

Presentation of Proposed 2019-2020 Budget

Summary:

The approved preliminary budget was posted on the NPC website after the April 16, 2019 regular District Governing Board meeting. In accordance with statutory requirements, the preliminary budget was published on May 14, 2019 in the White Mountain Independent and in the Holbrook Tribune on May 15, 2019 along with the along with a notice of the public hearing.

The official budget documents are attached. No alterations have been made to the preliminary budget approved by the Board. The 2019-20 proposed budget is aligned with the NPC Strategic Priorities approved by the District Governing Board. Extensive involvement at the department and executive level resulted in the proposed budget.

Staff anticipates the expenditure limit will be breached in FY 2020, but carryforward balances will be used to cover the expected overage. The current available carryforward amount is approximately \$30 million.

Staff will answer questions from the Board and the public. The budget can be reduced, but cannot be increased following the public hearing.



Northland Pioneer College

Post Office Box 610 • Holbrook, AZ 86025 • (928) 524-7311 • Fax (928) 524-7312 • www.npc.edu

OFFICIAL BUDGET FORMS
NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
FISCAL YEAR 2020

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2020
SUMMARY OF BUDGET DATA**

| | | | Increase/Decrease From Budget 2019 To Budget 2020 | |
|------|--|-----------------|---|----------------------|
| | | | Amount | % |
| I. | CURRENT GENERAL AND PLANT FUNDS | | | |
| A. | Expenditures: | | | |
| | Current General Fund | \$ 28,729,200 | \$ 27,988,697 | \$ 740,503 2.6% |
| | Unexpended Plant Fund | 14,839,500 | 11,443,000 | 3,396,500 29.7% |
| | Retirement of Indebtedness Plant Fund | | | |
| | TOTAL | \$ 43,568,700 | \$ 39,431,697 | \$ 4,137,003 10.5% |
| B. | Expenditures Per Full-Time Student Equivalent (FTSE): | | | |
| | Current General Fund | \$ 14,265 /FTSE | \$ 13,994 /FTSE | \$ 270 /FTSE 1.9% |
| | Unexpended Plant Fund | \$ 7,368 /FTSE | \$ 5,722 /FTSE | \$ 1,647 /FTSE 28.8% |
| | Projected FTSE Count | 2,014 | 2,000 | |
| II. | TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION | | | |
| | Employee Salaries and Hourly Costs | \$ 16,064,319 | \$ 15,434,817 | \$ 629,502 4.1% |
| | Retirement Costs | 1,649,843 | 1,609,043 | 40,800 2.5% |
| | Healthcare Costs | 1,897,284 | 1,808,975 | 88,309 4.9% |
| | Other Benefit Costs | 1,390,758 | 1,376,642 | 14,116 1.0% |
| | TOTAL | \$ 21,002,204 | \$ 20,229,477 | \$ 772,727 3.8% |
| III. | SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES | | | |
| A. | Amount Levied: | | | |
| | Primary Tax Levy | \$ 15,487,000 | \$ 15,055,197 | \$ 431,803 2.9% |
| | Secondary Tax Levy | | | |
| | TOTAL LEVY | \$ 15,487,000 | \$ 15,055,197 | \$ 431,803 2.9% |
| B. | Rates Per \$100 Net Assessed Valuation: | | | |
| | Primary Tax Rate | 1.8164 | 1.8164 | |
| | Secondary Tax Rate | | | |
| | TOTAL RATE | 1.8164 | 1.8164 | |
| IV. | MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2020 PURSUANT TO A.R.S. §42-17051 | | | \$ 15,877,014 |
| V. | AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2019 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051 | | | \$ |

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2020
RESOURCES**

| | CURRENT FUNDS | | | PLANT FUNDS | | | | | |
|---|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|------------------------|----------------------------|----------------------------|----------------------------|
| | General Fund 2020 | Restricted Fund 2020 | Auxiliary Fund 2020 | Unexpended Plant Fund 2020 | Retirement of Indebtedness 2020 | Other Funds 2020 | Total All Funds 2020 | Total All Funds 2019 | % Increase/ Decrease |
| BEGINNING BALANCES-July 1* | | | | | | | | | |
| Restricted | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Unrestricted | 41,200,000 | | | 24,500,000 | | | 65,700,000 | 59,500,000 | 10.4% |
| Total Beginning Balances | \$ 41,200,000 | \$ | \$ | \$ 24,500,000 | \$ | \$ | \$ 65,700,000 | \$ 59,500,000 | 10.4% |
| REVENUES AND OTHER INFLOWS | | | | | | | | | |
| Student Tuition and Fees | | | | | | | | | |
| General Tuition | \$ 3,060,000 | \$ | \$ | \$ | \$ | \$ | \$ 3,060,000 | \$ 3,060,000 | |
| 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 | 1,000,000 | | | | | | 1,000,000 | 1,000,000 | |
| State Appropriations | | | | | | | | | |
| Maintenance Support | 1,567,700 | | | | | | 1,567,700 | 1,576,500 | -0.6% |
| Equalization Aid | 7,547,500 | | | | | | 7,547,500 | 7,107,100 | 6.2% |
| Capital Support | | | | 339,500 | | | 339,500 | 342,600 | -0.9% |
| Property Taxes | | | | | | | | | |
| Primary Tax Levy | 15,254,000 | | | | | | 15,254,000 | 15,055,197 | 1.3% |
| Secondary Tax Levy | | | | | | | | | |
| Gifts, Grants, and Contracts | 2,000,000 | 5,600,000 | | | | | 7,600,000 | 7,100,000 | 7.0% |
| Sales and Services | | | | | | | | | |
| Investment Income | 300,000 | | | | | | 300,000 | 139,900 | 114.4% |
| State Shared Sales Tax | | 400,000 | | | | | 400,000 | 400,000 | |
| Other Revenues | 100,000 | | 300,000 | | | | 400,000 | 300,400 | 33.2% |
| Proceeds from Sale of Bonds | | | | | | | | | |
| Total Revenues and Other Inflows | \$ 31,629,200 | \$ 6,000,000 | \$ 300,000 | \$ 339,500 | \$ | \$ | \$ 38,268,700 | \$ 36,881,697 | 3.8% |
| TRANSFERS | | | | | | | | | |
| Transfers In | | 600,000 | 300,000 | 2,000,000 | | | 2,900,000 | 2,900,000 | |
| (Transfers Out) | (2,900,000) | | | | | | (2,900,000) | (2,900,000) | |
| Total Transfers | (2,900,000) | 600,000 | 300,000 | 2,000,000 | | | | | |
| Less: | | | | | | | | | |
| Governing Board Designations | (12,470,800) | | | | | | (12,470,800) | (4,860,431) | 156.6% |
| Policy 1924 - Cash Reserve | (28,729,200) | | | | | | (28,729,200) | (28,289,569) | 1.6% |
| Policy 1926 - Future Capital Reserve | | | | (12,000,000) | | | (12,000,000) | (16,600,000) | -27.7% |
| | | | | | | | | | |
| | | | | | | | | | |
| Total Resources Available for the Budget Year | \$ 28,729,200 | \$ 6,600,000 | \$ 600,000 | \$ 14,839,500 | \$ | \$ | \$ 50,768,700 | \$ 46,631,697 | 8.9% |

