Ending fund balance June 30	2,646,908	1,514,195	2,227,224	2,387,512	57.7%
Net change in fund balance	\$ (267,078)	\$ (519,684)	\$ (419,684)	\$ 160,288	-130.8%

Plant Funds



Budget Comparison - Retirement of Indebtedness For Years Ended June 30

	2004-2005 ACTUAL	2005-2006 BUDGET	2005-2006 ESTIMATED	2006-2007 BUDGET	Percent Change FY06 to FY07
Revenues					
Property Taxes	2,028,749	1,967,968	1,967,968	1,988,055	1.0%
State Appropriations					
Grants & Contracts					
Tuition & Fees					
Sales & Services					
Investment Income					
Other Revenue					
Carry Forward					
Total Revenues	\$ 2,028,749	\$ 1,967,968	\$ 1,967,968	\$ 1,988,055	1.0%
Expenditures by Program					
Current:					
Instruction					
Public Service					
Academic Support					
Student Services					
Institutional Support					
Facilities Operation & Maintenance					
Scholarships & Grants					
Auxiliary Enterprises					
Retirement of Indebtedness	1,948,855	1,967,968	1,967,968	1,988,055	1.0%
Contingency, Misc & Reserves					
Total Expenditures	\$ 1,948,855	\$ 1,967,968	\$ 1,967,968	\$ 1,988,055	1.0%
Expenditures by Object					
Current:					
Personnel Services					
Contractual Services					
Supplies					
Fixed Charges					
Utilities					
Travel					
Contingency/Miscellaneous	1,063,855	1,012,968	1,012,968	1,030,000	1.7%
Scholarships					
Buildings					
Capital Equipment					
Retirement of Indebtedness	885,000	955,000	955,000	958,055	0.3%
Total Expenditures	\$ 1,948,855	\$ 1,967,968	\$ 1,967,968	\$ 1,988,055	1.0%
Other financing sources (uses)					
Transfer In	-	-	-	-	
Transfer Out - Non-Mandatory	-	-	-	-	
Total other financing sources (uses)	-	-	-	-	
Excess of revenues and other sources over/(under) expenditures	\$ 79,894	\$ -	\$ -	\$ -	
Beginning fund balance July 1					
designated for future spending	111,036	190,930	190,930	190,930	0.0%
Ending fund balance June 30	190,930	190,930	190,930	190,930	0.0%
Net change in fund balance	\$ 79,894	\$ -	\$ -	\$ -	

Plant Funds



Combined Plant Funds (Itemized)

UNEXPENDED PLANT

Revenue

Planned Expenditures

Revenue Source	Generated Revenue
State Appropriations	\$ 421,300
Carry Forward (Reserves)	2,077,224
Web fee revenue -	53,200
sub-total	2,551,724
Designated for Future Acquisitions	
Page Campus Repair/Replacement	(251,423)
Fourth Street Campus R&R	(177,285)
LoneTree Campus R&R	(990,616)
Williams R&R	(61,396)
180 Day Fund (currently at 18 days)	(756,792)
sub-total	\$ (2,237,512)
Total	\$ 314,212

Capital Item Planned Expenditure	Budgeted Amount
Building Improvements	
Building Improvements	\$ 20,000
Parking Lots	118,798
Misc	16,695
sub-total	\$ 155,493
Equipment	
District - Computer replacement	153,200
Phone System - Page	5,519
sub-total	\$ 158,719
Total	\$ 314,212

RETIREMENT OF INDEBTEDNESS

Revenue

Expenditures

Revenue Source	Generated Revenue
Secondary Taxes	\$ 1,928,055
SRP In-Lieu of Taxes	60,000
Total	\$ 1,988,055

Object and/or Program	Expended Amount
General Obligation Bond Principal	1,030,000
General Obligation Bond Interest	958,055
Total	\$ 1,988,055

Plant Funds



Capital Item Planned Expenditure Building Improvemnts	FY07 Project Budget	Operating Budget Impact	Operating Budget Impact Explanation
		Extra cost for utilities, people, property insurance	What is add'l cost for?
Building Improvements			
<i>Project Name:</i> Building Improvements			
<i>Project Description:</i> Construction of and art awning over the kiln and clay storage area.	\$ 20,000	\$ 600	\$350 annual utility cost, \$250 annual maintenance costs (replacement of lights and paint)
<i>Project Name:</i> Parking Lots			
<i>Project Description:</i> Re-surfacing of the parking lot at the Lone Tree campus	118,798	-	
<i>Project Name:</i> Misc			
<i>Project Description:</i> Contingency for capital improvement projects	16,695	-	
Equipment			
<i>Project Name:</i> Phone System - Page			
<i>Project Description:</i> Installation of new Mitel PBX and phone sets	5,519	-	
Total Capital Projects	\$ 161,012	\$ 600	

Plant Funds



	<u>Beginning Balance</u>	<u>2005-2006 Budget</u>	<u>2006-2007 Budget</u>	<u>2007-2008 Estimated</u>	<u>2008-2009 Estimated</u>	<u>2009-2010 Estimated</u>	<u>2010-2011 Estimated</u>	<u>Five Year Estimated</u>
Revenues								
State Appropriation		\$ 383,000	\$ 421,300	\$ 427,600	\$ 438,900	\$ 445,500	\$ 452,200	\$ 2,185,500
Tuition		-	53,200	54,000	54,800	55,600	56,400	274,000
Transfers In/(Out)		150,000	-	-	-	-	-	-
Total Revenues		533,000	474,500	481,600	493,700	501,100	508,600	2,459,500
Expenditures								
Building Improvements								
Office Space Remodel For New Faculty		4,000	20,000	97,000	60,000	97,000	40,000	314,000
Fourth Street - Phase III Remodel		590,000	-	-	-	-	-	-
Fourth Street - FSC/EMS cabinets & projector installation		2,000	-	-	-	-	-	-
Fourth Street - Paving Project Carry Forward		84,050	-	-	-	-	-	-
Lone Tree - Kiln Roof		38,250	-	-	-	-	-	-
Page - Heating/Cooling		11,000	-	-	-	-	-	-
Equipment								
Computer Replacement		150,000	153,200	154,000	154,800	155,600	156,400	774,000
Johnson Controls Upgrade		22,000	-	-	-	-	-	-
Fourth Street - Phase III FF&E		50,000	-	-	-	-	-	-
Deferred Maintenance Projects - All Campuses								
Carpeting		-	-	-	55,665	637,651	-	693,316
Parking Lot		-	118,798	45,256	-	95,095	-	259,149
Lighting Interior		-	-	14,256	12,481	3,046	-	29,783
Lighting Exterior		-	-	8,486	8,118	17,667	-	34,271
Landscaping		-	-	14,935	5,798	-	-	20,733
Tile Floor		1,384	-	13,577	-	-	10,928	24,505
Phone System		-	5,519	19,573	5,798	-	-	30,890
Painting Interior		-	-	22,331	14,708	-	12,184	49,223
Painting Exterior		-	-	14,892	5,798	-	-	20,690
Miscellaneous		-	16,695	70,855	20,506	95,095	6,244	209,395
Total Expenditures		952,684	314,212	475,161	343,672	1,101,154	225,756	2,459,955
Excess of Revenues and other sources over/(under) expenditures		(419,684)	160,288	6,439	150,028	(600,054)	282,844	(455)
Beginning Fund Balance		2,646,908	2,227,224	2,387,512	2,393,951	2,543,979	1,943,925	2,227,224
Ending Fund Balance		\$ 2,227,224	\$ 2,387,512	\$ 2,393,951	\$ 2,543,979	\$ 1,943,925	\$ 2,226,769	\$ 2,226,769

Plant Funds



General Obligation Bonds \$25,000,000 Project of 1997, Series A (1999) Debt Repayment Schedule—Flat Debt Tax Rate Structure

Fiscal Year	Secondary Net Assessed Valuation*	Principal	Interest	Total Debt Service	Derived Tax Rate per \$100 NAV	Outstanding Principal
1999-2000	\$ 939,914,689		\$ 1,829,089	\$ 1,829,089	\$ 0.1946	25,000,000
2000-2001	1,004,868,701	\$ 540,000	1,219,393	1,759,393	0.1751	24,460,000
2001-2002	1,062,082,181	625,000	1,188,343	1,813,343	0.1707	23,835,000
2002-2003	1,084,875,819	720,000	1,152,405	1,872,405	0.1726	23,115,000
2003-2004	1,151,482,204	820,000	1,111,005	1,931,005	0.1677	22,295,000
2004-2005	1,222,225,551	885,000	1,063,855	1,948,855	0.1595	21,410,000
2005-2006	1,316,977,311	955,000	1,012,968	1,967,968	0.1494	20,455,000
2006-2007	1,473,342,694	1,030,000	958,055	1,988,055	0.1349	19,425,000
2007-2008	1,517,542,975	1,105,000	898,830	2,003,830	0.1320	18,320,000
2008-2009	1,563,069,264	1,185,000	835,293	2,020,293	0.1293	17,135,000
2009-2010	1,578,699,957	1,265,000	784,338	2,049,338	0.1298	15,870,000
2010-2011	1,594,486,956	1,350,000	729,943	2,079,943	0.1304	14,520,000
2011-2012	1,610,431,826	1,440,000	670,543	2,110,543	0.1311	13,080,000
2012-2013	1,626,536,144	1,530,000	605,743	2,135,743	0.1313	11,550,000
2013-2014	1,642,801,506	1,635,000	536,128	2,171,128	0.1322	9,915,000
2014-2015	1,659,229,521	1,740,000	460,100	2,200,100	0.1326	8,175,000
2015-2016	1,675,821,816	1,855,000	377,450	2,232,450	0.1332	6,320,000
2016-2017	1,692,580,034	1,975,000	289,338	2,264,338	0.1338	4,345,000
2017-2018	1,709,505,834	2,105,000	195,525	2,300,525	0.1346	2,240,000
2018-2019	1,726,600,893	2,240,000	100,800	2,340,800	0.1356	-
Totals		<u>\$ 25,000,000</u>	<u>\$ 16,019,144</u>	<u>\$ 41,019,144</u>	<u>\$ 0.1455</u>	Avg.

* Secondary Net Assessed Valuation for 2006-07 is based on figures from the County Assessor 4/18/2006
Future years' NAV is based on 3% growth through fiscal year 2008/09 and 1% growth for following years.

Program Areas



How to read this section —

Each section describes the program areas. Program areas represent service areas or organizational units that serve a specific purpose, these areas are: Instructional, Public Service, Academic Support, Student Services, Institutional Support and Facilities Administration (Operations and Maintenance of Plant).

Each Program Area contains the following sections:

- **Overview**
Provides a brief overview of the Program area and includes a current expenditure graph. Full-time equivalents (FTEs) are listed for each Program area by employee classification type. For specific job types within each classification type see the Budget Summary section of this document.
- **Program purpose statements**
Describes the functions of a specific area.
- **Accomplishments/Goals**
 - Previous Fiscal Year Accomplishments**
Completing or making substantial progress towards meeting a specific strategic priority as outlined in the Strategic Plan. For a complete discussion on the Strategic Plan refer to that tab within this document.
 - Fiscal Year Goals**
Highlights the primary focus of the Program Area during the up-coming year.
- **Three-year comparative expenditure budgets**
Compares FY05 Actual, FY06 Budget and Estimates, and the FY07 Adopted Budget.
- **Incremental Requests**
Lists the incremental budget expenditures requested to enhance service levels or provide new programs as defined by the Strategic Plan. All approved increment requests are incorporated within the FY07 expenditure budgets. Not every Program Area received additional budget allocations and therefore those budgets increased for employee pay raises and increased benefit costs.

Each of the program areas are defined on the pages that follow.



Leading our communities in life-long learning.

Core Values:

People, Learning & Growth, Quality, Ethics, Community Respect

As a learning-centered college, we enrich lives by embracing diversity and transforming the future through quality education.

Program Areas



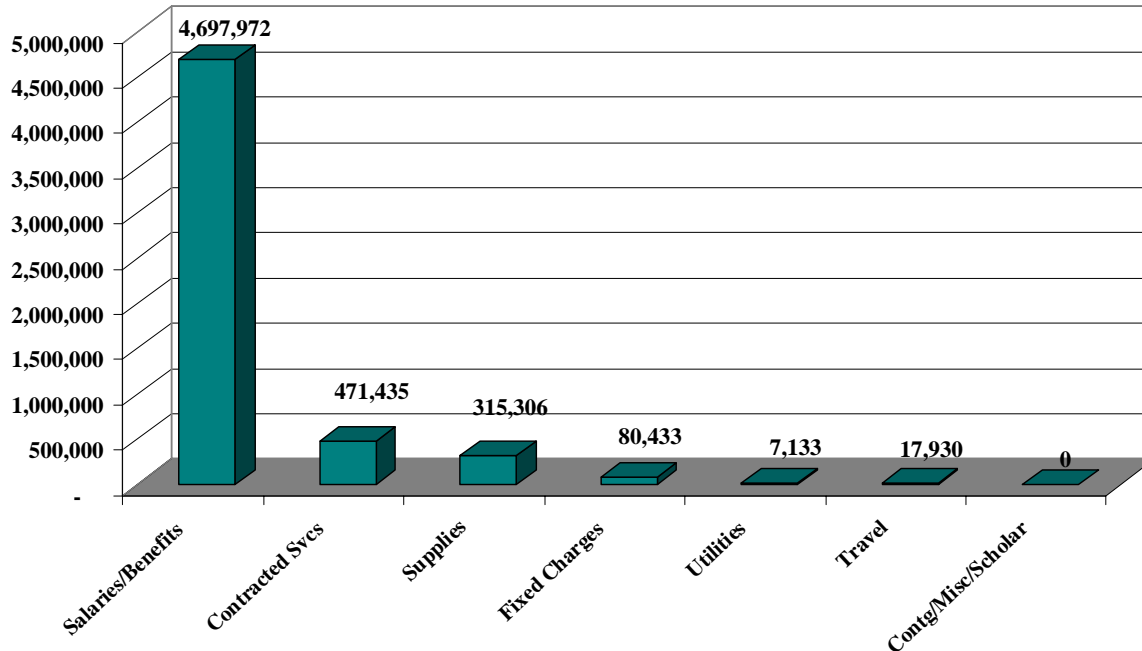
Overview—Instructional

In addition to traditional Arts and Science and Career and Technical education the **Instructional** program provides “dual enrollment” learning opportunities for high school students that are enrolled in CCC courses while enrolled at their local high schools. There are students enrolled in this program from the communities of Flagstaff, Tuba City, Grey Hills, Page and Williams. In FY07 Dual enrollment will expand by offering credits in the Arts and Science disciplines. Continuing education program is now included within instruction.



Total GF Expenditures \$ 5,590,209
% of Total GF Expenditures 38.17%

General Fund Expenditures



Full-time Equivalents (FTEs)

Restricted Fund	% FTE
<i>Program Area: Instructional</i>	
<i>Faculty</i>	2.28
<i>Associate Faculty</i>	97.00
<i>Administrators</i>	1.00
<i>Support Personnel:</i>	
<i>Professional/Technical</i>	7.43
<i>Classified</i>	2.77
Total	110.47
General Fund	% FTE
<i>Program Area: Instructional</i>	
<i>Faculty</i>	37.72
<i>Administrators</i>	-
<i>Support Personnel:</i>	
<i>Professional/Technical</i>	2.68
<i>Classified</i>	3.19
Total	43.60

Program Areas



Purpose Statements—Instructional

The Lone Tree **Instructional** programs include:

- The **General Instruction** budget provides direct support for the classrooms; it includes the faculty secretarial and support staff, classroom rental (as needed for special classes), classroom and faculty supplies.
- The purpose of the **Computer Information System** program is to promote computer literacy, to encourage the use of current information technologies, and to provide students with educational opportunities to enhance their employability in the technology workplace.
- The **Computer Lab** budget is primarily for software and supplies that are utilized by students in the general labs. The Information Technology Services Director manages the budget.
- The purpose of the curriculum in **Business, Education and Development** is to provide students with opportunities to improve their computational, analytical, and critical thinking skills to prepare for professional workplace situations and to apply those skills to arrive at sound business and professional decisions.
- The purpose of the **Public Safety, Law and Allied Health** field is to prepare students to enter either an institution of higher learning with a transfer degree toward the respective professions and/or enhance their professional development within these programs of study.
- The **Fine Arts** curriculum is designed for students planning to transfer to a 4-year college or university as well as for community members interested in pursuing their own creative journey. The area gives students strong foundation level skills, including composition, and the history of art, music, and theater. Students are also given the opportunity to develop practical experience in a variety of fine arts such as drawing, painting, music, dance, and ceramics. Students are encouraged to participate in performance and exhibit opportunities that showcase their work for the community.
- The **English and Languages** curricula equip students with the necessary reading, writing and foreign language skills to meet or exceed course outcomes standards and provide excellent teaching that supports the student's goals.
- The **Math and Science** curricula provide students with opportunities to improve critical thinking, to develop analytical skills, to acquire technical reading and writing abilities and to become proficient in understanding fundamental scientific concepts as well as mathematic transfer courses from college algebra through differential equations.
- **Social and Behavioral Sciences** allows for students to gain a broad, yet comprehensive background in the social and behavioral sciences, paying particular attention to such basic skills as writing, communication, data analysis and critical thinking.
- **Liberal Studies** courses enrich our students' personal and professional lives, and enhance critical listening, thinking, reading and writing skills. These courses develop cultural awareness and sensitivity, and promote active, informed and responsible citizenship.

The Fourth Street **Instructional** programs include:

- **Continuing Education** is responsible for the administering of non-credit courses, contracted training (for businesses, public agencies, and industry clusters) and instructional delivery to various county locations. The Dean for Workforce Development and Extended Learning oversees these areas.

Program Areas



Purpose Statements continued—Instructional

- **Contract training** gives businesses the opportunity to conduct training for their personnel at either the campus or on-site. The principal objective of the program consists of providing students the various skills necessary for their employment or their personal development. The college anticipates further development of workshops for the community within this program.
- The **Nursing** program was developed through a joint collaborative agreement between the College, Flagstaff Medical Center, and the Northern Arizona Area Health Education Center. As a new program within the community, the specific goals and objectives are being jointly created, but primarily focus on education efforts for the nursing workforce.
- The **Allied Health** program provides courses in allied health and nutrition that provide the students with specific knowledge and skills that are used to enter the workforce or transfer to a four-year university. The allied health program offers students several certificates within a variety of fields such as phlebotomy, assisted caregiver, nursing assistant, medical transcription and billing.
- **Emergency Medical Sciences** provides refresher courses as well as beginner's courses in emergency medical services (EMS) and fire science (FSC). These courses also prepare students to enter either an institution of higher learning with a transfer degree toward the respective professions and/or enhance their professional development within that field. The EMS and FSC programs focus on providing the life support skills necessary for students to obtain their individual state certification.
- **Cisco Network Engineering** provides students with skills to design, create and maintain the infrastructure associated with networked computer systems. This is a high-demand skill set that leads to excellent employment opportunities. The program also sponsors high school "academies" that enable secondary students to begin this skill set acquisition prior to their high school graduation.
- **Industrial Technology and Construction** curricula provides a wealth of instruction in the trades. The campus is equipped with a state-of-the-art shop and works hand-in-hand with local trade unions to provide students with these much needed skills.

