NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT NORTHLAND PIONEER COLLEGE Budget for Fiscal Year 2009-10

Date of Public Hearing and Special Board Meeting for Final Adoption

CERTIFICATE OF ADOPTION

The proposed budget was approved by local Governing Board action and was published as specified by law for presentation to taxpayers of the District for final adoption after the public hearing. This is the Adopted Budget as presented to the District taxpayers and adopted at the special board meeting following the public hearing held on May 19, 2009.

<u>9-09</u> Date Chairman, Governing Board ann President

DISTRICT GOVERNING BOARD

SIGNATURE	TITLE	EXPIRATION OF TERM
Sung Handost	Secretary	12/31/2014
12 Singed	Member	12/31/2010
Donel Veal	Member	12/31/2014
	Member	12/31/2014
1/20 . 11	CHIEF FISCAL OFFICER	
V Deene Hale		Vice President for Administrative Services
SIGNATURI	E	TITLE

OFFICIAL BUDGET FORMS NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT NORTHLAND PIONEER COLLEGE FISCAL YEAR 2009-10

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2009-10 SUMMARY OF BUDGET DATA

				From Bud	/(Decrease) dget 2008-09 get 2009-10
		Budget 2008-09	Budget 2009-10	Amount	%
I.	CURRENT GENERAL AND PLANT FUNDS				
	A. Expenditures:				
	Current General Fund	\$ 24,896,370	\$ 24,391,483	\$ (504,887)	-2.0%
	Unexpended Plant Fund	3,855,000	3,025,000	(830,000)	-21.5%
	Retirement of Indebtedness Plant Fund	1,903,871		(1,903,871)	-100.0%
	TOTAL	\$30,655,241	\$	\$ <u>(3,238,758)</u>	-10.6%
	B. Expenditures Per FTSE:				
	Current General Fund	\$ <u>9,395</u> /FTSE	\$ 9,204 /FTSE	\$ (191) /FTS	E -2.0%
	Unexpended Plant Fund	\$1,455_/FTSE	\$	\$ (313) /FTS	E -21.5%
II.	EXPENDITURE LIMITATIONS		FISC	AL YEAR 2008-09	\$15,829,198_
			FISC	CAL YEAR 2009-10	\$ 16,823,427
III.	AMOUNT RECEIVED FROM PRIMARY PROP ALLOWABLE AMOUNT AS CALCULATED PU				\$
IV.	MAXIMUM ALLOWABLE PRIMARY PROPERT	Y TAX LEVY FOR FISCAL Y	/EAR 2009-10 PURSUANT	ТО	
	A.R.S. §42-17051		-		\$ 11,344,683

V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES:

			From Budget 2008 To Budget 2009-1	
	Budget 2008-09	Budget 2009-10	Amount	%
A. Amount Levied:				
Primary Tax Levy	\$ 10,645,044	\$ 11,344,683	\$ 699,639	6.6%
Secondary Tax Levy	1,661,175		(1,661,175)	-100.0%
TOTAL PROPERTY TAX LEVY	\$ 12,306,219	\$ 11,344,683	\$ <u>(961,536)</u>	-7.8%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	\$ 1.1719	\$ 1.1352	\$	-3.1%
Secondary Tax Rate	0.1829		-0.1829	-100.0%
TOTAL PROPERTY TAX RATE	\$ 1.3548	\$ 1.1352	\$ <u>-0.2196</u>	-16.2%

Increase/(Decrease)