*These amounts exclude amounts not in spendable form (i.e., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2020
EXPENDITURES AND OTHER OUTFLOWS**

**TOTAL RESOURCES AVAILABLE FOR THE
BUDGET YEAR** (from Schedule B)

EXPENDITURES AND OTHER OUTFLOWS

Instruction
Public Service
Academic Support
Student Services
Institutional Support (Administration)
Operation and Maintenance of Plant
Scholarships
Auxiliary Enterprises
Capital Assets
Debt Service-General Obligation Bonds
Debt Service-Other Long Term Debt
Other Expenditures
Contingency

Total Expenditures and Other Outflows

| CURRENT FUNDS | | | PLANT FUNDS | | Other Funds 2020 | Total All Funds 2020 | Total All Funds 2019 | % Increase/ Decrease |
|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|------------------------|----------------------------|----------------------------|----------------------------|
| General Fund 2020 | Restricted Fund 2020 | Auxiliary Fund 2020 | Unexpended Plant Fund 2020 | Retirement of Indebtedness 2020 | | | | |
| \$ 28,729,200 | \$ 6,600,000 | \$ 600,000 | \$ 14,839,500 | \$ | \$ | \$ 50,768,700 | \$ 46,631,697 | 8.9% |
| \$ 11,070,908 | \$ 1,500,000 | \$ | \$ | \$ | \$ | \$ 12,570,908 | \$ 12,322,264 | 2.0% |
| | 20,000 | | | | | 20,000 | 20,000 | |
| 1,213,019 | | | | | | 1,213,019 | 1,163,861 | 4.2% |
| 1,988,722 | 650,000 | | | | | 2,638,722 | 2,558,400 | 3.1% |
| 9,362,697 | 30,000 | | | | | 9,392,697 | 9,012,382 | 4.2% |
| 1,963,406 | | | | | | 1,963,406 | 1,841,825 | 6.6% |
| 2,020,775 | 4,400,000 | | | | | 6,420,775 | 6,433,775 | -0.2% |
| | | 600,000 | | | | 600,000 | 600,000 | |
| | | | 14,839,500 | | | 14,839,500 | 11,443,000 | 29.7% |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| 1,109,673 | | | | | | 1,109,673 | 1,236,190 | -10.2% |
| \$ 28,729,200 | \$ 6,600,000 | \$ 600,000 | \$ 14,839,500 | \$ | \$ | \$ 50,768,700 | \$ 46,631,697 | 8.9% |



Northland Pioneer College

EXPANDING MINDS • TRANSFORMING LIVESSM

Notice is hereby given to the residents and taxpayers of the Navajo County Community College District that the District Governing Board will conduct **Truth in Taxation** (per Arizona Revised Statutes, §15-1461.01) and **Budget Public Hearings** for consideration of the proposed budget for the 2019–2020 Fiscal Year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on **Tuesday, May 21, 2019** at 10:00 a.m. (M.S.T.)

A **Special Board Meeting** for the purpose of adopting the District's 2019–2020 budget shall be held immediately following the Budget Hearing at the same location.

Budget data conforms to mandates of law specified in Arizona Revised Statutes §15-1461 concerning the advertisement and publication of budget information.

Mark Vest, President, Northland Pioneer College

Questions about the budget should be directed to **Maderia Ellison**, Vice President for Administrative Services, Chief Business Officer, (928) **532-6743** or online www.npc.edu/public-comment-form.

The budget is posted for public review on the college's website, www.npc.edu/fy2020-preliminary-budget

