

**NAVAJO COUNTY COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2003-04
SUMMARY OF BUDGET DATA**

	Budget 2002-03	Budget 2003-04	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$ 15,394,286	\$ 17,230,500	\$ 1,836,214	11.9%
Unexpended Plant Fund	8,311,300	4,596,000	(3,715,300)	-44.7%
Retirement of Indebtedness Plant Fund	1,756,718	1,756,230	(488)	-0.0%
TOTAL	\$ 25,462,303	\$ 23,582,730	\$ (1,879,573)	-7.4%
B. Expenditures Per FTSE:				
Current General Fund	\$ 5,809 /FTSE	\$ 6,266 /FTSE	\$ 457 /FTSE	7.9%
Unexpended Plant Fund	\$ 3,136 /FTSE	\$ 1,671 /FTSE	\$ (1,465) /FTSE	-46.7%
II. EXPENDITURE LIMITATIONS			FISCAL YEAR 2002-03	\$ 14,259,188
			FISCAL YEAR 2003-04	\$ 14,974,540
III. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2002-03 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 2003-04 PURSUANT TO A.R.S. §42-17051				\$ 8,548,000
V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES:				
	Budget 2002-03	Budget 2003-04	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04	
			Amount	%
A. Amount Levied:				
Primary Tax Levy	\$ 6,775,529	\$ 7,535,000	\$ 759,471	11.2%
Secondary Tax Levy - Override	1,504,675	1,509,425	4,750	0.3%
TOTAL PROPERTY TAX LEVY	\$ 8,280,204	\$ 9,044,425	\$ 764,221	9.2%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	\$ 1.1898	\$ 1.2080	\$ 0.0182	1.5%
Secondary Tax Rate	0.2642	0.2460	-0.0182	-6.9%
TOTAL PROPERTY TAX RATE	\$ 1.4540	\$ 1.4540	\$ -	-

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2003-04
CURRENT GENERAL FUND - REVENUES AND OTHER ADDITIONS**

	Estimated Actual 2002-03	Budget 2002-03	Budget 2003-04	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
PROPERTY TAXES					
Primary Tax Levy	\$ 6,770,000	\$ 6,775,529	\$ 7,535,000	\$ 759,471	11.2%
Secondary Tax Levy - Override	1,500,000	1,504,675	1,509,425	4,750	0.3%
Subtotal	\$ 8,270,000	\$ 8,280,204	\$ 9,044,425	\$ 764,221	9.2%
STATE APPROPRIATIONS					
Maintenance Support	4,211,950	3,990,000	4,210,300	220,300	5.5%
Equalization Aid	1,288,150	1,270,300	1,441,300	171,000	13.5%
Subtotal	\$ 5,500,100	\$ 5,260,300	\$ 5,651,600	\$ 391,300	7.4%
GIFTS, GRANTS, AND CONTRACTS					
Government Grants and Contracts					
Indirect Costs Recovered					
Private Gifts, Grants, and Contracts	400,000	750,000	600,000	(150,000)	-20.0%
Subtotal	\$ 400,000	\$ 750,000	\$ 600,000	\$ (150,000)	-20.0%
TUITION, REGISTRATION, AND STUDENT FEES					
General Tuition	1,950,000	1,950,000	2,250,000	300,000	15.4%
Out-of-District Tuition	400,000	350,000	425,000	75,000	21.4%
Out-of-State Tuition	75,000	75,000	75,000		
Student Fees	250,000	200,000	225,000	25,000	12.5%
Tuition and Fee Remissions or Waivers					
Subtotal	\$ 2,675,000	\$ 2,575,000	\$ 2,975,000	\$ 400,000	15.5%
OTHER SOURCES					
Investment Income	55,000	100,000	100,000		
Other	500,000	486,500	477,805	(8,695)	-1.8%
Subtotal	\$ 555,000	\$ 586,500	\$ 577,805	\$ (8,695)	-1.5%
Total Revenues and Other Additions	\$ 17,400,100	\$ 17,452,004	\$ 18,848,830	\$ 1,396,826	8.0%
UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, APPLIED TO BUDGET					
	1,000,000	1,000,000	1,302,900	302,900	30.3%
TRANSFERS IN/(OUT)					
Transfer Out - Primary Tax Levy					
- Unexpended Plant Fund	(1,000,000)	(1,000,000)	(1,069,500)	(69,500)	7.0%
- Retirement of Indebtedness	(1,687,718)	(1,687,718)	(1,687,230)		
- Auxillary Fund	(326,500)	(370,000)	(164,500)	205,500	-55.5%
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 15,385,882	\$ 15,394,286	\$ 17,230,500	\$ 1,836,214	11.9%

**NAVAJO COUNTY COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2003-04
CURRENT GENERAL FUND - REVENUES AND OTHER ADDITIONS**

UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, 2003	\$ <u>3,200,000</u>
Less: Governing Board Designations	\$ <u>1,700,000</u>
UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, 2003, APPLIED TO BUDGET	\$ <u><u>1,500,000</u></u>

