

**BEFORE USING THE ENCLOSED SCHEDULES PLEASE COMPLETE THE FOLLOWING**

Completing the steps below will populate the heading for each of the attached schedules.

- |    |  |                                  |
|----|--|----------------------------------|
| 1. | Select the county of the community college district        | NAVAJO                           |
| 2. | <i>Optional</i> - Select the name of the community college | <u>NORTHLAND PIONEER COLLEGE</u> |
| 3. | Select the Budget Year                                     | <u>2014</u>                      |

**OFFICIAL BUDGET FORMS**  
**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT**  
**NORTHLAND PIONEER COLLEGE**  
**FISCAL YEAR 2014**

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT  
NORTHLAND PIONEER COLLEGE  
BUDGET FOR FISCAL YEAR 2014  
SUMMARY OF BUDGET DATA**

|  | <b>Budget<br/>2014</b> | <b>Budget<br/>2013</b> | <b>Increase/Decrease<br/>From Budget 2013<br/>To Budget 2014</b> |               |
|--|------------------------|------------------------|--|---------------|
|  |                        |                        | <b>Amount</b>  | <b>%</b>      |
| <b>I. CURRENT GENERAL AND PLANT FUNDS</b>  |                        |                        |  |               |
| <b>A. Expenditures:</b>  |                        |                        |  |               |
| Current General Fund   | \$ 25,432,135          | \$ 24,199,362          | \$ 1,232,773   | 5.1%          |
| Unexpended Plant Fund  | 12,199,300             | 11,085,000             | 1,114,300  | 10.1%         |
| Retirement of Indebtedness Plant Fund  |                        |                        |  |               |
| TOTAL  | \$ 37,631,435          | \$ 35,284,362          | \$ 2,347,073   | 6.7%          |
| <b>B. Expenditures Per Full-Time Student Equivalent (FTSE):</b>  |                        |                        |  |               |
| Current General Fund   | \$ 11,560 /FTSE        | \$ 10,083 /FTSE        | \$ 1,477 /FTSE   | 14.6%         |
| Unexpended Plant Fund  | \$ 5,545 /FTSE         | \$ 4,619 /FTSE         | \$ 926 /FTSE   | 20.1%         |
| Projected FTSE Count   | 2,200                  | 2,400                  |  |               |
| <b>II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION</b>  |                        |                        |  |               |
| Employee Salaries and Hourly Costs   | \$ 14,006,000          | \$ 13,536,000          | \$ 470,000   | 3.5%          |
| Retirement Costs   | 1,623,000              | 1,414,000              | 209,000  | 14.8%         |
| Healthcare Costs   | 1,443,000              | 1,401,000              | 42,000   | 3.0%          |
| Other Benefit Costs  | 1,310,000              | 1,278,000              | 32,000   | 2.5%          |
| TOTAL  | \$ 18,382,000          | \$ 17,629,000          | \$ 753,000   | 4.3%          |
| <b>III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES</b>   |                        |                        |  |               |
| <b>A. Amount Levied:</b>   |                        |                        |  |               |
| Primary Tax Levy   | \$ 13,341,335          | \$ 13,167,562          | \$ 173,773   | 1.3%          |
| Secondary Tax Levy   |                        |                        |  |               |
| TOTAL LEVY   | \$ 13,341,335          | \$ 13,167,562          | \$ 173,773   | 1.3%          |
| <b>B. Rates Per \$100 Net Assessed Valuation:</b>  |                        |                        |  |               |
| Primary Tax Rate   | 1.4769                 | 1.3515                 | 0.1254   | 9.3%          |
| Secondary Tax Rate   |                        |                        |  |               |
| TOTAL RATE   | 1.4769                 | 1.3515                 | 0.1254   | 9.3%          |
| <b>IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2014 PURSUANT TO A.R.S. §42-17051</b>   |                        |                        |  | \$ 13,608,093 |
| <b>V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2013 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051</b> |                        |                        |  | \$ _____      |

