

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT  
 NORTHLAND PIONEER COLLEGE  
 BUDGET FOR FISCAL YEAR 2002-03  
 SUMMARY OF BUDGET DATA

	Budget 2001-02	Budget 2002-03	Increase/(Decrease) From Budget 2001-02 To Budget 2002-03	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$14,772,634	\$15,394,286	\$621,651	4.21
Unexpended Plant Fund	7,270,000	8,311,300	1,041,300	14.32
Retirement of Indebtedness Plant Fund	1,758,863	1,756,718	(2,146)	(0.12)
TOTAL	<u>\$23,801,497</u>	<u>\$25,462,303</u>	<u>\$1,660,806</u>	<u>6.98</u>
B. Expenditures Per FTSE:				
Current General Fund	6,220 /FTSE	5,809 /FTSE	(411)	(6.61)
Unexpended Plant Fund	3,061 /FTSE	3,136 /FTSE	75	2.46
II. EXPENDITURE LIMITATIONS			Fiscal Year 2001-02	\$ 12,510,255
			Fiscal Year 2002-03	\$ 14,259,188
III. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2001-02 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. 42-17051				-
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR 2002-03 PURSUANT TO A.R.S. 42-17051				\$7,818,225
V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES:				
	Budget 2001-02	Budget 2002-03	Increase/(Decrease) From 2001-02 To 2002-03	
			Amount	%
A. Amount Levied:				
Primary Tax Levy	\$6,265,022	\$6,775,529	\$510,507	8.15
Secondary Tax Levy - Override	1,507,675	1,504,675	(\$3,000)	(0.20)
TOTAL PROPERTY TAX LEVY	<u>\$7,772,697</u>	<u>\$8,280,204</u>	<u>\$507,507</u>	<u>6.53</u>
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.1503	1.1898	0.0395	3.43
Secondary Tax Rate	0.2768	0.2642	-0.0126	(4.55)
TOTAL PROPERTY TAX RATE	<u>1.4271</u>	<u>1.4540</u>	<u>0.0269</u>	<u>1.88</u>

SCHEDULE A

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT  
 NORTHLAND PIONEER COLLEGE  
 BUDGET FOR FISCAL YEAR 2002-03  
 CURRENT GENERAL FUND-REVENUES AND OTHER ADDITIONS

	Estimated Actual 2001-02	Budget 2001-02	Budget 2002-03	Increase/(Decrease) From Budget 2001-02 To Budget 2002-03	
				Amount	%
<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>					
<b>PROPERTY TAXES</b>					
Primary Tax Levy	\$6,265,000	\$6,265,022	\$6,775,529	\$510,507	8.15
Secondary Tax Levy-Override					
Subtotal	\$6,265,000	\$6,265,022	\$6,775,529	510,507	8.15
<b>STATE APPROPRIATIONS</b>					
Maintenance Support	4,223,300	4,434,500	3,990,000	(444,500)	(10.02)
Equalization Aid	1,270,300	1,270,300	1,270,300	0	0.00
Workforce Development	389,400	411,500	411,500	0	
Subtotal	\$5,883,000	\$6,116,300	\$5,671,800	(\$444,500)	(7.27)
<b>GIFTS, GRANTS AND CONTRACTS</b>					
Government Grants and Contracts					
Indirect Costs Recovered					
Private Gifts, Grants and Contracts	750,000	750,000	750,000	0	0.00
Subtotal	\$750,000	\$750,000	\$750,000	0	0.00
<b>TUITION, REGISTRATION AND STUDENT FEES</b>					
General Tuition	1,775,000	1,600,000	1,950,000	350,000	21.88
Out-of-District Tuition	325,000	325,000	350,000	25,000	7.69
Out-of-State Tuition	80,000	100,000	75,000	(25,000)	(25.00)
Student Fees	200,000	110,000	200,000	90,000	81.82
Tuition and Fee Remissions or Waivers					
Subtotal	\$2,380,000	\$2,135,000	\$2,575,000	\$440,000	20.61
<b>OTHER SOURCES</b>					
Investment Income	100,000	200,000	100,000	(100,000)	(50.00)
Other	75,000	75,000	75,000	0	0.00
Subtotal	\$175,000	\$275,000	\$175,000	(100,000)	(36.36)
Total Revenues and Other Additions	\$15,453,000	\$15,541,322	\$15,947,329	\$406,007	2.61
<b>UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, APPLIED TO BUDGET</b>					
	1,000,000	1,000,000	1,000,000	-	0.00
<b>TRANSFERS IN/(OUT)</b>					
Transfer Out - Unexpended Plant Fund	(1,500,000)	(1,500,000)	(1,000,000)	500,000.00	(33.33)
- Retirement of Indebtedness	(180,598)	(182,188)	(183,043)	(855)	0.47
- Auxiliary Fund	(246,500)	(86,500)	(370,000)	(283,500)	327.75
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<b>\$14,525,902</b>	<b>\$14,772,634</b>	<b>\$15,394,286</b>	<b>\$621,652</b>	<b>4.21</b>