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2009-10 CURRENT GENERAL FUND - REVENUES AND OTHER ADDITIONS

Increase/(Decrease) From Budget 2008-09

Estimated Actual 2008-09 Budget 2008-09 Budget 2008-09 Budget 2008-10 Amount % PROPERTY TARES Primary Tax Levy - Override Subtral \$ 10.645.044 \$ 11.344.683 \$ 699.639 6.6% Statulation \$ 3.821.400 4.412.300 4.250.300 (182.000) 2.7% Government Grants and Contracts \$ 9.307.300 \$ 9.834.022 \$ 9.636.800 \$ (197.222) 2.0% Government Grants and Contracts \$ 559.000 \$ 750.000 \$ 100.000 15.4% Tution, Recent Grants and Contracts \$ 559.000 \$ 750.000 \$ 355.000 \$ 7.3%					To Budget 20	09-10
Primary Tax Levy \$ 10,645,044 \$ 11,344,683 \$ 699,639 6.6% Secondary Tax Levy \$ 10,645,044 \$ 11,344,683 \$ 699,639 6.6% Subtotal \$ 10,645,044 \$ 11,344,683 \$ 699,639 6.6% State APPROPRIATIONS \$ 10,645,044 \$ 11,344,683 \$ 699,639 6.6% Maintenance Support \$ 3,321,400 4,412,300 4,250,300 (162,000) -3.7% Subtotal \$ 9,307,900 \$ 9,834,022 \$ 5,386,500 \$ (152,221) -2.0% GiFTS, GRANTS, AND CONTRACTS \$ \$ 9,307,900 \$ 9,630,000 \$ (197,222) -2.0% Georeral Tuition \$ 859,000 \$ 650,000 \$ 750,000 \$ 100,000 15.4% TUTION, REGISTRATION, AND STUDENT FEES \$ \$ 5360,000 \$ 320,000 \$ 235,000 \$	REVENUES AND OTHER ADDITIONS BY SOURCE	Actual		-	Amount	%
Primary Tax Levy \$ 10,645,044 \$ 11,344,683 \$ 699,639 6.6% Secondary Tax Levy \$ 10,645,044 \$ 11,344,683 \$ 699,639 6.6% Subtotal \$ 10,645,044 \$ 11,344,683 \$ 699,639 6.6% State APPROPRIATIONS \$ 10,645,044 \$ 11,344,683 \$ 699,639 6.6% Maintenance Support \$ 3,321,400 4,412,300 4,250,300 (162,000) -3.7% Subtotal \$ 9,307,900 \$ 9,834,022 \$ 5,386,500 \$ (152,221) -2.0% GiFTS, GRANTS, AND CONTRACTS \$ \$ 9,307,900 \$ 9,630,000 \$ (197,222) -2.0% Georeral Tuition \$ 859,000 \$ 650,000 \$ 750,000 \$ 100,000 15.4% TUTION, REGISTRATION, AND STUDENT FEES \$ \$ 5360,000 \$ 320,000 \$ 235,000 \$						
Secondary Tax Lawy - Override Discretion		\$ 10.645.044	\$ 10.645.044	\$ 11 344 683	\$ 699 639	6.6%
Subiotal \$ 10.645.044 \$ 10.645.044 \$ 11.344.683 \$ 699.639 6.6% STATE APPROPRIATIONS Maintenance Support 3.921.400 4.412.300 4.250.300 (192.000) -3.7% Maintenance Support 5.366.500 \$ 5.421.722 \$ 9.636.600 \$ (197.22) -2.0% Giffs, GRANTS, AND CONTRACTS Government Grants and Contracts 8 9.307.800 \$ 9.834.022 \$ 9.636.800 \$ (197.22) -2.0% Giffs, GRANTS, AND CONTRACTS Government Grants and Contracts 8 859.000 \$ 650.000 750.000 100.000 15.4% UTHON, REGISTRATION, AND STUDENT FEES 659.000 \$ 750.000 \$ 100.000 73% Gutern Tution 2.430.000 2.730.000 2.930.000 200.000 73% Out-of-District Tution 674.000 650.000 3.3600.000 3350.000 3350.000 3350.000 3350.000 3350.000 3350.000 3350.000 3350.000 <		• 10,040,044	• 10,043,044	φ 11,344,003	φ039,039_	0.078
Maintenance Support 3.821.400 4.412.300 4.250.300 (162.000) -3.7%. Equalization Aid \$ 5.386.600 \$ (35.222) -2.0% -0.6%		\$ 10,645,044	\$ 10,645,044	\$ 11,344,683	\$ 699,639	6.6%