**NAVAJO COUNTY COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2003-04
PLANT FUNDS - REVENUES AND OTHER ADDITIONS**

	Estimated Actual 2002-03	Budget 2002-03	Budget 2003-04	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
UNEXPENDED PLANT FUND					
State Appropriations: Capital Support (____ FTSE @ \$ ____ each)	\$ 1,464,700	\$ 1,386,300	\$ 466,500	\$ (919,800)	-66.3%
Investment Income	70,000	125,000	60,000	(65,000)	-52.0%
Proceeds from Sale of Bonds					
Other Revenues and Additions	36,000				
Total Revenues and Other Additions	\$ 1,570,700	\$ 1,511,300	\$ 526,500	\$ (984,800)	-65.2%
RESTRICTED FUND BALANCE AT JULY 1		5,800,000	3,000,000	(2,800,000)	-48.3%
TRANSFERS IN/(OUT)					
Transfer In - Primary Tax Levy - Current General Fund	1,000,000	1,000,000	1,069,500	69,500	7.0%
Less: Amounts accumulated for future capital acquisitions					
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES · UNEXPENDED PLANT FUND	\$ 2,570,700	\$ 8,311,300	\$ 4,596,000	\$ (3,715,300)	-44.7%
RETIREMENT OF INDEBTEDNESS PLANT FUND					
Sources for payment of principal and interest on general obligation bonds					
Secondary Tax Levy	\$ 1,504,675	\$ 1,504,675	\$ 1,509,425	\$ 4,750	0.3%
Other (Identify)					
Total Revenues and Other Additions	\$ 1,504,675	\$ 1,504,675	\$ 1,509,425	\$ 4,750	0.3%
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	\$ 1,504,675	\$ 1,504,675	\$ 1,509,425	\$ 4,750	0.3%

**NAVAJO COUNTY COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2003-04
PLANT FUNDS - REVENUES AND OTHER ADDITIONS**

	Estimated Actual 2002-03	Budget 2002-03	Budget 2003-04	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04	
				Amount	%
Sources for payment of principal and interest on revenue bonds					
Total Revenues and Other Additions	\$	\$	\$	\$	
FUND BALANCE AT JULY 1 RESTRICTED FOR RETIREMENT OF REVENUE BONDS					
TRANSFERS IN/(OUT)					
Transfer In-Current General Fund	183,043	183,043	177,805	(5,238)	-2.9%
Transfer In-Current Auxiliary Fund	69,000	69,000	69,000		
Less: Amounts restricted for future debt service requirements					
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF REVENUE BONDS	\$ 252,043	\$ 252,043	\$ 246,805	\$ (5,238)	-2.1%
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	\$ 1,756,718	\$ 1,756,718	\$ 1,756,230	\$ (488)	-0.0%

**NAVAJO COUNTY COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2003-04
CURRENT GENERAL FUND AND PLANT FUNDS - EXPENDITURES AND OTHER DEDUCTIONS**

	Estimated Actual 2002-03	Budget 2002-03	Budget 2003-04	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04	
				Amount	%
CURRENT GENERAL FUND					
Instruction	\$ 6,700,000	\$ 5,971,256	\$ 7,196,000	\$ 1,224,744	20.5%
Public Service					
Academic Support	680,000	835,303	763,000	(72,303)	-8.7%
Student Services	815,000	866,333	926,000	59,667	6.9%
Institutional Support (Administration)	5,125,000	5,319,477	5,325,000	5,523	0.1%
Operation and Maintenance of Plant	825,000	1,121,216	1,155,000	33,784	3.0%
Scholarships	215,000	215,700	217,000	1,300	0.6%
Contingency		1,065,000	1,648,500	583,500	54.8%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT GENERAL FUND	\$ 14,360,000	\$ 15,394,286	\$ 17,230,500	\$ 1,836,214	11.9%
PLANT FUNDS: UNEXPENDED PLANT FUND					
Land	\$	\$	\$	\$	
Buildings	600,000	7,500,000	3,367,770	(4,132,230)	-55.1%
Improvements Other Than Buildings	200,000	100,000	400,000	300,000	300.0%
Equipment	350,000	656,300	773,230	116,930	17.8%
Library Books	55,000	55,000	55,000		
Museum and Art Collections					
Construction in Progress	5,600,000				
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	\$ 6,805,000	\$ 8,311,300	\$ 4,596,000	\$ (3,715,300)	-44.7%
RETIREMENT OF INDEBTEDNESS PLANT FUND					
Retirement of Indebtedness - General Obligation Bonds	\$ 1,005,000	\$ 1,005,000	\$ 1,060,000	\$ 55,000	5.5%
Interest on Indebtedness - General Obligation Bonds	499,675	499,675	449,425	(50,250)	-10.1%
Retirement of Indebtedness - Revenue Bonds					
Interest on Indebtedness - Revenue Bonds					
Retirement of Indebtedness - Other Long-Term Debt	165,000	165,000	175,000	10,000	6.1%
Interest on Indebtedness - Other Long-Term Debt	87,043	87,043	71,805	(15,238)	-17.5%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT OF INDEBTEDNESS PLANT FUND	\$ 1,756,718	\$ 1,756,718	\$ 1,756,230	\$ (488)	-0.0%

