

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
(NORTHLAND PIONEER COLLEGE)
BUDGET FOR FISCAL YEAR 2005-06
SUMMARY OF BUDGET DATA**

			Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
	Budget 2004-05	Budget 2005-06	Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$ 18,579,438	\$ 20,229,930	\$ 1,650,492	8.9%
Unexpended Plant Fund	3,946,300	4,126,900	180,600	4.6%
Retirement of Indebtedness Plant Fund	1,874,756	1,895,546	20,790	1.1%
TOTAL	<u>\$ 24,400,494</u>	<u>\$ 26,252,376</u>	<u>\$ 1,851,882</u>	<u>7.6%</u>
B. Expenditures Per FTSE:				
Current General Fund	\$ 6,756 /FTSE	\$ 6,976 /FTSE	\$ 220 /FTSE	3.3%
Unexpended Plant Fund	\$ 1,435 /FTSE	\$ 1,423 /FTSE	\$ (12) /FTSE	-0.8%
II. EXPENDITURE LIMITATIONS			FISCAL YEAR 2004-05	\$ 15,891,525
			FISCAL YEAR 2005-06	<u>\$ 16,278,691</u>
III. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2004-05 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 2005-06 PURSUANT TO A.R.S. §42-17051			\$ 9,642,103	
V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES:				
			Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
	Budget 2004-05	Budget 2005-06	Amount	%
A. Amount Levied:				
Primary Tax Levy	\$ 8,100,000	\$ 8,800,000	\$ 700,000	8.6%
Secondary Tax Levy - Override	1,628,288	1,645,238	16,950	1.0%
TOTAL PROPERTY TAX LEVY	<u>\$ 9,728,288</u>	<u>\$ 10,445,238</u>	<u>\$ 716,950</u>	<u>7.4%</u>
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	\$ 1.2566	\$ 1.2857	\$ 0.0291	2.3%
Secondary Tax Rate	0.2526	0.2343	-0.0183	-7.2%
TOTAL PROPERTY TAX RATE	<u>\$ 1.5092</u>	<u>\$ 1.5200</u>	<u>\$ 0.0108</u>	<u>0.7%</u>

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
(NORTHLAND PIONEER COLLEGE)
BUDGET FOR FISCAL YEAR 2005-06
CURRENT GENERAL FUND - REVENUES AND OTHER ADDITIONS**

	Estimated Actual 2004-05	Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
PROPERTY TAXES					
Primary Tax Levy	\$ 8,100,000	\$ 8,100,000	\$ 8,800,000	\$ 700,000	8.6%
Secondary Tax Levy - Override	1,628,288	1,628,288	1,645,238	16,950	1.0%
Subtotal	\$ 9,728,288	\$ 9,728,288	\$ 10,445,238	\$ 716,950	7.4%
STATE APPROPRIATIONS					
Maintenance Support	4,412,300	4,412,300	4,412,300		
Equalization Aid	2,134,800	2,134,800	2,730,700	595,900	27.9%
Subtotal	\$ 6,547,100	\$ 6,547,100	\$ 7,143,000	\$ 595,900	9.1%
GIFTS, GRANTS, AND CONTRACTS					
Government Grants and Contracts					
Indirect Costs Recovered					
Private Gifts, Grants, and Contracts	625,000	600,000	650,000	50,000	8.3%
Subtotal	\$ 625,000	\$ 600,000	\$ 650,000	\$ 50,000	8.3%
TUITION, REGISTRATION, AND STUDENT FEES					
General Tuition	2,400,000	2,400,000	2,600,000	200,000	8.3%
Out-of-District Tuition	450,000	450,000	475,000	25,000	5.6%
Out-of-State Tuition	70,000	80,000	75,000	(5,000)	-6.3%
Student Fees	270,000	250,000	300,000	50,000	20.0%
Tuition and Fee Remissions or Waivers					
Subtotal	\$ 3,190,000	\$ 3,180,000	\$ 3,450,000	\$ 270,000	8.5%
OTHER SOURCES					
Investment Income	85,000	100,000	90,000	(10,000)	-10.0%
Other	500,000	497,805	500,000	2,195	0.4%
Subtotal	\$ 585,000	\$ 597,805	\$ 590,000	\$ (7,805)	-1.3%
Total Revenues and Other Additions	\$ 20,675,388	\$ 20,653,193	\$ 22,278,238	\$ 1,625,045	7.9%
UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, APPLIED TO BUDGET					
	1,000,000	1,000,000	1,000,000		
TRANSFERS IN/(OUT)					
Transfer Out - Primary Tax Levy					
- Unexpended Plant Fund	(1,000,000)	(1,000,000)	(1,100,000)	(100,000)	10.0%
- Retirement of Indebtedness Fund	(1,805,755)	(1,805,755)	(1,836,308)	(30,553)	1.7%
- Auxiliary Fund	(263,000)	(168,000)	(112,000)	56,000	-33.3%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 18,606,633	\$ 18,679,438	\$ 20,229,930	\$ 1,550,492	8.3%