Published in the *Tribune*, May 15, 2019

| NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2020 SUMMARY OF BUDGET DATA — SCHEDULE A | | | | |
|---|----------------|----------------|---|-------|
| | | | Increase/Decrease From Budget 2019 to Budget 2020 | |
| | Budget 2020 | Budget 2019 | Amount | % |
| I. CURRENT GENERAL AND PLANT FUNDS | | | | |
| A. Expenditures: | | | | |
| Current General Fund | \$28,729,200 | \$27,988,697 | \$740,503 | 2.6% |
| Unexpended Plant Fund | 14,939,500 | 11,443,000 | 3,396,500 | 29.7% |
| Retirement of Indebtedness Plant Fund | -0- | -0- | -0- | -0- |
| TOTAL | \$43,568,700 | \$39,431,697 | \$4,137,003 | 10.5% |
| B. Expenditures Per Full-Time Student Equivalent (FTSE) | | | | |
| Current General Fund | \$14,265/FTSE | \$13,994/FTSE | \$270/FTSE | 1.9% |
| Unexpended Plant Fund | \$7,368/FTSE | \$5,722/FTSE | \$1,647/FTSE | 28.8% |
| Projected FTSE Count | 2,014 | 2,000 | | |
| II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION | | | | |
| Employee Salaries and Hourly Costs | \$16,064,319 | \$15,434,817 | 629,502 | 4.1% |
| Retirement Costs | 1,649,843 | 1,609,043 | 40,800 | 2.5% |
| Healthcare Costs | 1,897,284 | 1,808,975 | 88,309 | 4.9% |
| Other Benefit Costs | 1,390,758 | 1,376,642 | 14,116 | 1.0% |
| TOTAL | \$21,002,204 | \$20,229,477 | \$772,727 | 3.8% |
| III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES | | | | |
| A. Amount Levied: | | | | |
| Primary Tax Levy | \$15,487,000 | \$15,055,197 | \$431,803 | 2.9% |
| Secondary Tax Levy | -0- | -0- | -0- | -0- |
| TOTAL LEVY | \$15,487,000 | \$15,055,197 | \$431,803 | 2.9% |
| B. Rates Per \$100 Net Assessed Valuation: | | | | |
| Primary Tax Rate | 1.8164 | 1.8164 | -0- | -0- |
| Secondary Tax Rate | -0- | -0- | -0- | -0- |
| TOTAL RATE | 1.8164 | 1.8164 | -0- | -0- |
| IV. MAXIMUM ALLOWABLE PRIMARY TAX LEVY FOR FISCAL YEAR 2020 PURSUANT TO A.R.S. §42-17051 | | | \$15,877,014 | |
| V. AMOUNT RECEIVED FROM PRIMARY PROPERT TAXES IN FISCAL YEAR 2019 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051. | | | -0- | |

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT

NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2020

RESOURCES — SCHEDULE B

| | CURRENT FUNDS | | | PLANT FUNDS | | Other Funds 2020 | Total All Funds 2020 | | Total All Funds 2019 | % Increase/ Decrease |
|---|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|------------------------|----------------------------|--|----------------------------|----------------------------|
| | General Fund 2020 | Restricted Fund 2020 | Auxiliary Fund 2020 | Unexpended Plant Fund 2020 | Retirement of Indebtedness 2020 | | | | | |
| BEGINNING BALANCES – JULY 1 (Excludes amounts not in spendable form (i.e. prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.) | | | | | | | | | | |
| Restricted | | | | | | | | | | |
| Unrestricted | \$41,200,000 | | | \$24,500,000 | | | 65,700,000 | | 59,500,000 | 10.4% |
| Total Beginning Balances | \$41,200,000 | | | \$24,500,000 | | | \$65,700,000 | | \$59,500,000 | 10.4% |
| REVENUES AND OTHER INFLOWS | | | | | | | | | | |
| Student Tuition and Fees | | | | | | | | | | |
| General Tuition | \$3,060,000 | | | | | | \$3,060,000 | | \$3,060,000 | -0- |
| Out-of-District Tuition | | | | | | | | | | |
| Out-of-State Tuition | 100,000 | | | | | | 100,000 | | 100,000 | -0- |
| Student Fees | 700,000 | | | | | | 700,000 | | 700,000 | -0- |
| Tuition and Fee Remissions or Waivers | 1,000,000 | | | | | | 1,000,000 | | 1,000,000 | -0- |
| State Appropriations | | | | | | | | | | |
| Maintenance Support | 1,567,700 | | | | | | 1,567,700 | | 1,576,500 | -0.6% |
| Equalization Aid | 7,547,500 | | | | | | 7,547,500 | | 7,107,100 | 6.2% |
| Capital Support | | | | 339,500 | | | 339,500 | | 342,600 | -0.9% |
| Property Taxes | | | | | | | | | | |
| Primary Tax Levy | 15,254,000 | | | | | | 15,254,000 | | 15,055,197 | 1.3% |
| Secondary Tax Levy | | | | | | | | | | |
| Gifts, Grants, and Contracts | 2,000,000 | 5,600,000 | | | | | 7,600,000 | | 7,100,000 | 7.0% |
| Sales and Services | | | | | | | | | | |
| Investment Income | 300,000 | | | | | | 300,000 | | 139,900 | 114.4% |
| State Shared Sales Tax | | 400,000 | | | | | 400,000 | | 400,000 | -0- |
| Other Revenues | 100,000 | | 300,000 | | | | 400,000 | | 300,400 | 33.2% |
| Proceeds from Sale of Bonds | | | | | | | | | | |
| Total Revenues and Other Inflows | \$31,629,200 | \$6,000,000 | \$300,000 | 339,500 | | | \$38,268,700 | | \$36,881,697 | 3.8% |
| TRANSFERS | | | | | | | | | | |
| Transfers In | | 600,000 | 300,000 | 2,000,000 | | | 2,900,000 | | 2,900,000 | -0- |
| (Transfers Out) | (2,900,000) | | | | | | (2,900,000) | | (2,900,000) | -0- |
| Total Transfers | (\$2,900,000) | \$600,000 | \$300,000 | \$2,000,000 | | | -0- | | -0- | -0- |
| Less: | | | | | | | | | | |
| Governing Board Designations | (12,470,800) | | | | | | (12,470,800) | | (4,860,431) | 156.6% |
| Policy 1924 – Cash Reserves | (28,729,200) | | | | | | (28,729,200) | | (28,289,569) | 1.6% |
| Policy 1926 – Future Capital Reserves |) | | | (12,000,000) | | | (12,000,000) | | (16,600,000) | -27.7% |
| Total Resources Available for Budget Year | \$28,729,200 | \$6,600,000 | \$600,000 | \$14,839,500 | | | \$50,768,700 | | \$46,631,697 | 8.9% |

