

Official Budget Forms
Navajo County Community College District
Northland Pioneer College
Fiscal year 2025

**Navajo County Community College District
Northland Pioneer College
Budget for fiscal year 2025
Summary of budget data**

	<u>Budget 2025</u>	<u>Budget 2024</u>	<u>Increase/Decrease From budget 2024 To budget 2025</u>	
			<u>Amount</u>	<u>%</u>
I. Current General and Plant Funds				
A. Expenditures:				
Current General Fund	\$ 38,827,550	\$ 39,072,827	\$ (245,277)	-0.6%
Unexpended Plant Fund	17,900,329	12,782,500	5,117,829	40.0%
Retirement of indebtedness Plant Fund	0		0	
Total	\$ 56,727,879	\$ 51,855,327	\$ 4,872,552	9.4%
B. Expenditures per Full-time student equivalent (FTSE):				
Current General Fund	\$ 22,111 /FTSE	\$ 21,316 /FTSE	\$ 795 /FTSE	3.7%
Unexpended Plant Fund	\$ 10,194 /FTSE	\$ 6,974 /FTSE	\$ 3,220 /FTSE	46.2%
Projected FTSE count	1,756	1,833		
II. Total all funds estimated personnel compensation				
Employee salaries and hourly costs	\$ 22,048,897	\$ 20,059,059	\$ 1,989,838	9.9%
Retirement costs	2,705,400	2,209,092	496,308	22.5%
Healthcare costs	2,747,364	2,423,572	323,792	13.4%
Other benefit costs	1,814,903	2,263,346	(448,443)	-19.8%
Total	\$ 29,316,564	\$ 26,955,069	\$ 2,361,495	8.8%
III. Summary of primary and secondary property tax levies and rates				
A. Amount levied:				
Primary tax levy	\$ 18,340,750	\$ 17,000,000	\$ 1,340,750	7.9%
Property tax judgment			0	
Secondary tax levy			0	
Total levy	\$ 18,340,750	\$ 17,000,000	\$ 1,340,750	7.9%
B. Rates per \$100 net assessed valuation:				
Primary tax rate	1.7707	1.7536	0.0171	1.0%
Property tax judgment			0.0000	
Secondary tax rate			0.0000	
Total rate	1.7707	1.7536	0.0171	1.0%
IV. Maximum allowable primary property tax levy for fiscal year 2025 pursuant to A.R.S. §42-17051			\$ 18,340,750	
V. Amount received from primary property taxes in fiscal year 2024 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 2025	Total all funds 2025	Total all funds 2024	% Increase/ Decrease
	General Fund 2025	Restricted Fund 2025	Auxiliary Fund 2025	Unexpended Plant Fund 2025	Retirement of indebtedness 2025				
Beginning balances/(deficits)—July 1*									
Restricted	\$						0	\$ 0	0.0%
Unrestricted	83,600,000			29,500,000			113,100,000	105,300,000	7.4%
Total beginning balances	\$ 83,600,000	\$ 0	\$ 0	\$ 29,500,000	\$ 0	\$ 0	\$ 113,100,000	\$ 105,300,000	7.4%
Revenues and other inflows									
Student tuition and fees									
General tuition	\$ 3,170,000	\$	\$	\$	\$	\$	\$ 3,170,000	\$ 3,170,000	0.0%
Out-of-district tuition							0	0	0.0%
Out-of-State tuition	90,000						90,000	90,000	0.0%
Student fees	540,000						540,000	540,000	0.0%
Tuition and fee remissions or waivers							0	0	0.0%
State appropriations									
Maintenance support	1,375,600						1,375,600	1,349,900	1.9%
Equalization aid	12,016,200						12,016,200	11,189,600	7.4%
STEM Workforce				273,600			273,600	262,500	4.2%
Rural Community College Aid	815,000						815,000	1,305,600	-37.6%
							0		0.0%
							0		0.0%
Property taxes									
Primary tax levy	18,340,750						18,340,750	17,000,000	7.9%
Secondary tax levy							0	0	0.0%
Gifts, grants, and contracts	2,730,000	7,200,000	100,000				10,030,000	7,737,811	29.6%
Sales and services							0	0	0.0%
Investment income	2,000,000						2,000,000	300,000	566.7%
State shared sales tax (Prop 301)		600,000	140,000				740,000	750,000	-1.3%
Smart and Safe Arizona Act (Prop 207)		1,000,000					1,000,000	900,000	11.1%
Other revenues	350,000						350,000	400,000	-12.5%
Proceeds from sale of bonds							0		0.0%
Total Revenues and Other Inflows	\$ 41,427,550	\$ 8,800,000	\$ 240,000	\$ 273,600	\$ 0	\$ 0	\$ 50,741,150	\$ 44,995,411	12.8%
Transfers									
Transfers in		400,000	200,000	17,626,729			18,226,729	11,145,000	63.5%
(Transfers out)	(18,226,729)						(18,226,729)	(11,145,000)	63.5%
Total transfers	\$ (18,226,729)	\$ 400,000	\$ 200,000	\$ 17,626,729	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Reduction for amounts reserved for future budget year expenses:									
Maintained for future financial stability	(39,072,827)						(39,072,827)	(35,265,978)	10.8%
Maintained for future capital acquisitions/projects	(13,273,718)			(29,500,000)			(42,773,718)	(43,273,568)	-1.2%
Maintained for future debt retirement							0	0	0.0%
Maintained for grants or scholarships							0	0	0.0%
Maintained for future retirement contributions							0	0	0.0%
Fund Balance	(15,626,726)						(15,626,726)	(12,342,727)	26.6%
Total resources available for the budget year	\$ 38,827,550	\$ 9,200,000	\$ 440,000	\$ 17,900,329	\$ 0	\$ 0	\$ 66,367,879	\$ 59,413,138	11.7%