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
(NORTHLAND PIONEER COLLEGE)
BUDGET FOR FISCAL YEAR 2005-06
CURRENT GENERAL FUND - REVENUES AND OTHER ADDITIONS**

UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, 2005	\$ <u>3,500,000</u>
Less: Governing Board Designations	<u>2,500,000</u>
UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, 2005, APPLIED TO BUDGET	\$ <u><u>1,000,000</u></u>

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
(NORTHLAND PIONEER COLLEGE)
BUDGET FOR FISCAL YEAR 2005-06
PLANT FUNDS - REVENUES AND OTHER ADDITIONS**

	Estimated Actual 2004-05	Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
UNEXPENDED PLANT FUND					
State Appropriations: Capital Support (2747 FTSE @ \$210 each)	\$ 586,300	\$ 586,300	\$ 576,900	\$ (9,400)	-1.6%
Investment Income	60,000	60,000	50,000	(10,000)	-16.7%
Proceeds from Sale of Bonds					
Other Revenues and Additions					
Total Revenues and Other Additions	\$ 646,300	\$ 646,300	\$ 626,900	\$ (19,400)	-3.0%
RESTRICTED FUND BALANCE AT JULY 1	2,300,000	2,300,000	2,500,000	200,000	8.7%
TRANSFERS IN/(OUT)					
Transfer In - Primary Tax Levy - Current General Fund	1,000,000	1,000,000	1,000,000		
Less: Amounts accumulated for future capital acquisitions					
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - UNEXPENDED PLANT FUND	\$ 3,946,300	\$ 3,946,300	\$ 4,126,900	\$ 180,600	4.6%
RETIREMENT OF INDEBTEDNESS PLANT FUND					
Sources for payment of principal and interest on general obligation bonds					
Secondary Tax Levy	\$ 1,628,288	\$ 1,628,288	\$ 1,645,238	\$ 16,950	1.0%
Other (Identify)					
Total Revenues and Other Additions	\$ 1,628,288	\$ 1,628,288	\$ 1,645,238	\$ 16,950	1.0%
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF GENERAL OBLIGATION BONDS					
TRANSFERS IN/(OUT)					
Less: Amounts restricted for future debt service requirements					
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF GENERAL OBLIGATION BONDS	\$ 1,628,288	\$ 1,628,288	\$ 1,645,238	\$ 16,950	1.0%

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
(NORTHLAND PIONEER COLLEGE)
BUDGET FOR FISCAL YEAR 2005-06
PLANT FUNDS - REVENUES AND OTHER ADDITIONS**