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT

NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2020

EXPENDITURES AND OTHER OUTFLOWS — SCHEDULE C

| | CURRENT FUNDS | | | PLANT FUNDS | | Other Funds 2020 | Total All Funds 2020 | Total All Funds 2019 | % Increase/ Decrease |
|--|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|------------------------|----------------------------|----------------------------|----------------------------|
| | General Fund 2020 | Restricted Fund 2020 | Auxiliary Fund 2020 | Unexpended Plant Fund 2020 | Retirement of Indebtedness 2020 | | | | |
| TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B) | \$28,729,200 | \$6,600,000 | \$600,000 | \$14,839,500 | | | \$50,768,700 | \$46,631,697 | 8.9% |
| EXPENDITURES AND OTHER OUTFLOWS | | | | | | | | | |
| Instruction | \$11,070,908 | \$1,500,000 | | | | | \$12,570,908 | \$12,322,264 | 2.0% |
| Public Service | | 20,000 | | | | | 20,000 | 20,000 | -0- |
| Academic Support | 1,213,019 | | | | | | 1,213,019 | 1,163,861 | 4.2% |
| Student Services | 1,988,722 | 650,000 | | | | | 2,638,722 | 2,558,400 | 3.1% |
| Institutional Support (Administration) | 9,362,697 | 30,000 | | | | | 9,392,697 | 9,012,382 | 4.2% |
| Operation and Maintenance of Plant | 1,963,406 | | | | | | 1,963,406 | 1,841,825 | 6.6% |
| Scholarships | 2,020,775 | 4,400,000 | | | | | 6,420,775 | 6,433,775 | -0.2% |
| Auxiliary Enterprises | | | 600,000 | | | | 600,000 | 600,000 | -0- |
| Capital Assets | | | | 14,839,500 | | | 14,839,500 | 11,443,000 | 29.7% |
| Debt Service – General Obligation Bonds | | | | | | | | | |
| Debt Service – Other Long Term Debt | | | | | | | | | |
| Other Expenditures | | | | | | | | | |
| Contingency | 1,109,673 | | | | | | 1,109,673 | 1,236,190 | -10.2% |
| Total Expenditures and Other Outflows | \$28,729,200 | \$6,600,000 | \$600,000 | \$14,839,500 | | | \$50,768,700 | \$46,631,697 | 8.9% |



Northland Pioneer College

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Questions about the budget should be directed to **Maderia Ellison**, Vice President for Administrative Services, Chief Business Officer, (928) **532-6743** or online www.npc.edu/public-comment-form.

The budget is posted for public review on the college's website, www.npc.edu/fy2020-preliminary-budget

Published in the *White Mountain Independent*, May 14, 2019

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2020
SUMMARY OF BUDGET DATA — SCHEDULE A

| | | | | Increase/Decrease From Budget 2019 to Budget 2020 | |
|---|----------------|----------------|--------------|---|--|
| | Budget 2020 | Budget 2019 | Amount | % | |
| I. CURRENT GENERAL AND PLANT FUNDS | | | | | |
| A. Expenditures: | | | | | |
| Current General Fund | \$28,729,200 | \$27,988,697 | \$740,503 | 2.6% | |
| Unexpended Plant Fund | 14,939,500 | 11,443,000 | 3,396,500 | 29.7% | |
| Retirement of Indebtedness Plant Fund | -0- | -0- | -0- | -0- | |
| TOTAL | \$43,568,700 | \$39,431,697 | \$4,137,003 | 10.5% | |
| B. Expenditures Per Full-Time Student Equivalent (FTSE) | | | | | |
| Current General Fund | \$14,265/FTSE | \$13,994/FTSE | \$270/FTSE | 1.9% | |
| Unexpended Plant Fund | \$7,368/FTSE | \$5,722/FTSE | \$1,647/FTSE | 28.8% | |
| Projected FTSE Count | 2,014 | 2,000 | | | |
| II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION | | | | | |
| Employee Salaries and Hourly Costs | \$16,064,319 | \$15,434,817 | 629,502 | 4.1% | |
| Retirement Costs | 1,649,843 | 1,609,043 | 40,800 | 2.5% | |
| Healthcare Costs | 1,897,284 | 1,808,975 | 88,309 | 4.9% | |
| Other Benefit Costs | 1,390,758 | 1,376,642 | 14,116 | 1.0% | |
| TOTAL | \$21,002,204 | \$20,229,477 | \$772,727 | 3.8% | |
| III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES | | | | | |
| A. Amount Levied: | | | | | |
| Primary Tax Levy | \$15,487,000 | \$15,055,197 | \$431,803 | 2.9% | |
| Secondary Tax Levy | -0- | -0- | -0- | -0- | |
| TOTAL LEVY | \$15,487,000 | \$15,055,197 | \$431,803 | 2.9% | |
| B. Rates Per \$100 Net Assessed Valuation: | | | | | |
| Primary Tax Rate | 1.8164 | 1.8164 | -0- | -0- | |
| Secondary Tax Rate | -0- | -0- | -0- | -0- | |
| TOTAL RATE | 1.8164 | 1.8164 | -0- | -0- | |
| IV. MAXIMUM ALLOWABLE PRIMARY TAX LEVY FOR FISCAL YEAR 2020 PURSUANT TO A.R.S. §42-17051 | | | \$15,877,014 | | |
| V. AMOUNT RECEIVED FROM PRIMARY PROPERT TAXES IN FISCAL YEAR 2019 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051. | | | -0- | | |