NAVAJO COUNTY COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2003-04
CURRENT AUXILIARY ENTERPRISES FUND - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2002-03	Budget 2002-03	Budget 2003-04	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04	
				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	875,000	780,000	900,000	120,000	15.4%
Food Services Sales	5,000	7,500	5,000	(2,500)	-33.3%
Dormitory Rentals	54,000	55,000	55,000	_____	_____
Intercollegiate Athletics	5,500	6,500	6,000	(500)	-7.7%
Parking Fees or Permits	_____	_____	_____	_____	_____
Other Sales and Services	60,000	45,000	50,000	5,000	11.1%
Subtotal	\$ 999,500	\$ 894,000	\$ 1,016,000	\$ 122,000	13.6%
OTHER REVENUES AND ADDITIONS					
Investment Income	_____	_____	_____	_____	_____
Other (Identify)	_____	_____	_____	_____	_____
Subtotal	\$ _____	\$ _____	\$ _____	\$ _____	_____
Total Revenues and Other Additions	\$ 999,500	\$ 894,000	\$ 1,016,000	\$ 122,000	13.6%
UNRESTRICTED FUND BALANCE AT JULY 1					
TRANSFERS IN/(OUT)					
Transfer In-General Fund	326,500	370,000	164,500	(205,500)	-55.5%
Transfer Out-Retirement of Indebtedness Pland Fund	(69,000)	(69,000)	(69,000)	_____	_____
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 1,257,000	\$ 1,195,000	\$ 1,111,500	\$ (83,500)	-7.0%

NAVAJO COUNTY COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2003-04
CURRENT RESTRICTED FUND - REVENUES AND OTHER ADDITIONS

	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04				
	Estimated Actual 2002-03	Budget 2002-03	Budget 2003-04	Amount	%
<u>REVENUES AND OTHER ADDITIONS BY SOURCE</u>					
GIFTS, GRANTS, AND CONTRACTS					
Federal Grants and Contracts	\$ 2,450,000	\$ 2,500,000	\$ 2,600,000	\$ 100,000	4.0%
State Grants and Contracts	325,000	100,000	325,000	225,000	225.0%
Local Grants and Contracts	10,000	50,000	10,000	(40,000)	-80.0%
Private Gifts, Grants, and Contracts	300,000	300,000	300,000		
Subtotal	\$ 3,085,000	\$ 2,950,000	\$ 3,235,000	\$ 285,000	9.7%
OTHER REVENUES AND ADDITIONS					
Investment Income	_____	_____	_____	_____	_____
State Shared Sales Tax	_____	_____	_____	_____	_____
Other (Identify)	_____	_____	_____	_____	_____
Subtotal	\$ _____	\$ _____	\$ _____	\$ _____	_____
Total Revenues and Other Additions	\$ 3,085,000	\$ 2,950,000	\$ 3,235,000	\$ 285,000	9.7%
RESTRICTED FUND BALANCE AT JULY 1	_____	_____	_____	_____	_____
TRANSFERS IN/(OUT)	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
	_____	_____	_____	_____	_____
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 3,085,000	\$ 2,950,000	\$ 3,235,000	\$ 285,000	9.7%

NAVAJO COUNTY COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2003-04
CURRENT AUXILIARY ENTERPRISES AND CURRENT RESTRICTED FUNDS - EXPENDITURES AND OTHER DEDUCTIONS

	Estimated Actual 2002-03	Budget 2002-03	Budget 2003-04	Increase/(Decrease) From Budget 2002-03 To Budget 2003-04	
				Amount	%
CURRENT AUXILIARY ENTERPRISES FUND					
Bookstore	\$ 875,000	\$ 780,000	\$ 901,500	\$ 121,500	15.6%
Food Services	4,000	5,000	5,000		
Dormitories	58,000	50,000	55,000	5,000	10.0%
Intercollegiate Athletics	170,000	210,000		(210,000)	-100.0%
Other Sales and Services	150,000	150,000	150,000		
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT AUXILIARY ENTERPRISES FUND	\$ 1,257,000	\$ 1,195,000	\$ 1,111,500	\$ (83,500)	-7.0%
CURRENT RESTRICTED FUND					
Instruction	\$ 350,000	\$ 375,000	\$ 375,000		
Public Service	10,000	80,000	10,000	(70,000)	-87.5%
Academic Support					
Student Services	300,000	250,000	300,000	50,000	20.0%
Institutional Support (Administration)	25,000	45,000	50,000	5,000	11.1%
Operation and Maintenance of Plant					
Scholarships	2,400,000	2,200,000	2,500,000	300,000	13.6%
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT RESTRICTED FUND	\$ 3,085,000	\$ 2,950,000	\$ 3,235,000	\$ 285,000	9.7%