CURRENT GENERAL FUND - REVENUES AND OTHER ADDITIONS

Unrestricted General Fund Balance at July 1, 2002	<u>\$2,750,000</u>
Less: Governing Board Designations	<u>1,750,000</u>
UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, 2002, APPLIED TO BUDGET	<u><u>\$1,000,000</u></u>

SCHEDULE B (2 OF 2)

PLANT FUNDS - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2001-2002	Budget 2001-2002	Budget 2002-2003	Increase/(Decrease) From Budget 2001-02 To Budget 2002-03	
				Amount	%
<b>REVENUES AND OTHER ADDITIONS BY SOURCE</b>					
<b>UNEXPENDED PLANT FUND</b>					
State Appropriations: Capital Support	\$1,408,800	\$1,439,300	\$1,386,300	(\$53,000)	(3.68)
Investment Income	125,000	250,000	125,000	(125,000)	(50.00)
Proceeds from Sale of Bonds					
Other Revenues and Additions					
Total Revenues and Other Additions	<u>\$1,533,800</u>	<u>\$1,689,300</u>	<u>\$1,511,300</u>	<u>(\$178,000)</u>	<u>(10.54)</u>
RESTRICTED FUND BALANCE AT JULY 1	<u>5,000,000</u>	<u>4,080,700</u>	<u>5,800,000</u>	<u>1,719,300</u>	<u>42.13</u>
TRANSFERS IN/(OUT)					
Transfer In - Primary Tax Levy - Current General Fund	<u>1,500,000</u>	<u>1,500,000</u>	<u>1,000,000</u>	<u>(500,000)</u>	<u>(33.33)</u>
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - UNEXPENDED PLANT FUND	<u>\$8,033,800</u>	<u>\$7,270,000</u>	<u>\$8,311,300</u>	<u>\$1,041,300</u>	<u>14.32</u>
<b>RETIREMENT OF INDEBTEDNESS PLANT FUND</b>					
Sources for payment of principal and interest on general obligation bonds					
Secondary Tax Levy	<u>\$1,507,675</u>	<u>\$1,507,675</u>	<u>\$1,504,675</u>	<u>(\$3,000)</u>	<u>(0.20)</u>
Total Revenues and Other Additions	<u>\$1,507,675</u>	<u>\$1,507,675</u>	<u>\$1,504,675</u>	<u>(\$3,000)</u>	<u>(0.20)</u>
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF GENERAL OBLIGATION BONDS					
TRANSFERS IN/(OUT)					
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF GENERAL OBLIGATION BONDS	<u>\$1,507,675</u>	<u>\$1,507,675</u>	<u>\$1,504,675</u>	<u>(\$3,000)</u>	<u>(0.20)</u>