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2020
RESOURCES — SCHEDULE B

| | CURRENT FUNDS | | | PLANT FUNDS | | Other Funds 2020 | Total All Funds 2020 | Total All Funds 2019 | % Increase/ Decrease |
|---|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|------------------------|----------------------------|----------------------------|----------------------------|
| | General Fund 2020 | Restricted Fund 2020 | Auxiliary Fund 2020 | Unexpended Plant Fund 2020 | Retirement of Indebtedness 2020 | | | | |
| BEGINNING BALANCES – JULY 1 (Excludes amounts not in spendable form (i.e. prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.) | | | | | | | | | |
| Restricted | | | | | | | | | |
| Unrestricted | \$41,200,000 | | | \$24,500,000 | | | 65,700,000 | 59,500,000 | 10.4% |
| Total Beginning Balances | \$41,200,000 | | | \$24,500,000 | | | \$65,700,000 | \$59,500,000 | 10.4% |
| REVENUES AND OTHER INFLOWS | | | | | | | | | |
| Student Tuition and Fees | | | | | | | | | |
| General Tuition | \$3,060,000 | | | | | | \$3,060,000 | \$3,060,000 | -0- |
| Out-of-District Tuition | | | | | | | | | |
| Out-of-State Tuition | 100,000 | | | | | | 100,000 | 100,000 | -0- |
| Student Fees | 700,000 | | | | | | 700,000 | 700,000 | -0- |
| Tuition and Fee Remissions or Waivers | 1,000,000 | | | | | | 1,000,000 | 1,000,000 | -0- |
| State Appropriations | | | | | | | | | |
| Maintenance Support | 1,567,700 | | | | | | 1,567,700 | 1,576,500 | -0.6% |
| Equalization Aid | 7,547,500 | | | | | | 7,547,500 | 7,107,100 | 6.2% |
| Capital Support | | | | 339,500 | | | 339,500 | 342,600 | -0.9% |
| Property Taxes | | | | | | | | | |
| Primary Tax Levy | 15,254,000 | | | | | | 15,254,000 | 15,055,197 | 1.3% |
| Secondary Tax Levy | | | | | | | | | |
| Gifts, Grants, and Contracts | 2,000,000 | 5,600,000 | | | | | 7,600,000 | 7,100,000 | 7.0% |
| Sales and Services | | | | | | | | | |
| Investment Income | 300,000 | | | | | | 300,000 | 139,900 | 114.4% |
| State Shared Sales Tax | | 400,000 | | | | | 400,000 | 400,000 | -0- |
| Other Revenues | 100,000 | | 300,000 | | | | 400,000 | 300,400 | 33.2% |
| Proceeds from Sale of Bonds | | | | | | | | | |
| Total Revenues and Other Inflows | \$31,629,200 | \$6,000,000 | \$300,000 | 339,500 | | | \$38,268,700 | \$36,881,697 | 3.8% |
| TRANSFERS | | | | | | | | | |
| Transfers In | | 600,000 | 300,000 | 2,000,000 | | | 2,900,000 | 2,900,000 | -0- |
| (Transfers Out) | (2,900,000) | | | | | | (2,900,000) | (2,900,000) | -0- |
| Total Transfers | (\$2,900,000) | \$600,000 | \$300,000 | \$2,000,000 | | | -0- | -0- | -0- |
| Less: | | | | | | | | | |
| Governing Board Designations | (12,470,800) | | | | | | (12,470,800) | (4,860,431) | 156.6% |
| Policy 1924 – Cash Reserves | (28,729,200) | | | | | | (28,729,200) | (28,289,569) | 1.6% |
| Policy 1926 – Future Capital Reserves |) | | | (12,000,000) | | | (12,000,000) | (16,600,000) | -27.7% |
| Total Resources Available for Budget Year | \$28,729,200 | \$6,600,000 | \$600,000 | \$14,839,500 | | | \$50,768,700 | \$46,631,697 | 8.9% |

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2020
EXPENDITURES AND OTHER OUTFLOWS — SCHEDULE C

| | CURRENT FUNDS | | | PLANT FUNDS | | Other Funds 2020 | Total All Funds 2020 | Total All Funds 2019 | % Increase/ Decrease |
|--|-------------------------|----------------------------|---------------------------|----------------------------------|---------------------------------------|------------------------|----------------------------|----------------------------|----------------------------|
| | General Fund 2020 | Restricted Fund 2020 | Auxiliary Fund 2020 | Unexpended Plant Fund 2020 | Retirement of Indebtedness 2020 | | | | |
| TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B) | \$28,729,200 | \$6,600,000 | \$600,000 | \$14,839,500 | | | \$50,768,700 | \$46,631,697 | 8.9% |
| EXPENDITURES AND OTHER OUTFLOWS | | | | | | | | | |
| Instruction | \$11,070,908 | \$1,500,000 | | | | | \$12,570,908 | \$12,322,264 | 2.0% |
| Public Service | | 20,000 | | | | | 20,000 | 20,000 | -0- |
| Academic Support | 1,213,019 | | | | | | 1,213,019 | 1,163,861 | 4.2% |
| Student Services | 1,988,722 | 650,000 | | | | | 2,638,722 | 2,558,400 | 3.1% |
| Institutional Support (Administration) | 9,362,697 | 30,000 | | | | | 9,392,697 | 9,012,382 | 4.2% |
| Operation and Maintenance of Plant | 1,963,406 | | | | | | 1,963,406 | 1,841,825 | 6.6% |
| Scholarships | 2,020,775 | 4,400,000 | | | | | 6,420,775 | 6,433,775 | -0.2% |
| Auxiliary Enterprises | | | 600,000 | | | | 600,000 | 600,000 | -0- |
| Capital Assets | | | | 14,839,500 | | | 14,839,500 | 11,443,000 | 29.7% |
| Debt Service – General Obligation Bonds | | | | | | | | | |
| Debt Service – Other Long Term Debt | | | | | | | | | |
| Other Expenditures | | | | | | | | | |
| Contingency | 1,109,673 | | | | | | 1,109,673 | 1,236,190 | -10.2% |
| Total Expenditures and Other Outflows | \$28,729,200 | \$6,600,000 | \$600,000 | \$14,839,500 | | | \$50,768,700 | \$46,631,697 | 8.9% |

FY2020 PRELIMINARY BUDGET

As adopted by the District Governing Board April 16, 2019

Budget data conforms to mandates of law specified in Arizona Revised Statutes §15-1461 concerning the advertisement and publication of budget information.