	Estimated Actual 2004-05	Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
Sources for payment of principal and interest on revenue bonds (Identify)					
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Revenues and Other Additions	\$ _____	\$ _____	\$ _____	\$ _____	_____
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF REVENUE BONDS	_____	_____	_____	_____	_____
TRANSFERS IN/(OUT)					
Transfer In - Current General Fund	177,467	177,467	181,308	3,841	2.2%
Transfer In - Auxiliary Fund	69,000	69,000	69,000		
_____	_____	_____	_____	_____	_____
Less: Amounts restricted for future debt service requirements	_____	_____	_____	_____	_____
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF REVENUE BONDS	\$ 246,467	\$ 246,467	\$ 250,308	\$ 3,841	1.6%
Sources for payment of principal and interest on other long-term debt (Identify)					
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Total Revenues and Other Additions	\$ _____	\$ _____	\$ _____	\$ _____	_____
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF OTHER LONG-TERM DEBT	_____	_____	_____	_____	_____
TRANSFERS IN/(OUT)					
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Less: Amounts restricted for future debt service requirements	_____	_____	_____	_____	_____
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF OTHER LONG-TERM DEBT	\$ _____	\$ _____	\$ _____	\$ _____	_____
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES- RETIREMENT OF INDEBTEDNESS PLANT FUND	\$ 1,874,755	\$ 1,874,755	\$ 1,895,546	\$ 20,791	1.1%

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
(NORTHLAND PIONEER COLLEGE)
BUDGET FOR FISCAL YEAR 2005-06
CURRENT GENERAL FUND AND PLANT FUNDS - EXPENDITURES AND OTHER DEDUCTIONS**

	Estimated Actual 2004-05	Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
CURRENT GENERAL FUND					
Instruction	\$ 7,650,000	\$ 7,918,000	\$ 8,668,000	\$ 750,000	9.5%
Public Service					
Academic Support	780,000	829,250	915,000	85,750	10.3%
Student Services	1,040,000	946,950	1,145,000	198,050	20.9%
Institutional Support (Administration)	5,590,000	5,751,250	6,165,000	413,750	7.2%
Operation and Maintenance of Plant	1,695,000	1,471,250	1,950,000	478,750	32.5%
Scholarships	250,000	250,000	250,000		
Contingency		1,412,738	1,136,930	(275,808)	-19.5%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT GENERAL FUND	\$ 17,005,000	\$ 18,579,438	\$ 20,229,930	\$ 1,650,492	8.9%
PLANT FUNDS: UNEXPENDED PLANT FUND					
Land	\$	\$	\$	\$	
Buildings	750,000	2,841,300	2,671,900	(169,400)	-6.0%
Improvements Other Than Buildings	25,000	150,000	200,000	50,000	33.3%
Equipment	250,000	900,000	1,200,000	300,000	33.3%
Library Books	55,000	55,000	55,000		
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	\$ 1,080,000	\$ 3,946,300	\$ 4,126,900	\$ 180,600	4.6%
RETIREMENT OF INDEBTEDNESS PLANT FUND					
Retirement of Indebtedness - General Obligation Bonds	\$ 1,415,000	\$ 1,415,000	\$ 1,475,000	\$ 60,000	4.2%
Interest on Indebtedness - General Obligation Bonds	213,288	213,288	170,238	(43,050)	-20.2%
Retirement of Indebtedness - Revenue Bonds					
Interest on Indebtedness - Revenue Bonds					
Retirement of Indebtedness - Other Long-Term Debt	180,000	180,000	195,000	15,000	8.3%
Interest on Indebtedness - Other Long-Term Debt	66,468	66,468	55,308	(11,161)	-16.8%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT OF INDEBTEDNESS PLANT FUND	\$ 1,874,756	\$ 1,874,756	\$ 1,895,546	\$ 20,790	1.1%

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
(NORTHLAND PIONEER COLLEGE)
BUDGET FOR FISCAL YEAR 2005-06
CURRENT AUXILIARY ENTERPRISES FUND - REVENUES AND OTHER ADDITIONS**