Equalization Aid 5.386.500 5.421.722 5.386.500 105.222 -0.6% Subtotal \$ 9,307,900 \$ 9,834.022 \$ 9,636.800 \$ (197.222) -2.0% GIFTS, GRANTS, AND CONTRACTS Government Grants and Contracts 859,000 660,000 750,000 100,000 15.4% Indirect Costs Recovered 859,000 \$ 650,000 \$ 750,000 \$ 100,000 15.4% Private Gitts, Grants, and Contracts \$ 859,000 \$ 660,000 \$ 750,000 \$ 100,000 15.4% VUITON, REGISTRATION, AND STUDENT FEES \$ 859,000 \$ 660,000 \$ 750,000 \$ 100,000 15.4% Out-of-District Tution 674,000 600,000 2,000 7.3% 000 500,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 535,000 \$ 141,1% Other Subtotal \$ 3,605,000 \$ 3,605,000 \$ 3,800,000 \$ 255,000 \$ 669,4% \$ 512,417 2.0% Unrestment Income	STATE APPROPRIATIONS					
Equalization Aid 5.386.500 5.421.722 5.386.500 105.222 -0.6% Subtotal \$ 9,307,900 \$ 9,834.022 \$ 9,636.800 \$ (197.222) -2.0% GIFTS, GRANTS, AND CONTRACTS Government Grants and Contracts 859,000 660,000 750,000 100,000 15.4% Indirect Costs Recovered 859,000 \$ 650,000 \$ 750,000 \$ 100,000 15.4% Private Gitts, Grants, and Contracts \$ 859,000 \$ 660,000 \$ 750,000 \$ 100,000 15.4% VUITON, REGISTRATION, AND STUDENT FEES \$ 859,000 \$ 660,000 \$ 750,000 \$ 100,000 15.4% Out-of-District Tution 674,000 600,000 2,000 7.3% 000 500,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 350,000 \$ 535,000 \$ 141,1% Other Subtotal \$ 3,605,000 \$ 3,605,000 \$ 3,800,000 \$ 255,000 \$ 669,4% \$ 512,417 2.0% Unrestment Income	Maintenance Support	3.921.400	4.412.300	4.250.300	(162.000)	-3.7%
Subtotal \$ 9,307,900 \$ 9,834,022 \$ 9,636,800 \$ (197,222) -2.0% GIFTS, GRANTS, AND CONTRACTS Government Grants and Contracts 859,000 650,000 750,000 100,000 15.4% Indirect Costs Recovered 9,036,800 \$ (197,222) -2.0% Private Gifts, Grants, and Contracts 859,000 \$ 650,000 750,000 100,000 15.4% UITION, REGISTRATION, AND STUDENT FEES General Tuition 2.430,000 2.730,000 2.930,000 200,000 7.3% Out-of-District Tuition 2.4430,000 2.730,000 2.930,000 200,000 7.3% Out-of-District Tuition 2.4430,000 2.730,000 2.930,000 200,000 7.3% Student Fees 360,000 330,000 335,000 335,000 335,000 95,7% Tuition 2.40,000 250,000 650,000 175,000 (75,000) -20,000 Other 5.80,000 \$ 3,800,000 \$ 25,218,944 \$ 25,289,066 \$ 26,341,483 \$ 512,417 2.0% UNRESTRICTED GENERAL						
Government Grants and Contracts 859,000 650,000 750,000 100,000 15.4% Indirect Costs Recovered	Subtotal	\$ 9,307,900		\$ 9,636,800	\$ (197,222)	-2.0%
Indirect Costs Recovered 000000 100000 7.3% 0ut-of-District Tuition 2.430,000 2.730,000 2.930,000 2.00000 7.3% 0ut-of-District Tuition 2.430,000 2.730,000 2.930,000 2.00,000 7.3% 0ut-of-District Tuition 141,000 120,000 2.00,000 7.3% 0ut-of-District Tuition 2.640,000 2.630,000 335,000 335,000 335,000 335,000 335,000 95.7%	GIFTS, GRANTS, AND CONTRACTS					
Private Gifts, Grants, and Contracts Subtotal S B59,000 \$ Contracts Contrets Contracts Contract		859,000	650,000	750,000	100,000	15.4%