Questions about the budget should be directed to **Maderia Ellison**, Vice President for Administrative Services, Chief Business Officer, (928) 532-6743 or [online](#) via our online comment form.

Preliminary FY2020 Budget

Download as [PDF](#)

Navajo County Community College District Northland Pioneer College Budget for Fiscal Year 2020 Summary of Budget Data

| SCHEDULE A | | | | |
|--|---------------------|---------------------|---|---------------------|
| | BUDGET 2020 | BUDGET 2019 | INCREASE/DECREASE FROM BUDGET 2019 TO BUDGET 2020 | |
| | | | AMOUNT | % |
| I. CURRENT GENERAL AND PLANT FUNDS | | | | |
| A. Expenditures: | | | | |
| Current General Fund | \$28,729,200 | \$27,988,697 | \$740,503 | 2.6% |
| Unexpended Plant Fund | 14,839,500 | 11,443,000 | 3,396,500 | 29.7% |
| Retirement of Indebtedness Plant Fund | -0- | -0- | -0- | -0- |
| TOTAL | \$43,568,700 | \$39,431,697 | \$4,137,003 | 10.5% |
| B. Expenditures Per Full-Time Student Equivalent (FTSE): | | | | |
| Current General Fund | \$14,265/FTSE | \$13,994/FTSE | \$270/FTSE | 1.9% |
| Unexpended Plant Fund | \$7,368/FTSE | \$5,722/FTSE | \$1,647/FTSE | 28.8% |
| Projected FTSE Count | 2,014 | 2,000 | | |
| II. TOTAL OF ALL FUNDS ESTIMATED PERSONNEL COMPENSATION | | | | |
| Employee Salaries and Hourly Costs | \$16,064,319 | \$15,434,817 | \$629,502 | 4.1% |
| Retirement Costs | 1,649,843 | 1,609,043 | 40,800 | 2.5% |
| Healthcare Costs | 1,897,284 | 1,808,975 | 88,309 | 4.9% |
| Other Benefit Costs | 1,390,758 | 1,376,642 | 14,116 | 1.0% |
| TOTAL | \$21,002,204 | \$20,229,477 | \$772,727 | 3.8% |
| III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES | | | | |
| A. Amount Levied: | | | | |
| Primary Tax Levy | \$15,487,000 | \$15,055,197 | \$431,803 | 2.9% |
| Secondary Tax Levy | -0- | -0- | -0- | -0- |
| TOTAL LEVY | \$15,487,000 | \$15,055,197 | \$431,803 | 2.9% |
| B. Rates per \$100 Net Assessed Valuation: | | | | |
| Primary Tax Rate | 1.8164 | 1.8164 | -0- | -0- |
| Secondary Tax Rate | -0- | -0- | -0- | -0- |
| TOTAL RATE | 1.8164 | 1.8164 | -0- | -0- |
| IV. MAXIMUM ALLOWABLE PRIMARY TAX LEVY FOR FISCAL YEAR 2020 PURSUANT TO A.R.S. §42-17051 | | | | \$15,877,014 |
| V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2019 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051 | | | | -0- |

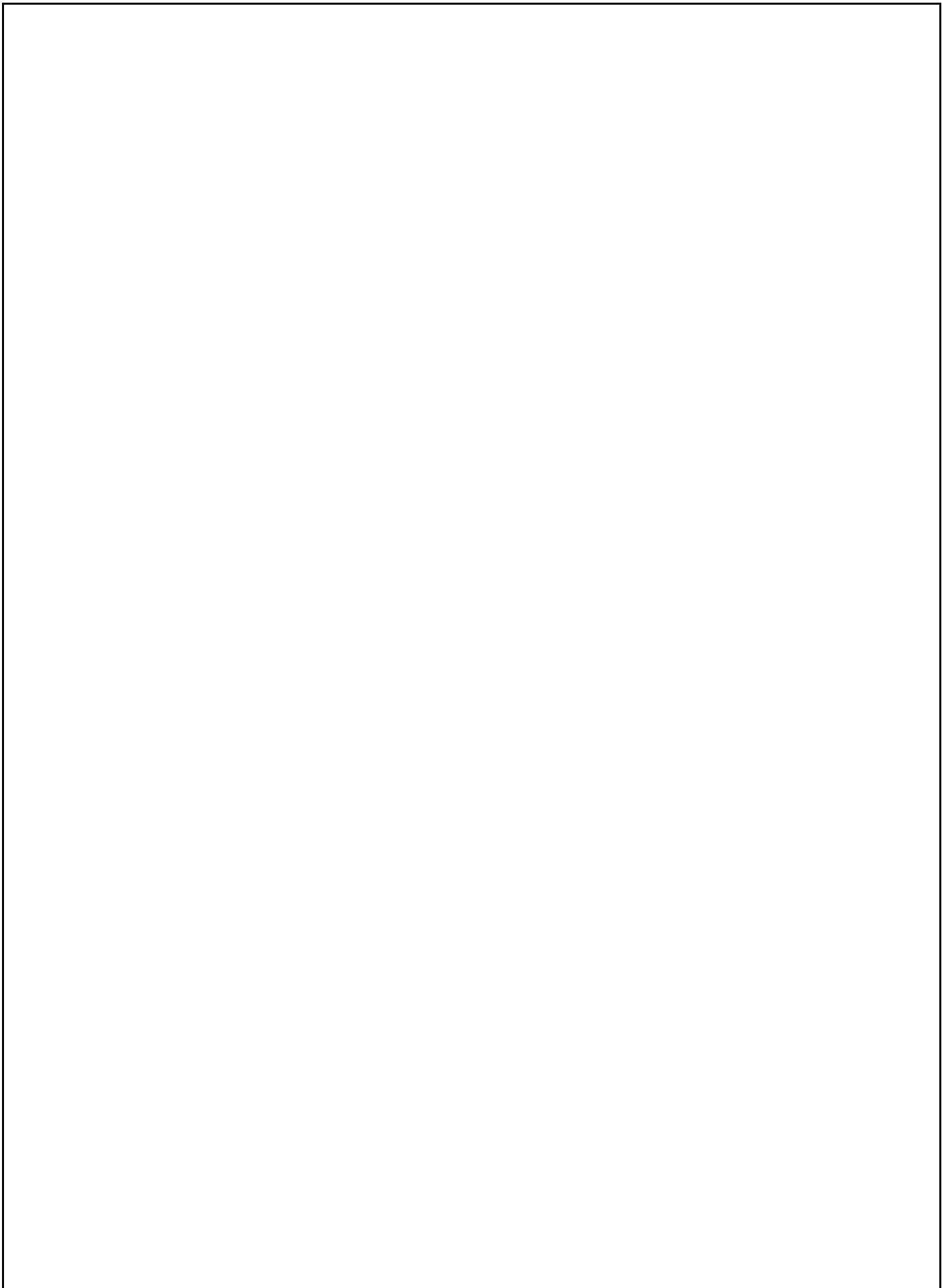
**Navajo County Community College District
Northland Pioneer College
Budget for Fiscal Year 2020
Resources**