The operations conducted in the Grand Canyon, Tuba City and Fredonia communities consist of instructional delivery via classrooms rented, on-line distance learning or through ITV.

- The College provides educational services to the Grand Canyon community via multiple instructional delivery modalities (e.g., instructional television, live/on-site instruction and online/Web instruction) in classrooms rented from the Grand Canyon Unified School District. As with Williams the instructional disciplines vary from year to year, so only a General Instructional budget is created.
- Per an Intergovernmental Agreement the College will provide educational services to the Tuba City community in cooperation with Dine College. Instruction will be delivered via multiple modalities (e.g., instructional television, live/on-site instruction and online/Web instruction) in classrooms made available by Dine College.
- The class offerings for the Williams campus vary from year to year based upon the limited number of students enrolled.

Program Areas



Accomplishments and Goals—Instructional

<p style="text-align: center;"><i>Data unavailable</i></p>	<p><u>FY04 Accomplishments:</u></p> <ol style="list-style-type: none"> 1. Expanded and maximized dual enrollment opportunities with the Page High School. More than 200 students are currently enrolled through dual enrollment (Page) 2. Enhanced the science lab to support pre-nursing classes such as chemistry, anatomy and physiology and microbiology (Page) 3. Other improvements include expanded professional development opportunities for full and part-time faculty, implementation of the Enrollment Plus concept, facilities improvements and additional support programs for students (Page)
<p><u>FY05 Goals:</u></p> <ol style="list-style-type: none"> 1. Explore the feasibility of an associate degree Nursing program at the Page Campus (Page) 2. Implement a comprehensive developmental education program (Page) 3. Expand CCC course offerings and services to Fredonia in a prudent and responsible manner (Page) 	<p><u>FY05 Accomplishments:</u></p> <ol style="list-style-type: none"> 1. Conducted a community needs assessment in the Page community which identified the specific interests of the Page community. (Tied to strategic direction # 7) (Page) 2. Conducted assessment activities in the areas of general education, developmental education, and dual enrollment classes offered through the Page Campus resulting in enhanced academic rigor of classes. (Tied to strategic directions # 1, 2) (Page)
<p><u>FY06 Goals:</u></p> <ol style="list-style-type: none"> 1. Assess the feasibility of implementing a nursing program at the Page Campus. (Tied to strategic directions # 1, 2, 7) (Page) 2. Promote the integration of technology into the classroom through additional training and support for faculty and staff regarding technology and equipment. (Tied to strategic directions # 2, 4) (Page) 	<p><u>FY06 Accomplishments:</u></p> <ol style="list-style-type: none"> 1. Created a Dance degree and are exploring fire tower, automotive and culinary partnerships for development 2. Increased the average class size at Flagstaff campuses 3. Set online curriculum development objectives as per Title III 4. Increased the formative assessment component in academic classes. Each instructor teaching an academic course was required to implement 3 classroom activities that provide formative assessment opportunities. The activities were taken from Angelo and Cross, "Classroom Assessment Techniques" second edition, 1993. (Page) 5. Certified Nursing Assistant program was reviewed and given high marks by the AZ Board of Nursing. The program has been recertified for two additional years. The CNA lab is capable of including NUR classes at the Page campus (Page) 6. Increased academic dual enrollment classes in Page and Fredonia. 7. Structured English Immersion classes were offered twice to meet the needs of the professional community in Page and Kaibeto. (Page) 8. Completed campus level assessment in Communication and Diversity components of general education outcomes. This assessment data is shared with the district to add to the accreditation report on assessment. The assessment data will also be used to determine improvements in academic rigor for the general education program. (Page)

Program Areas



Accomplishments and Goals continued—Instructional

FY07 Goals:

1. Launch Dance degree with a full-time temporary faculty position; pursue fire tower collaboration; prepare to increase nursing program by ten students
2. Initiate review and revision of faculty evaluation procedures
3. Establish a pattern of routine meetings between Academic Affairs and Administration to improve the institutional budget process and accountability
4. Implement Critical Thinking General Education Assessment component. (Strategic Plan objective #1,2) (Page)
5. Explore the Middle College concept through the Page campus. (#7) (Page)
6. Explore using cut off scores in Dual Enrollment courses for reading, writing, and math as pre-requisites for general education courses. (#1) (Page)
7. Offer the Nursing program in Page beginning Fall 2007. (#2) (Page)

Data available FY08

Program Areas



Three-Year Expenditure Budget—Instructional

		<u>FY05</u>	<u>FY06</u>	<u>FY06</u>	<u>FY07</u>	<u>% Change</u>
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	<u>FY06 to FY07</u>
General Fund						
0000DS	General Unrestricted Funds	-	332,252	229,833	370,714	11.58%
0000FL	General Unrestricted Funds	3,634,266	3,879,914	3,851,426	3,893,582	0.35%
0000FR	General Unrestricted Funds	20,080	34,805	28,383	6,214	-82.15%
0000FS	General Unrestricted Funds	602,488	703,375	736,981	722,146	2.67%
0000GC	General Unrestricted Funds	10,759	13,475	8,270	13,321	-1.14%
0000PG	General Unrestricted Funds	588,254	543,727	409,974	543,559	-0.03%
0000TC	General Unrestricted Funds	39,165	7,250	400	7,250	0.00%
0000WM	General Unrestricted Funds	50,328	41,651	27,372	33,423	-19.75%
Total Fund Expenditures		4,945,340	5,556,449	5,292,639	5,590,209	0.61%
Restricted Fund						
1062PG	College Kids 1998-1999	-	1,679	1,679	1,679	0.00%
1070	Nursing Education Grant 2004 - AHEC	32,564	-	-	-	0.00%
1123	Arizona Workforce Development 04/05	665,276	-	-	-	0.00%
1124	Arizona Workforce Development 05/06	-	657,450	657,195	-	-100.00%
1125	Arizona Workforce Development 06/07	-	-	-	792,245	0.00%
1127	SBDC Program Income	10,290	13,124	1,000	15,696	19.60%
1129	Tech Prep Articulation 03/04-ADE	21,034	-	-	-	0.00%
1145	Adult Basic Educ (AZ Court)	-	-	8,766	3,000	0.00%
1146	Adult Basic Educ (State) 2005/06	-	107,719	50,540	-	-100.00%
1147	Adult Basic Educ (State) 2006/07	-	-	-	50,540	0.00%
1204	Tech Prep-2003/2004-ADE	18,191	-	-	-	0.00%
1205	Tech Prep-2004/2005-ADE	108,459	27,106	22,055	-	-100.00%
1206	Tech Prep-2005/2006-ADE	-	139,305	140,531	-	-100.00%
1207	Tech Prep-2006/2007-ADE	-	-	-	140,531	0.00%
1214	Basic Grant-2003/2004 ADE	12,589	-	-	-	0.00%
1215	Basic Grant-2004/2005 ADE	151,593	7,391	25,368	-	-100.00%
1216	Basic Grant-2005/2006 ADE	-	55,236	183,223	-	-100.00%

Program Areas



Three-Year Expenditure Budget continued—Instructional

		<u>FY05</u>	<u>FY06</u>	<u>FY06</u>	<u>FY07</u>	<u>% Change</u>
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	<u>FY06 to FY07</u>
Restricted Fund						
1217	Basic Grant-2006/2007 ADE	-	-	-	91,772	0.00%
1256	Adult Basic Educ (Fed) 2005/06	-	168,484	223,860	-	-100.00%
1257	Adult Basic Educ (Fed) 2006/07	-	-	-	197,658	0.00%
	Total Fund Expenditures	1,019,996	1,177,494	1,314,217	1,293,121	9.82%
Auxiliary Fund						
2001FL	Auxillary Funds - General FL	3,924	4,000	4,000	4,000	0.00%
2001PG	Auxillary Funds - General PG	0	400	400	400	0.00%
	Total Fund Expenditures	3,924	4,400	4,400	4,400	0.00%
Plant Fund						
5000DS	Plant Funds	69,901	-	-	-	0.00%
	Total Fund Expenditures	69,901	-	-	-	0.00%
	Total Program Expenditures	6,039,161	6,738,343	6,611,256	6,887,730	2.22%

Program Areas



Incremental Requests—Instructional

The following is the District **Instructional** approved incremental requests that have been incorporated into the FY07 budget.

Increment Requests-Mandatory costs included in the FY07 Budget

Program Area	Increment	Total Request	Account Codes	Comments
Instructional	Dual Enrollment	7,861	various	Expand dual enrollment to the Arts & Sciences courses
Instructional	Student related expenses	13,367	various account code 5450	Fee offsets (various program areas)
Instructional	Instructional re-organization	20,138	various	Covered by .5 FTE reduction

Page - SRP funded items included in the FY07 Budget

Program Area	Increment	Total Request	Account Codes	Comments
Instructional	Part Time faculty salary	2,500	0000FR-B2101-5015	Associate Faculty
Instructional	Benefits	439	0000FR-B2101-5080	
Instructional	Part Time faculty salary	3,570	0000PG-B2101-5015	Release time for 3 credit hours
Instructional	Benefits	293	0000PG-B2101-5080	Release time for 3 credit hours

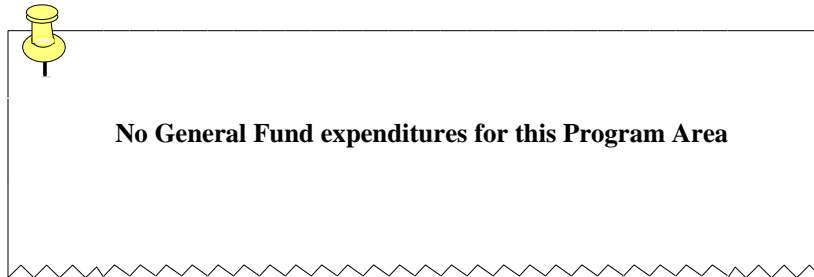
Program Areas



Overview— Public Service

The **Public Service** program houses the Small Business Development Center (SBDC), and Contract training non-credit courses. Contract training and non-credit education has been moved into the Instructional program area to adhere to the NACUBO accounting standards recommendations.

Note: Prior to FY07 this program area oversaw the distance learning and instructional television (ITV) functions. Those budgets are included within the Academic Support program area and are under the management of the Information Technology Systems (ITS) area.



Full-time Equivalents (FTEs)

Restricted Fund	% FTE
<i>Program Area: Public Service</i>	
<i>Faculty</i>	-
<i>Administrators</i>	-
<i>Support Personnel:</i>	
<i>Professional/Technical</i>	1.50
<i>Classified</i>	0.80
Total	2.30

Program Areas



Purpose Statements— Public Service

The **Public Service** program area consists of:

- the **Small Business Development Center (SBDC)** which is included within the Restricted Funds and provides business counseling to small businesses within Coconino County.

Program Areas



Accomplishments and Goals—Public Service

<p style="text-align: center;"><i>Data unavailable</i></p>	<p><u>FY04 Accomplishments:</u></p> <ol style="list-style-type: none"> 1. Web course and ITV enrollments grew over 75% from the previous fiscal year 2. The College expanded its online portfolio to twenty-eight Web courses 3. The College successfully launched “Teens On Campus” programs in fine arts and computer information systems
<p><u>FY05 Goals:</u></p> <ol style="list-style-type: none"> 1. Web and ITV classes will comprise over 20% of the College’s total enrollment 2. Satellite campuses (primarily Williams and Grand Canyon) enrollments will achieve significant growth 60-80% from FY04 3. Enrollment in the College’s customized and contracted training services (for key employers/employment sectors) will grow by at least 15% from FY04 	<p><u>FY05 Accomplishments:</u></p> <p>Expanding Learner Access—</p> <ol style="list-style-type: none"> 1. Web course and instructional television enrollments grew over seventy-five percent from the previous fiscal year. 2. The College expanded its online portfolio to forty Web courses. 3. The College significantly expanded “Teens On Campus” programs in fine arts, computer information systems, creative writing, and science.
<p><u>FY06 Goals:</u></p> <p>Expanding Learner Access—</p> <ol style="list-style-type: none"> 1. Enrollment in the College’s customized and contracted training services (for key employers/employment sectors) will grow by at least fifteen percent from FY05. 2. Enrollment in the College’s noncredit programs and courses will grow by at least 300% from FY05. 	<p><u>FY06 Accomplishments:</u></p> <ol style="list-style-type: none"> 1. Fifteen percent growth goal in customized and contracted training was exceeded, as a result of training engagements with Machine Solutions, Inc., Buycabinets.com, W.L. Gore & Associates, and the Northern Arizona Association of Realtors, Inc. 2. Enrollment in noncredit programs and courses grew 200% from FY05, but fell short of the goal (300% growth). 3. The Page campus staff completed over 1300 hours of volunteer service with 18 different organizations. This is more than 100 hours per full time staff member. 4. The Page campus held a job fair with 175 community members interacting with over 30 businesses looking for employees. (Page) 5. Partnership with Navajo Nation Temporary Assistance for Needy Families (NNTANF) to provide a central location for client training and education programs. (Page) 6. Partnership was developed with Coconino County Career Center to increase educational and occupational services to the student population. (Page) 7. The Page campus raised over \$5,000 for the foundation. (Page)

Program Areas



Accomplishments and Goals continued—Public Service

FY07 Goals:

1. Meet or exceed the FY07 revenue projections (\$165,000) for the Community Enrichment Center and Contract Training activities.
2. Meet or exceed the FY07 Small Business Development Center's program milestones for counseling productivity, economic impact, and training activities (including 900 total clients served, 1,332 hours of client services, and 121 jobs created/retained by client businesses).
3. The Page campus will strive to volunteer 1400 hours to the community. (#7) (Page)
4. A job fair will be held with the goal of having 200 community members attend. (#7) (Page)
5. The college will host the back to school Community Health Fair on campus. (#7) (Page)

Data available FY08

Program Areas



Three-Year Expenditure Budget—Public Service

		<u>FY05</u> <u>Actual</u>	<u>FY06</u> <u>Budget</u>	<u>FY06</u> <u>Estimate</u>	<u>FY07</u> <u>Budget</u>	<u>% Change</u> <u>FY06 to FY07</u>
PROGRAM: PUBLIC SERVICE						
Restricted Fund						
1233	Small Business Dev. Ctr.-2003	-	-	-	-	0.00%
1234	Small Business Dev. Ctr.-2004	66,897	-	-	-	0.00%
1235	Small Business Dev. Ctr.-2005	51,112	65,919	65,014	-	-100.00%
1236	Small Business Dev. Ctr.-2006	-	62,459	65,919	65,920	5.54%
1237	Small Business Dev. Ctr.-2007	-	-	-	65,920	0.00%
Total Fund Expenditures		118,009	128,378	130,933	131,840	2.70%
Total Program Expenditures		118,009	128,378	130,933	131,840	2.70%

Program Areas



Incremental Requests—Public Service


The programs within **Public Service** are self-supporting (off-set with revenues) so there are no incremental budget requests.
All additions to the budget will be covered by fees.

Program Areas



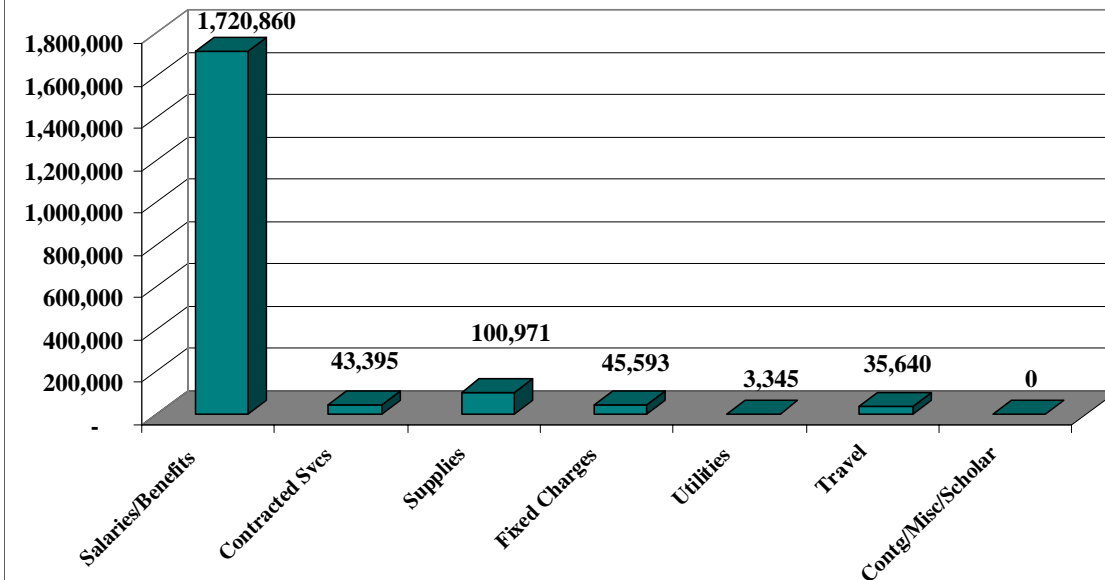
Overview—Academic Support

Academic Support provides an environment of excellence in which individual worth and diversity are valued through recruitment, retention, team building, instruction, organizational culture, community partnerships with business, industry and educational institutions for mutual benefit.



Total GF Expenditures \$	1,949,804
% of Total GF Expenditures	13.31%

General Fund Expenditures



Full-time Equivalents (FTEs)

Restricted Fund	% FTE
<i>Program Area: Academic Support</i>	
Faculty	-
Administrators	-
Support Personnel:	
Professional/Technical	1.90
Classified	-
Total	1.90
General Fund	% FTE
<i>Program Area: Academic Support</i>	
Faculty	-
Administrators	6.00
Support Personnel:	
Professional/Technical	9.77
Classified	12.11
Total	27.87

Program Areas



Purpose Statements—Academic Support

The purpose of the **Academic Support** program is to support and enhance instruction. The Vice President for Academic Affairs, Vice President of Business and Administration, Vice President of Student Affairs, and the Dean of Extended Learning share in the responsibility for providing direction and oversight to the Academic Support areas and personnel. The departments listed below operate on the district level and are included in the District Academic Support budget.

- The **Teaching and Learning Center** budget provides funding for the coordination of the orientation and professional development for new full and part time faculty.
- The **Computer Lab** Coordinator is responsible for maintaining technological readiness within the various computer labs of the District. This position reports to the Director for Information Technology Services.
- **Information Resources and Library Services** provides students, faculty, and staff with access to and instruction in the use of information in multiple formats, including audio, video, print, and electronic resources.
- **Multi-Media** provides access to and use of audio-visual equipment and other instructional technology. Services include use of multi-media equipment such as TVs, VCRs, multi-media projectors, and so forth.
- **Learning Enhancement Services** provides free learning assistance to students on a walk-in basis through learning centers and student computer labs at the Flagstaff campuses. These services are documented to increase a student's chance for success and persistence in academic courses such as mathematics, English, computer information systems, and so forth.
- **Institutional Research and Assessment** provides support to institutional decision making, planning and effectiveness through the conversion of data into information to effect improvement.
- The **Curriculum** Coordinator provides leadership for developing Arizona General Education Curriculum (AGEC) and new transfer pathways, monitors curriculum processes, and prepares new program information.
- **Distance Learning** provides district-wide instructional delivery capabilities via the World Wide Web and instructional television (ITV). This project was initially funded by the Title III grant, and the proceeds from the 1997 Bond Referendum. The distance learning courses comprise the fastest-growing segment of the College's student population. This department also develops and disseminates internal publications for the District. This functional area now reports to the Information Technology Systems department.
- **PLATO/WorkKeys** provides educational opportunities for communities and businesses through a non-traditional environment.
- **Publications** provides funding for the printing of various student publications including the College catalog and schedules. The publications function is managed by Distance Learning, Teaching and Learning center, now reporting to the Information Technology Systems department.

