

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
~~NORTHERN~~ ~~PIONEER~~
2. *Optional* - Select the name of the community college COLLEGE

The steps below will assist in populating the attached schedules with the appropriate dates. The "current year" is the fiscal year in which the district is operating and the "budget year" is the fiscal year for which the district is budgeting and which immediately follows the current year.

1. Select the Current Year in XXXX-XX format 2011-12
2. Select the Budget Year in XXXX-XX format 2012-13
3. Select the Budget Year in XXXX format 2013

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
Budget for Fiscal Year 2012-13**

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 June ____, 20__.

Chairman, Governing Board

Date

Chancellor/President

Date

DISTRICT GOVERNING BOARD

<u>SIGNATURE</u>	<u>TITLE</u>	<u>EXPIRATION OF TERM</u>
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

CHIEF FISCAL OFFICER

SIGNATURE

TITLE

**OFFICIAL BUDGET FORMS
NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
FISCAL YEAR 2012-13**

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2012-13
SUMMARY OF BUDGET DATA**

	Budget 2011-12	Budget 2012-13	Increase/(Decrease) From Budget 2011-12 To Budget 2012-13
	Amount	Amount	Amount
I. CURRENT GENERAL AND PLANT FUNDS			
A. Expenditures:			
Current General Fund	\$ 22,107,760	\$ 24,199,362	\$ 2,091,602
Unexpended Plant Fund	<u>4,400,000</u>	<u>11,085,000</u>	<u>6,685,000</u>
Retirement of Indebtedness Plant Fund	<u> </u>	<u> </u>	<u> </u>
TOTAL	<u>\$ 26,507,760</u>	<u>\$ 35,284,362</u>	<u>\$ 8,776,602</u>
B. Expenditures Per FTSE:			
Current General Fund	\$ 10,049 /FTSE	\$ 10,071 /FTSE	\$ 22 /FTSE
Unexpended Plant Fund	<u>\$ 2,000 /FTSE</u>	<u>\$ 4,583 /FTSE</u>	<u>\$ 2,583 /FTSE</u>
II. EXPENDITURE LIMITATIONS			FISCAL YEAR 2011-12 \$ <u> </u>
			FISCAL YEAR 2012-13 \$ <u> </u>
III. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2011-12 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051			\$ <u> </u>
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2012-13 PURSUANT TO A.R.S. §42-17051			\$ <u> </u>
V. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES:			
	Budget 2011-12	Budget 2012-13	Increase/(Decrease) From Budget 2011-12 To Budget 2012-13
	Amount	Amount	Amount
A. Amount Levied:			
Primary Tax Levy	\$ 12,710,760	\$ 13,167,562	\$ 456,802
Secondary Tax Levy	<u> </u>	<u> </u>	<u> </u>
TOTAL PROPERTY TAX LEVY	<u>\$ 12,710,760</u>	<u>\$ 13,167,562</u>	<u>\$ 456,802</u>
B. Rates Per \$100 Net Assessed Valuation:			
Primary Tax Rate	\$ 1.2387	\$ 1.3515	\$ 0.1128
Secondary Tax Rate	<u> </u>	<u> </u>	<u> </u>
TOTAL PROPERTY TAX RATE	<u>\$ 1.2387</u>	<u>\$ 1.3515</u>	<u>\$ 0.1128</u>

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**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2012-13
CURRENT GENERAL FUND - REVENUES AND OTHER ADDITIONS**