	Estimated Actual 2004-05	Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
TUITION, REGISTRATION, 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	925,000	950,000	975,000	25,000	2.6%
Food Services Sales	8,000	8,000	8,000		
Dormitory Rentals	24,000	18,000		(18,000)	-100.0%
Intercollegiate Athletics	_____	_____	_____	_____	_____
Parking Fees or Permits	_____	_____	_____	_____	_____
Other Sales and Services	90,000	50,000	75,000	25,000	50.0%
Subtotal	\$ 1,047,000	\$ 1,026,000	\$ 1,058,000	\$ 32,000	3.1%
OTHER REVENUES AND ADDITIONS					
Investment Income	_____	_____	_____	_____	_____
Other (Identify)	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
Subtotal	\$ _____	\$ _____	\$ _____	\$ _____	_____
Total Revenues and Other Additions	\$ 1,047,000	\$ 1,026,000	\$ 1,058,000	\$ 32,000	3.1%
UNRESTRICTED FUND BALANCE AT JULY 1					
TRANSFERS IN/(OUT)					
Transfer In - Current General Fund	263,000	168,000	112,000	(56,000)	-33.3%
Transfer Out-Retirement of Indebtedness Plant Fund	(69,000)	(69,000)	(69,000)		
_____	_____	_____	_____	_____	_____
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 1,241,000	\$ 1,125,000	\$ 1,101,000	\$ (24,000)	-2.1%

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
(NORTHLAND PIONEER COLLEGE)
BUDGET FOR FISCAL YEAR 2005-06
CURRENT RESTRICTED FUND - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2004-05	Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
<u>REVENUES AND OTHER ADDITIONS BY SOURCE</u>					
GIFTS, GRANTS, AND CONTRACTS					
Federal Grants and Contracts	\$ 2,850,000	\$ 2,800,000	\$ 3,000,000	\$ 200,000	7.1%
State Grants and Contracts	635,000	335,000	700,000	365,000	109.0%
Local Grants and Contracts	20,000	10,000	20,000	10,000	100.0%
Private Gifts, Grants, and Contracts	300,000	325,000	350,000	25,000	7.7%
Subtotal	\$ 3,805,000	\$ 3,470,000	\$ 4,070,000	\$ 600,000	17.3%
OTHER REVENUES AND ADDITIONS					
Investment Income					
State Shared Sales Tax					
Other (Identify)					
Subtotal	\$	\$	\$	\$	
Total Revenues and Other Additions	\$ 3,805,000	\$ 3,470,000	\$ 4,070,000	\$ 600,000	17.3%
RESTRICTED FUND BALANCE AT JULY 1					
TRANSFERS IN/(OUT)					
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 3,805,000	\$ 3,470,000	\$ 4,070,000	\$ 600,000	17.3%

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
(NORTHLAND PIONEER COLLEGE)
BUDGET FOR FISCAL YEAR 2005-06
CURRENT AUXILIARY ENTERPRISES AND CURRENT RESTRICTED FUNDS - EXPENDITURES AND OTHER DEDUCTIONS**

	Estimated Actual 2004-05	Budget 2004-05	Budget 2005-06	Increase/(Decrease) From Budget 2004-05 To Budget 2005-06	
				Amount	%
CURRENT AUXILIARY ENTERPRISES FUND					
Bookstore	\$ 935,000	\$ 875,000	\$ 925,000	\$ 50,000	5.7%
Food Services	1,000	5,000	1,000	(4,000)	-80.0%
Dormitories	75,000	95,000		(95,000)	-100.0%
Intercollegiate Athletics					
Other Sales and Services	230,000	150,000	175,000	25,000	16.7%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT AUXILIARY ENTERPRISES FUND	\$ 1,241,000	\$ 1,125,000	\$ 1,101,000	\$ (24,000)	-2.1%
CURRENT RESTRICTED FUND					
Instruction	\$ 725,000	\$ 400,000	\$ 750,000	\$ 350,000	87.5%
Public Service	20,000	10,000	20,000	10,000	100.0%
Academic Support					
Student Services	325,000	325,000	355,000	30,000	9.2%
Institutional Support (Administration)	60,000	60,000	65,000	5,000	8.3%
Operation and Maintenance of Plant					
Scholarships	2,675,000	2,675,000	2,880,000	205,000	7.7%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT RESTRICTED FUND	\$ 3,805,000	\$ 3,470,000	\$ 4,070,000	\$ 600,000	17.3%