Program Areas



Purpose Statements continued—Academic Support

The Lone Tree **Academic Support** budget consists of two Deans and a Learning Enhancement Center. Although some of these activities overflow to both Flagstaff campuses, the budgets are accounted for within the Lone Tree campus.

- The **Career and Technical Education Dean** is responsible for the administrative leadership of the Career and Technical Education Division. The Division consists of five department chairs who oversee the following disciplines:
 - Computer Information Systems (CIS, OIS, and Cisco)
 - Business, Education and Development (ACC, BUS, ECN, HON, HRM, LDR, RES, HDE, EDU, and ECE)
 - Public Safety, Law and Allied Health (AHS, AJS, EMS, FOR, FSC, NTR, PAR, PHE, AES, and MSC)
 - Industrial Technology and Construction (AUT, AVT, DFT, ELT, ITC, MCH, and MIT)
 - Nursing (NUR)
- The **Arts and Sciences Dean** provides the coordination, resources and support necessary for all academic areas within the Arts and Sciences Division. The Division consists of five department chairs who oversee the following disciplines:
 - Fine Arts (ART, MUS, MUP, DAN, THR, ASL, NAV, FRE, GER, SPA)
 - Math and Science (MAT, BIO, ENV, PHY, CHM, and GLG)
 - Social and Behavioral Sciences (PSY, SOC, and ANT)
 - Liberal Studies (HUM, PHI, REL, GEO, GIS, HIS, and POS)
 - English and Languages (ASL, ENG, ESL, FRE, GER, ITL, NAV, SPA and SPC)
- The **Learning Enhancement Center** helps students “learn how to learn” by providing academic support in multiple disciplines.

The Page Academic Support budget consists of a Learning Enhancement Center, General Academic Support, and Information Resources budget areas. The Information Resources budget consists of an agreement between the College and the City of Page where the College reimburses the City for half of the salary of the librarian and \$2,000 in supplies. The City’s library is adjacent to the Campus and is a valuable resource for the students.

Program Areas



Accomplishments and Goals—Academic Support

<p style="text-align: center;"><i>Data unavailable</i></p>	<p><u>FY04 Accomplishments:</u></p> <ol style="list-style-type: none"> 1. Coauthored a new Title III cooperative proposal 2. Increased associate faculty participation in professional development opportunities 3. Received North Central Association of Colleges (NCA) accreditation 4. Admitted first class of nursing students
<p><u>FY05 Goals:</u></p> <ol style="list-style-type: none"> 1. Build on data usage to meet objectives for program assessment and institutional effectiveness 2. Develop a plan for a “Master Teacher” curriculum 3. Increase average class size 4. Improve employee morale 	<p><u>FY05 Accomplishments:</u></p> <ol style="list-style-type: none"> 1. Responded to community needs through the implementation of new programs and revised curriculum; 2. Assessment of learning outcomes has become acculturated 3. Faculty Advising Task Force provided some excellent recommendations being put into practice to improve the quality of academic advising 4. Employee morale (as measured by the Employee Opinion Survey) increased by 3 points, from 59% favorability rating to 62%
<p><u>FY06 Goals:</u></p> <ol style="list-style-type: none"> 1. Expand full-time faculty 2. Continue program development and improvement 3. Increase average class size 4. Work to improve the budget process for all Academic Affairs participants 	<p><u>FY06 Accomplishments:</u></p> <ol style="list-style-type: none"> 1. Achieved a comprehensive expansion of online support through Title III resources 2. Developed learning modules to facilitate associate faculty certification 3. Institutional research data retrieval processes have been enhanced and streamlined 4. Automated faculty support in response to faculty comments. This provided faculty the opportunity to send electronic requests for copying materials for their class. Materials would be ready for staff when they arrived for their class. (Page) 5. Created an IGA with Coconino County Career Center to increase onsite service to students in the area of educational and employment support. (Page) 6. Tracked community volunteerism by CCC staff and displayed the level of commitment publicly. This assisted in maintaining accountability for our community focused responsibilities. (Page)

Program Areas



Accomplishments and Goals continued—Academic Support

FY07 Goals:

1. Review and confirm institutional research priorities
2. Reestablish leadership in faculty development arena
3. Strengthen dual credit activities and support
4. Improve ITV delivery through quicker response for tutoring and paper-work needed at remote sites for students to be successful as tracked through daily logs and decreased learner concerns. (#2) (Page)
5. Set up a book reserve system to assist students in purchasing their books for their courses in a timely fashion. (#2, 7) (Page)
6. Reconcile the Page Foundation Accounts with the CCC District Foundation account. (#6) (Page)

Data available FY08

Program Areas



Three-Year Expenditure Budget—Academic Support

		<u>FY05 Actual</u>	<u>FY06 Budget</u>	<u>FY06 Estimate</u>	<u>FY07 Budget</u>	<u>% Change FY06 to FY07</u>
PROGRAM: ACADEMIC SUPPORT						
General Fund						
0000DS	General Unrestricted Funds	970,974	954,208	894,235	1,063,609	11.47%
0000FL	General Unrestricted Funds	478,996	689,298	641,215	681,753	-1.09%
0000PG	General Unrestricted Funds	172,061	195,167	192,080	204,441	4.75%
	Total Fund Expenditures	1,622,031	1,838,673	1,727,530	1,949,803	6.04%
Restricted Fund						
1001	Restricted Fund General	107	6,121	-	6,121	0.00%
1214	Basic Grant-2003/2004 ADE	1,023	-	-	-	0.00%
1215	Basic Grant-2004/2005 ADE	11,513	1,650	5,488	-	-100.00%
1216	Basic Grant-2005/2006 ADE	-	18,548	9,694	-	-100.00%
1217	Basic Grant-2006/2007 ADE	-	-	-	19,308	0.00%
1710	Title III - 1999-2004	112,134	-	-	-	0.00%
1715	CCC-NPC Title III Cooperative Grant	246,699	630,431	607,575	747,360	18.55%
	Total Fund Expenditures	371,476	656,750	622,757	772,789	17.67%
Auxiliary Fund						
2001DS	Auxillary Funds - General DS	2,269	3,000	3,000	3,500	16.67%
	Total Fund Expenditures	2,269	3,000	3,000	3,500	16.67%
	Total Program Expenditures	1,995,776	2,498,423	2,353,287	2,726,092	9.11%

Program Areas



Incremental Requests—Academic Support

The following is the District **Academic Support** approved incremental requests that have been incorporated into the FY07budget.

Increment Requests-Mandatory costs included in the FY07 Budget

Program Area	Increment	Total Request	Account Codes	Comments
Academic Support	Title III phase-ins-Web analyst	3,942	0000DS-B2330B-5021	Web Analyst

Page - SRP funded items included in the FY07 Budget

Program Area	Increment	Total Request	Account Codes	Comments
Academic Support-Page	Expended for Plant	2,000	0000PG-B2305-5200	Replace concrete benches 5 @ \$400
Academic Support-Page	Supplies	1,250	0000PG-B2305-5200	Landscaping repair
Academic Support-Page	Salary	5,600	0000PG-B2308-5055	Page IT support
Academic Support-Page	Benefits	459	0000PG-B2308-5080	Page IT support
Academic Support-Page	Computer Equipment	20,000	0000PG-B2308-5200	18 laptop computers for a mobile computer lab
Academic Support-Page	Computer Equipment	1,200	0000PG-B2308-5200	Cart for mobile computer lab
Academic Support-Page	Computer Equipment	2,800	0000PG-B2308-5200	4 wireless routers @ \$700 each
Academic Support-Page	Computer Equipment	3,360	0000PG-B2308-5200	4 line for wireless internet at \$70 per month
Academic Support-Page	Computer Equipment	590	0000PG-B2308-5200	Furniture for wireless lab



Leading our communities in life-long learning.

Core Values:

People, Learning & Growth, Quality, Ethics, Community Respect

As a learning-centered college, we enrich lives by embracing diversity and transforming the future through quality education.

Program Areas



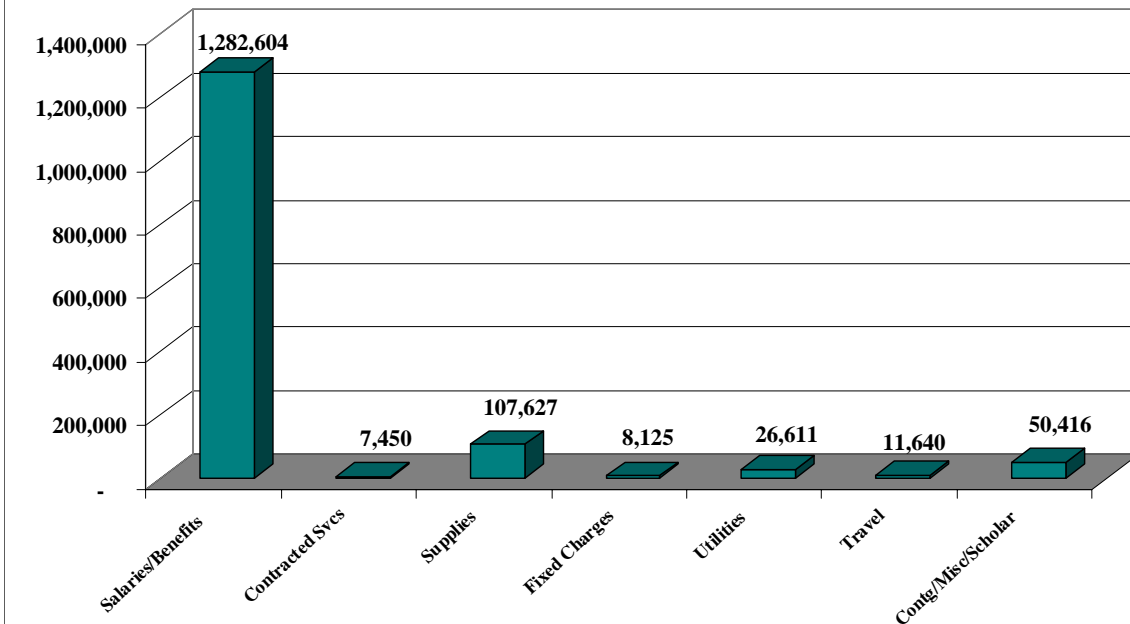
Overview—Student Services

The **Student Services** Division creates, promotes, and enhances a learning centered environment. The purpose of Student Services is to facilitate access to the College and support students' attainment of educational goals. The Lone Tree Campus Student Services budget consists of Student Development and Advising, although the advisors within this budget do, at times, advise students located at the Fourth Street or Williams campuses. All other student services located at the Lone Tree campus have district-wide responsibilities and therefore, have been previously mentioned.



Total GF Expenditures \$ 1,494,473
% of Total GF Expenditures 10.16%

General Fund Expenditures



Full-time Equivalents (FTEs)

Restricted Fund	% FTE
<i>Program Area: Student Services</i>	
Faculty	-
Administrators	-
<i>Support Personnel:</i>	
Professional/Technical	0.75
Classified	0.42
Total	1.17
General Fund	% FTE
<i>Program Area: Student Services</i>	
Faculty	-
Administrators	2.00
<i>Support Personnel:</i>	
Professional/Technical	13.25
Classified	9.00
Total	24.25

Program Areas



Purpose Statements—Student Services

The purpose of the **Student Services** program is to support and enhance a learning-centered environment so that students have the access needed to attain their educational goals. The Vice President for Student Affairs is responsible for providing direction and oversight to the Student Services areas and personnel. The departments listed below operate on the district level and are included in the District Student Services budget.

- **Admissions, Registration and Records** provides a variety of enrollment services including recruitment/outreach, admissions, and registration. The department coordinates the development of class schedules to inform the community of course offerings. The department also evaluates incoming transcripts, provides official transcripts, verifies enrollment, approves and verifies graduation, and maintains the official student academic record.
- **Disability Resources** facilitates an accessible community where students with disabilities have an equal opportunity to participate fully in all aspects of the educational environment. This participation is realized through partnerships with students, faculty, and staff to promote students' independence, inclusion, and to ensure recognition of and focus on their abilities.
- The **Passages** program supports reentry students, such as displaced homemakers, dislocated workers, and other special populations. Services include daycare, tuition assistance, travel stipends and textbook loan program.
- **Student Financial Assistance** provides students with financial aid through federal grants and work-study programs. The department is committed to consistent, equitable opportunities for students in support of their success. The department administers the College's scholarship programs, including District Governing Board scholarships funded by the general fund. The department also ensures College compliance with the Family Educational Rights and Privacy Act (FERPA).
- **Student Support Services** provides opportunities for students to join clubs and organizations to further the learning experience outside of the classroom. This area also provides career services, student development that works with undecided students, and provides new student orientation.
- **Testing Services** provides mathematics and English placement tests for the College, meets community needs by proctoring exams for other institutions and state agencies, including the GED test, and provides faculty with private testing services for students with disabilities.
- **Vice President of Student Affairs** provides leadership and direction for personnel and services in Admissions, Registration, and Records, Learning Enhancement Services, Student Support Services, and Student Financial Assistance and the programs overseen by these departments, aligning and coordinating these operations with other divisions, the college mission, and the strategic plan and goals of the College. Expenditures for this department are contained within the Institutional Support program area but are listed here to demonstrate the management oversight of the Student support area.

Program Areas



Accomplishments and Goals—Student Services

Data unavailable

FY04 Accomplishments:

1. Reached record enrollment in Spring 2004 (4,204 students, 1,645.6 FTSE)
2. Online registration became fully functional and this mode of registration reached 20% of all credit hours
3. Held first General Education Development (G.E.D.) graduation with nearly 300 attending, including community and educational leaders
4. Developed Flagstaff City-Coconino County Library partnership

FY05 Goals:

1. Recognize, develop, and articulate the learning and teaching components inherent in the division to align them more closely with the instructional mission and strategic goals of the College
2. Continue developing student life and connection to the College via clubs, social and academic activities, and recognition of artistic, technical, community, and scholarly achievements
3. Develop meaningful ways to recognize and celebrate staff creativity and accomplishments
4. Expand online services to include graduation requirements check (degree audit) and online admissions applications
5. Disburse financial aid directly to student checking accounts, and lay groundwork for student loans to improve access

FY05 Accomplishments:

1. Student life and support: (a) reached a collaborative agreement with NAU to allow CCC students to join over 20 NAU student clubs and organizations, and to allow NAU students to join CCC clubs and organizations; (b) did extensive work on Student Organizations policy and procedure; (c) brought new student organizations on board; (d) developed a calendar of monthly events for each month of the year; (e) got approval for student loans and installment payment plans for students; and (e) laid extensive groundwork for Adult Education programs.
2. Core values: (a) added sexual orientation to the list of attributes in Policy and Procedure that the College does not discriminate on, creating a safer environment for sexual minority student in response to concerns raised by students and staff; (b) developed division ethics ("Ground Rules") to improve working relationships within the division; (c) developed and applied the concept of "bright lines" – including an expectation of excellent customer service in the division; (d) included core values in annual meetings with all staff, setting the expectation that all division employees should memorize and be able to explain and apply the core values; and (e) took dozens (60 or more) specific steps to respond to employee concerns raised in the 2004 Employee Opinion Survey.
3. Technology: (a) students can now apply for admissions online; (b) launched automated degree audit (CAPP) project which is nearing completion; (c) launched project to use Banner to register non-credit classes, professional development, non-credit in-house training, and possibly adult education courses; (d) demonstrated for the division how WebCT can be used to develop a prototype web "course" for staff training and communication; (e) the VPSA developed an online / K Drive blog (web log) to enhance communication within the division; (f) the VPSA developed a significant K drive presence for Student Affairs, comprising 51 folders and including many times that number of documents, reports, and reference materials -- this drive is built so it will be easily portable to a web format, and (g) the division experimented with three ways of automated voting to let staff participate directly in decision making (voting in Outlook, Web CT, and via online voting tools). (Note: initiatives b and c had been postponed for years; launching them created a significant reprioritization.)