	Estimated Actual 2011-12	Budget 2011-12	Budget 2012-13	Increase/(Decrease) From Budget 2011-12 To Budget 2012-13	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
PROPERTY TAXES					
Primary Tax Levy	\$ 12,600,000	\$ 12,710,760	\$ 13,167,562	\$ 456,802	3.6%
Secondary Tax Levy - Override					
Subtotal	\$ 12,600,000	\$ 12,710,760	\$ 13,167,562	\$ 456,802	3.6%
STATE APPROPRIATIONS					
Maintenance Support	1,730,100	1,720,000	1,689,700	(30,300)	-1.8%
Equalization Aid	6,451,700	6,452,000	5,367,100	(1,084,900)	-16.8%
Subtotal	\$ 8,181,800	\$ 8,172,000	\$ 7,056,800	\$ (1,115,200)	-13.6%
GIFTS, GRANTS, AND CONTRACTS					
Government Grants and Contracts	1,550,000	1,350,000	1,600,000	250,000	18.5%
Indirect Costs Recovered					
Private Gifts, Grants, and Contracts					
Subtotal	\$ 1,550,000	\$ 1,350,000	\$ 1,600,000	\$ 250,000	18.5%
TUITION, REGISTRATION, AND STUDENT FEES					
General Tuition	3,400,000	3,400,000	3,500,000	100,000	2.9%
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	800,000		1,000,000	1,000,000	
Subtotal	\$ 5,000,000	\$ 4,200,000	\$ 5,300,000	\$ 1,100,000	26.2%
OTHER SOURCES					
Investment Income	115,000	125,000	125,000		
Other	100,000	100,000	200,000	100,000	100.0%
Subtotal	\$ 215,000	\$ 225,000	\$ 325,000	\$ 100,000	44.4%
Total Revenues and Other Additions	\$ 27,546,800	\$ 26,657,760	\$ 27,449,362	\$ 791,602	3.0%
UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, APPLIED TO BUDGET					
	\$	\$	\$ 8,500,000	\$ 8,500,000	
TRANSFERS IN/(OUT)					
Transfer Out - Primary Tax Levy					
- Unexpended Plant Fund	(3,200,000)	(3,800,000)	(11,000,000)	(7,200,000)	189.5%
- Auxilliary Fund/Restricted Fund	(745,000)	(750,000)	(750,000)		
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 23,601,800	\$ 22,107,760	\$ 24,199,362	\$ 2,091,602	9.5%

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2012-13
CURRENT GENERAL FUND - REVENUES AND OTHER ADDITIONS

		UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, 2012	\$ <u>32,758,000</u>
Less: <u>Governing Board Designations</u>			
<u>Capital projects - FY1314 & FY1415</u>	\$	<u>18,000,000</u>	
<u>Other Amounts Unavailable to Finance Expenditures of the Budget Year Reserve</u>		<u>6,258,000</u>	
Subtotal			\$ <u>24,258,000</u>
Add: <u>Amounts Not Expected to be Expended in the Budget Year</u>			
Subtotal			\$ _____
		UNRESTRICTED GENERAL FUND BALANCE AT JULY 1, 2012, APPLIED TO BUDGET	\$ <u><u>8,500,000</u></u>

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2012-13
PLANT FUNDS - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2011-12	Budget 2011-12	Budget 2012-13	Increase/(Decrease From Budget 2011-12 To Budget 2012-13 Amount
REVENUES AND OTHER ADDITIONS BY SOURCE				
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	\$ _____	\$ _____	\$ _____	\$ _____
RESTRICTED FUND BALANCE AT JULY 1	600,000	600,000	85,000	(515,000)
TRANSFERS IN/(OUT)				
Transfer In - Primary Tax Levy - Current General Fund	3,200,000	3,800,000	11,000,000	7,200,000
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Less: Amounts accumulated for future capital acquisitions	_____	_____	_____	_____
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES - UNEXPENDED PLANT FUND	\$ <u>3,800,000</u>	\$ <u>4,400,000</u>	\$ <u>11,085,000</u>	\$ <u>6,685,000</u>
RETIREMENT OF INDEBTEDNESS PLANT FUND				
Sources for payment of principal and interest on general obligation bonds	_____	_____	_____	_____
Secondary Tax Levy	_____	_____	_____	_____
Other (Identify)	_____	_____	_____	_____
_____	_____	_____	_____	_____
Total Revenues and Other Additions	\$ _____	\$ _____	\$ _____	\$ _____
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	\$ _____	\$ _____	\$ _____	\$ _____

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2012-13
PLANT FUNDS - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2011-12	Budget 2011-12	Budget 2012-13	Increase/(Decrease From Budget 2011-12 To Budget 2012-13 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)				
_____	_____	_____	_____	_____
_____	_____	_____	_____	_____
Less: Amounts restricted for future debt service requirements	_____	_____	_____	_____
TOTAL AMOUNT AVAILABLE FOR RETIREMENT OF REVENUE BONDS	\$ _____	\$ _____	\$ _____	\$ _____
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	\$ _____	\$ _____	\$ _____	\$ _____

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189.5%

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**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2012-13
CURRENT GENERAL FUND AND PLANT FUNDS - EXPENDITURES AND OTHER DEDUCTIONS**

