	su												
	Assumptions							_		_		_	
1				Actual FY01	<b>T</b> . ( . )		rojected FY0			P	ojected FY0	3	<b>T</b>
2	<u>र</u> ।	Revenues	Unrestricted	Restricted	<u>Total</u>	Unrestricted	Restricted	<u>Total</u>	Unrestricted	^	Restricted	^	<u>Total</u>
4	1	Intergovernmental											
5	Α	State Resources	29,760,562	15,563	29,776,125	30,831,579	14,971	30,846,551	29,995,678	ac	15,792	ap	30,011,470
6		Federal Resources	- 20,1 00,002	175,000	175,000		175,000	175,000	20,000,010		175,000	aq	175,000
7	В	Property Taxes	10,316,442	-	10,316,442	11,041,938		11,041,938	11,483,616	ad			11,483,616
8		Other Local Sources		13,525	13,525		27,523	27,523			26,417	ar	26,417
9		Tuition & Fees											
10	С	Tuition	12,934,372	63,426	12,997,798	13,950,260	70,561	14,020,821	13,069,486	ae	70,561	as	13,140,048
11	D	Instructional Fees	-	3,338,481	3,338,481	-	3,403,783	3,403,783			3,544,272	at	3,544,272
12		Other Sources											
13	E	Sales of Goods & Services	-	1,344,554	1,344,554	-	1,498,185	1,498,185	100.000		1,637,275	au	1,637,275
14	F	Interest Income	1,240,014	-	1,240,014	607,500	-	607,500	480,000	af	-		480,000
15	G	Fees	511,665	1,117,462	1,629,127	461,872	1,177,670	1,639,543	544,775	ag	1,253,922	av	1,798,697
16 17	G G	Administrative Recovery Other	483,717 225,823	750,397	483,717 976,220	508,601 230,097	- 681,514	508,601 911,611	525,100 202,682	ah ai	623,098	aw	525,100 825,779
18	G	Total Revenues				57,631,847	7,049,208	64,681,055		ai		aw	
		Total Revenues	55,472,595	6,818,408	62,291,003	57,031,047	7,049,200	04,001,000	56,301,336		7,346,337		63,647,673
19		Fun en ditune e											
20	II A	Expenditures	49.670.014		49 670 014	50 700 070		50 700 070	FF F00 700	ei.			EE E00 700
21 22	A B	Personal Services Materials & Services	48,679,914 4,148,866	- 6,564,287	48,679,914 10,713,153	52,708,078 4,169,715	- 7,174,045	52,708,078 11,343,760	55,580,788 4,432,660	aj ak	7,456,625	<u></u>	55,580,788 11,889,286
22	C	Capital Outlay	4,146,600	0,304,207	581,691	299,142	7,174,045	299,142	617,116		7,400,020	ах	617,116
23	D	Contingency	561,091	-	561,091	925,800	-	925,800	925.800	am		ay	925.800
25	D	Total Expenditures	53,410,471	6,564,287	59,974,758	58,102,735	7,174,045	65,276,780	61,556,364	am	7,456,625	ay	69,012,989
		Total Expenditures	53,410,471	0,304,207	59,974,756	56,102,755	7,174,045	05,270,700	01,330,304		7,430,023		09,012,909
26		Bowenues over (under)											
27		Revenues over (under) expenditures	2,062,124	254,121	2,316,245	(470,888)	(124,837)	(595,725)	(5,255,028)		(110,288)		(5,365,316)
28		experiancies											10,000,000
29	ш	Other Financing Sources											
30		Operating Transfers In	4.000	159,688	163,688	4.000	167,657	171,657	4,000	an	178,494	az	182,494
31		Operating Transfers Out	(2,883,104)		(2,883,104)	(2,610,424)	(1,000,000)	(3,610,424)	(2,907,163)		-		(2,907,163)
32		Intrafund Transfer	-	-	-	1,990,000	(1,990,000)	-	-		-		-
33		Total Other Financing Sources	(2,879,104)	159,688	(2,719,416)	(616,424)	(2,822,343)	(3,438,767)	(2,903,163)		178,494		(2,724,669)
34							<u></u>	<u></u>					
01		Revenues over (under)											
		Expenditures & Other Financing											
35		Sources	(816,980)	413,809	(403,171)	(1,087,312)	(2,947,180)	(4,034,492)	(8,158,191)		68,206		(8,089,985)
36													
37	IV	Beginning Fund Balance	5,084,472	5,078,913	10,163,385	4,267,492	5,492,722	9,760,214	3,180,180		2,545,542		5,725,722
38		Total Ending Fund Balance	4,267,492	5,492,722	9,760,214	3,180,180	2,545,542	5,725,722	(4,978,011)		2,613,748		(2,364,264)
		Minimum fund balance (not available				(2,100,000)		(0.400.000)	(0.000.000)				(0.000.000)
39	A	for appropriation)				(2,100,000)		(2,100,000)	(2,200,000)				(2,200,000)
40	B	Ending Fund Balance (available for current year appropriation)				1,080,180		3,625,722	(7,178,011)				(4,564,264)