Subtotal \$ 859,000 \$ 650,000 \$ 750,000 \$ 100,000 15.4% TUITION, REGISTRATION, AND STUDENT FEES General Tuition Out-of-State Tuition Out-of-State Tuition Student Fees 2,430,000 2,730,000 2,930,000 200,000 7.3% Student Fees Tuition and Fee Remissions or Waivers Subtotal 360,000 350,000 685,000 335,000 95.7% OTHER SOURCES Investment Income 240,000 250,000 175,000 (75,000) -30.0% Other Subtotal \$ 3,605,000 \$ 3,800,000 \$ 225,000 175,000 (75,000) -30.0% UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, APPLIED TO BUDGET \$ 1,000,000 \$ 1,000,000 \$ 1,000,000 \$						
TUITION, REGISTRATION, AND STUDENT FEES Concourt						
General Tuition 2,430,000 2,730,000 2,930,000 200,000 7.3% Out-of-District Tuition 674,000 600,000 535,000 141,00 600,000 535,000 141,% 600,000 535,000 141,% 600,000 535,000 141,% 600,000 535,000 141,% 600,000 650,000 650,000 650,000 650,000 650,000 650,000 650,000 650,000 650,000 650,000 650,000 650,000 650,000 650,000 650,000 <td>Subtotal</td> <td>\$859,000</td> <td>\$650,000</td> <td>\$750,000</td> <td>\$100,000</td> <td>15.4%</td>	Subtotal	\$859,000	\$650,000	\$750,000	\$100,000	15.4%
Out-of-District Tuition Endotion Endotion Endotion Out-of-District Tuition 141,000 120,000 14,1% 141,00 120,000 14,1% 141,00 14,1% 141,1% 141,00 14,1% 141,1% 141,00 14,1% 141,1% 141,00 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0% 14,0%	TUITION, REGISTRATION, AND STUDENT FEES					
Out-of-State Tuition 01/11/000 120,000 120,000 120,000 335,000 95.7% Student Fees 360,000 350,000 685,000 335,000 95.7% Tuition and Fee Remissions or Waivers \$ 3,605,000 \$ 3,800,000 \$ 4,335,000 \$ 535,000 14.1% OTHER SOURCES Investment Income 240,000 250,000 175,000 (75,000) -30.0% Other Subtotal \$ 3,602,000 \$ 250,000 \$ 175,000 (75,000) -84.6% Subtotal \$ 802,000 \$ 900,000 \$ 275,000 \$ (625,000) -84.6% Subtotal \$ 25,218,944 \$ 25,829,066 \$ 26,341,483 \$ 512,417 2.0% UNRESTRICTED GENERAL FUND BALANCE \$ 1,000,000 \$ 1,000,000 \$ 1,000,000 \$ 1,000,000 \$ Transfer Out - Primary Tax Levy · Unexpended Plant Fund (1,500,000) (1,500,000) (2,250,000) (750,000) 50.0% Retirement of Indebtedness/Auxililary/Current (632,696) (432,696) (700,000) (20,000) (20,000) (20,000)	General Tuition	2,430,000	2,730,000	2,930,000	200,000	7.3%
Student Fees 10000 350,000 100000 335,000 95.7% Tuition and Fee Remissions or Waivers \$ 3.60,000 \$ 3.800,000 \$ 335,000 \$ 335,000 \$ 335,000 \$ \$ 335,000 \$		674,000		600,000		
Tuition and Fee Remissions or Waivers Subtotal Decision Decision<			120,000	120,000		
Subtotal \$ 3,605,000 \$ 4,335,000 \$ 535,000 14.1% OTHER SOURCES Investment Income 240,000 250,000 175,000 (75,000) -30.0% Other 562,000 650,000 100,000 (550,000) -84.6% Subtotal \$ 802,000 \$ 900,000 \$ 275,000 \$ (625,000) -84.6% Total Revenues and Other Additions \$ 25,218,944 \$ 25,829,066 \$ 26,341,483 \$ 512,417 2.0% UNRESTRICTED GENERAL FUND BALANCE \$ 1,000,000 \$ 1,000,000 \$ 1,000,000 \$		360,000	350,000	685,000	335,000	95.7%
OTHER SOURCES Investment Income 240,000 250,000 175,000 (75,000) -30.0% Other Subtotal \$ 562,000 \$ 650,000 100,000 (550,000) -84.6% Subtotal \$ 802,000 \$ 900,000 \$ 275,000 \$ (625,000) -69.4% Total Revenues and Other Additions \$ 25,218,944 \$ 25,829,066 \$ 26,341,483 \$ 512,417 2.0% UNRESTRICTED GENERAL FUND BALANCE \$ 1,000,000 \$ 1,000,000 \$ 1,000,000 \$						