PLANT FUNDS - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2001-02	Budget 2001-02	Budget 2002-03	Increase/(Decrease) From Budget 2001-02 To Budget 2002-03	
				Amount	%
Sources for payment of principal and interest on Other Long Term Debt					
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF OTHER LONG TERM OBLIGATIONS					
TRANSFERS IN/OUT					
Transfer In-Current General Fund	182,188	182,188	183,043	855	0.47
Transfer In-Current Auxiliary Fund	69,000	69,000	69,000	-	-
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF OTHER LONG TERM OBLIGATIONS	251,188	251,188	252,043	855	0.34
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES- RETIREMENT OF INDEBTEDNESS PLANT FUND	<u>\$1,758,863</u>	<u>\$1,758,863</u>	<u>\$1,756,718</u>	<u>(\$2,145)</u>	<u>(0.12)</u>

SCHEDULE C (2 OF 2)

CURRENT GENERAL FUND AND PLANT FUNDS - EXPENDITURES AND OTHER DEDUCTIONS

	Estimated Actual 2001-02	Budget 2001-02	Budget 2002-03	Increase/(Decrease) From Budget 2001-02 To Budget 2002-03	
				Amount	%
<b>CURRENT GENERAL FUND</b>					
Instruction	\$5,837,473	\$5,855,038	\$5,971,256	116,219	1.98
Public Service	-	-	-	-	-
Academic Support	741,538	786,431	835,303	48,872	6.21
Student Services	828,075	845,622	866,333	20,712	2.45
Institutional Support (Administration)	5,041,032	5,226,034	5,319,477	93,444	1.79
Operation and Maintenance of Plant	1,138,502	1,141,928	1,121,216	(20,712)	(1.81)
Scholarships	215,700	215,700	215,700	0	0.00
Contingency	100,000	701,882	1,065,000	363,118	51.73
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT GENERAL FUND</b>	<u>\$13,902,320</u>	<u>\$14,772,634</u>	<u>\$15,394,286</u>	<u>\$621,651</u>	<u>4.21</u>
<b>PLANT FUNDS:</b>					
<b>UNEXPENDED PLANT FUND</b>					
Land	\$200,000				
Buildings	3,000,000	\$6,500,000	\$7,500,000	\$1,000,000	15.38
Improvements Other Than Buildings	100,000	100,000	100,000	-	-
Equipment	600,000	615,000	656,300	41,300	6.72
Library Books	55,000	55,000	55,000	-	-
Construction in Progress				-	-
Contingency				-	-
Retirement of Indebtedness - Capital Leases and Installment Purchases				-	-
Interest on Indebtedness - Capital Leases and Installment Purchases				-	-
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF UNEXPENDED PLANT FUND</b>	<u>\$3,955,000</u>	<u>\$7,270,000</u>	<u>\$8,311,300</u>	<u>\$1,041,300</u>	<u>14.32</u>
<b>RETIREMENT OF INDEBTEDNESS PLANT FUND</b>					
Retirement of Indebtedness-General Obligation Bonds	\$960,000	\$960,000	\$1,005,000	45,000	4.69
Interest on Indebtedness-General Obligation Bonds	547,675	547,675	499,675	(48,000)	(8.76)
Retirement of Indebtedness - Revenue Bonds					
Interest of Indebtedness - Revenue Bonds					
Retirement of Indebtedness-Other Long Term Obligations	155,000	155,000	165,000	10,000	6.45
Interest of Indebtedness-Other Long Term Obligations	96,188	96,188	87,043	(9,146)	(9.51)
<b>TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT OF INDEBTEDNESS PLANT FUND</b>	<u>\$1,758,863</u>	<u>\$1,758,863</u>	<u>\$1,756,718</u>	<u>(\$2,146)</u>	<u>(0.12)</u>