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT  
NORTHLAND PIONEER COLLEGE  
BUDGET FOR FISCAL YEAR 2014  
RESOURCES**

|  | CURRENT FUNDS           |                            |                           | PLANT FUNDS                      |                                       | Other Funds<br>2014 | Total<br>All Funds<br>2014 | Total<br>All Funds<br>2013 | %<br>Increase/<br>Decrease |
|--|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|---------------------|----------------------------|----------------------------|----------------------------|
|  | General<br>Fund<br>2014 | Restricted<br>Fund<br>2014 | Auxiliary<br>Fund<br>2014 | Unexpended<br>Plant Fund<br>2014 | Retirement of<br>Indebtedness<br>2014 |                     |                            |                            |                            |
| <b>BEGINNING BALANCES-July 1*</b>                    |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Restricted   | \$                      | 700,000                    | \$                        | \$                               | \$                                    | \$                  | 700,000                    | \$ 723,000                 | -3.2%                      |
| Unrestricted   | 31,593,000              | 978,000                    | 17,000                    | 10,066,000                       |                                       |                     | 42,654,000                 | 37,630,000                 | 13.4%                      |
| Total Beginning Balances                             | \$ 31,593,000           | \$ 1,678,000               | \$ 17,000                 | \$ 10,066,000                    | \$                                    | \$                  | \$ 43,354,000              | \$ 38,353,000              | 13.0%                      |
| <b>REVENUES AND OTHER INFLOWS</b>                    |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Student Tuition and Fees                             |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| General Tuition                                      | \$ 2,955,000            | \$                         | \$                        | \$                               | \$                                    | \$                  | 2,955,000                  | \$ 3,500,000               | -15.6%                     |
| Out-of-District Tuition                              |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Out-of-State Tuition                                 | 100,000                 |                            |                           |                                  |                                       |                     | 100,000                    | 100,000                    |                            |
| Student Fees   | 700,000                 |                            |                           |                                  |                                       |                     | 700,000                    | 700,000                    |                            |
| Tuition and Fee Remissions or Waivers                | 1,000,000               |                            |                           |                                  |                                       |                     | 1,000,000                  | 1,000,000                  |                            |
| State Appropriations                                 |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Maintenance Support                                  | 1,646,600               |                            |                           |                                  |                                       |                     | 1,646,600                  | 1,689,700                  | -2.6%                      |
| Equalization Aid                                     | 5,514,200               |                            |                           |                                  |                                       |                     | 5,514,200                  | 5,367,100                  | 2.7%                       |
| Capital Support                                      |                         |                            |                           | 199,300                          |                                       |                     | 199,300                    |                            | --                         |
| Property Taxes                                       |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Primary Tax Levy                                     | 13,341,335              |                            |                           |                                  |                                       |                     | 13,341,335                 | 13,167,562                 | 1.3%                       |
| Secondary Tax Levy                                   |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Gifts, Grants, and Contracts                         | 1,600,000               | 6,000,000                  |                           |                                  |                                       |                     | 7,600,000                  | 6,600,000                  | 15.2%                      |
| Sales and Services                                   |                         |                            |                           |                                  |                                       |                     |                            | 350,000                    | -100.0%                    |
| Investment Income                                    | 125,000                 |                            |                           |                                  |                                       |                     | 125,000                    | 125,000                    |                            |
| State Shared Sales Tax                               |                         | 400,000                    |                           |                                  |                                       |                     | 400,000                    | 400,000                    |                            |
| Other Revenues                                       | 200,000                 |                            | 406,000                   |                                  |                                       |                     | 606,000                    | 200,000                    | 203.0%                     |
| Proceeds from Sale of Bonds                          |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Total Revenues and Other Inflows                     | \$ 27,182,135           | \$ 6,400,000               | \$ 406,000                | \$ 199,300                       | \$                                    | \$                  | \$ 34,187,435              | \$ 33,199,362              | 3.0%                       |
| <b>TRANSFERS</b>                                     |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Transfers In   |                         | 600,000                    | 150,000                   | 2,000,000                        |                                       |                     | 2,750,000                  | 11,750,000                 | -76.6%                     |
| (Transfers Out)                                      | (2,750,000)             |                            |                           |                                  |                                       |                     | (2,750,000)                | (11,750,000)               | -76.6%                     |
| Total Transfers                                      | (2,750,000)             | 600,000                    | 150,000                   | 2,000,000                        |                                       |                     |                            |                            |                            |
| Less:  |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Governing Board Designations                         | (27,955,700)            |                            |                           |                                  |                                       |                     | (27,955,700)               | (24,258,000)               | 15.2%                      |
|  |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
|  |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
|  |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
|  |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
|  |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| <b>Total Resources Available for the Budget Year</b> | \$ 28,069,435           | \$ 8,678,000               | \$ 573,000                | \$ 12,265,300                    | \$                                    | \$                  | \$ 49,585,735              | \$ 47,294,362              | 4.8%                       |