Investment Income 240,000 250,000 175,000 (75,000) -30.0% Other 562,000 562,000 100,000 (550,000) -84.6% Subtotal \$ 802,000 \$ 275,000 \$ (625,000) -69.4% Total Revenues and Other Additions \$ 25,218,944 \$ 25,829,066 \$ 26,341,483 \$ 512,417 2.0% UNRESTRICTED GENERAL FUND BALANCE \$ 1,000,000 \$ 1,000,000 \$ AT JULY 1, APPLIED TO BUDGET \$ 1,000,000 \$ 1,000,000 \$ Transfer Out - Primary Tax Levy Unexpended Plant Fund (1,500,000) (1,500,000) (2,250,000) (750,000) 50.0% Retirement of Indebtedness/Auxililary/Current (632,696) 24,006,249	Subtotal	\$ 3,605,000	\$3,800,000	\$4,335,000	\$535,000	14.1%
Other 503,000 603,000 100,000 (550,000) -84.6% Subtotal \$ 802,000 \$ 900,000 \$ 275,000 \$ (625,000) -69.4% Total Revenues and Other Additions \$ 25,218,944 \$ 25,829,066 \$ 26,341,483 \$ 512,417 2.0% UNRESTRICTED GENERAL FUND BALANCE \$ 1,000,000 \$ 1,000,000 \$ AT JULY 1, APPLIED TO BUDGET \$ 1,000,000 \$ 1,000,000 \$ Transfer Out - Primary Tax Levy . (1,500,000) (1,500,000) (2,250,000) (750,000) 50.0% Retirement of Indebtedness/Auxililary/Current (632,696) (432,696) (700,000) (267,304) 61.8%						
Subtotal						
Total Revenues and Other Additions \$ 25,218,944 \$ 25,829,066 \$ 26,341,483 \$ 512,417 2.0% UNRESTRICTED GENERAL FUND BALANCE \$ 1,000,000 </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>						
UNRESTRICTED GENERAL FUND BALANCE \$ 1,000,000						
AT JULY 1, APPLIED TO BUDGET \$ 1,000,000 \$ 1,000,000 \$ 1,000,000 \$	Total Revenues and Other Additions	\$ 25,218,944	\$ 25,829,066	\$ 26,341,483	\$512,417	2.0%
TRANSFERS IN/(OUT) Transfer Out - Primary Tax Levy - Unexpended Plant Fund (1,500,000) (1,500,000) (2,250,000) (750,000) 50.0% Retirement of Indebtedness/Auxililary/Current (632,696) (432,696) (700,000) 61.8%	UNRESTRICTED GENERAL FUND BALANCE					
Transfer Out - Primary Tax Levy - Unexpended Plant Fund (1,500,000) (1,500,000) (2,250,000) (750,000) 50.0% Retirement of Indebtedness/Auxililary/Current (632,696) (432,696) (700,000) (267,304) 61.8%	AT JULY 1, APPLIED TO BUDGET	\$ 1,000,000	\$1,000,000	\$1,000,000	\$	
Transfer Out - Primary Tax Levy - Unexpended Plant Fund (1,500,000) (1,500,000) (2,250,000) (750,000) 50.0% Retirement of Indebtedness/Auxililary/Current (632,696) (432,696) (700,000) (267,304) 61.8%	TRANSFERS IN/(OUT)					
- Unexpended Plant Fund (1,500,000) (1,500,000) (2,250,000) (750,000) 50.0% Retirement of Indebtedness/Auxililary/Current (632,696) (432,696) (700,000) (267,304) 61.8%						
Retirement of Indebtedness/Auxiliary/Current (632,696) (432,696) (700,000) (267,304) 61.8% 24.096.248 24.096.370		(1.500.000)	(1.500.000)	(2,250,000)	(750,000)	50.0%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES \$ 24,086,248 \$ 24,896,370 \$ 24,391,483 \$ (504,887) -2.0%		<u>.</u>	<u>.</u>			
	TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 24,086,248	\$ 24,896,370	\$ 24,391,483	\$(504,887)	-2.0%