SCHEDULE D

CURRENT AUXILIARY ENTERPRISES FUND - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2001-02	Budget 2001-02	Budget 2002-03	Increase/(Decrease) From Budget 2001-02 To Budget 2002-03	
				Amount	%
<b><u>REVENUES AND OTHER ADDITIONS BY SOURCE</u></b>					
<b><u>SALES AND SERVICES</u></b>					
Bookstore Sales	\$775,000	\$700,000	\$780,000	80,000	11.43
Food Services Sales	7,000	12,000	7,500	(4,500)	(37.50)
Dormitory Rentals	56,000	50,000	55,000	5,000	10.00
Intercollegiate Athletics	5,000	12,500	6,500	(6,000.00)	(48.00)
Other Sales and Services	42,000	80,000	45,000	(35,000)	(43.75)
Subtotal	\$885,000	\$854,500	\$894,000	\$39,500	4.62
<b><u>OTHER REVENUES AND ADDITIONS</u></b>					
Investment Income	-	-	-	-	
Subtotal	\$ -	\$ -	\$ -	\$ -	
Total Revenues and Other Additions	\$885,000	\$854,500	\$894,000	\$39,500	4.62
<b><u>UNRESTRICTED FUND BALANCE AT JULY 1</u></b>	275,000	275,000	0	(275,000.00)	
<b><u>TRANSFERS IN/(OUT)</u></b>					
Transfer In-General Fund	246,500	86,500	370,000	283,500	327.75
Transfer Out-Retirement of Indebtedness Plant Fund	(69,000)	(69,000)	(69,000)	-	
<b>TOTAL AMOUNT AVAILABLE FOR EXPENDITURES</b>	<b>\$1,337,500</b>	<b>\$1,147,000</b>	<b>\$1,195,000</b>	<b>\$48,000</b>	<b>4.18</b>

SCHEDULE E





CURRENT RESTRICTED FUND - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2001-02	Budget 2001-02	Budget 2002-03	Increase/(Decrease) From Budget 2001-02 To Budget 2002-03	
				Amount	%
<u>REVENUES AND OTHER ADDITIONS BY SOURCE</u>					
<u>GIFTS, GRANTS AND CONTRACTS</u>					
Federal Grants and Contracts	\$2,375,000	\$2,100,000	\$2,500,000	\$400,000	19.05
State Grants and Contracts	75,000	100,000	100,000	0	0.00
Local Grants and Contracts	50,000	50,000	50,000	0	0.00
Private Gifts, Grants and Contracts	250,000	250,000	300,000	50,000	20.00
Subtotal	\$2,750,000	\$2,500,000	\$2,950,000	\$450,000	18.00
Total Revenues and Other Additions	\$2,750,000	\$2,500,000	\$2,950,000	\$450,000	18.00
<u>RESTRICTED FUND BALANCE AT JULY 1</u>	-	-	-	-	-
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$2,750,000	\$2,500,000	\$2,950,000	\$450,000	18.00

SCHEDULE F

CURRENT AUXILIARY ENTERPRISES AND CURRENT RESTRICTED FUNDS - EXPENDITURES AND OTHER DEDUCTIONS

	Estimated Actual 2001-02	Budget 2001-02	Budget 2002-03	Increase/(Decrease) From Budget 2001-02 To Budget 2002-03	
				Amount	%
<u>CURRENT AUXILIARY ENTERPRISES FUND</u>					
Bookstore	\$925,000	\$700,000	\$780,000	\$80,000	11.43
Food Services	2,000	12,000	5,000	(7,000)	(58.33)
Dormitories	48,000	50,000	50,000	0	0.00
Intercollegiate Athletics	210,000	210,000	210,000	0	0.00
Other Sales and Services	152,500	175,000	150,000	(25,000)	(14.29)
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT AUXILIARY ENTERPRISES FUND	<u>\$1,337,500</u>	<u>\$1,147,000</u>	<u>\$1,195,000</u>	<u>\$48,000</u>	<u>4.18</u>
<u>CURRENT RESTRICTED FUND</u>					
Instruction	\$280,000	\$250,000	\$375,000	\$125,000	50.00
Public Service	80,000	125,000	80,000		
Academic Support					
Student Services	250,000	180,000	250,000	70,000	38.89
Institutional Support (Administration)	40,000	25,000	45,000		
Operation and Maintenance of Plant					
Scholarships	2,100,000	1,920,000	2,200,000	280,000	14.58
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT RESTRICTED FUND	<u>\$2,750,000</u>	<u>\$2,500,000</u>	<u>\$2,950,000</u>	<u>\$450,000</u>	<u>18.00</u>

SCHEDULE G