| SCHEDULE B | | | | | | | | | |
|--|-------------------------|----------------------------|---------------------------|----------------------------------|--|---------------------|-------------------------|-------------------------|----------------------------|
| | CURRENT FUNDS | | | PLANT FUNDS | | | | | |
| | GENERAL FUND 2020 | RESTRICTED FUND 2020 | AUXILIARY FUND 2020 | UNEXPENDED PLANT FUND 2020 | RETIREMENT OF INDEBTEDNESS 2020 | OTHER FUNDS 2020 | TOTAL ALL FUNDS 2020 | TOTAL ALL FUNDS 2019 | % INCREASE/ DECREASE |
| BEGINNING BALANCES – July 1* | | | | | | | | | |
| Restricted | | | | | | | | | |
| Unrestricted | \$41,200,000 | | | \$24,500,000 | | | \$65,700,000 | \$59,500,000 | 10.4% |
| Total Beginning Balances | \$41,200,000 | | | \$24,500,000 | | | \$65,700,000 | \$59,500,000 | 10.4% |
| REVENUES AND OTHER INFLOWS | | | | | | | | | |
| Student Tuition and Fees | | | | | | | | | |
| General Tuition | \$3,060,000 | | | | | | \$3,060,000 | \$3,060,000 | -0- |
| Out-of-District Tuition | | | | | | | | | |
| Out-of-State Tuition | 100,000 | | | | | | 100,000 | 100,000 | -0- |
| Student Fees | 700,000 | | | | | | 700,000 | 700,000 | -0- |
| Tuition and Fee Remissions or Waivers | 1,000,000 | | | | | | 1,000,000 | 1,000,000 | -0- |
| State Appropriations | | | | | | | | | |
| Maintenance Support | 1,567,700 | | | | | | 1,567,700 | 1,567,500 | -0.6% |
| Equalization Aid | 7,547,500 | | | | | | 7,547,500 | 7,107,100 | 6.2% |
| Capital Support | | | | 339,500 | | | 339,500 | 342,600 | -0.9% |
| Property Taxes | | | | | | | | | |
| Primary Tax Levy | 15,254,000 | | | | | | 15,254,000 | 15,055,197 | 1.3% |
| Secondary Tax Levy | | | | | | | | | |
| Gifts, Grants, and Contracts | 2,000,000 | 5,600,000 | | | | | 7,600,000 | 7,100,000 | 7.0% |
| Sales and Services | | | | | | | | | |
| Investment Income | 300,000 | | | | | | 300,000 | 139,900 | 114.4% |
| State Shared Sales Tax | | 400,000 | | | | | 400,000 | 400,000 | -0- |
| Other Revenues | 100,000 | | 300,000 | | | | 400,000 | 300,400 | 33.2% |
| Proceeds from Sale of Bonds | | | | | | | | | |
| Total Revenues and Other Inflows | \$31,629,200 | \$6,000,000 | \$300,000 | \$339,500 | | | \$38,268,700 | \$36,881,697 | 3.8% |
| Transfers | | | | | | | | | |
| Transfers In | | 600,000 | 300,000 | 2,000,000 | | | 2,900,000 | 2,900,000 | -0- |
| (Transfers Out) | (2,900,000) | | | | | | (2,900,000) | (2,900,000) | -0- |
| Total Transfers | (\$2,900,000) | \$600,000 | \$300,000 | \$2,000,000 | | | | | |
| Less: | | | | | | | | | |
| Governing Board Designations | (12,470,800) | | | | | | (12,470,800) | (4,860,431) | 156.6% |
| Policy 1924 – Cash Reserve | (28,729,200) | | | | | | (28,729,200) | (28,289,569) | 1.6% |
| Policy 1926 – Future Capital Reserve | | | | (12,000,000) | | | (12,000,000) | (16,600,000) | -27.7% |
| Total Resources Available for Budget Year | \$28,729,200 | \$6,600,000 | \$600,000 | \$14,839,500 | | | \$50,768,700 | \$46,631,697 | 8.9% |

* These amounts exclude amounts not in spendable form (i.e., prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.

