

**Official Budget Forms  
Navajo County Community College District  
Northland Pioneer College  
Fiscal year 2024**

**Navajo County Community College District**  
**Northland Pioneer College**  
**Budget for fiscal year 2024**  
**Summary of budget data**

	<u>Budget 2024</u>	<u>Budget 2023</u>	<u>Increase/Decrease From budget 2023 To budget 2024</u>	
			<u>Amount</u>	<u>%</u>
<b>I. Current General and Plant Funds</b>				
<b>A. Expenditures:</b>				
Current General Fund	\$ 39,072,827	\$ 35,265,978	\$ 3,806,849	10.8%
Unexpended Plant Fund	12,782,500	11,519,900	1,262,600	11.0%
Retirement of indebtedness Plant Fund	0		0	
Total	\$ 51,855,327	\$ 46,785,878	\$ 5,069,449	10.8%
<b>B. Expenditures per Full-time student equivalent (FTSE):</b>				
Current General Fund	\$ 21,316 /FTSE	\$ 18,160 /FTSE	\$ 3,157 /FTSE	17.4%
Unexpended Plant Fund	\$ 6,974 /FTSE	\$ 5,932 /FTSE	\$ 1,042 /FTSE	17.6%
Projected FTSE count	1,833	1,942		
<b>II. Total all funds estimated personnel compensation</b>				
Employee salaries and hourly costs	\$ 20,059,059	\$ 18,905,406	\$ 1,153,653	6.1%
Retirement costs	2,209,092	2,200,000	9,092	0.4%
Healthcare costs	2,423,572	2,336,504	87,068	3.7%
Other benefit costs	2,263,346	1,677,620	585,726	34.9%
Total	\$ 26,955,069	\$ 25,119,530	\$ 1,835,539	7.3%
<b>III. Summary of primary and secondary property tax levies and rates</b>				
<b>A. Amount levied:</b>				
Primary tax levy	\$ 17,000,000	\$ 16,084,078	\$ 915,922	5.7%
Property tax judgment			0	
Secondary tax levy			0	
Total levy	\$ 17,000,000	\$ 16,084,078	\$ 915,922	5.7%
<b>B. Rates per \$100 net assessed valuation:</b>				
Primary tax rate	1.7536	1.7505	0.0031	0.2%
Property tax judgment			0.0000	
Secondary tax rate			0.0000	
Total rate	1.7536	1.7505	0.0031	0.2%
IV. Maximum allowable primary property tax levy for fiscal year 2024 pursuant to A.R.S. §42-17051			\$ 17,371,883	
V. Amount received from primary property taxes in fiscal year 2023 in excess of the maximum allowable amount as calculated pursuant to A.R.S. §42-17051			\$	