	Estimated Actual 2011-12	Budget 2011-12	Budget 2012-13	Increase/(Decrease) From Budget 2011-12 To Budget 2012-13 Amount
CURRENT GENERAL FUND				
Instruction	\$ 8,500,000	\$ 8,026,000	\$ 9,707,624	\$ 1,681,624
Public Service	20,000			
Academic Support	1,100,000	1,659,000	1,088,883	(570,117)
Student Services	1,500,000	1,377,000	1,542,640	165,640
Institutional Support (Administration)	7,100,000	7,069,000	7,634,302	565,302
Operation and Maintenance of Plant	1,800,000	1,756,000	1,821,870	65,870
Scholarships	1,264,000	283,000	1,298,011	1,015,011
Contingency		1,937,760	1,106,032	(831,728)
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT GENERAL FUND	\$ 21,284,000	\$ 22,107,760	\$ 24,199,362	\$ 2,091,602
PLANT FUNDS: UNEXPENDED PLANT FUND				
Land	\$	\$	\$	\$
Buildings	1,200,000	1,480,000	3,385,000	1,905,000
Improvements Other Than Buildings	380,000	500,000	500,000	
Equipment	1,800,000	2,000,000	1,992,000	(8,000)
Library Books	50,000	50,000	55,000	5,000
Museum and Art Collections				
Construction in Progress			5,000,000	5,000,000
Contingency				
Retirement of Indebtedness - Capital Leases and Installment Purchases	370,000	370,000	153,000	(217,000)
Interest on Indebtedness - Capital Leases and Installment Purchases				
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF UNEXPENDED PLANT FUND	\$ 3,800,000	\$ 4,400,000	\$ 11,085,000	\$ 6,685,000
RETIREMENT OF INDEBTEDNESS PLANT FUND				
Retirement of Indebtedness - General Obligation Bonds	\$	\$	\$	\$
Interest on Indebtedness - General Obligation Bonds				
Retirement of Indebtedness - Revenue Bonds				
Interest on Indebtedness - Revenue Bonds				
Retirement of Indebtedness - Other Long-Term Debt				
Interest on Indebtedness - Other Long-Term Debt				
Other-Property Tax Judgement				
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF RETIREMENT OF INDEBTEDNESS PLANT FUND	\$	\$	\$	\$

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21.0%

-34.4%

12.0%

8.0%

3.8%

358.7%

-42.9%

9.5%

128.7%

-0.4%

10.0%

-58.6%

151.9%

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NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2012-13
CURRENT AUXILIARY ENTERPRISES FUND - REVENUES AND OTHER ADDITIONS

	Estimated Actual 2011-12	Budget 2011-12	Budget 2012-13	Increase/(Decrease) From Budget 2011-12 To Budget 2012-13	
				Amount	%
REVENUES AND OTHER ADDITIONS BY SOURCE					
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	100,000	150,000	125,000	(25,000)	-16.7%
Food Services Sales	_____	_____	_____	_____	_____
Dormitory Rentals	_____	_____	_____	_____	_____
Intercollegiate Athletics	_____	_____	_____	_____	_____
Parking Fees or Permits	_____	_____	_____	_____	_____
Other Sales and Services	200,000	225,000	225,000	_____	_____
Subtotal	\$ 300,000	\$ 375,000	\$ 350,000	\$ (25,000)	-6.7%
OTHER REVENUES AND ADDITIONS					
Investment Income	_____	_____	_____	_____	_____
Other (Identify)	_____	_____	_____	_____	_____
Subtotal	\$ _____	\$ _____	\$ _____	\$ _____	_____
Total Revenues and Other Additions	\$ 300,000	\$ 375,000	\$ 350,000	\$ (25,000)	-6.7%
UNRESTRICTED FUND BALANCE AT JULY 1					
TRANSFERS IN/(OUT)					
Current General Fund	145,000	150,000	150,000	_____	_____
_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 445,000	\$ 525,000	\$ 500,000	\$ (25,000)	-4.8%