41													
42		State Reduction Scenario	-3.0%										
43		Tuition Rate Increase FY03	\$0.00										
44													
45		Budget Assumptions are indexed in red a	nd may be found	d on workshee	titled "Assump	tions"							
					,								

	*Footnotes for FY03 Projections:
	ac. Data from DCCWD funding formula workbook using reduction scenario noted at bottom of worksheet
	ad. Projections including recalculation by auditor of proportion of property tax revenues going to bond debt
	service
	ae. Based on revised enrollment projections from Institutional Research, Assessment & Planning
	af. Projection calculated using estimated average balance of \$24 million and revised estimated interest rate of
	2.0%
	ag. Projection based on historical trend analysis in "Other Revenue Details" worksheet
	ah. Projection based on historical trend analysis in "Other Revenue Details" worksheet
	ai. Projection based on historical trend analysis in "Other Revenue Details" worksheet
	aj. Projection based on compensation parameters approved by Board & other adjustments (see "Personal
	Services" worksheet). Includes OPE rate increase to 46.7% for full-time and 27% for part-time.
	ak. Projection based on historical trend analysis in "Expend-NWC FY92-FY01" worksheet
	al. Projection based on historical trend analysis in "Expend-NWC FY92-FY01" worksheet
	am. Contingency includes Board/Administrative Contingency
	an. Estimated from previous years
	ao. Projection based on historical trend analysis in "Revenue Summary" worksheet
	ap. Projection based on historical trend analysis in "Revenue Summary" worksheet
	aq. Projection based on historical trend analysis in "Revenue Summary" worksheet
	ar. Projection based on historical trend analysis in "Revenue Summary" worksheet
	as. Projection based on approved tuition rate increase from previous year
	at. Projection based on historical trend analysis in "Revenue Summary" worksheet
	au. Projection based on historical trend analysis in "Other Revenue Details" worksheet
	av. Projection based on historical trend analysis in "Other Revenue Details" worksheet
	aw. Projection based on historical trend analysis in "Other Revenue Details" worksheet
	ax. Projection based on historical trend analysis in "Expend-NWC FY92-FY01" worksheet
	ay. Projection includes only "Contingency for Restricted Revenue Changes"
	az. Projection based on historical trend analysis in "Expend-NWC FY92-FY01" worksheet
· · · ·	

	suo												
	Assumptions							_		_		_	
1				Actual FY01	<b>T</b> . ( . )		rojected FY0			P	ojected FY0	3	<b>T</b>
2	<u>र</u> ।	Revenues	Unrestricted	Restricted	<u>Total</u>	Unrestricted	Restricted	<u>Total</u>	Unrestricted	^	Restricted	^	<u>Total</u>
4	1	Intergovernmental											
5	Α	State Resources	29,760,562	15,563	29,776,125	30,606,200	14,971	30,621,172	29,773,425	ac	15,792	ар	29,789,218
6		Federal Resources	20,100,002	175,000	175,000		175,000	175,000	20,110,120		175,000	aq	175,000
7	В	Property Taxes	10,316,442	-	10,316,442	11,041,938		11,041,938	11,483,616	ad			11,483,616
8		Other Local Sources		13,525	13,525		27,523	27,523			26,417	ar	26,417
9		Tuition & Fees											
10	С	Tuition	12,934,372	63,426	12,997,798	13,950,260	70,561	14,020,821	13,850,260	ae	70,561	as	13,920,821
11	D	Instructional Fees	-	3,338,481	3,338,481	-	3,403,783	3,403,783			3,544,272	at	3,544,272
12		Other Sources											
13	E	Sales of Goods & Services	-	1,344,554	1,344,554	-	1,498,185	1,498,185	100.000		1,637,275	au	1,637,275
14	F	Interest Income	1,240,014	-	1,240,014	607,500	-	607,500	480,000	af	-		480,000
15	G	Fees	511,665	1,117,462	1,629,127	461,872	1,177,670	1,639,543	544,775	ag	1,253,922	av	1,798,697