Program Areas



Accomplishments and Goals continued—Student Services

FY06 Goals:

1. Technology: (a) complete implementation of automated degree audit (CAPP); (b) complete project to bring non-credit courses into Banner; (c) work with Information Technology Services, the division, and other stakeholders to prioritize our list of technology-related needs, which add up to 55 categories of need with an additional 100 subheadings; and (d) work with the campus team to achieve recognition that in many ways our website is our "front door" and needs all the care that we give our physical front doors.
2. Financial assistance to students: (a) begin offering student loans for Fall 2005; (b) finalize any remaining steps to move the drop for non-payment date to 1 week before the start of a term (differs for some terms); (c) finalize the status of College match for work-study funds for future budget discuss, and (d) review and approve the final procedures for allocation of work-study funds within the College.
3. Adult education: (a) bring up Adult Education programs successfully and integrate them into the College; (b) add a "marketing" component to the work of service providers (adult education faculty) that seeks to move adult education students into credit courses and programs; (c) decide whether to bring adult education courses into Banner and how to track movement of students from adult education classes into credit classes and programs.
4. Students, as full partners in the learning process, will have primary responsibility for choices related to their learning. (Tied to strategic direction # 1) (Page)

FY06 Accomplishments:

1. We made strong advances toward our goal of providing as many services online as we can, adding enrollment and graduation verification, inter-institutional tracking, tutoring, advising tools, career services, new student orientations, non-credit course registration, installment payment plans, expanded electronic library, public access catalog, new library databases, new assistive technology at extension sites, and more.
2. Our first year of student loans marked the most aid ever disbursed – close to \$3 million dollars going to about 1,300 students, with around 235 students receiving loans totaling close to \$900,000.
3. Coconino County Adult Education (AED) completed its first year of integration into the College and received a 4 percent performance-based funding increase. AED did much planning for long-term strategies across the County.
4. Student life grew with more registered clubs than ever and we had the first student representative on President's Advisory Council. New funding was secured for student clubs. Learning outcomes were advanced as part of every service. Detailed enrollment management and retention proposals were drawn.
5. Improve ITV delivery through quicker response for tutoring and paper-work needed at remote sites for students to be successful as tracked through daily logs and decreased learner concerns. (#2) (Page)
6. Set up a book reserve system to assist students in purchasing their books for their courses in a timely fashion. (#2, 7) (Page)
7. Reconcile the Page Foundation Accounts with the CCC District Foundation account. (#6) (Page)

Program Areas



Accomplishments and Goals continued—Student Services

FY07 Goals:

1. Technology: (a) continue to bring more services online; (b) continue work on division technology list ; (c) enhance Banner security of student SSNs and use Banner resources more fully; (d) establish FERPA training.
2. Finances: (a) integrate recruitment with financial aid; (b) pursue College match for FWS; (c) formalize FWS plan and publicize it; (d) review direct loan programs and make recommendations; (e) implement (HERA) new aid programs; and (f) explore processes for seeking external resources
3. Enrollment management (EM)
4. *General*: (a) continue to develop and implement EM tools and graphical data; (b) explore student government; (c) expand courses in Grand Canyon and Williams; and (d) complete proposals for international and reverse transfer students.
5. *AED*: (a) create plan for bridges to credit courses; (b) finalize County-wide plan; (c) pursue marketing pilot for State if possible; (d) achieve regular enrollment reporting; (e) enhance marketing and access; and (f) expand services where needed
6. Staff: (a) launch customer service training; (b) continue to develop learning outcomes for every service; (c) develop opportunities for cross-training and professional development; and (d) make maximal use of professional development funding.
7. Assessment: (a) align reports and data collection; (b) clear identification of uses of reports and data; (c) standardize surveys and customer questionnaires, and make them available online or through Banner if possible; and (d) complete the review of student services-related P&P in terms of how it can be used to advance strategic goals.
8. Create and Implement an Early Warning System that identifies students who have a high number of risk factors. This program would intervene prior to the students having academic concerns to reduce the drop out rate of this population. (#7, 2) (Page)
9. Redevelop the tutoring program on campus. Tutors will be trained, scheduled, and assigned to students based on needs assessment. A data collection and analysis system will be in place. (#1, 2, 3, 5, 6) (Page)
10. Offer the GED test on a regular basis for the Page campus and surrounding communities. (# 7) (Page)

Data available FY08

Program Areas



Three-Year Expenditure Budget—Student Services

		<u>FY05</u>	<u>FY06</u>	<u>FY06</u>	<u>FY07</u>	<u>% Change</u>
		<u>Actual</u>	<u>Budget</u>	<u>Estimate</u>	<u>Budget</u>	<u>FY06 to FY07</u>
PROGRAM: STUDENT SERVICES						
General Fund						
0000DS	General Unrestricted Funds	1,041,749	1,155,349	1,046,475	1,239,582	7.29%
0000FL	General Unrestricted Funds	111,899	155,819	150,235	168,023	7.83%
0000FS	General Unrestricted Funds	23,556	28,474	23,652	32,015	12.44%
0000PG	General Unrestricted Funds	57,856	58,655	60,163	54,853	-6.48%
	Total Fund Expenditures	1,235,060	1,398,297	1,280,525	1,494,473	6.88%
Restricted Fund						
1001	Restricted Fund General	5,796	861	861	861	0.00%
1154	Financial Aid Admin. Overhead	8,908	13,083	13,134	12,545	-4.11%
1214	Basic Grant-2003/2004 ADE	11,286	-	-	-	0.00%
1215	Basic Grant-2004/2005 ADE	83,372	14,387	14,357	-	-100.00%
1216	Basic Grant-2005/2006 ADE	-	101,586	63,065	8,000	-92.12%
1217	Basic Grant-2006/2007 ADE	-	-	-	75,161	0.00%
1314	PELL 2003/2004	694	-	-	-	0.00%
1315	PELL 2004/2005	1,576,642	-	7,501	-	0.00%
1316	PELL 2005/2006	-	1,700,000	1,700,000	-	-100.00%
1317	PELL 2006/2007	-	-	-	1,900,000	0.00%
1415	SEOG 2004/2005	153,487	-	-	-	0.00%
1416	SEOG 2005/2006	-	153,487	153,487	-	-100.00%
1417	SEOG 2006/2007	-	-	-	153,487	0.00%
1515FL	FWS-Flagstaff Campus 2004/2005	74,199	6,402	9,398	-	-100.00%
1515PG	FWS-Page Campus 2004/2005	2,156	-	1,078	-	0.00%
1516FL	FWS-Flagstaff Campus 2005/2006	-	94,342	93,984	-	-100.00%
1516PG	FWS-Page Campus 2005/2006	-	-	3,019	-	0.00%
1517	FWS 2006/2007	-	-	-	119,411	0.00%
1614	LEAP 2003/2004	(1,000)	-	-	-	0.00%
1615	LEAP 2004/2005	44,619	-	-	-	0.00%
1616	LEAP 2005/2006	-	44,619	30,994	-	-100.00%
1617	LEAP 2006/2007	-	-	-	26,416	0.00%
	Total Fund Expenditures	1,960,159	2,128,767	2,090,878	2,295,881	7.85%

Program Areas



Three-Year Expenditure Budget continued—Student Services

Auxiliary Fund

2001FL	Auxiliary Funds - General FL	7,485	7,000	7,123	18,846	169.23%
	Total Fund Expenditures	7,485	7,000	7,123	18,846	169.23%
	Total Program Expenditures	3,202,704	3,534,064	3,378,526	3,809,200	7.79%

Program Areas



Incremental Requests—Student Services

The following is the District **Student Services** approved incremental requests that have been incorporated into the FY07 budget.


Increment Requests-Mandatory costs included in the FY07 Budget				
Program Area	Increment	Total Request	Account Codes	Comments
Student Services	Scholarships - DGB	5,000	0000DS-B3701-5800	Increase student scholarships
Student Services	Title III phase-ins-operations	600	0000FL-B3403-5100	Online career counseling
Student Services	Title III phase-ins-operations	4,995	0000DS-B2310-5200	Online databases
Student Services	Title III phase-ins-operations	1,313	0000DS-B3312-5100	Online tutoring
Student Services	Delayed start phase-ins	14,110	0000DS-B3417 & B3419-5031 & 5080	.5 FTE Student Loan program (start Oct), .5 FTE Admissions & Records generalist (Jan start)
Student Services	.30 FTE Passages Coord Phase In	6,470	0000DS-B3403B-5021 & 5080	Shift funding to the general fund
Student Services	Student services re-organization	27,107	various	Covered by .55 FTE reduction

Program Areas

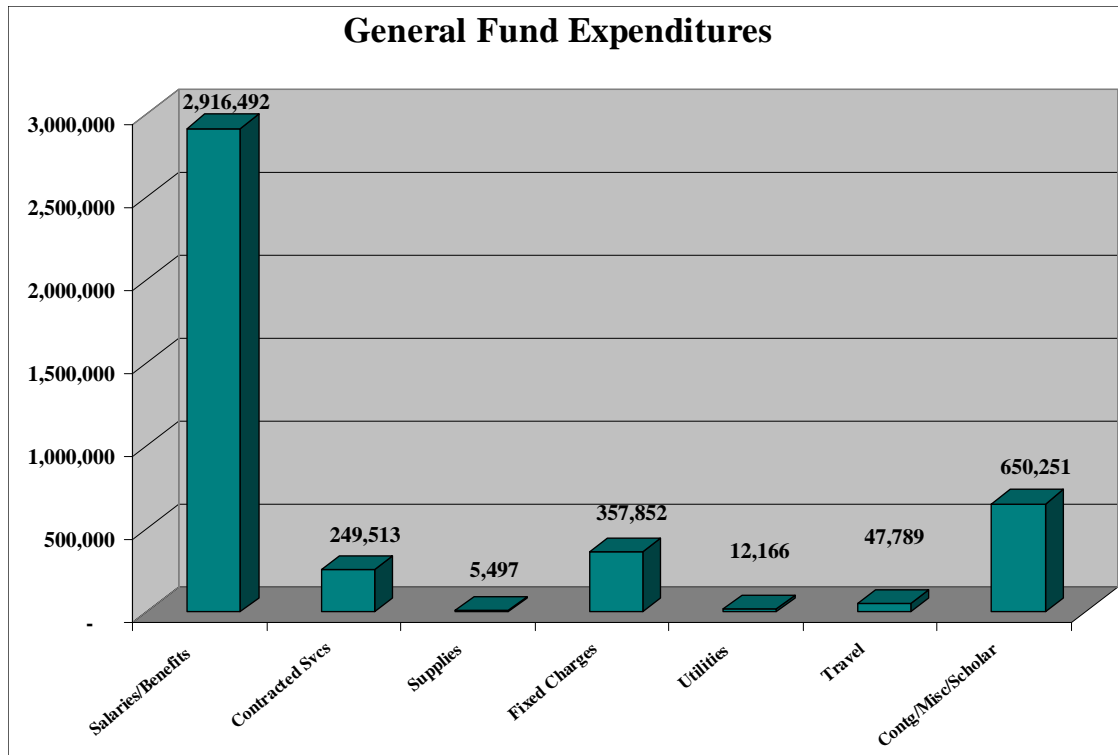


Overview—Institutional Support

The purpose of **Institutional Support** is to provide operational support for the ongoing functioning of the institution. This area does not include expenditures for physical plant operations and maintenance, which can be found under the Facilities Administration program area.



Total GF Expenditures \$	4,239,560
% of Total GF Expenditures	28.94%



Full-time Equivalents (FTEs)

General Fund	% FTE
<i>Program Area: Institutional Support</i>	
<i>Faculty</i>	-
<i>Administrators</i>	12.00
<i>Support Personnel:</i>	
<i>Professional/Technical</i>	11.00
<i>Classified</i>	20.25
Total	43.25

Program Areas



Purpose Statements—Institutional Support

The purpose of **Institutional Support** is to provide operational support for the ongoing functioning of the institution. This area includes all the executive offices, but does not include expenditures for physical plant operations and maintenance. The departments listed below operate on the district level and are inclusive of the District Institutional Support budget.

- The **District Governing Board** serves as a representative of the community and advocate of the educational process, acting responsibly to this constituency while providing citizen support for the community college district. The Board is made up of five elected officials who are responsible for establishing and reviewing College policies and overseeing the general management of funds and properties.
- The **President's Office** serves the entire College district providing leadership and direction by implementing Board policy. A \$100,000 contingency/innovation fund is reserved within the President's budget in the event of an emergency or an unexpected opportunity.
- **Public Relations and Marketing** is responsible for promoting the College's programs and services to the residents of Coconino County.
- The Vice President for **Business and Administrative Services** is responsible for providing leadership and direction to the Accounting, Budget, Purchasing, Information Technology Services, Human Resources and Facilities Management areas. The Vice President also oversees the general institutional administrative functions such as insurance, legal matters and long-term fiscal planning.
- **Accounting** provides operational and fiscal support for all disciplines and departments of the College district. The areas of support include accounts payable, accounts receivable, grants accounting, payroll and plant assets. The Accounting department is additionally responsible for proper accounting of revenues, expenditures and financial statement presentations.
- **Budget** is responsible for monitoring the overall budget, ensuring proper labor distribution of personnel, as well as the development and implementation of the annual budget for all funds. The budget office also provides operational support for all departments of the College.
- **Purchasing/Contracting/Auxiliary Services** is responsible for the District's centralized purchasing and contracting functions. The primary goal and objective of the purchasing/contracting function is the acquisition of goods and services that meet the needs and support the mission of the College. Purchasing/contracting ensures that goods and services shall be acquired within statutory, regulatory and procedural guidelines, acquired in an effective, efficient and timely manner, and at a fair and reasonable cost. The Director also administers the College-wide procurement card program and oversees Auxiliary Services, which include duplicating, postal, property control and shipping/receiving services. Contract administration over strategic vendor relationships, such as 'Bookstore Services', 'Food Services', 'Childcare Services', and 'Vending Services' is also the responsibility of this department.
- **Information Technology Services** provides support for accepted technologies throughout the District in support of CCC's mission. The Information Technology Services department supports an integrated administrative software package (Banner), as well as teaching and learning systems. Beginning in FY07 this department will report directly to the President. This technological support is provided at the desktop, hardware, network and application levels. The Information Technology Services Director of Operations oversees the procurement of computers and related equipment and is responsible for the administration of the District's computer labs.

Purpose Statements continued—Institutional Support

- **Human Resources** establishes policies and procedures in an effort to deliver fairness, equity and consistency to all employees with regard to employment recruitment, affirmative action, compensation, benefits, employee relations, training and development issues. The Human Resources Benefits budget provides the funds for recruitment, limited training and development, tuition reimbursement and tuition waivers so that CCC employees can achieve their professional development goals. The budget also funds employee recognition programs, wellness activities designed to improve morale and the health and well being of our employees.
- **General Institution** funding includes outside legal services and property and general liability insurance for the District.
- The Vice President of **Academic Affairs** is responsible for providing direction and oversight to the Academic area and personnel.
- The **Executive Dean of the Page/Lake Powell Campus** is responsible for providing direction and oversight to the programs offered at the Page Campus.
- The Vice President of **Student Affairs** is responsible for providing direction and oversight to the Student Services areas and corresponding personnel.

The Institutional Support budget at the Lone Tree Campus consists of Security services; it is outlined below. On occasion the security officers who are paid out of this budget are required to patrol the Fourth Street campus as well.

The Institutional Support budget for Fourth Street operations consists exclusively of security services. Campus security operations at all locations are the responsibility of the Director for Facilities. Campus security for Fourth Street is covered by personnel who work at both Fourth Street and the Lone Tree campus. These personnel are budgeted within the Lone Tree budget.

The Page Institutional Support budget consists of Security services only. The Executive Dean of the Page/Lake Powell campus is included within the District's budget. The Page security budget is managed by the Director for Facilities and follows:

Program Areas



Accomplishments and Goals—Institutional Support

Data unavailable

FY04 Accomplishments:

1. Implementation of a web-based payment system that enables students to pay their registration and fees following online registration
2. Evaluation of current services available to distance learners lead to the development of a collaborative grant proposal with Northland Pioneer College that will enhance and expand services for distance learning
3. Helped secure funding for the Nursing program
4. Facilities updated its long-term capital improvement plan that will set aside the necessary funding for continued maintenance of all campuses

FY05 Goals:

1. Web-based admissions system to be implemented to allow students to initiate the admissions process online
2. Development of an integrated student authentication system to reduce the number of usernames and passwords that a student needs to access the various services at CCC
3. Review current instructional computer equipment inventories and develop a planning document that incorporates a sustainable replacement cycle based on existing budgetary resources and projected needs within the instructional areas
4. Assist in developing a comprehensive plan for seeking grants
5. Continue efficiency and proficiency training with the door control software programs
6. Provide training for security personnel on how to conduct a proper investigation

FY05 Accomplishments:

1. Automation: Successfully used Banner Web4 Finance for on-line budget development via the web for direct data entry into the financial management system (Banner) reducing data redundancy and data entry errors; Purchasing continues to enhance its web-site utilization with the posting of Legal Advertisements and various Requests for Bids/Proposals; ITS implemented Self Service for employee which allows web access to payroll information; and ITS implemented a third party payment plan for students (FACTS) that enables students to arrange for monthly payments for registration, tuition, and fees over the course of the semester (rather than pay in full).
2. Salaries/training: reviewed over 60 requests for reclassifications resulting in the reclassification, promotion, or salary adjustment of 35 positions; restarted the Colleges years of service award program; held the first Supervisory Academy that provided timely training to 25 employees; and the security division produced the "Prevention of Workplace Violence" program. A total of 16 presentations were made to employees campus-wide and presented statewide to numerous entities;
3. Construction: Completed construction of the maintenance building to house additional equipment and provide additional shop space; 25,000 square foot roofing project at the Fourth street campus complete; modified parking lot curbing and applied striping; and began work to modify a classroom at the Page campus into a Certified Nursing Assistant (C.N.A.) lab.
4. Implemented teamwork training at the Page Campus which resulted in a strong leadership team at the campus. (Tied to strategic direction 5) (Page)

Program Areas



Accomplishments and Goals continued—Institutional Support

FY06 Goals:

1. Effectiveness/efficiencies: Satisfaction surveys (for the Accounting and Budget departments) will be developed and disseminated to employees to get feed back about how we're serving our customers. With the results of the surveys an action plan will be developed and improvements identified.
2. Training/development: provide training opportunities for employees to learn new skills; cross-training to provide expanded knowledge about department procedures; and revise policies/procedures. Focus on CCC core values campus-wide.
3. Process Improvements: fully implement the ITS consolidated help desk software program; activate electronic bank reconciliation; and automate the Personnel Action Form (PAFs) process.

FY06 Accomplishments:

1. Effectiveness/efficiencies: Information Technology Services, Purchasing & Auxiliary Services and Human Resources departments all completed satisfaction surveys and are using results to implement improvements. A new Budget Development Handbook was developed to provide budget managers with more information for budget development. Worked with Northern Arizona Public Employers Benefit Trust to move to a self-funded healthcare plan to help mitigate rising healthcare costs. Incorporated Teaching and Learning Center, Student Computer Labs, and Multimedia into the ITS department to increase efficiency.
2. Training and Development: Partnered with the City of Flagstaff to offer Supervisory Training program through AGTS. Provided *Sexual Harassment Training* at new faculty orientation and revised the *Guide to the Hiring Process*. Provided training on Consolidated Help Desk including web accessibility and telephone support. The Colleges Core Values were fully integrated into staff evaluation tools and input forms used for candidate open forums. Installed Core Value Banners at all campuses. Three Human Resources procedures were developed or revised during the year through a fully participatory process. Continued cross training and professional development for staff.
3. Process Improvements: Implemented consolidated help desk. Arranged for the installation of increased network transmission (T1 lines) from Lone Tree to Fourth Street and Page Campuses increasing network bandwidth. Implemented the new WebCT Vista course management system. Implemented laser printing of payroll checks. Fully implemented FACTS on-line tuition payment program.
4. Reduced spending beyond budgetary proportion to assist the district in meeting budget reductions at the end of the year (Page)
5. Tied the campus budget to the strategic plan and implemented a centralized area for budget supervision. (Page)

Program Areas



Accomplishments and Goals continued—Institutional Support

FY07 Goals:

1. Process Improvement/Effectiveness: Based upon feedback received from Human Resources department survey conducted in 2005, HR will review and revise CCC Employee Lifecycle process starting with Hiring Process, New Hire Orientation and Performance Evaluation. Along with NAPEBT partners implement new triple option benefit plan to give employees more options. The Accounting and Budget departments will complete satisfaction surveys and develop action plans to implement improvements. Improve College Emergency preparedness by completing Pandemic Flu Preparedness Plan and Disaster Recovery Plan. Review and recommend improvements for copy machines. Revise division policies/procedures as needed.
2. Training/development: Provide training opportunities for employees to upgrade skills and cross-training to provide expanded knowledge about department procedures.
3. Expand and improve use of technology: Upgrade ERP System to Banner Version 7.3 and Oracle 10G. Activate electronic bank reconciliation process, automate the Personnel Action Form (PAF) and maximize other capabilities of the Banner HR module. Review and improve system security and improve accessibility for staff.
4. Provide factual information as needed for the override election.
5. Implement a technology plan to expand academic and research access to students. This plan will include wireless internet access on campus and a mobile computer lab housing 18 laptops to be used as a computer lab throughout the building. (#4, 2) (Page)
6. Explore the possibilities for improving ITV services to students through newer technology. The campus will research the possibility of placing a larger television screen in the ITV room so that the students have a higher quality experience. (#4, 2) (Page)
Develop and conduct a business survey to assist the campus in determining which classes and academic programs are needed in the local community. (#6) (Page)

Data available FY08

Program Areas



Three-Year Expenditure Budget—Institutional Support

		<u>FY05 Actual</u>	<u>FY06 Budget</u>	<u>FY06 Estimate</u>	<u>FY07 Budget</u>	<u>% Change FY06 to FY07</u>
PROGRAM: INSTITUTIONAL SUPPORT						
General Fund						
0000DS	General Unrestricted Funds	2,877,365	3,712,896	3,076,305	3,980,020	7.19%
0000FL	General Unrestricted Funds	213,070	222,909	193,386	242,428	8.76%
0000FS	General Unrestricted Funds	1,587	3,117	2,525	1,635	-47.55%
0000PG	General Unrestricted Funds	10,175	14,185	11,235	15,027	5.94%
0000WM	General Unrestricted Funds	565	450	450	450	0.00%
	Total Fund Expenditures	3,102,762	3,953,557	3,283,901	4,239,560	7.23%
Restricted Fund						
1154	Financial Aid Admin. Overhead	2,509	2,462	2,700	2,565	4.18%
	Total Fund Expenditures	2,509	2,462	2,700	2,565	4.18%
Auxiliary Fund						
2001FL	Auxillary Funds - General FL	6,986	7,000	7,000	7,350	5.00%
2001PG	Auxillary Funds - General PG	2,062	2,000	2,000	2,100	5.00%
	Total Fund Expenditures	9,048	9,000	9,000	9,450	5.00%
Plant Fund						
5000DS	Plant Funds	29,914	150,000	149,200	153,200	2.13%
	Total Fund Expenditures	29,914	150,000	149,200	153,200	2.13%
	Total Program Expenditures	3,144,233	4,115,019	3,444,801	4,404,775	7.04%

Program Areas



Incremental Requests-Institutional Support

The following is the District **Institutional Support** approved incremental requests that have been incorporated into the FY07 budget.