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2012-13
CURRENT RESTRICTED FUND - REVENUES AND OTHER ADDITIONS**

	Estimated Actual 2011-12	Budget 2011-12	Budget 2012-13	Increase/(Decrease) From Budget 2011-12 To Budget 2012-13	
				Amount	%
<u>REVENUES AND OTHER ADDITIONS BY SOURCE</u>					
GIFTS, GRANTS, AND CONTRACTS					
Federal Grants and Contracts	\$ 4,300,000	\$ 4,200,000	\$ 4,400,000	\$ 200,000	4.8%
State Grants and Contracts	400,000	200,000	200,000		
Local Grants and Contracts					
Private Gifts, Grants, and Contracts	400,000	400,000	400,000		
Subtotal	\$ 5,100,000	\$ 4,800,000	\$ 5,000,000	\$ 200,000	4.2%
OTHER REVENUES AND ADDITIONS					
Investment Income					
State Shared Sales Tax	400,000	400,000	400,000		
Other (Identify)					
Subtotal	\$ 400,000	\$ 400,000	\$ 400,000		
Total Revenues and Other Additions	\$ 5,500,000	\$ 5,200,000	\$ 5,400,000	\$ 200,000	3.8%
RESTRICTED FUND BALANCE AT JULY 1					
TRANSFERS IN/(OUT)					
General Fund	500,000	600,000	600,000		
TOTAL AMOUNT AVAILABLE FOR EXPENDITURES	\$ 6,000,000	\$ 5,800,000	\$ 6,000,000	\$ 200,000	3.4%

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2012-13
CURRENT AUXILIARY ENTERPRISES AND CURRENT RESTRICTED FUNDS - EXPENDITURES AND OTHER DEDUCTIONS

	Estimated Actual 2011-12	Budget 2011-12	Budget 2012-13	Increase/(Decrease) From Budget 2011-12 To Budget 2012-13 Amount
CURRENT AUXILIARY ENTERPRISES FUND				
Bookstore	\$ 145,000	\$ 150,000	\$ 125,000	\$ (25,000)
Food Services				
Dormitories				
Intercollegiate Athletics				
Other Sales & Services	300,000	375,000	375,000	
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT AUXILIARY ENTERPRISES FUND	\$ 445,000	\$ 525,000	\$ 500,000	\$ (25,000)
CURRENT RESTRICTED FUND				
Instruction	\$ 790,000	\$ 700,000	\$ 700,000	
Public Service	20,000	10,000	10,000	
Academic Support				
Student Services	650,000	650,000	650,000	
Institutional Support (Administration)	40,000	40,000	40,000	
Operation and Maintenance of Plant				
Scholarships	4,500,000	4,400,000	4,600,000	200,000
TOTAL EXPENDITURES AND OTHER DEDUCTIONS OF CURRENT RESTRICTED FUND	\$ 6,000,000	\$ 5,800,000	\$ 6,000,000	\$ 200,000

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-4.8%

4.5%

3.4%

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT BUDGET WORKSHEET
YEAR ENDING JUNE 30, 2013**

Description	Current Funds			Plant Funds		Total
	Unrestricted			Unexpended	Retirement of Indebtedness	
	General	Auxiliary Enterprises	Restricted			
A. Total budgeted expenditures	\$ 24,199,362	\$ 500,000	\$ 6,000,000	\$ 11,085,000		\$ 41,784,362
B. Less exclusions claimed:						
Bond proceeds						
Debt service requirements on bonded indebtedness						
Proceeds from other long-term obligations						
Debt service requirements on other long-term obligations						
Dividends, interest, and gains on the sale or redemption of investment securities						
Trustee or custodian						
Grants and aid from the federal government						
Grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes						
Amounts received from the state for the purchase of land, and the purchase or construction of buildings or improvements						
Interfund transactions						
Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements						
Contracts with other political subdivisions						
Tuition and fees						
Property taxes received from voter-approved overrides						
Refunds, reimbursements, and other recoveries						
Prior years carryforward						
Total exclusions claimed	\$	\$	\$	\$	\$	\$
C. Amounts subject to the expenditure limitation (If an individual fund type amount is negative, reduce exclusions claimed to net to zero.)	\$ 24,199,362	\$ 500,000	\$ 6,000,000	\$ 11,085,000		\$ 41,784,362
D. Less expenditures of monies received pursuant to A.R.S. §15-1472 (workforce development)						
E. Adjusted amount subject to the expenditure limitation						\$ 41,784,362
F. Expenditure Limitation Fiscal Year 2012-13						\$ 15,978,265