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2009-10 PLANT FUNDS - REVENUES AND OTHER ADDITIONS

Increase/(Decrease) From Budget 2008-09 To Budget 2009-10

REVENUES AND OTHER ADDITIONS BY SOURCE	1	Estimated Actual 2008-09		Budget 2008-09		Budget 2009-10		Amount	%
UNEXPENDED PLANT FUND State Appropriations: Capital Support (FTSE @ \$ each) Investment Income Proceeds from Sale of Bonds Other Revenues and Additions Total Revenues and Other Additions	\$ \$	25,000 500,000 525,000	\$ \$	484,050 125,000 1,000,000 1,609,050	\$ \$	25,000	\$ \$	(484,050) (100,000) (1,000,000) (1,584,050)	-100.0% -80.0% -100.0% -98.4%
RESTRICTED FUND BALANCE AT JULY 1 TRANSFERS IN/(OUT)		1,750,000		1,750,000		1,750,000			
Transfer In - Primary Tax Levy - Current General Fund Less: Amounts accumulated for future capital acquisitions	_	1,500,000	_	1,500,000		2,250,000		4,050	-0.4%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - UNEXPENDED PLANT FUND	\$	2,770,950	\$	3,855,000	\$	3,025,000	\$	(830,000)	-21.5%
RETIREMENT OF INDEBTEDNESS PLANT FUND Sources for payment of principal and interest on general obligation bonds Secondary Tax Levy Other (Identify)		1,661,175		1,661,175				(1,661,175)	-100.0%
Total Revenues and Other Additions	\$	1,661,175	\$	1,661,175	\$		\$	(1,661,175)	-100.0%
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	\$	1,661,175	\$	1,661,175	\$		\$	(1,661,175)	-100.0%

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2009-10 PLANT FUNDS - REVENUES AND OTHER ADDITIONS

						To Budget 200	J9-10
Sources for payment of principal and interest on revenue bonds (Identify)	Estimat Actua 2008-0	l i	Budget 2008-09	Budget 2009-10	Amo	unt	%
Total Revenues and Other Additions	\$	\$		\$	\$		
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF REVENUE BONDS							
TRANSFERS IN/(OUT) Current General Fund	24	2,696	242,696		(242,696)	-100.0%
Less: Amounts restricted for future debt service requirements							
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF REVENUE BONDS	\$ <u>24</u>	2,696\$	242,696	\$	\$(242,696)	-100.0%
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	\$1,90	3,871 \$	1,903,871	\$	\$(1,	903,871)	-100.0%

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2009-10 CURRENT GENERAL FUND AND PLANT FUNDS - EXPENDITURES AND OTHER DEDUCTIONS

Increase/(Decrease)

								Increase/(Decr From Budget 20 To Budget 200	008-09
		Estimated Actual 2008-09		Budget 2008-09		Budget 2009-10		Amount	%
CURRENT GENERAL FUND									
Instruction	\$	9,660,000	\$	9,991,750	\$	9,935,000	\$	(56,750)	-0.6%
Public Service									
Academic Support		820,000		981,950		950,000		(31,950)	-3.3%
Student Services		1,530,000		1,774,750		1,702,000		(72,750)	-4.1%
Institutional Support (Administration)		9,110,000		7,723,300		7,538,000		(185,300)	-2.4%
Operation and Maintenance of Plant		2,230,000		2,448,850		2,357,000		(91,850)	-3.8%
Scholarships		420,000		300,000		332,000		32,000	10.7%
Contingency		316,248		1,675,770		1,577,483		(98,287)	-5.9%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS									
OF CURRENT GENERAL FUND	\$	24,086,248	\$	24,896,370	\$	24,391,483	\$	(504,887)	-2.0%
PLANT FUNDS: UNEXPENDED PLANT FUND									
Land	\$		\$		\$		\$		
Buildings		650,000		750,000		700,000		(50,000)	-6.7%
Improvements Other Than Buildings		600,000		700,000		600,000		(100,000)	-14.3%
Equipment		650,000		1,250,000		850,000		(400,000)	-32.0%
Library Books		55,000		55,000		25,000		(30,000)	-54.5%
Museum and Art Collections									
Construction in Progress		400,000		500,000		250,000		(250,000)	-50.0%
Contingency									
Retirement of Indebtedness - Capital Leases and Installment Purchases		415,950		600,000		600,000			
Interest on Indebtedness - Capital Leases and Installment Purchases									
TOTAL EXPENDITURES AND OTHER DEDUCTIONS									
OF UNEXPENDED PLANT FUND	\$	2,770,950	\$	3,855,000	\$	3,025,000	\$	(830,000)	-21.5%
RETIREMENT OF INDEBTEDNESS PLANT FUND									
Retirement of Indebtedness - General Obligation Bonds	\$	1,605,000	\$	1,605,000	\$		\$	(1,605,000)	-100.0%
Interest on Indebtedness - General Obligation Bonds		56,175		56,175				(56,175)	-100.0%
Retirement of Indebtedness - Revenue Bonds		,		, ,					
Interest on Indebtedness - Revenue Bonds									
Retirement of Indebtedness - Other Long-Term Debt		235,000		235,000				(235,000)	-100.0%
Interest on Indebtedness - Other Long-Term Debt		7,696		7,696				(7,696)	-100.0%
Other-Property Tax Judgement				·					
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT									
OF INDEBTEDNESS PLANT FUND	\$	1,903,871	\$	1,903,871	\$		\$	(1,903,871)	-100.0%
	Ψ	1,000,071	Ψ	1,000,071	Ψ		Ψ	(1,000,011)	-100.070