Increment Requests-Mandatory costs included in the FY07 Budget				
Program Area	Increment	Total Request	Account Codes	Comments
Institutional Support	15th Anniversary Ad Campaign	10,000	0000DS-B1535-5100	Covered by Operating contingency funds
Institutional Support	PR/Marketing Operational increase	-		Original request \$10k reduced to \$2k-will sell ads in class schedule to offset costs
Institutional Support	PR/Marketing Special Events	-		\$6k original request. Cost to participate in community events-will sell ads in class schedule to offset costs
Institutional Support	Override referendum election costs	50,000	0000DS-B1535-5100	Covered by Operating contingency funds
Institutional Support	Mandatory Tuition Waivers	10,000	0000DS-B1521-5080	Increase tuition waivers to align with current amounts
Institutional Support	Tuition Waivers (Associate Faculty)	1,500	0000DS-B1521-5080	One year pilot to allow Assoc Faculty to transfer their tuition waiver benefit to dependents
Institutional Support	Mandatory credit card fees	7,000	0000DS-B1510-5900	Increase in costs of accepting MC/Visa transactions
Institutional Support	Mandatory insurance costs	10,000	0000DS-B1535-5300	

Page - SRP funded items included in the FY07 Budget				
Program Area	Increment	Total Request	Account Codes	Comments
Institutional Support	Travel	939	0000DS-B1530-5500	Travel to Lone Tree for training with IT

Program Areas



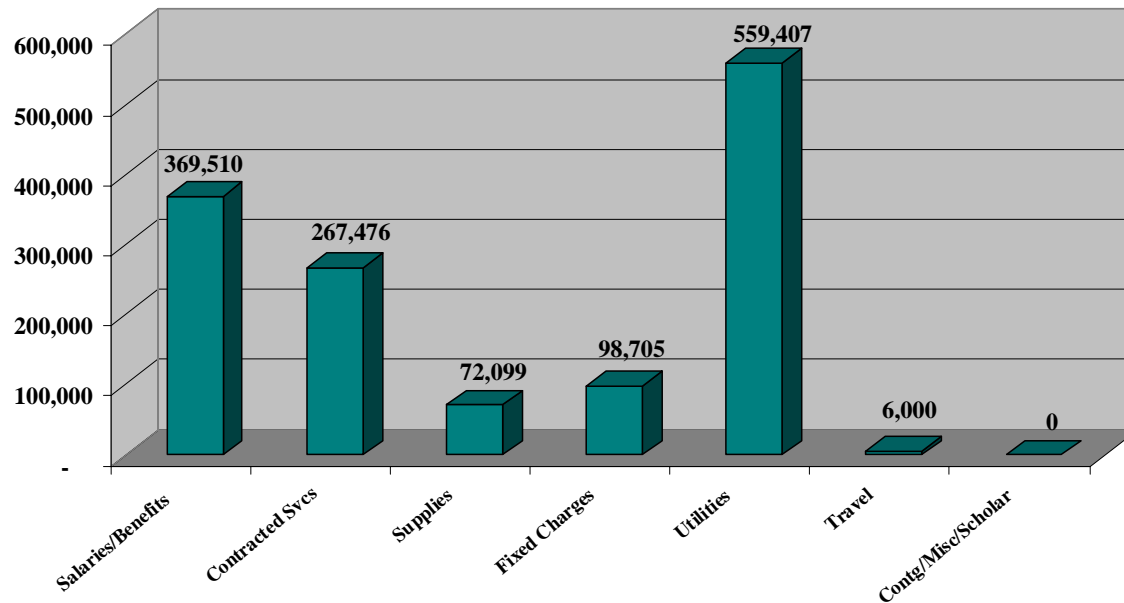
Overview—Facilities Administration

The purpose of **Facilities Administration** is to provide funding for the administrative oversight of all budgets within Facilities Operations and Management. Each campus/location has four individual budgets to support the facilities program and the Director for Facilities manages each of these individual budgets.



Total GF Expenditures \$ 1,373,197
% of Total GF Expenditures 9.38%

Facilities Administration



Full-time Equivalents (FTEs)

General Fund	% FTE
<i>Program Area: Facilities Administration</i>	
<i>Faculty</i>	-
<i>Administrators</i>	1.00
<i>Support Personnel:</i>	
<i>Professional/Technical</i>	1.00
<i>Classified</i>	5.00
Total	7.00

Program Areas



Purpose Statements—Facilities Administration

The **Facilities Administration** budget provides funding for the Director of Facilities, an assistant, and related expenditures. The facilities administration budget is the only budget from facilities that is at the district level. All other facilities budgets are for the specific locations cited.

The Facilities budget for Fourth Street operations consists of the following departments, which are likewise at each campus. Fourth Street is unique as we have tenants that rent approximately 10,500 square feet of the 60,000 available. The College incorporates all maintenance, custodial, and utility charges within its leases.

- **Operations and Grounds** budget includes funding for general operation of the facilities. Funding is provided for such things as landscaping, parking lot sweeping, and other general operations.
- **Custodial Services** is responsible for the cleanliness of the facilities and includes operational funding for contracted services and supplies to perform this function. A cost analysis was performed for each campus in a research effort to see if outsourcing is a viable alternative to hiring personnel. The College found that it was more cost effective to hire personnel at the Page campus, but to outsource these services at each of the Flagstaff campuses.
- **Maintenance** is responsible for the repair and operation of the facilities. Due to multi-campus responsibilities, personnel expenses have been moved to the Lone Tree Maintenance budget.
- The **Utilities** budget includes funding for all electricity, gas, water and basic telephone usage.

The Lone Tree Campus, recently completed in FY02, is approximately 128,000 square feet and was made possible with a combination of voters passing a general obligation bond and 40 acres of land that Northern Arizona University (NAU) made available to the District. The campus offers educational programs, houses all district offices and student services including a day care facility. The Lone Tree Campus Facilities budget includes funding for grounds, operations, custodial services, maintenance, and utilities. Capital equipment for this initiative is budgeted within the plant funds section. On occasion, the maintenance personnel within this budget will perform duties at the Fourth Street Campus.

The Williams Campus was completed in FY02; it is approximately 4,800 square feet. Prior to FY02, the College conducted classes by renting rooms from the Williams Unified School District. This collaboration led to the College building a permanent facility on the school's property.

Program Areas



Accomplishments and Goals—Facilities Administration

<p><i>Data unavailable</i></p>	<p><u>FY04 Accomplishments:</u> Data not collected for this program area, combined with Institutional Support</p>
<p><u>FY05 Goals:</u> Data not collected for this program area, combined with Institutional Support</p>	<p><u>FY05 Accomplishments:</u> Data not collected for this program area, combined with Institutional Support</p>
<p><u>FY06 Goals:</u> Data not collected for this program area, combined with Institutional Support</p>	<p><u>FY06 Accomplishments:</u></p> <ol style="list-style-type: none"> 1. Energy Management/Conservation: Reviewed utility usage, facility utilization and hours of operation and recommended energy savings alternatives. Fourth Street remodeling project included installation of a facilities energy management system for 8,000 square feet of space. Installed 12 waterless urinals at the Lone Tree Campus. 2. Complete remodeling and deferred maintenance projects: Completed remodeling 8,000 square feet of the Fourth Street campus which included Adult Education room, Culinary Arts, Fine Arts dance room & lecture room. Completed repairs to parking lot curbs, parking lot striping, ADA improvements to existing counters and several warranty issues. 3. Process improvement & training: Provided Prevention of Workplace Violence and Conflict Resolution training. Five facilities procedures were developed or revised during the year through a fully participatory process.
<p><u>FY07 Goals:</u></p> <ol style="list-style-type: none"> 1. Energy management/conservation: Assess impact of utility rate increases compared to budgeted increase. Assess facility and utility usage and make recommendations as appropriate. 2. Complete Remodeling and Deferred Maintenance Projects: Complete art awning for kiln area. Resurface and re-stripe parking lots as scheduled. Replace Page telephone system. Support the partnership with the City to construct a Fire Tower Training facility. 3. Process Improvement & Training: Develop OSHA training program. Improve signage and information for staff and visitors. Revise policies and procedures as needed. 	<p><i>Data available FY08</i></p>

Program Areas



Three-Year Expenditure Budget—Facilities Administration

		<u>FY05 Actual</u>	<u>FY06 Budget</u>	<u>FY06 Estimate</u>	<u>FY07 Budget</u>	<u>% Change FY06 to FY07</u>
PROGRAM: OPERATION & MAINTENANCE OF PLANT						
General Fund						
0000DS	General Unrestricted Funds	145,056	139,397	141,511	147,216	5.61%
0000FL	General Unrestricted Funds	744,981	738,706	734,981	835,886	13.16%
0000FS	General Unrestricted Funds	180,448	228,736	242,506	230,612	0.82%
0000PG	General Unrestricted Funds	115,509	134,005	133,632	131,115	-2.16%
0000TC	General Unrestricted Funds	-	15,000	-	-	-100.00%
0000WM	General Unrestricted Funds	24,380	29,367	29,367	28,367	-3.41%
	Total Fund Expenditures	1,210,374	1,285,211	1,281,997	1,373,196	6.85%
Plant Fund						
5000FL	Plant Funds	205,390	65,634	-	155,493	136.91%
5000FS	Plant Funds	310,168	726,050	-	-	-100.00%
5000PG	Plant Funds	7,404	11,000	-	5,519	-49.83%
	Total Fund Expenditures	522,962	802,684	-	161,012	-79.94%
	Total Program Expenditures	1,733,336	2,087,895	1,281,997	1,534,208	-26.52%

Program Areas



Incremental Requests—Facilities Administration

The following is the District **Facilities Administration** approved incremental requests that have been incorporated into the FY07 budget.

Increment Requests-Mandatory costs included in the FY07 Budget				
Program Area	Increment	Total Request	Account Codes	Comments
O&M Plant	Utility increases	90,000	0000DS-B1605-5400	Mandatory increases in utilities
O&M Plant	4th St rent increase	2,976	0000FS-B1602-5300	Mandatory increases in rent (due to inc in property tax)



Leading our communities in life-long learning.

Core Values:

People, Learning & Growth, Quality, Ethics, Community Respect

As a learning-centered college, we enrich lives by embracing diversity and transforming the future through quality education.

Adopted Budget Schedule A

Summary of Budget Data



			Increase/(Decrease) From Budget 2005-06 To Budget 2006-07	
	Budget 2005-06	Budget 2006-07	Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$ 14,032,187	\$ 14,647,243	\$ 615,056	4.4%
Unexpended Plant Fund	952,684	314,212	(638,472)	-67.0%
Retirement of Indebtedness Plant Fund	1,967,968	1,988,055	20,087	1.0%
TOTAL	<u>\$ 16,952,839</u>	<u>\$ 16,949,510</u>	<u>\$ (3,329)</u>	<u>-0.0%</u>
B. Expenditures Per FTSE:				
Current General Fund	\$ 6,393 /FTSE	\$ 7,008 /FTSE	\$ 615 /FTSE	9.6%
Unexpended Plant Fund	\$ 434 /FTSE	\$ 150 /FTSE	\$ (284) /FTSE	-65.4%
II. EXPENDITURE LIMITATIONS			FISCAL YEAR 2005-06	\$ 12,566,670
			FISCAL YEAR 2006-07	<u>\$ 13,231,427</u>
III. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2005-06 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051				\$ _____
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2006-07 PURSUANT TO A.R.S. §42-17051				<u>\$ 5,362,417</u>
V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES:				
	Budget 2005-06	Budget 2006-07	Amount	%
A. Amount Levied:				
Primary Tax Levy	\$ 5,094,296	\$ 5,362,417	\$ 268,121	5.3%
Secondary Tax Levy	1,967,968	1,988,055	20,087	1.0%
TOTAL PROPERTY TAX LEVY	<u>\$ 7,062,264</u>	<u>\$ 7,350,472</u>	<u>\$ 288,208</u>	<u>4.1%</u>
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	\$ 0.4031	\$ 0.3920	\$ -0.0111	-2.8%
Secondary Tax Rate	0.1494	0.1349	-0.0145	-9.7%
TOTAL PROPERTY TAX RATE	<u>\$ 0.5525</u>	<u>\$ 0.5269</u>	<u>\$ -0.0256</u>	<u>-4.6%</u>

Adopted Budget Schedule B (1 of 2)

Current General Fund—Revenues & Other Additions



	Estimated Actual 2005-06	Budget 2005-06	Budget 2006-07	Increase/(Decrease) From Budget 2005-06 To Budget 2006-07	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
PROPERTY TAXES					
Primary Tax Levy	\$ 5,277,386	\$ 5,094,296	\$ 5,362,417	\$ 268,121	5.3%
In-lieu tax & uncollectables		168,089	178,668	10,579	6.3%
Secondary Tax Levy - Override					
Subtotal	\$ 5,277,386	\$ 5,262,385	\$ 5,541,085	\$ 278,700	5.3%
STATE APPROPRIATIONS					
Maintenance Support	3,147,700	3,136,837	3,322,400	185,563	5.9%
Equalization Aid					
Subtotal	\$ 3,147,700	\$ 3,136,837	\$ 3,322,400	\$ 185,563	5.9%
GIFTS, GRANTS, AND CONTRACTS					
Government Grants and Contracts					
Indirect Costs Recovered	15,000	15,000		(15,000)	-100.0%
Private Gifts, Grants, and Contracts	338,842	346,312	344,611	(1,701)	-0.5%
Subtotal	\$ 353,842	\$ 361,312	\$ 344,611	\$ (16,701)	-4.6%
TUITION, REGISTRATION, AND STUDENT FEES					
General Tuition	3,330,458	3,494,535	3,724,039	229,504	6.6%
Out-of-District Tuition	44,662	104,736	83,168	(21,568)	-20.6%
Out-of-State Tuition	372,028	438,487	365,147	(73,340)	-16.7%
Student Fees	332,541	495,012	335,446	(159,566)	-32.2%
Tuition and Fee Remissions or Waivers					
Subtotal	\$ 4,079,689	\$ 4,532,770	\$ 4,507,800	\$ (24,970)	-0.6%
OTHER SOURCES					
Investment Income	186,916	155,000	260,000	105,000	67.7%
Other	180,221	179,193	190,568	11,375	6.3%
Subtotal	\$ 367,137	\$ 334,193	\$ 450,568	\$ 116,375	34.8%
Total Revenues and Other Additions	\$ 13,225,754	\$ 13,627,497	\$ 14,166,464	\$ 538,967	4.0%
UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, APPLIED TO BUDGET					
	139,686	544,696	520,400	(24,296)	-4.5%
Sub-total before Transfers In/(Out)	13,365,440	14,172,193	14,686,864		
TRANSFERS IN/(OUT)					
Transfer Out - Primary Tax Levy					
- Unexpended Plant Fund		(50,000)		50,000	-100.0%
- Restricted Fund ADE/SBDC/LEAP	(70,109)	(90,006)	(64,203)	25,803	-28.7%
- Auxiliary fund Student Org's/Clubs			(12,000)	(12,000)	
Transfer In to GF					
- Indirects (Tech Prep/Basic)			15,000	15,000	
- Indirects (ADE)			21,582	21,582	
Total Transfers In/(Out)	(70,109)	(140,006)	(39,621)	100,385	-71.7%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 13,295,331	\$ 14,032,187	\$ 14,647,243	\$ 615,056	4.4%

Adopted Budget Schedule B (2 of 2)
Current General Fund—Revenues & Other Additions



UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, 2006		\$ 3,573,502
Less: Governing Board Designations		
Reserves	3,053,102	
Other Amounts Unavailable to Finance Expenditures of the Budget Year		
Subtotal		\$ 3,053,102
Add: Amounts Not Expected to be Expended in the Budget Year		
Subtotal		\$
UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, 2006, APPLIED TO BUDGET		\$ 520,400

Adopted Budget Schedule C

Plant Funds—Revenues & Other Additions



	Estimated Actual 2005-06	Budget 2005-06	Budget 2006-07	Increase/(Decrease) From Budget 2005-06 To Budget 2006-07	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
UNEXPENDED PLANT FUND					
State Appropriations: Capital Support (2,006 FTSE @ \$ 210 each)	\$ 383,000	\$ 383,000	\$ 421,300	\$ 38,300	10.0%
Investment Income					
Proceeds from Sale of Bonds					
Other Revenues and Additions			53,200	53,200	
Total Revenues and Other Additions	\$ 383,000	\$ 383,000	\$ 474,500	\$ 91,500	23.9%
RESTRICTED FUND BALANCE AT JULY 1	2,646,908	3,612,203	2,077,224	(1,534,979)	-42.5%
TRANSFERS IN/(OUT)					
Transfer In - Primary Tax Levy - Current General Fund		50,000		(50,000)	-100.0%
Less: Amounts accumulated for future capital acquisitions	(2,077,224)	(3,092,519)	(2,237,512)	855,007	-27.6%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - UNEXPENDED PLANT FUND	\$ 952,684	\$ 952,684	\$ 314,212	\$ (638,472)	-67.0%
RETIREMENT OF INDEBTEDNESS PLANT FUND					
Sources for payment of principal and interest on general obligation bonds					
Secondary Tax Levy	\$ 1,967,968	\$ 1,967,968	\$ 1,988,055	\$ 20,087	1.0%
Other (Identify)					
Total Revenues and Other Additions	\$ 1,967,968	\$ 1,967,968	\$ 1,988,055	\$ 20,087	1.0%
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF GENERAL OBLIGATION BONDS	190,930	136,036	190,930	54,894	40.4%
TRANSFERS IN/(OUT)					
Less: Amounts restricted for future debt service requirements	(190,930)	(136,036)	(190,930)	(54,894)	40.4%
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF GENERAL OBLIGATION BONDS	\$ 1,967,968	\$ 1,967,968	\$ 1,988,055	\$ 20,087	1.0%