*These amounts exclude nonspendable amounts (e.g., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact. See the Instructions tab, cell C11 for more information about the amounts that should and should not be included on this line.

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Expenditures and other outflows

	Current funds			Plant Fund		Other funds 2025	Total all funds 2025	Total all funds 2024	% Increase/Decrease
	General Fund 2025	Restricted Fund 2025	Auxiliary Fund 2025	Unexpended Plant Fund 2025	Retirement of indebtedness 2025				
Total resources available for the budget year (from Schedule B)	\$ 38,827,550	\$ 9,200,000	\$ 440,000	\$ 17,900,329	\$	\$	\$ 66,367,879	\$ 59,413,138	11.7%
Expenditures and other outflows									
Instruction	\$ 13,651,901	\$ 3,650,000	\$	\$	\$	\$	\$ 17,301,901	\$ 16,861,424	2.6%
Public service							0	0	0.0%
Academic support	1,877,849	1,860,000					3,737,849	1,910,251	95.7%
Student services	2,739,999						2,739,999	3,608,800	-24.1%
Institutional support (Administration)	15,170,070						15,170,070	16,017,719	-5.3%
Operation and maintenance of plant	2,458,451						2,458,451	2,352,916	4.5%
Scholarships	1,875,000	3,290,000					5,165,000	4,241,931	21.8%
Auxiliary enterprises			440,000				440,000	600,000	-26.7%
Capital assets				17,900,329			17,900,329	12,782,500	40.0%
Debt service—general obligation bonds							0	0	0.0%
Debt service—other long term debt							0	0	0.0%
Other expenditures		400,000					400,000	0	--
Property tax judgments							0	0	0.0%
Contingency	1,054,280						1,054,280	1,037,597	1.6%
Total expenditures and other outflows	\$ 38,827,550	\$ 9,200,000	\$ 440,000	\$ 17,900,329	\$ 0	\$ 0	\$ 66,367,879	\$ 59,413,138	11.7%