16 17	G G	Administrative Recovery Other	483,717 225,823	- 750,397	483,717 976,220	508,601 230,097	- 681,514	508,601 911,611	525,100 202,682	ah ai	- 623,098	aw	525,100
	G									a		aw	825,779
18		Total Revenues	55,472,595	6,818,408	62,291,003	57,406,468	7,049,208	64,455,676	56,859,857		7,346,337		64,206,194
19													
20	Π	Expenditures	10.070.011		10.070.011	50 700 070		50 700 070	55 500 700				55 500 700
21 22	A	Personal Services	48,679,914	-	48,679,914	52,708,078	-	52,708,078	55,580,788	aj	7 450 005		55,580,788
22	B C	Materials & Services Capital Outlay	4,148,866 581,691	6,564,287	10,713,153 581,691	4,169,715 299,142	7,174,045	11,343,760 299,142	4,432,660 617,116	ak al	7,456,625	ах	<u>11,889,286</u> 617,116
23	D	Contingency	561,691	-	561,691	925,800	-	925,800	925.800	am		ay	925.800
	D	Total Expenditures	53,410,471		59,974,758	<u>58,102,735</u>		65,276,780	<u>61,556,364</u>	am	7,456,625	ay	
25		Total Expenditures	53,410,471	6,564,287	59,974,758	58,102,735	7,174,045	65,276,780	61,3364		7,450,625		69,012,989
26													
27		Revenues over (under) expenditures	2,062,124	254,121	2,316,245	(696,267)	(124,837)	(821,104)	(4,696,507)		(110,288)		(4,806,795)
28		expenditures							/				<u></u> /
29	ш	Other Financing Sources											
30	m	Operating Transfers In	4.000	159,688	163,688	4.000	167,657	171,657	4,000	an	178,494	az	182.494
31		Operating Transfers Out	(2,883,104)		(2,883,104)	(2,610,424)	(1,000,000)	(3,610,424)	(2,907,163)			αz	(2,907,163)
32		Intrafund Transfer	- (2,000,101)	-	- (2,000,101)	1,990,000	(1,990,000)	- (0,010,121)	- (2,001,100)		-		- (2,007,100)
33		Total Other Financing Sources	(2,879,104)	159,688	(2,719,416)	(616,424)	(2,822,343)	(3,438,767)	(2,903,163)		178,494		(2,724,669)
34		· • • • • • • • • • • • • • • • • • • •			<u>(_,e,e</u> )		(1,011,010)	(0, .00, . 0.)	(_,,				(
34		Revenues over (under)											
		Expenditures & Other Financing											
35		Sources	(816,980)	413,809	(403,171)	(1,312,691)	(2,947,180)	(4,259,871)	(7,599,670)		68,206		(7,531,464)
36			1		(				11				
37	IV	Beginning Fund Balance	5,084,472	5,078,913	10,163,385	4,267,492	5,492,722	9,760,214	2,954,801		2,545,542		5,500,343
38		Total Ending Fund Balance	4,267,492	5,492,722	9,760,214	2,954,801	2,545,542	5,500,343	(4,644,869)		2,613,748		(2,031,121)
		Minimum fund balance (not available											
39	A	for appropriation)				(2,100,000)		(2,100,000)	(2,200,000)				(2,200,000)
40	в	Ending Fund Balance (available for current year appropriation)				854,801		3,400,343	(6,844,869)				<u>(4,231,121)</u>
41													
42		State Reduction Scenario	-3.5%										
43		Tuition Rate Increase FY03	\$0.00										
44													
45		Budget Assumptions are indexed in red a	nd may be found	d on workshee	titled "Assumn	tions"							
							1		1	۱ <u> </u>	1	1	

*Footnotes for FY03 Projections:		
ac. Data from DCCWD funding formula workbook using reduction scenario noted at bottom of worksheet		
ad. Projections including recalculation by auditor of proportion of property tax revenues going to bond debt		
service		
ae. Based on revised enrollment projections from Institutional Research, Assessment & Planning		
af. Projection calculated using estimated average balance of \$24 million and revised estimated interest rate of		
2.0%		
ag. Projection based on historical trend analysis in "Other Revenue Details" worksheet		
ah. Projection based on historical trend analysis in "Other Revenue Details" worksheet		
ai. Projection based on historical trend analysis in "Other Revenue Details" worksheet		
aj. Projection based on compensation parameters approved by Board & other adjustments (see "Personal		
Services" worksheet). Includes OPE rate increase to 46.7% for full-time and 27% for part-time.		