Adopted Budget Schedule D

General Fund & Plant Funds—Expenditures & Other Deductions



				Increase/(Decrease) From Budget 2005-06 To Budget 2006-07	
	Estimated Actual 2005-06	Budget 2005-06	Budget 2006-07	Amount	%
CURRENT GENERAL FUND					
Instruction	\$ 5,271,929	\$ 5,551,455	\$ 5,590,209	\$ 38,754	0.7%
Public Service					
Academic Support	1,727,530	1,843,667	1,949,804	106,137	5.8%
Student Services	1,232,525	1,352,881	1,444,057	91,176	6.7%
Institutional Support (Administration)	3,183,901	3,323,861	3,619,160	295,299	8.9%
Operation and Maintenance of Plant	1,281,997	1,270,211	1,373,197	102,986	8.1%
Scholarships	48,000	45,416	50,416	5,000	11.0%
Contingency	549,449	644,696	620,400	(24,296)	-3.8%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT GENERAL FUND	\$ 13,295,331	\$ 14,032,187	\$ 14,647,243	\$ 615,056	4.4%
PLANT FUNDS:					
UNEXPENDED PLANT FUND					
Land	\$	\$	\$	\$	
Buildings	730,684	730,684	20,000	(710,684)	-97.3%
Improvements Other Than Buildings			135,493	135,493	
Equipment	222,000	222,000	158,719	(63,281)	-28.5%
Library Books					
Museum and Art Collections					
Construction in Progress					
Contingency					
Retirement of Indebtedness - Capital Leases and Installment Purchases					
Interest on Indebtedness - Capital Leases and Installment Purchases					
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF UNEXPENDED PLANT FUND	\$ 952,684	\$ 952,684	\$ 314,212	\$ (638,472)	-67.0%
RETIREMENT OF INDEBTEDNESS PLANT FUND					
Retirement of Indebtedness - General Obligation Bonds	\$ 955,000	\$ 955,000	\$ 958,055	\$ 3,055	0.3%
Interest on Indebtedness - General Obligation Bonds	1,012,968	1,012,968	1,030,000	17,032	1.7%
Retirement of Indebtedness - Revenue Bonds					
Interest on Indebtedness - Revenue Bonds					
Retirement of Indebtedness - Other Long-Term Debt					
Interest on Indebtedness - Other Long-Term Debt					
Other-Property Tax Judgment					
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT OF INDEBTEDNESS PLANT FUND	\$ 1,967,968	\$ 1,967,968	\$ 1,988,055	\$ 20,087	1.0%

Adopted Budget Schedule E

Auxiliary Funds—Revenues & Other Additions



				Increase/(Decrease) From Budget 2005-06 To Budget 2006-07	
	Estimated Actual 2005-06	Budget 2005-06	Budget 2006-07	Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
TUITION AND STUDENT FEES					
General Tuition	\$	\$	\$	\$	
Out-of-District Tuition					
Out-of-State Tuition					
Student Fees					
Tuition and Fee Remissions or Waivers					
Subtotal	\$	\$	\$	\$	
SALES AND SERVICES					
Bookstore Sales					
Food Services Sales					
Dormitory Rentals					
Intercollegiate Athletics					
Parking Fees or Permits					
Other Sales and Services	23,523	23,400	24,196	796	3.4%
Subtotal	\$ 23,523	\$ 23,400	\$ 24,196	\$ 796	3.4%
OTHER REVENUES AND ADDITIONS					
Investment Income					
Other (Identify)					
Subtotal	\$	\$	\$	\$	
Total Revenues and Other Additions	\$ 23,523	\$ 23,400	\$ 24,196	\$ 796	3.4%
UNRESTRICTED FUND BALANCE AT JULY 1					
TRANSFERS IN/(OUT)					
Transfer In from GF (tuition)			12,000	12,000	
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 23,523	\$ 23,400	\$ 36,196	\$ 12,796	54.7%

Adopted Budget Schedule F

Restricted Funds—Revenues & Other Additions



	Estimated Actual 2005-06	Budget 2005-06	Budget 2006-07	Increase/(Decrease) From Budget 2005-06 To Budget 2006-07	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
GIFTS, GRANTS, AND CONTRACTS					
Federal Grants and Contracts	\$ 3,208,525	\$ 3,208,525	\$ 3,583,324	\$ 374,799	11.7%
State Grants and Contracts	786,659	786,659	876,592	89,933	11.4%
Local Grants and Contracts					
Private Gifts, Grants, and Contracts	8,661	8,661	8,661		
Subtotal	\$ 4,003,845	\$ 4,003,845	\$ 4,468,577	\$ 464,732	11.6%
OTHER REVENUES AND ADDITIONS					
Investment Income					
State Shared Sales Tax					
Other (Identify)					
Subtotal	\$	\$	\$	\$	
Total Revenues and Other Additions	\$ 4,003,845	\$ 4,003,845	\$ 4,468,577	\$ 464,732	11.6%
RESTRICTED FUND BALANCE AT JULY 1					
TRANSFERS IN/(OUT)					
SBDC Cash Match	53,306	55,000	55,000		
LEAP	18,203	18,203	9,203	(9,000)	-49.4%
Adult Basic Ed (ADE)		16,803	(21,582)	(38,385)	-228.4%
Tech Prep/Basic			(15,000)		
Subtotal	71,509	90,006	27,621	(62,385)	-69.3%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 4,075,354	\$ 4,093,851	\$ 4,496,198	\$ 402,347	9.8%

Adopted Budget Schedule G

Auxiliary & Restricted Funds—Expenditures & Other Deductions



				Increase/(Decrease) From Budget 2005-06 To Budget 2006-07	
	Estimated Actual 2005-06	Budget 2005-06	Budget 2006-07	Amount	%
CURRENT AUXILIARY ENTERPRISES FUND					
Bookstore	\$ _____	\$ _____	\$ _____	\$ _____	_____
Food Services	_____	_____	_____	_____	_____
Dormitories	_____	_____	_____	_____	_____
Intercollegiate Athletics	_____	_____	_____	_____	_____
Teaching and Learning Conference	3,000	3,000	3,000	_____	_____
Vending Machines	16,123	16,000	16,796	_____	_____
Math Calculator Rentals	4,400	4,400	4,400	_____	_____
Student Clubs and Organizations	_____	_____	12,000	12,000	_____
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT AUXILIARY ENTERPRISES FUND	<u>\$ 23,523</u>	<u>\$ 23,400</u>	<u>\$ 36,196</u>	<u>\$ 12,000</u>	<u>51.3%</u>
CURRENT RESTRICTED FUND					
Instruction	\$ 1,164,370	\$ 1,164,370	\$ 1,318,391	\$ 154,021	13.2%
Public Service	139,808	141,502	144,371	2,869	2.0%
Academic Support	656,750	656,750	772,589	115,839	17.6%
Student Services	212,997	229,800	173,600	(56,200)	-24.5%
Institutional Support (Administration)	2,462	2,462	2,565	103	4.2%
Operation and Maintenance of Plant	_____	_____	_____	_____	_____
Scholarships	1,898,967	1,898,967	2,084,682	185,715	9.8%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT RESTRICTED FUND	<u>\$ 4,075,354</u>	<u>\$ 4,093,851</u>	<u>\$ 4,496,198</u>	<u>\$ 402,347</u>	<u>9.8%</u>

Adopted Budget Schedule H

Levy Limit Worksheet



2006 LEVY LIMIT WORKSHEET

COUNTY OF: **COCONINO**

TAX AUTHORITY: **COMMUNITY COLLEGE**

Revised 04/05/06 2006 NEW CONSTRUCTION = 42,488,796

SECTION A. 2005 MAXIMUM LEVY LIMIT

A.1 2005 MAXIMUM ALLOWABLE PRIMARY TAX LEVY LIMIT (AMOUNT ON LINE D.5 FROM 2005 WORKSHEET) 5,094,296

A.2 LINE A. 1 MULTIPLIED BY 1.02 EQUALS 5,196,182

* * *

SECTION B. 2006 NET ASSESSED VALUE OF ALL PROPERTY SUBJECT TO TAXATION IN 2005

B.1 CENTRALLY ASSESSED 209,809,073

B.2 LOCALLY ASSESSED REAL 1,076,273,011

B.3 LOCALLY ASSESSED PERSONAL PROPERTY 39,392,524

B.4 TOTAL OF B.1 THROUGH B.4 EQUALS 1,325,474,608

B.5 B.4 DIVIDED BY 100 EQUALS 13,254,746

* * *

SECTION C. 2006 NET ASSESSED VALUES

C.1 CENTRALLY ASSESSED 214,474,747

C.2 LOCALLY ASSESSED REAL 1,111,449,668

C.3 LOCALLY ASSESSED PERSONAL PROPERTY 42,038,989

C.4 TOTAL OF C.1 THROUGH C.4 EQUALS 1,367,963,404

C.5 C.4 DIVIDED BY 100 EQUALS 13,679,634

* * *

SECTION D. 2006 LEVY LIMIT CALCULATION

D.1 ENTER LINE A.2 5,196,182

D.2 ENTER LINE B.5 13,254,746

D.3 DIVIDE D.1 BY D.2 AND ENTER RESULT 0.3920

D.4 ENTER LINE C.5 13,679,634

D.5 MULTIPLY D.4 BY D.3 AND ENTER RESULT 5,362,417

D.6 ENTER EXCESS PROPERTY TAXES COLLECTIBLE PURSUANT TO ARS 42-17051, SECTION B _____

D.7 ENTER AMOUNT IN EXCESS OF EXPENDITURE LIMITATION PURSUANT TO ARS 42-17051, SECTION C _____

D.8 LINE D.5 MINUS LINE D.6 AND LINE D.7 EQUALS _____

2006 ALLOWABLE LEVY _____

Adopted Budget Schedule I

Expenditure Limitation Report Budget Worksheet



Description	Current Funds			Plant Funds		
	Unrestricted		Restricted	Unexpended	Retirement of Indebtedness	Total
	General	Auxiliary Enterprises				
Total budgeted expenditures	\$ 14,647,243	\$ 36,196	\$ 4,496,198	\$ 314,212	\$ 1,988,055	\$ 21,481,904
Less exclusions claimed:						
Bond proceeds	\$	\$	\$	\$	\$	\$
Debt service requirements on bonded indebtedness					1,988,055	1,988,055
Proceeds from other long-term obligations						
Debt service requirements on other long-term obligations						
Dividends, interest, and gains on the sale or redemption of investment securities	260,000					260,000
Trustee or custodian						
Grants and aid from the federal government			3,583,324			3,583,324
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes	344,611		8,661			353,272
Amounts received from the state for the purchase of land, and the purchase or construction of buildings or improvements						
Interfund transactions	(39,621)	12,000	27,621			
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements				214,409		214,409
Contracts with other political subdivisions						
Tuition and fees	4,507,800			53,200		4,561,000
Property taxes received from voter-approved overrides						
Refunds, reimbursements, and other recoveries						
Prior years carryforward	520,400					520,400
Total exclusions claimed	\$ 5,593,190	\$ 12,000	\$ 3,619,606	\$ 267,609	\$ 1,988,055	\$ 11,480,460
Amounts subject to the expenditure limitation (If an individual fund type amount is negative, reduce exclusions claimed to net to zero.)	\$ 9,054,053	\$ 24,196	\$ 876,592	\$ 46,603	\$	\$ 10,001,444
Less expenditures of monies received pursuant to A.R.S. §15-1472 (workforce development)						435,500
Less expenditures of monies for property tax judgments pursuant to A.R.S. §42-16214 (SFPP, L.P. v. Arizona Department of Revenue)						
Adjusted amount subject to the expenditure limitation						\$ 9,565,944
Expenditure Limitation Fiscal Year 2006-07						\$ 13,231,427

Adopted Budget Schedule J

Summary of Budget Data



	Actual* 2005-06	Proposed 2006-07	Increase/ (Decrease) From 2005-06 To 2006-07
I. ENROLLMENT DATA			
<u>AND RELATED COSTS</u>			
A. Headcount	7,000	7,189	2.7 %
B. 1. FTSE-Total	2,036	2,090	2.7 %
2. FTSE-Voc/Tech			%
C. Operational Cost/FTSE	\$ 6,530	\$ 7,008	7.3 %
D. Operational State Aid/FTSE	\$ 1,546	\$ 1,590	2.8 %
E. Line D divided by line C	23.7 %	22.7 %	-1.0 %
II. <u>SALARY & STAFFING DATA</u>			
A. Faculty, Teaching:			
1. Full-Time FTE	40.00	40.00	0.0 %
2. Part-Time FTE	98.00	98.00	0.0 %
B. Administrative FTE	21.00	22.00	4.8 %
C. Support Personnel FTE	99.60	100.02	0.4 %
TOTAL FTE	258.60	260.02	0.5 %
D. Estimated Student/Faculty Ratio	15 to 1		

(Note: Based on a full-time faculty instructor workload of 15 credit hours per semester. On that assumption, please estimate for fiscal year 2006-07 the ratio for D.)

III. SALARY ADJUSTMENTS FOR FISCAL YEAR 2006-07

(Average percentage of salary increases, including cost-of-living and merit increases)

A. Teaching Faculty	5.8 %	B. Administrative	5.8 %
C. Support Personnel	5.8 %	D. Institutional Average	5.8 %

* To more accurately estimate fiscal year 2006-07 year-end expenditures, report the actual 45-day FTSE figures and adjust the operating costs accordingly (i.e., report actual costs as of the date the proposed budget was prepared plus costs expected to be incurred for the remainder of the fiscal year).



Leading our communities in life-long learning.

Core Values:

People, Learning & Growth, Quality, Ethics, Community Respect

As a learning-centered college, we enrich lives by embracing diversity and transforming the future through quality education.



Model for strategic planning to promote institutional improvement

During the summer of 2000, CCC's President, Thomas Jordan, launched an effort to streamline the institution's strategic planning process. The process began during a summer retreat including faculty, administrators, District Governing Board members, Foundation members and an outside facilitator.

The effort was initiated with a critical review of the institution's mission. After much effort and input from across the College community, new statements of vision, mission, purposes, and values were adopted.

The next step involved redefining the strategic planning process to make certain it was a useful, guiding tool in planning the institution's future. Several important guidelines were established in creating this process:

- ♦ The process must link assessment, planning and budgeting
- ♦ The process must be aimed toward on-going improvement
- ♦ The process must be inclusive

The steps below, and the accompanying model, reflect these guidelines as the institution continues the implementation of its strategic planning process.

Coconino Community College's "Model for Strategic Planning to Promote Institutional Effectiveness" is a rolling three year plan. Each year the College follows the steps below to revise the plan and extend it for an additional year. At the heart of the process is on-going assessment and analysis to promote institutional improvement. This includes assessment of both student learning and institutional effectiveness. Just as the institution's strategic plan is a living document, so is the process itself. Each year, the College will assess the effectiveness of its planning processes at its summer retreat.

Where are we today?

This year's summer retreat will be held in September 2006 and will explore accomplishments under the current strategic plan, a review of current trends in higher education, identification of strengths/challenges, and we will go through the process of developing affinity diagrams to identify future general goal areas for the college. These will be used for future strategic planning opportunities after we have greater clarity on future funding for the college.

Until then, the current strategic plan will remain in effect and is presented on the pages that follow.

Strategic Planning



Steps in CCC's Strategic Planning Process

The following steps in CCC's Model for Strategic Planning to Promote Institutional Effectiveness represent the efforts of many individuals across the institution:



Publish Annual Assessment Report

(RESPONSIBLE: Office of Institutional Research & Assessment)

- 1. Office of Institutional Research & Assessment Prepares and Publishes Annual Report.** The report is a compilation of the results of assessment and research activities conducted throughout the institution during the past year. The report also contains a section which provides the assessment data relating to each of the institution's Core Indicators (CI).
- 2. Annual Report Distributed Throughout College**
Develop planning themes and preliminary budget assumptions
(RESPONSIBLE: Strategic Planning Team)

- 3. Appoint Strategic Planning Team**
- 4. Conduct Summer Retreat**
- 5. Review Core Indicators** (conducted annually)
- 6. Review Vision, Mission, Purposes & Values** modification or change every three years.
- 7. Identify & Communicate Planning Themes** based on analysis of the Annual Assessment Report and input received at the annual retreat. The president communicates the identified planning themes to all College employees at convocation.
- 8. Vice President of Business and Administrative Services Makes Revenue and Growth Assumptions for the Upcoming Year**

Review/revise strategic plan

(RESPONSIBLE: Strategic Planning Team)

- 9. Strategic Planning Team Develops Revised Strategic Goals/Objectives** the team identifies approximately 6-8 broad strategic goals for the institution. Each goal has several supporting objectives established under the direction of the individual PAC member responsible for that strategic goal. Objectives incorporate the following: (a) Benchmark—an assessment measure to assure that we have done what we set out to do; (b) Target Date; and (c) Responsible Party.
- 10. Circulate for Input**
- 11. Team Reviews Input and Adopts Preliminary Revisions**

Distribute budget allocations to president's advisory council

(RESPONSIBLE: Vice President of Business and Administrative Services)

- 12. Vice President of Business and Administrative Services advises each President's Advisory Council member of their respective**

budget allocations for the coming year budget allocations based on revised Strategic Plan and available funds.

Develop departmental goals, objectives, and budgets
(RESPONSIBLE: All departments)

13. Individual Departments Develop Goals, Objectives and Budgets in Accordance with the Strategic Plan

Evaluate and adopt budgets
(RESPONSIBLE: PAC/Board)

14. The Strategic Planning Team Evaluates and Approves the Final Strategic Plan and Budget for Submissions to PAC, the President and the District Governing Board for Final Adoption the first reading of the budget occurs in April; the second reading occurs in May with final adoption in June at the District Governing Board meeting.

Implement revised strategic plan
(RESPONSIBLE: All College Employees)

15. All College employees implement the revised strategic plan

Mission, Vision, Purpose and Core Values

During the previous fiscal year the College underwent a lengthy and all inclusive process to update CCC's Mission and Vision statements. The steps to arrive at new statements are as follows:

Step 1: DGB retreat, summer 2005 led by NAU consultant, Dr. Astrid Sheil. Participation from DGB, faculty, staff, and administration, student, and Foundation Board.

Step 2: Retreat participants reviewed CCC's strengths/challenges, future trends in higher education and mission/vision statements from other colleges across the nation.

Step 3: A committee of faculty, staff, administration and a student reviewed the general concepts proposed at the retreat and developed proposed mission/vision statements.

Step 4: All employees were given a copy of the proposed statements for input.

Step 5: Revisions were made as a result of the input.