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2009-10 CURRENT AUXILIARY ENTERPRISES FUND - REVENUES AND OTHER ADDITIONS

Increase/(Decrease) From Budget 2008-09

				To Budget 20	09-10
REVENUES AND OTHER ADDITIONS BY SOURCE	Estimated Actual 2008-09	Budget 2008-09	Budget 2009-10	Amount	%
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	1,150,000	1,250,000	1,000,000	(250,000)	-20.0%
Food Services Sales					
Dormitory Rentals					
Intercollegiate Athletics Parking Fees or Permits					
Other Sales and Services	152,000	72,725	70.000	(2,725)	-3.7%
Subtotal	\$ 1,302,000	\$ 1,322,725	\$ <u>1,070,000</u>	(2,725) (252,725)	-19.1%
OTHER REVENUES AND ADDITIONS					
Investment Income					
Other (Identify)					
Subtotal	\$	\$	\$	\$	
Total Revenues and Other Additions	\$1,302,000	\$1,322,725	\$1,070,000	\$ (252,725)	-19.1%
UNRESTRICTED FUND BALANCE AT JULY 1					
TRANSFERS IN/(OUT)					
Current General Fund		190,000	300,000	110,000	57.9%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$1,302,000	\$1,512,725	\$1,370,000	\$(142,725)	-9.4%

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2009-10 CURRENT RESTRICTED FUND - REVENUES AND OTHER ADDITIONS

Increase/(Decrease)

				From Budget 2008-09 To Budget 2009-10	
	Estimated Actual 2008-09	Budget 2008-09	Budget 2009-10	Amount %	I
REVENUES AND OTHER ADDITIONS BY SOURCE					
GIFTS, GRANTS, AND CONTRACTS					
Federal Grants and Contracts	\$ 3,300,000	\$ 3,000,000	\$ 3,300,000	\$ 300,000 10	0.0%
State Grants and Contracts	300,000	750,000	800,000	50,000 6	6.7%
Local Grants and Contracts		25,000		(25,000) -100	0.0%
Private Gifts, Grants, and Contracts	500,000	700,000	550,000	(150,000) -21	1.4%
Subtotal	\$ 4,100,000	\$ 4,475,000	\$ 4,650,000	\$ 175,000	3.9%
OTHER REVENUES AND ADDITIONS					
Investment Income					
State Shared Sales Tax					
Other (Identify)					
Subtotal	\$	\$	\$	\$	
Total Revenues and Other Additions	\$4,100,000	\$ 4,475,000	\$4,650,000	\$3	3.9%
RESTRICTED FUND BALANCE AT JULY 1					
TRANSFERS IN/(OUT)					
General Fund	390,000		400,000	400,000	
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 4,490,000	\$ 4,475,000	\$ 5,050,000	\$ 575,000 12	2.8%

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT

NORTHLAND PIONEER COLLEGE **BUDGET FOR FISCAL YEAR 2009-10**

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

					Increase/(Decro From Budget 20 To Budget 200	008-09
	Estimated Actual 2008-09	Budget 2008-09	Budget 2009-10		Amount	%
CURRENT AUXILIARY ENTERPRISES FUND						
Bookstore	\$ 1,220,000	\$ 1,250,000	\$ 1,270,000	\$	20,000	1.6%
Food Services						
Dormitories						
Intercollegiate Athletics						
Other Sales and Services	 82,000	 262,725	 100,000		(162,725)	-61.9%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT AUXILIARY ENTERPRISES FUND CURRENT RESTRICTED FUND	\$ 1,302,000	\$ 1,512,725	\$ 1,370,000	\$	(142,725)	-9.4%
Instruction	\$ 450,000	\$ 720,000	\$ 700,000	\$	(20,000)	-2.8%
Public Service	 20,000	 15,000	20,000		5,000	33.3%
Academic Support						
Student Services	990,000	 700,000	 1,000,000		300,000	42.9%
Institutional Support (Administration)	30,000	 40,000	 30,000		(10,000)	-25.0%
Operation and Maintenance of Plant	 	 				
Scholarships	 3,000,000	 3,000,000	 3,300,000	_	300,000	10.0%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT RESTRICTED FUND	\$ 4,490,000	\$ 4,475,000	\$ 5,050,000	\$	575,000	12.8%