ak. Projection based on historical trend analysis in "Expend-NWC FY92-FY01" worksheet		
al. Projection based on historical trend analysis in "Expend-NWC FY92-FY01" worksheet		
am. Contingency includes Board/Administrative Contingency		
an. Estimated from previous years		
ao. Projection based on historical trend analysis in "Revenue Summary" worksheet		
ap. Projection based on historical trend analysis in "Revenue Summary" worksheet		
aq. Projection based on historical trend analysis in "Revenue Summary" worksheet		
ar. Projection based on historical trend analysis in "Revenue Summary" worksheet		
as. Projection based on approved tuition rate increase from previous year		
at. Projection based on historical trend analysis in "Revenue Summary" worksheet		
au. Projection based on historical trend analysis in "Other Revenue Details" worksheet		
av. Projection based on historical trend analysis in "Other Revenue Details" worksheet		
aw. Projection based on historical trend analysis in "Other Revenue Details" worksheet	 + +	
ax. Projection based on historical trend analysis in "Expend-NWC FY92-FY01" worksheet	 	
ay. Projection includes only "Contingency for Restricted Revenue Changes"	 	
az. Projection based on historical trend analysis in "Expend-NWC FY92-FY01" worksheet		

	S												
1	Assumptions		Р	rojected FY02	2		Projected FY03				Projected FY04		
2	Assu		Unrestricted		Total	Unrestricted	Restricted	Total	Unrestricted	*	Restricted	*	Total
3	Ι	Revenues											
4		Intergovernmental											
5	Α	State Resources	30,606,200	14,971	30,621,172	29,773,425	15,792	29,789,218	30,120,769	ba	16,613	bo	30,137,382
6		Federal Resources	-	175,000	175,000		175,000	175,000			175,000	bp	175,000
7	В	Property Taxes	11,041,938		11,041,938	11,483,616		11,483,616	11,942,960	bb			11,942,960
8		Other Local Sources		27,523	27,523		26,417	26,417			25,311	bq	25,311
9		Tuition & Fees											
10	С	Tuition	13,950,260	70,561	14,020,821	17,143,381	89,130	17,232,511	17,846,749	bc	89,130	br	17,935,879
11	D	Instructional Fees	-	3,403,783	3,403,783		3,544,272	3,544,272			3,684,761	bs	3,684,761
12		Other Sources											
13	Е	Sales of Goods & Services	-	1,498,185	1,498,185		1,637,275	1,637,275			1,776,365	bt	1,776,365
14	F	Interest Income	607,500	-	607,500	480,000	-	480,000	660,000	bd			660,000
15	G	Fees	461,872	1,177,670	1,639,543	544,775	1,253,922	1,798,697	570,678	be	1,330,173	bu	1,900,852
16	G	Administrative Recovery	508,601	-	508,601	525,100	-	525,100	541,599	bf			541,599
17	G	Other	230,097	681,514	911,611	202,682	623,098	825,779	175,267	bg	564,681	bv	739,948
18		Total Revenues	57,406,468	7,049,208	64,455,676	60,152,979	7,364,906	67,517,884	61,858,021		7,662,035		69,520,056
19									<u> </u>				
20	п	Expenditures											
21	A	Personal Services	52,708,078		52,708,078	55,580,788		55,580,788	57,900,175	hh			57,900,175
22	B	Materials & Services	4,169,715	7,174,045	11,343,760	4,432,660	7,456,625	11,889,286	4,695,606	bi	7,739,205	bw	12,434,811
23	C	Capital Outlay	299,142	7,174,045	299,142	617,116	7,400,020	617,116	635,629	bi	1,100,200	500	635,629
24	D	Contingency	925.800		925,800	925.800		925,800	925,800	bk			925,800
24		Total Expenditures	58,102,735	7,174,045	65,276,780	61,556,364	7,456,625	69,012,989	64,157,210	<u>DR</u>	7 720 205		71,896,415
		i otal Experiolitures	30,102,735	1,114,045	03,210,180	01,000,304	1,450,625	09,012,989	04,137,210		7,739,205		11,090,415
26			-										
27		Revenues over (under)	(000 007)	(40.4.007)	(004 404)	(4, 400, 005)	(04 700)	(4.405.405)	(0.000.400)		(77.474)		(0.070.050)
		expenditures	(696,267)	(124,837)	(821,104)	(1,403,385)	<u>(91,720</u> )	<u>(1,495,105</u> )	(2,299,189)		(77,171)		(2,376,359)