Step 6: A final opportunity for input incurred when the revised statements were presented to all employees and all students at all campuses, along with community members. Everyone was asked to express their thoughts anonymously on flip charts, or people could respond by e-mail, or through written comments.

Step 7: The final input was taken to develop the final statements that went to PAC for approval.

Step 8: The DGB gave final approval.

Strategic Planning



The Mission and Vision statements, in concert with our core values, are designed to guide our planning activities. The new Mission and Vision statements are stated below.

CCC's **Mission** as a learning-centered college, we enrich lives by embracing diversity and transforming the future through quality education.

The College has the **Vision** of leading our communities in life-long learning.

Coconino Community College has identified the following **Purposes** to achieve its mission:

- **General Education** to provide learners with the foundation of a liberal education, including a core of learning opportunities in reading, writing, quantitative and critical thinking which form a solid foundation for lifelong learning and success in academic, career and life goals.
- **Transfer Education** to provide learners with the curriculum necessary to transfer to baccalaureate-granting institutions.
- **Occupational Education** to provide learners with the skills and knowledge necessary to pursue occupational careers and/or life goals.
- **Continuing Education** to provide learners and constituencies who are not directly served by the College's arts and sciences and occupational and professional technologies divisions with learning opportunities.
- **Developmental Education** to provide the curriculum necessary to prepare learners for college-level course work and the workplace.
- **Economic Development** to respond quickly in the advancement of regional economic development goals

through curriculum development and skills training.

- **Technology Integration** to provide state-of-the-art technological education and training opportunities for the student body and the community.
- **Student Services** to facilitate access to the college and to support learners' attainment of educational goals.
- **Cultural and Community Service** to develop and provide activities and programs that celebrate and preserve cultural diversity and awareness, encourage volunteer service, support community awareness, protect public welfare and support fine and performing arts.

We, the personnel and District Governing Board of Coconino Community College, are dedicated to providing quality educational opportunities to our community. In doing so, we commit to the following **Core Values** to guide our decisions and behaviors as we seek to meet the changing needs, aspirations and goals of our community:

- **People**
We strive to accept the uniqueness of each individual and the contribution each person makes. We strive to create a caring, accepting, and productive environment for our students, employees and community.
- **Learning and Growth**
We are dedicated to providing lifelong learning opportunities for our students, employees and community to empower them to achieve their dreams. In this endeavor, we create learning opportunities that are accessible and relevant to our students and which place the learner first.
- **Quality**
We recognize the importance of continually improving our educational offerings and services and the need to hold our students and

Strategic Planning



ourselves to high expectations and standards. We employ a dynamic, strategic planning process and constantly assess our activities to be responsive and accountable to our students, employees and community.

- **Ethics**

We believe that to be effective we must demonstrate integrity. Therefore, we uphold the highest ethical standards in all of our activities resulting in a responsible and fair environment for our students, employees and community and a responsive and open decision-making process.

- **Community**

We exist for our community; therefore, we must be responsive to its changing needs and its diversity. To do so, we strive to provide services that are timely, accessible and affordable. We also pursue partnerships and collaborations throughout our community to be responsive to the needs of our diverse populations.

- **Respect**

We recognize that learning cannot occur without respect. We are committed to the acceptance of diverse cultures, differing ideas and beliefs and the uniqueness of each individual since these are the foundations of respect.

Strategic Planning Directions

2005-2008

THEME: "VALUING YOU"

STRATEGIC DIRECTION ONE

Implement CCC's "Principles of a Learning College" by structuring all activities as outcomes-driven teaching and learning events to meet the unique interests of individuals and groups.

Planning Goals:

- Learn and teach the "Principles" throughout the College.
- Apply the "Principles" at the student, individual employee and organizational unit levels.
- Identify the specific abilities a learner may gain as a result of each service or activity.
- Structure the services and activities to teach and learn those abilities.

ACCOMPLISHMENTS

- ☑ Customized workforce training services for employees at FMC and W. L. Gore & Associates.
- ☑ Conducted assessment activities in Page in the areas of general education, developmental education and dual enrollment classes -- resulting in enhanced academic rigor of classes.
- ☑ CCC responded to community education needs with non-credit continuing education classes – more than 800 students enrolled in a wide selection of personal enrichment and professional development learning opportunities such as bicycle maintenance, gardening, art classes and protecting against identify theft. More than 40 continuing education classes offered this fall with a college focus and branding of Community Enrichment Center – everything from investing to Feng Shui.

Strategic Planning



- ☑ Small Business Development Center provided more than 800 hours of counseling to 323 current and prospective entrepreneurs. Courses, workshops and seminars were offered to 431 participants – such as “Show me the Money,” “Your Marketing Plan” and “Introduction to QuickBooks 2005”
- ☑ Adult Basic Education developed – new certificate programs online and on-site
- ☑ Three telescopes purchased
- ☑ Expanded additional hands-on shop experiences in construction classes
- ☑ Implemented dual enrollment programs and classes throughout Coconino County. – More than 900 unduplicated students in dual enrollment classes (130 FTSE) – signed dual enrollment agreements in the area of culinary arts with Chinle High School, Ganado High School, and Show-Low High school. Dual enrollment record in Page with more than 300 students.
- ☑ Opened Fourth Street Campus Learning Support Center – accessed more than 2,000 times per semester—learning assistance, computer access and library services + increased biology and chemistry learning assistance in response to demand from nursing program prerequisite course.
- ☑ Some 280 students with disabilities were served – with note takers, private testing and books on tape
- ☑ Responded to community needs through the implementation of new programs such as. . .

Degrees in Colorado Plateau Studies – emphasis in Business, Arts and Culture, Science:

Anthropology

Network Systems Administration

Certificates in Basic Detention Academy:

Phlebotomy for Law Enforcement

Network Systems Administration

STRATEGIC DIRECTION TWO

Expand access to quality learning.

Planning Goals:

- Explore partnerships with external agencies and institutions to maximize learning opportunities for students.
- Investigate and analyze unique prospects for offering baccalaureate degrees that address the unserved educational needs of students.
- Expand quality distance-learning classes and degree programs and assess their effectiveness.
- Promote professional development for faculty.

ACCOMPLISHMENTS

- ☑ Federal Family Education Loan Program -- approval for student loan program for fall 2005 (expected to bring in \$1 million to county) and installment payment plans for students
- ☑ Nearly \$3.2 million was awarded to 1,750 students in Financial Aid awards Plus increase scholarship opportunities especially for county high school graduates and to students enrolled in vocational degree or certificate programs
- ☑ More online classes, services, degrees – Web courses and instructional television enrollments grew by more than 75 percent from previous year – 40 Web courses now offered – new focus area for college with Community Enrichment Center
- ☑ Offered credit, non-credit and dual enrollment courses in Fredonia.
- ☑ Increased developmental math programs at NAU
- ☑ Kids on Kampus – expanded to include fine arts, computer information systems, creative writing and science
- ☑ CCC students may join more than 20 student clubs and organizations at NAU; brought new CCC student organizations on board.
- ☑ Completed first full year of GED registration and testing
- ☑ Page hired part-time nurse to study feasibility of a nursing program at Page Campus

Strategic Planning



STRATEGIC DIRECTION THREE

Instill CCC's values of *people, learning & growth, quality, ethics, community, and respect* throughout the campus community.

Planning Goals:

- Provide training in the meaning and use of the College's six Core Values.
- Develop ways to apply and model the six Core Values.
- Assess how effectively staff, services and systems align with and follow the Core Values.

ACCOMPLISHMENTS

- ☑ Added sexual orientation to the list of attributes in Policy and Procedure that the College does not discriminate on – creating a safer environment
- ☑ Installed sculpture "Foundation of Community" by local sculptor Bob Case on Lone Tree patio
- ☑ Student forums held throughout the year
- ☑ Framed mission/vision and credo statements for display at all campuses
- ☑ Created light post banners with Core Values and marketing slogan
- ☑ Participated and facilitated a number of community forums such as the Aging 2020 forum for Governor Napolitano's office
- ☑ Adopted recommendations from the Blue Ribbon Task Force on Governance to include a broader cross section of employee involvement in decisions that affect the college – (result of Employee Opinion Survey (EOS))
- ☑ Expanded New Employee Orientation to half day
- ☑ Core values reflected in exhibits and performances: faculty, employees, local artists and student artwork; CCC Orchestra; CCC Choir and Jazz Combo; Annual Spring Dance Department performance with guest artist from the Oklahoma Festival Ballet
- ☑ Conducted two Breakfast with a Board Member events (response to EOS)
- ☑ More feature news stories about CCC's people in media, and internal

newsletter CocoNotions (response to EOS)

- ☑ More Internal communications with Human Resources information

STRATEGIC DIRECTION FOUR

Implement a strategic technology plan to guide appropriate and balanced use of technology for students, faculty, and staff.

Planning Goals:

- Develop a strategic technology plan.
- Utilize highly participatory process to develop Information
- Technology policies and procedures and ensure communication to all staff.
- Develop and implement Technology Steering (Oversight) Committee.
- Provide expanded training and transitions for new technologies.

ACCOMPLISHMENTS

- ☑ Students can now apply for admissions online
- ☑ Web CT training available for teaching online courses
- ☑ Improved technology for budget training and development

STRATEGIC DIRECTION FIVE

Recruit and retain quality staff through innovative human resource strategies.

Planning Goals:

- Utilize Employee Opinion Survey (EOS) data to recommend and improve employee satisfaction ratings including pay and benefits, training, wellness and recognition programs.
- Implement conflict resolution and teambuilding models and continually assess and improve internal communications.
- Review and recommend where necessary career planning and development, efficiency studies and organizational restructuring.

Strategic Planning



ACCOMPLISHMENTS

- ☑ Developed sophisticated advertising materials for trade publications and journals to attract top notch candidates such as Chief Information Systems Officer and Human Resources Director
- ☑ Two highly successful Wellness Days at Lone Tree; Walking Works and Aerobic Winter Challenge programs
- ☑ Achieved premium increase of only 4.5 percent for medical coverage, below the 15 percent national average increase
- ☑ Two extra days off + a raise – averaging 3.3 percent raise (result of EOS)
- ☑ Outstanding Employee of the Year expanded to four areas adding leadership & creativity awards (result of EOS)
- ☑ Restarted CCC's years of service awards program
- ☑ Employee Opinion Survey to improve employee satisfaction: 2005 Survey Said: *Coconino Community College employees say they are proud to be working for the college, proud of their work, feel a sense of accomplishment and like their jobs.*
- ☑ PAC members attended one-and-a-half day teambuilding session; ITS teambuilding event to improve cohesiveness and encourage ideas; Page implemented teamwork training to create stronger leadership team Professional Development Training with two sessions per year
- ☑ Reviewed more than 60 requests for reclassifications resulting in the reclassification, promotion or salary adjustment of 35 positions.
- ☑ Developed a 457(b) Deferred Compensation Plan
- ☑ Expanded salary market study to include 103 staff and administrative positions
- ☑ Conducted Supervisor's Academy – 25 employees worked on teambuilding, equal employment opportunity, supervision and temperament type, managing diversity, discipline and corrective action, time management, and coaching for excellence
- ☑ Workforce violence training developed

STRATEGIC DIRECTION SIX

Increase the College's available resources — human, physical, and financial

— so that it will be better positioned to meet the needs of the region it serves.

Planning Goals:

- Provide resources needed to secure private and federal grants (i.e., a grant writer).
- Continue to establish private and governmental partnerships to leverage financial resources.
- Create facility growth plans based upon student enrollments, instructional needs, and administrative assessments.
- Work with internal/external constituents to identify facilities needed in the next 3 – 5 years.
- Enhance philanthropic activities with constituents.

ACCOMPLISHMENTS

- ☑ Continued strong partnerships with FMC/APS/NGS
- ☑ Dedicated FMC Institute for Nursing Education
- ☑ Developed and implemented a special certificate program for the Navajo Generating Station
- ☑ Received \$2.5 million Title III grant with Northern Pioneer College from the Department of Education to strengthen and expand distance learning opportunities with online degree programs, online courses. (new & improved software to facilitate distant learning) and to share library data bases
- ☑ Phase III Remodel of the Fourth Street Campus – new culinary kitchen, adult education classrooms, large lecture hall and dance and fine arts studio
- ☑ Page classroom remodel to Certified Nursing Assistant lab
- ☑ Collaborative relationships with art centers and organizations to develop workshops.
- ☑ Partnerships continue between CCC and ASU to allow for baccalaureate and masters degrees for fire science majors
- ☑ Enhance philanthropic activities – Third Annual Palette raised \$7,400 – more than 200 community members attended.
- ☑ Fourth Annual Golf Tournament raised funds with the Page Chamber of Commerce
- ☑ Pilot Project Bookstore in Page

Strategic Planning



- ☑ Telescope and dome donated by Lowell Observatory

STRATEGIC DIRECTION SEVEN

Embrace strategic, sustained, and coordinated outreach to CCC's constituencies and stakeholders through actions of all employees.

Planning Goals:

- Establish a culture of community relations at CCC, beginning with the steps identified in #3, and supplementing with appropriate customer service/communications training.
- Initiate an "Ask me about CCC" campaign where each/every College employee is able to provide basic facts and referral information.
- Establish a "CCC Speakers Bureau," with a cadre of trained presenters to address civic clubs, social organizations, community groups, etc.
- Develop and implement a "Legislative Outreach Plan."

ACCOMPLISHMENTS

- ☑ Page Campus conducted a community needs assessment in which the community identified specific interests
- ☑ High school counselors forum for Flagstaff area (Campus Trail ceremony with NAU and City of Flagstaff)
- ☑ Made presentations to Flagstaff City Council, Williams City Council, Page City Council, Coconino County Supervisors and service clubs to cultivate support and build awareness.
- ☑ Conducted a media-relations workshop for the Non-Profit Resource Center and reached participants in Williams, Flagstaff and Page.
- ☑ Monthly newsletter to community leaders -- CocoConnections

STRATEGIC DIRECTION EIGHT

Implement an integrated marketing plan that advances CCC's position as Northern Arizona's premier choice for learner-centered education.

Planning Goals:

- Establish effective promotional campaigns for the Plan's target audi-

ences.

- Obtain relevant and reliable market research data.
- Integrate the marketing plan with the College's enrollment management model to align the two strategically.
- Implement ways to assess marketing effectiveness and results.
- Set up ways to make sure that the marketing plan is consistently used to guide College work and add a stimulating dimension of marketing to all activities.

ACCOMPLISHMENTS

- ☑ CCC took a bold step in marketing itself and its services to the public in the 2004-05 fiscal year after a year of research and strategic planning – identified six target audiences and action plans.
- ☑ Marketing campaign incorporated key elements into look and tag lines (simplicity, location, cultural diversity, action, opportunities): Ancient Vistas, Endless Future; Write Now. Connect Now. Build Now. Play Now.
- ☑ Continued to increase community profile with involvement in Southwest Sustainability Expo; Flagstaff Home & Garden Show; Cinco De Mayo Parade; Toys for Tots Bed Race; Relay for Life and Salvation Army.



Leading our communities in life-long learning.

Core Values:

People, Learning & Growth, Quality, Ethics, Community Respect

As a learning-centered college, we enrich lives by embracing diversity and transforming the future through quality education.

Glossary



AACC	American Association of Community Colleges	Appropriation	A legal authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes, usually with specific limitations as to amount, purpose and time limit.
Accrual Basis	A method of accounting in which revenues are recorded when earned and expenditures are recorded when incurred, regardless of when cash is actually received or paid.	A.R.S.	Arizona Revised Statutes
Accomplishment	Completing or making substantial progress towards meeting a specific strategic priority as outlined in the Strategic Plan	Assessed Valuation	An annual determination of the just or fair value of real estate or other property by the County Assessor as a basis for levying taxes.
ADA	American's with Disabilities Act	Annual Audit (Financial)	The independent review of the financial position and reporting procedures of a local government entity, which is reported to the State Auditor General and the District Governing Board.
Ad Valorem Taxes	Generally referred to as property taxes, levied on real and personal property according to the property's assessed valuation and the current tax rate.	ATF	Articulation Task Force
Adopted Budget	A plan of financial operations approved by the District Governing Board, which reflects approved tax rates, estimates of revenues, expenditures, transfers, program area accomplishments and goals for a fiscal year.	Annualize	To calculate the full-year cost of any budget changes made mid-fiscal year for the purpose of adding that cost to a prepared annual budget.
AGEC	Arizona General Education Curriculum	Asset	Resources owned or held by a government which have monetary value.
Allocation	Assigning one or more items of cost or revenue to one or more segments of an organization according to benefits received, responsibilities, or other logical measures of use.	Auxiliary Funds	Auxiliary Enterprises Fund - consist of those activities which are self-supporting (e.g. Vending Service, Work shops, Calculator Rentals, etc.).
Andragogy	Art of adult education.	Balanced Budget	A budget with total expenditures not exceeding total revenues and monies available in the fund balance within an individual fund.

Glossary



BANNER	An integrated administrative software package, which maximizes the College's functionality by using a relational database technology.	Capital Budget	A financial plan consisting of an estimate of proposed capital (plant) expenditures/revenues and their purposes for a given period.
Base Budget	Level of funding necessary for a unit to maintain current year services, programs or activities.	Capital Outlay (Expenditures)	An expenditure for the acquisition of plant assets that are valued at \$5,000 or greater, such as land, buildings, improvements other than buildings and equipment. Such expenditures are reported in the financial statements as expended for plant.
Bond	A written promise to pay a specified sum of money (called the face value or principal amount) at a specified date or dates in the future (called the maturity date) together with periodic interest at a specified rate.	Carry Forward	The difference between a fund's revenues and expenditures that is available for future expenditures.
Bond Proceeds	Debt issuance derived from the sale of bonds for the purpose of constructing major capital facilities.	CCC	Coconino County Community College District
Budget	A plan for financial activity for a specified period of time (CCC's fiscal year is July 1 to June 30 of the following year) indicating all planned revenues and expenditures for that period.	CEG	Course Equivalency Guide
Budget Calendar	The schedule of key dates which a government follows in the preparation and adoption of its budget.	Chart of Accounts	A chart that assigns a unique number to each type of transaction (e.g., salaries or property tax) and to each budgetary unit in the organization. The chart of accounts provides a system for recording revenues and expenditures that fits the organizational structure and adheres to statutory and financial reporting requirements.
Budgetary Control	The management of a government in accordance with its approved budget for the purpose of keeping expenditures within the limitations of available appropriations and resources.	CIS	Computer Information Systems
Capital	Another word for Plant, which includes any item costing \$5,000 or more with a useful life of two years or more, library resources, buildings or permanent improvements to a capital item.	College	Coconino County Community College District (CCC)
		Consumer Price Index	A statistical description of price levels provided by the U.S. Department of Labor and used as a measure of the increase in the cost of living to reflect economic inflation.