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**Resources**

	Current funds			Plant Fund		Other funds 2024	Total all funds 2024	Total all funds 2023	% Increase/ Decrease
	General Fund 2024	Restricted Fund 2024	Auxiliary Fund 2024	Unexpended Plant Fund 2024	Retirement of indebtedness 2024				
<b>Beginning balances/(deficits)—July 1*</b>									
Restricted	\$						0	\$ 0	0.0%
Unrestricted	72,300,000			33,000,000			105,300,000	93,400,000	12.7%
<b>Total beginning balances</b>	\$ 72,300,000	\$ 0	\$ 0	\$ 33,000,000	\$ 0	\$ 0	\$ 105,300,000	\$ 93,400,000	12.7%
<b>Revenues and other inflows</b>									
Student tuition and fees									
General tuition	\$ 3,170,000	\$	\$	\$	\$	\$	\$ 3,170,000	\$ 3,600,000	-11.9%
Out-of-district tuition							0	0	0.0%
Out-of-State tuition	90,000						90,000	100,000	-10.0%
Student fees	540,000						540,000	600,000	-10.0%
Tuition and fee remissions or waivers							0	0	0.0%
<b>State appropriations</b>									
Maintenance support	1,349,900						1,349,900	1,393,400	-3.1%
Equalization aid	11,189,600						11,189,600	9,912,900	12.9%
STEM Workforce				262,500			262,500	283,600	-7.4%
Rural Community College Aid	1,305,600						1,305,600	1,305,600	0.0%
							0	0	0.0%
							0	0	0.0%
Property taxes									
Primary tax levy	17,000,000						17,000,000	16,084,078	5.7%
Secondary tax levy							0	0	0.0%
Gifts, grants, and contracts	2,530,000	4,957,811	250,000				7,737,811	12,800,000	-39.5%
Sales and services							0	0	0.0%
Investment income	300,000						300,000	300,000	0.0%
State shared sales tax (Prop 301)		600,000	150,000				750,000	550,000	36.4%
Smart and Safe Arizona Act (Prop 207)		900,000					900,000	500,000	80.0%
Other revenues	400,000						400,000	170,000	135.3%
Proceeds from sale of bonds							0		0.0%
<b>Total Revenues and Other Inflows</b>	\$ 37,875,100	\$ 6,457,811	\$ 400,000	\$ 262,500	\$ 0	\$ 0	\$ 44,995,411	\$ 47,599,578	-5.5%
<b>Transfers</b>									
Transfers in		500,000	200,000	10,445,000			11,145,000	2,700,000	312.8%
<b>(Transfers out)</b>	(11,145,000)						(11,145,000)	(2,700,000)	312.8%
<b>Total transfers</b>	\$ (11,145,000)	\$ 500,000	\$ 200,000	\$ 10,445,000	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
<b>Reduction for amounts reserved for future budget year expenses:</b>									
Maintained for future financial stability	(35,265,978)						(35,265,978)	(33,417,324)	5.5%
Maintained for future capital acquisitions/projects	(12,348,568)			(30,925,000)			(43,273,568)	(13,920,000)	210.9%
Maintained for future debt retirement							0	0	0.0%
Maintained for grants or scholarships							0	0	0.0%
Fund Balance - Unrestricted	(12,342,727)						(12,342,727)	(46,062,676)	-73.2%
							0	10,736,300	-100.0%
<b>Total resources available for the budget year</b>	\$ 39,072,827	\$ 6,957,811	\$ 600,000	\$ 12,782,500	\$ 0	\$ 0	\$ 59,413,138	\$ 58,335,878	1.8%

\*These amounts exclude nonspendable amounts (e.g., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.

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**Expenditures and other outflows**

	Current funds			Plant Fund		Other funds 2024	Total all funds 2024	Total all funds 2023	% Increase/ Decrease
	General Fund 2024	Restricted Fund 2024	Auxiliary Fund 2024	Unexpended Plant Fund 2024	Retirement of indebtedness 2024				
<b>Total resources available for the budget year (from Schedule B)</b>	\$ 39,072,827	\$ 6,957,811	\$ 600,000	\$ 12,782,500	\$ -	\$ -	\$ 59,413,138	\$ 58,335,878	1.8%
<b>Expenditures and other outflows</b>									
Instruction	\$ 13,200,469	\$ 3,660,955					\$ 16,861,424	\$ 18,798,077	-10.3%
Public service							0	0	0.0%
Academic support	1,910,251						1,910,251	2,050,967	-6.9%
Student services	2,608,800	1,000,000					3,608,800	3,092,088	16.7%
Institutional support (Administration)	16,017,719						16,017,719	12,486,956	28.3%
Operation and maintenance of plant	2,352,916						2,352,916	2,082,032	13.0%
Scholarships	1,945,075	2,296,856					4,241,931	6,215,275	-31.7%
Auxiliary enterprises			600,000				600,000	350,000	71.4%
Capital assets				12,782,500			12,782,500	11,519,900	11.0%
Debt service—general obligation bonds							0	0	0.0%
Debt service—other long term debt							0	0	0.0%
Other expenditures							0	0	0.0%
<b>Property tax judgments</b>							0	0	0.0%
Contingency	1,037,597						1,037,597	1,740,583	-40.4%
<b>Total expenditures and other</b>	<b>\$ 39,072,827</b>	<b>\$ 6,957,811</b>	<b>\$ 600,000</b>	<b>\$ 12,782,500</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 59,413,138</b>	<b>\$ 58,335,878</b>	<b>1.8%</b>