2009 LEVY LIMIT WORKSHEET

(Revised April 28, 2009)

	THE PROPERTY AND A COLLEGE
INAVAJO COUNTY	NORTHLAND PIONEER COLLEGE
LINAVAJU UUUNII	NONTREAMD FIDILER OVELEDE

All Solution Test	
A.1. Maximum Allowable Primary Tax Levy	\$10,644,746
A.2. A.1 multiplied by 1.02	\$10,857,641
CURRENT YEAR NET ASSESSED VALUE	
SUBJECT TO TAXATION IN PRIOR YEAR	2009
B.1. Centrally Assessed	\$210,076,149
B.2. Locally Assessed Real Property	\$725,798,913
B.3. Locally Assessed Personal Property	\$20,609,071
B.4. Total Assessed Value (B.1 through B.3)	\$956,484,133
B.5. B.4. divided by 100	\$9,564,841
CURRENT YEAR NET ASSESSED VALUES	2009
C.1. Centrally Assessed	\$219,541,850
C.2. Locally Assessed Real Property	\$758,613,629
C.3. Locally Assessed Personal Property	\$20,609,071
C.3a. Exemptions	
C.4. Total Assessed Value (C.1 through C.3a)	\$998,764,550
C.5. C.4. divided by 100	\$9,987,646
	2009
D.1. LINE A.2	\$10,857,641
D.2. LINE B.5	\$9,564,841
D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)	1.1352
D.4. LINE C.5	\$9,987,646
D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIM	NT \$11,337,976
D.6. Excess Collections\Excess Levy	
D.7. Amount in Excess of Expenditure Limit	
D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)	\$11,337,976
Truth in Taxation Rate (prior year actual levy divided by B.5.)	1.1128

CVP Original NORTHLAND PIONEER COLLEGE NAVAJO COUNTY 2/10/2009 Correction 2008 2008 MAXIMUM LEVY \$10,644,746 \$10,644,746 A.1. Maximum Allowable Primary Tax Levy \$10,857,641 \$10,857,641 A.2. A.1 multiplied by 1.02 CURRENT YEAR NET ASSESSED VALUE 2009 SUBJECT TO TAXATION IN PRIOR YEAR 2009 \$210,076,149 \$210,076,149 **B.1. Centrally Assessed** \$725,798,913 \$725,798,913 **B.2. Locally Assessed Real Property** \$20,609,071 \$20,609,071 **B.3. Locally Assessed Personal Property** \$956,484,133 \$956,484,133 B.4. Total Assessed Value (B.1 through B.3) \$9,564,841 \$9,564,841 B.5. B.4. divided by 100 2009 2009 CURRENT YEAR NET ASSESSED VALUES \$219,541,850 \$220,132,701 C.1. Centrally Assessed \$758,613,629 \$758,613,629 C.2. Locally Assessed Real Property \$20,609,071 \$20,609,071 C.3. Locally Assessed Personal Property C.3a. Exemptions \$998,764,550 C.4. Total Assessed Value (C.1 through C.3a) \$999,355,401 \$9,987,646 \$9,993,554 C.5. C.4. divided by 100 2009 2009 LEVY LIMIT CALCULATION \$10,857,641 \$10,857,641 D.1. LINE A.2 \$9,564,841 \$9,564,841 **D.2. LINE B.5** 1.1352 D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE) 1.1352 \$9,987,646 \$9.993.554 **D.4. LINE C.5** \$11,337,976 \$11,344,683 D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT D.6. Excess Collections\Excess Levy D.7. Amount in Excess of Expenditure Limit \$11,337,976 \$11,344,683 D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7) (\$6,707) Difference

2009 LEVY LIMIT WORKSHEET