**Navajo County Community College District
Northland Pioneer College
Budget for Fiscal Year 2020
Expenditures and Other Outflows**

| SCHEDULE C | | | | | | | | | |
|--|-------------------------|----------------------------|---------------------------|----------------------------------|--|------------------------|-------------------------|-------------------------|----------------------------|
| | CURRENT FUNDS | | | PLANT FUNDS | | | | | |
| | GENERAL FUND 2020 | RESTRICTED FUND 2020 | AUXILIARY FUND 2020 | UNEXPENDED PLANT FUND 2020 | RETIREMENT OF INDEBTEDNESS 2020 | OTHER FUNDS 2020 | TOTAL ALL FUNDS 2020 | TOTAL ALL FUNDS 2019 | % INCREASE/ DECREASE |
| TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (FROM SCHEDULE B) | \$28,729,200 | \$6,600,000 | \$600,000 | \$14,839,500 | | | \$50,768,700 | \$46,631,697 | 8.9% |
| EXPENDITURES AND OTHER OUTFLOWS | | | | | | | | | |
| Instruction | 11,070,908 | 1,500,000 | | | | | 12,570,908 | 12,322,264 | 2.0% |
| Public Service | | 20,000 | | | | | 20,000 | 20,000 | -0- |
| Academic Support | 1,213,019 | | | | | | 1,213,019 | 1,163,861 | 4.2% |
| Student Services | 1,988,722 | 650,000 | | | | | 2,638,722 | 2,558,400 | 3.1% |
| Institutional Support (Administration) | 9,362,697 | 30,000 | | | | | 9,392,697 | 9,012,382 | 4.2% |
| Operation and Maintenance of Plant | 1,963,406 | | | | | | 1,963,406 | 1,841,825 | 6.6% |
| Scholarships | 2,020,775 | 4,400,000 | | | | | 6,420,775 | 6,433,775 | -0.2% |
| Auxiliary Enterprises | | | 600,000 | | | | 600,000 | 600,000 | -0- |
| Capital Assets | | | | 14,839,500 | | | 14,839,500 | 11,443,00 | 29.7% |
| Debt Service - General Obligation Bonds | | | | | | | | | |
| Debt Service - Other Long-Term Debt | | | | | | | | | |
| Other Expenditures | | | | | | | | | |
| Contingency | 1,109,673 | | | | | | 1,109,673 | 1,236,190 | -10.2% |
| Total Expenditures and Other Outflows | \$28,729,200 | \$6,600,000 | \$600,000 | \$14,839,500 | | | \$50,768,700 | \$46,631,697 | 8.9% |



ECONOMIC ESTIMATES COMMISSION

Department of Revenue Building



Grant Nülle
Chairman

Elliott D. Pollack
Member

Alan E. Maguire
Member

March 26, 2019

Community College Business Officials
State of Arizona

RE: Final FY 2019/20 Expenditure Limits

The final fiscal year 2019/20 expenditure limits for all community colleges are being supplied in accordance with Article IX, Section 20, Constitution of Arizona and A.R.S. § 41-563.

The fiscal year 1979/80 base limits have been adjusted for changes in the student population and the cost of living between 1978 and 2018. The formula is shown below.

$$\frac{\text{2019/20 Population}}{\text{1979/80 Population}} \times \frac{\text{GDP Implicit Price Deflator 2018}}{\text{GDP Implicit Price Deflator 1978}} \times \text{FY 1979/80 Base Limit} = \text{Final FY 2019/20 Expenditure Limit}$$

Please contact Elizabeth St. Clair in Economic Research and Analysis at (602) 716-6322 if you have any questions.

Sincerely,

ECONOMIC ESTIMATES COMMISSION

A handwritten signature in blue ink, appearing to read "Grant Nülle", written over a horizontal line.

Grant Nülle, Chairman

FINAL FY 2019/20 EXPENDITURE LIMITS: COMMUNITY COLLEGES

| COMMUNITY COLLEGE DISTRICT | POPULATION** | | POPULATION FACTOR | INFLATION FACTOR* | FY 1979/80 BASE LIMIT | FINAL FY 2019/20 EXPENDITURE LIMITATION |
|----------------------------------|----------------|---------------|----------------------|----------------------|--------------------------|--|
| | 2019/20 | 1979/80 | | | | |
| COCHISE | 7,322 | 2,156 | 3.3961 | 3.0822 | \$6,038,815 | \$63,211,928 |
| COCONINO | 2,211 | 1,000 | 2.2110 | 3.0822 | \$2,459,758 | \$16,762,835 |
| GILA | 767 | 905 | 0.8475 | 3.0822 | \$1,948,412 | \$5,089,720 |
| GRAHAM | 3,622 | 1,329 | 2.7254 | 3.0822 | \$4,508,230 | \$37,870,050 |
| MARICOPA | 78,793 | 27,299 | 2.8863 | 3.0822 | \$52,841,755 | \$470,093,747 |
| MOHAVE | 2,623 | 1,033 | 2.5392 | 3.0822 | \$3,163,993 | \$24,762,804 |
| NAVAJO | 2,014 | 1,566 | 1.2861 | 3.0822 | \$3,716,543 | \$14,732,390 |
| PIMA | 19,039 | 11,038 | 1.7249 | 3.0822 | \$19,071,763 | \$101,393,690 |
| PINAL | 4,502 | 2,452 | 1.8361 | 3.0822 | \$7,534,121 | \$42,636,737 |
| SANTA CRUZ | 267 | 700 | 0.3814 | 3.0822 | \$1,507,059 | \$1,771,780 |
| YAVAPAI | 4,097 | 1,568 | 2.6129 | 3.0822 | \$5,759,613 | \$46,385,213 |
| YUMA/LA PAZ | 5,553 | 1,952 | 2.8448 | 3.0822 | \$6,215,322 | \$54,497,658 |
| TOTAL | 130,810 | 52,998 | 2.4682 | | \$114,765,384 | \$879,208,553 |

* SOURCE: Bureau of Economic Analysis February 2019 - (2018 GDP Implicit Price Deflator/1978 GDP Implicit Price Deflator) = 110.338/35.798

** FTSE counts are calculated pursuant to A.R.S. §15-1466.01 and Laws 2016, 2nd Regular Session, SB 1322, Ch. 58, Section 8