Glossary



Contingency	For budgetary purposes, the amount of resources reserved for expenditures that may be required, dependent on the outcome of a future event, such as unexpected events or opportunities.			publish, prior to April of each year, the expenditure limitation for each college district to ensure its following fiscal year's budget is in compliance with the allowable limit for expenditures.
Core Indicators	CI's are general indicators of institutional progress in achieving CCC's "Mission and Purposes." CI's are linked to both "Planning Goals" and "Strategic Planning Directions."	EMS		Emergency Medical Sciences
DES	Department of Economic Security	Encumbrance		A budget amount committed for future purchases of goods or services. These funds are set aside upon the issue of purchase orders, contracts, and/or salary commitments. Encumbrances are released when the obligations are paid or otherwise extinguished.
Debt Service	The fund from which the interest on and the retirement of principal for outstanding debt is paid.	ERIC		Educational Resources Information Center
Deficit	The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.	Expenditure		Any authorizations made for the payment or disbursement of funds during the fiscal year.
Depreciation	Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy or obsolescence.	Expenditure Limitation		In 1980 the Arizona Constitution was amended to limit the expenditures for local governments. Adjustments are allowed for increases in inflation or deflation and population growth. Set expenditure limitations can only be adjusted by vote of the constituents.
DGB	District Governing Board	Financial Aid Match		The institutional portion of the cost of a sponsored program accounted for within the restricted fund and financed with district resources.
Distance Learning	Defined as the difference of location of instructor and student.	Fiscal Policy		A government agency's adopted policy for managing revenues, spending and debt related to the government services and programs it provides and its capital investment; fiscal policy establishes agreed-upon principles and guidelines
District	Coconino County Community College District (CCC)			
EEC	Economic Estimates Commission - This commission was created by the State legislature to determine and			

Glossary



	for the planning and programming of government budgets and their funding.		
Fixed Assets	Assets of long-term character in use by the government agency, such as land, buildings, machinery and other equipment.	Student Services	Expenditures for the offices of admissions, records financial aid, etc., as well as activities that contribute to the students' emotional and physical well being, and promote intellectual, cultural and social development outside the context of the formal instruction programs.
FSC	Fire Science	Institutional Support	Expenditures for: (1) central administrative activities concerned with management of and long-range planning for the entire institution; (2) fiscal operations; (3) administrative/academic data processing; (4) employee personnel and records; (5) logistical activities that provide procurement; (6) insurance and legal matters; (7) other support services to faculty and staff not operated as auxiliary enterprises; and (8) activities concerned with community relations, including development and fund raising.
FTE	Full Time Equivalent - Conversion of number of hours authorized for a position into a full-time equivalent position. FTE's are calculated by dividing the number of funded hours by 2,080 for administrative and staff personnel. One faculty FTE equals the teaching load hours divided by 15 credit hours per semester.	Operation & Maintenance of Plant	Expenditures of current operating funds for the operation and maintenance of physical plant, such as facility rental, grounds maintenance, custodial services, utilities, repairs and maintenance.
FTSE	Full Time Student Equivalent equals 15 credit hours per semester. Community college districts receive State aid appropriations based on FTSE.	Functional Area	A specific area such as Science, Math or Fine Arts.
Function or Program	Major classification used to summarize similar functional expenditures in the Current Funds group. The descriptions of these functions follow:	Fund	An independent accounting entity with a separate self-balancing set of accounts for its assets, liabilities, fund balance, revenues, expenditures and transfers. Funds with similar characteristics are combined into fund groups for accounting and reporting purposes.
Instruction	Expenditures incurred for instructional activities that are conducted during the academic year and offered for credit as part of a formal post-secondary educational degree or certificate program.		
Academic Support	Expenditures to provide educational support services for the institution's primary mission.		

Glossary



Current Funds Resources that will be expended in the near term for operating purposes in performing the primary and support missions of the district. The Current Funds of Coconino County Community College District are the General Fund, Auxiliary Fund, and Restricted Fund.

Fund Balance The fund balance is the fund equity or portion of each fund's assets that is available for use by the District. All of CCC's fund balances remain on deposit with either the State Treasurer's office or the Coconino County Treasurer's office to maximize investment earnings. The increase or decrease in a particular fund balance represents the difference between revenues and expenditures for any given year. Separate fund balances are required for each fund in a fund group.

FUSD Flagstaff Unified School District

FWS Federal Work Study

FY Fiscal Year - A twelve month period of time to which the Annual Budget applies and at the end of which a district determines its financial position and reports the results of its financial transactions. The fiscal year for the District is July 1 through June 30.

GAAP Generally Accepted Accounting Principles - Uniform minimum standards of and guidelines for financial accounting and reporting. They govern the form and content of the basic financial statements of the District. GAAP for community college districts is promulgated by the American Institute of Certified Public Account-

ants (AICPA) and publications of the National Association of College and University Business Officers (NACUBO).

GASB 34/35 Refers to Statement 34 issued by the Government Accounting Standards Board which establishes new requirements for the annual financial reports of state and local governments. The statement was developed to make annual reports easier to understand and more useful to the people who use governmental financial information to make their decisions (or who may do so in the future): legislators, their staff and members of oversight bodies; investors, creditors and others who provide resources to governments; and citizen groups and the public in general.

General Fund A fund used to account for all current financial resources not required to be accounted for in other funds. The General Fund is the group of accounts in which most operating and maintenance expenditures of the District are accounted within.

GO/GOB General Obligation Bonds - Bonds for which the full faith and credit of the District are pledged for payment.

Goal Highlights the primary focus of the Program Area during the up-coming year.

Grant A legal instrument that transfers money, property or anything of value to the District for a specified purpose. Grant agreements generally specify the maximum amount of funding, the scope of the work to be done, the grant period and any special conditions applicable to the

Glossary



	program. Many agreements also require some cost sharing by the District. Sources include Federal, State and local governments and private donors.		and programs. Under incremental budgeting, increases in allocations usually occur in small increases over past levels.
Grant Revertment	When a government entity in receipt of a grant returns any unexpended funds from the grant award to the granting agency.	Indirect Cost	A cost necessary for the functioning of an organization as a whole but which cannot be directly as signed to one ser vice.
GUI	Graphic Users Interface	Investment in Plant Fund	A fund under Plant Funds used to account for property, buildings, equipment, and the associated liabilities. Assets recorded in the Investment in Plant Fund may be acquired from resources in the Unexpended Plant, Auxiliary or Restricted Funds.
HR	Human Resources	JLBC	Joint Legislative Budget Committee
IGA	Intergovernmental Agreement	LEAP	Leveraging Educational Assistance Partnership replaces SSIG in fiscal year 2000.
IITV	Instructional Interactive Television	Levy	Imposition of taxes and/or special assessments for the support of government activities.
Increment	Sometimes referred to as a Decision Packages, a term used in the budget process to identify increased costs due to a program or service demand change. A program increment covers: (1) maintenance of an existing program; (2) an expansion/improvement of an existing program; (3) a new program; and (4) a proposal to fund from local dollars a program which has previously been supported by non-local sources of revenue. Sometimes an increment is adding staff or other resources to a program in order to continue the present level of service. Absence of an increment in the face of a growing population's service demands could lower the quality of service.	Levy Limit	In 1980 the Arizona Constitution was amended to limit the amounts which could be levied on property by counties and other local governments.
Incremental Budgeting	A budgeting process in which precedent determines how funds will be allocated among departments	Limited Appointment	A position whose appointment is made for a specific project within a specific time frame. Limited appointments typically are 12 months in duration.
		Line Item Budget	A budget that reflects appropriation by specific expenditure categories.

Glossary



Long-Term Debt	Debt with a maturity date of more than one year after the date of issuance.	Operating Revenue	Funds that the District receives as income to pay on-going day-to-day operations; includes taxes, tuition and fees, interest earnings and grant revenues.
Modified Accrual Basis Of Accounting	A method of accounting that focuses on current financial resources. Revenues are recognized when earned but only to the extent that they are available (i.e. collectible within the period or soon enough afterwards to be used to pay liabilities of the current period). Expenditures are recognized in the accounting period in which the fund liability is incurred and measurable.	PAC	President's Advisory Council
NACUBO	National Association of College and University Business Officers	Performance Budget	A budget format that includes: (1) performance goals and objectives and (2) demand, workload, efficiency and effectiveness (outcome or impact) measures for each program.
NAU	Northern Arizona University	Personal Property	For property tax purposes in Arizona, personal property is designated as all types of property except land, buildings or other real property improvements. Taxable personal property includes movable items used for agricultural, commercial, industrial or rental-residential purposes. Personal property is not attached permanently to real property and may be removed by its owner without damage to the real property. Mobile homes are also personal property unless the owners file an affidavit affixing the mobile home to their real property.
NCA	North Central Association-A regional college-accrediting agency.	Personnel Services	Costs for personnel compensation, which includes salaries and benefits.
Negative Fund Balance	The balance of any one fund that reflects liabilities greater than assets.	Plant Fund	Plant funds capture all capital expenditures. The fund consists of Unexpended Plant, Retirement of Indebtedness and Investment in Plant funds.
Occupational/ Technical OIS	Courses of a mechanical, scientific or occupational nature, such as computer sciences or welding. Office Information Systems	PLATO	An instructional software program. PLATO® is a registered trademark of The Roach Organization, Inc. (TRO).
Operating Budget	A projected plan of current operations that encompasses both estimated revenues and estimated expenditures for a fiscal year.		
Operating Expenses	The cost for personnel, materials and non-capital equipment required for a department to function.		

Glossary



Property Taxes and Values	Primary or “limited” values are used to calculate primary property taxes which are collected to fund the maintenance and operation of school districts, community college districts, counties, cities and State government. Primary values and taxes are both “limited” as to how much they can increase if no changes have been made to the property, currently limited to 2% annual growth.	Real Property	Real estate, including land and improvements (buildings, fencing, paving) classified for purposes of assessment.
Property Tax System	Arizona’s property tax system is unique in that it uses two types of property values for taxing purposes, primary and secondary (see definitions of each). Property taxes are applied to each \$100 of assessed valuation on real and personal property.	Regressive Tax	A tax that is relatively more burdensome on lower-income households.
Primary Tax	A special tax levied for the purpose of maintaining Levy District. This tax is levied for the purposes of operations and maintenance of the District. Reference Arizona Revised Statutes §15-1462.	Resolution	A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.
Primary Tax Rate	The rate per one hundred dollars of net assessed value employed in the levy of primary taxes.	Resources	The total amount available for appropriation including estimated revenues, fund transfers and beginning fund balances.
Public Hearing	An open meeting regarding proposed operating or capital budget allocations which provides citizens with an opportunity to voice their views on the merits of the Proposal.	Restricted Fund	The Restricted fund is a fund used to account for resources that are expendable for operating purposes, but restricted by donors or other outside agencies as to specific purpose for which they may be expended.
Purchase Order	A document that authorizes a vendor to deliver specified merchandise or render certain services at a specified price, place and time.	Retirement of Indebtedness	A fund within the Plant Funds group used to account the accumulation of resources for payment of principal, interest, and other debt service charges, including contributions for sinking funds related to plant fund indebtedness.
		Revenue	Amounts estimated to be received from taxes, state appropriations, tuition, fees and other sources during the fiscal year.
		Revenue Bond	A bond backed by revenues specific to a project or undertaking, such as new building construction. See Secondary Tax Levy below.

Glossary



Revenue Neutral Position A position is considered to be revenue neutral when its expenditure impact, i.e., its total cost, is directly offset by the generation of incremental (or “new”) revenue.

Salary Savings The reduced expenditures for salaries that result when a position remains unfilled for part of a year or when a more senior employee is replaced by a new employee at a lower salary.

SBDC Small Business Development Center

SBS Social Behavioral Sciences

Scholarships Money provided to students demonstrating special talents, scholastic achievement or financial need; generally financed from restricted and general funds.

Secondary Tax Secondary or “full cash” values are synonymous to market values. They are used to calculate secondary property taxes to support voter-approved budget overrides, bond issues and other debt service. Coconino County voters approved a \$25 million bond issue in November, 1997 for the District to build a campus in Flagstaff. Therefore, the District levies a Secondary Tax to repay this debt.

Secondary Tax Rate The rate per one hundred dollars of net assessed value employed in the levy of secondary taxes.

SEOG Supplemental Educational Opportunity Grant

TGECC Transfer General Education Core Curriculum

Transfers

May be made between funds within a fund group or among two or more fund groups, and may be either mandatory or non-mandatory. Mandatory transfers result from legal agreements related to the financing of plant assets and/or from sponsored program agreements with Federal agencies, donors or other organizations to match gifts or grants. Non-mandatory transfers are made at the discretion of the District Governing Board to serve a variety of objectives; such as, additions to loan funds, general or specific plant additions, voluntary renewals and replacement of plant, and prepayments on debt principal.

Unexpended Plant Fund

A fund used to account for resources available to finance the acquisition, construction or improvement of plant assets. Resources restricted for renewals and replacements of existing district assets are also recorded in the Unexpended Plant Fund. Expenditures for construction in progress are accounted for in this fund and the asset is recorded in the Investment in Plant Fund at the end of the fiscal year.

USAFR

Uniform System of Accounting and Financial Reporting for Arizona Community College Districts - Describes uniform policies and procedures for accounting and financial reporting by Arizona community college districts in conformance with statutory requirements and generally accepted accounting principles as prescribed by the Auditor General.

VA

Veterans Administration

Variable Cost

A cost that increases or decreases relative to increases/decreases in the amount of service provided.

Glossary



Zero-based Budgeting

Zero-based budgeting is a method by which decision makers conduct an annual evaluation of each program's purpose and priority, weighing it against all other spending possibilities. As a consequence of this evaluation, decision makers may decide not to re new funding for an existing program, or opt to fund an enhanced spending package, or provide for another decision unit, or provide base level funding for an entirely new initiative.

Appendix



The District's enrollment has consistently grown from its inception through fiscal year 1997. The District has continued to offer more classes and programs each year to provide for the increasing needs of our students. The following table depicts the Full-time Student Equivalent (FTSE) and the degrees/certificates awarded for the last three years.

	<u>FY2005</u>	<u>FY2006*</u>	<u>FY2007*</u>
FTSE	2,006	2,033	2,090
Degrees/Certificates Awarded	182	188	200

* FY2006 FTSE is an estimate (not the final audited figure). FY2007 figures are estimated for budget purposes.

Degree and Certificate Programs

The degree/certificate programs, which are currently offered, are detailed below:

The **Associate of Arts Degree (AA)** is designed for students planning to transfer to a four-year college or university and requires a minimum of 60 credit hours. All courses included in the degree must be completed with a grade of “C” or better. A minimum of 35 of these credit hours must be completed in the Arizona General Education Curriculum (AGEC-A, AGECE-B, or AGECE-S). The remaining degree requirements are comprised of 25 credit hours or more in the student’s elected program of study. Courses numbered 100 or above which transfer as equivalent, departmental elective credit (DEC) or general elective credit (E) will be counted toward this degree. Special Topics courses (298) will not be counted toward this degree. The following is a list of AA degrees that CCC offers:

- Administration of Justice
- Anthropology
- Colorado Plateau Studies
- Construction Management
- Elementary Education
- Fine Arts – Visual Arts
- General Studies
- Hotel and Restaurant Management
- Pre-Social Work
- Psychology
- Sociology
- Vocational/Technology Education

The **Associate of Business Degree (ABus)** is designed for students planning to transfer to a four-year college or university and requires a minimum of 62 credit hours. All courses included in the degree must be completed with a grade of “C” or better. A minimum of 35 of these credit hours must be completed in the Arizona General Education Curriculum (AGEC-B). The remaining degree requirements are comprised of 25 credit hours or more in the student’s elected program of study. Courses numbered 100 or above which transfer as equivalent, departmental elective credit (DEC) or general elective credit (E) will be counted toward this degree. Special Topics courses (298) will not be counted toward this degree. CCC offers an

Appendix



ABus degree in Business Administration.

The **Associate of Science Degree (AS)** is designed for students planning to transfer to a four-year college or university and requires a minimum of 60 credit hours. All courses included in the degree must be completed with a grade of “C” or better. A minimum of 35 of these credit hours must be completed in the Arizona General Education Curriculum (AGEC-S). The remaining degree requirements are comprised of 25 credit hours or more in the student’s elected program of study. Courses numbered 100 or above which transfer as equivalent, departmental elective credit (DEC) or general elective credit (E) will be counted toward this degree. Special Topics courses (298) will not be counted toward this degree. The following is a list of AS degrees that CCC offers:

- Environmental Science
- General Studies

The **Associate of General Studies Degree (AGS)** is designed for students who wish to broaden their knowledge, but have no university major or vocational goal in mind. This degree requires a minimum of 60 credit hours with a cumulative CCC grade point average of 2.00 or higher. Students must complete a minimum of 25 credit hours of general education courses but are otherwise free to explore other areas of interest. A maximum of 12 credit hours may be completed in courses numbered below 100. This degree is not recommended for students planning to transfer to a university; the AGS Degree is intended as an alternative degree that recognizes the mission of the community college that education is a lifelong process.

The **Associate of Applied Science Degree (AAS)** prepares students for entry level employment or upgrades skills of students already employed. This degree requires a minimum of 60 credit hours with a cumulative CCC grade point average of 2.00 or higher. A minimum of 25 of these credit hours must be completed in the General Education Core Curriculum with a grade of “C” or better. Courses numbered below 100 and courses taken for S/U credit will not be counted toward this degree. This degree is not intended for transfer to a university, although some courses may be accepted for transfer by universities. The following is a list of AAS degrees that CCC offers:

- | | | |
|-----------------------------------|-----------------------------|------------------------------|
| • Administration of Justice | • Construction Technology | • Nursing |
| • Alternative Energy Technology | • Early Childhood Education | • Office Information Systems |
| • Architectural Design Technology | • Fire Science | • Paralegal Studies |
| • Business Technologies | • Hospitality Management | • Paramedic Studies |
| • Carpentry Apprenticeship | • Medical Office Assistant | • Sheet Metal Apprenticeship |
| • Computer Software Technology | • Network Engineering | |

Appendix



Certificate programs are designed to improve existing skills or to prepare students for entry-level employment. Certificates are awarded after successful completion of a series of specific courses in vocational areas on three levels: Basic, 1-15 credit hours; Intermediate, 16-25 credit hours; and Advanced, 26 or more credit hours. Certificates require a cumulative CCC grade point average of 2.00 or higher. Some certificate programs and/or credit hours may be applied toward other certificates or an Associate of Applied Science degree. The following is a list of certificates, which CCC offers:

- Accounting Technician
- Administrative Office Specialist
- Alternative Energy Technician
- Application Software Specialist
- Architectural CAD Technician
- Basic Detention Academy
- Carpentry Apprenticeship
- Clerical
- Computer Aided Drafting
- Computer Software Technology
- Construction Technology
- Early Childhood Education
- Electrical Construction Wiring Training
- Employment Success
- Fire Science
- Forensics
- Geographic Information Systems
- Graphic and Web Design
- Hospitality
- Legal Assistant
- Manufacturing
 - High Pressure Pipe and Tube Welding
 - Pipe Welding
 - Structural Welding
- Medical Insurance, Coding and Billing
- Medical Office Assistant
- Medical Transcription
- Network Engineering
- Nursing Assistant
- Phlebotomy
- Phlebotomy for Law Enforcement
- Pre-Professional Nursing
- Sheet Metal Apprenticeship



Leading our communities in life-long learning.

Core Values:

People, Learning & Growth, Quality, Ethics, Community Respect

As a learning-centered college, we enrich lives by embracing diversity and transforming the future through quality education.