28													
	III	Other Financing Sources											
30		Operating Transfers In	4,000	167,657	171,657	4,000	178,494	182,494	4,000		189,330	bx	193,330
31		Operating Transfers Out	(2,610,424)	(1,000,000)	(3,610,424)	(2,907,163)	-	(2,907,163)	(2,903,901)	bm			(2,903,901)
32		Intrafund Transfer	1,990,000	(1,990,000)	-				<u> </u>				
33		Total Other Financing Sources	(616,424)	(2,822,343)	(3,438,767)	(2,903,163)	178,494	(2,724,669)	(2,899,901)		189,330		(2,710,571)
34													
		Revenues over (under)											
		Expenditures & Other Financing											
35		Sources	(1,312,691)	(2,947,180)	(4,259,871)	(4,306,548)	86,774	(4,219,774)	(5,199,090)		112,160		(5,086,930)
36													
37	IV	Beginning Fund Balance	4,267,492	5,492,722	9,760,214	2,954,801	2,545,542	5,500,343	(1,351,748)	[	2,632,316		1,280,569
		- Tatal Fadina Fund Dalance									-		
38		Total Ending Fund Balance	2,954,801	2,545,542	5,500,343	(1,351,748)	2,632,316	1,280,569	(6,550,838)		2,744,476		(3,806,362)
		Minimum fund balance (not available								[			
39	A	for appropriation)	(2,100,000)		(2,100,000)	(2,200,000)		(2,200,000)	(2,200,000)	bn			(2,200,000)
$\vdash$		Ending Fund Balance (available for											
40	в	Ending Fund Balance (available for current year appropriation)	854,801		3,400,343	(3,551,748)		(919,431)	(8,750,838)	[			(6,006,362)
	~	ounoni yoar appropriation)			0,400,040	(0,001,140)		(010,401)	(0,100,000)				(0,000,002)
41													
42		State Reduction Scenario	-3.5%				Credit FTE lost	0			Credit FTE lost		0
43		Tuition Rate Increase FY03	\$10.00				Non-cr FTE lost	0			Non-cr FTE lost		0
			÷0			Lineas tri-			11.	reet			•
44						Unrestric	ted Gross Savings	\$-	Un	restric	cted Gross Savings		\$-
4.5											EVOLT V.		00.00
45											FY04 Tuition Inc		\$0.00

### Budget Projections FY02 through FY04

46									
47	Budget Assumptions are indexed in red a	and may be found	d on worksheet t	itled "Assumptio	ns"				

### Budget Projections FY02 through FY04

	*Footnotes for FY04 Projections:			
	ba. Data from DCCWD funding formula workbook using reduction scenario at bottom of			
	worksheet			
	bb. Projections based on estimated 4% annual increase in property tax revenues			
	bc. Tuition increases as noted at bottom of the worksheet. Enrollment projections provided			
	by IRAP.			
	bd. Estimated average balance of \$22 million at 3.0% interest.			
	be. Historical trend analysis in "Other Revenue Details" worksheet			
	bf. Historical trend analysis in "Other Revenue Details" worksheet			
$ \rightarrow $	bg. Historical trend analysis in "Other Revenue Details" worksheet			
⊢⊢⊢	bh. Includes estimated annual compensation increases including steps & COLA.			
	bi. Uses historical trend analysis in "Expend-NWC FY92-FY01" worksheet.			
	bj. Uses historical trend analysis in "Expend-NWC FY92-FY01" worksheet			
	bk. Contingency includes Board/Administrative Contingency			
	bl. Estimated from previous years			
	bm. Historical trend analysis in "Revenue Summary" worksheet			
	bn. Unappropriated Ending Fund Balance is 3% of expenditures (including Transfers Out)			
	bo. Historical trend analysis in "Revenue Summary" worksheet			
	bp. Historical trend analysis in "Revenue Summary" worksheet			
	bq. Historical trend analysis in "Revenue Summary" worksheet			
	br. Based on approved tuition rate increases as calculated in "Tuition" worksheet			
	bs. Historical trend analysis in "Revenue Summary" worksheet			
	bt. Historical trend analysis in "Other Revenue Details" worksheet	 		
	bu. Historical trend analysis in "Other Revenue Details" worksheet			
	bv. Historical trend analysis in "Other Revenue Details" worksheet			