\*These amounts exclude amounts not in spendable form (i.e., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT  
NORTHLAND PIONEER COLLEGE  
BUDGET FOR FISCAL YEAR 2014  
EXPENDITURES AND OTHER OUTFLOWS**

|  | CURRENT FUNDS           |                            |                           | PLANT FUNDS                      |                                       | Other Funds<br>2014 | Total<br>All Funds<br>2014 | Total<br>All Funds<br>2013 | %<br>Increase/<br>Decrease |
|--|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|---------------------|----------------------------|----------------------------|----------------------------|
|  | General<br>Fund<br>2014 | Restricted<br>Fund<br>2014 | Auxiliary<br>Fund<br>2014 | Unexpended<br>Plant Fund<br>2014 | Retirement of<br>Indebtedness<br>2014 |                     |                            |                            |                            |
| <b>TOTAL RESOURCES AVAILABLE FOR THE<br/>BUDGET YEAR (from Schedule B)</b> | \$ 28,069,435           | \$ 8,678,000               | \$ 573,000                | \$ 12,265,300                    | \$                                    | \$                  | \$ 49,585,735              | \$ 47,294,362              | 4.8%                       |
| <b>EXPENDITURES AND OTHER OUTFLOWS</b>                                     |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Instruction  | \$ 9,854,028            | \$ 1,700,000               | \$ 322,000                | \$                               | \$                                    | \$                  | \$ 11,876,028              | \$ 10,206,024              | 16.4%                      |
| Public Service   |                         | 10,000                     |                           |                                  |                                       |                     | 10,000                     | 10,000                     |                            |
| Academic Support   | 1,120,690               |                            |                           |                                  |                                       |                     | 1,120,690                  | 1,041,483                  | 7.6%                       |
| Student Services   | 1,640,285               | 650,000                    |                           |                                  |                                       |                     | 2,290,285                  | 2,161,940                  | 5.9%                       |
| Institutional Support (Administration)                                     | 9,262,670               | 40,000                     |                           |                                  |                                       |                     | 9,302,670                  | 7,566,702                  | 22.9%                      |
| Operation and Maintenance of Plant   | 1,747,689               |                            |                           |                                  |                                       |                     | 1,747,689                  | 1,809,170                  | -3.4%                      |
| Scholarships   | 282,625                 | 4,600,000                  |                           |                                  |                                       |                     | 4,882,625                  | 5,898,011                  | -17.2%                     |
| Auxiliary Enterprises  |                         |                            | 234,000                   |                                  |                                       |                     | 234,000                    | 500,000                    | -53.2%                     |
| Capital Assets   |                         |                            |                           | 12,199,300                       |                                       |                     | 12,199,300                 | 10,932,000                 | 11.6%                      |
| Debt Service-General Obligation Bonds                                      |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Debt Service-Other Long Term Debt  |                         |                            |                           |                                  |                                       |                     |                            | 153,000                    | -100.0%                    |
| Other Expenditures   |                         |                            |                           |                                  |                                       |                     |                            |                            |                            |
| Contingency  | 1,524,148               |                            |                           |                                  |                                       |                     | 1,524,148                  | 1,506,032                  | 1.2%                       |
| Total Expenditures and Other Outflows                                      | \$ 25,432,135           | \$ 7,000,000               | \$ 556,000                | \$ 12,199,300                    | \$                                    | \$                  | \$ 45,187,435              | \$ 41,784,362              | 8.1%                       |