

OFFICIAL BUDGET FORMS
NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
FISCAL YEAR 2021

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2021
SUMMARY OF BUDGET DATA**

	Budget 2021	Budget 2020	Increase/Decrease From Budget 2020 To Budget 2021	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$ 29,525,333	\$ 28,729,200	\$ 796,133	2.8%
Unexpended Plant Fund	14,334,800	14,839,500	(504,700)	-3.4%
Retirement of Indebtedness Plant Fund				
TOTAL	\$ 43,860,133	\$ 43,568,700	\$ 291,433	0.7%
B. Expenditures Per Full-Time Student Equivalent (FTSE):				
Current General Fund	\$ 14,403 /FTSE	\$ 14,265 /FTSE	\$ 138 /FTSE	1.0%
Unexpended Plant Fund	\$ 6,993 /FTSE	\$ 7,368 /FTSE	\$ (376) /FTSE	-5.1%
Projected FTSE Count	2,050	2,014		
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
Employee Salaries and Hourly Costs	\$ 16,129,077	\$ 15,198,695	\$ 930,382	6.1%
Retirement Costs	1,822,811	1,719,694	103,117	6.0%
Healthcare Costs	1,906,128	1,820,711	85,417	4.7%
Other Benefit Costs	1,454,184	1,407,730	46,454	3.3%
TOTAL	\$ 21,312,200	\$ 20,146,830	\$ 1,165,370	5.8%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied:				
Primary Tax Levy	\$ 15,726,233	\$ 15,487,000	\$ 239,233	1.5%
Secondary Tax Levy				
TOTAL LEVY	\$ 15,726,233	\$ 15,487,000	\$ 239,233	1.5%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.7827	1.8164	(0.0337)	-1.9%
Secondary Tax Rate				
TOTAL RATE	1.7827	1.8164	(0.0337)	-1.9%
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2021 PURSUANT TO A.R.S. §42-17051				\$ 16,445,192
V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2020 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 2021
RESOURCES**

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2021	Total All Funds 2021	Total All Funds 2020	% Increase/ Decrease
	General Fund 2021	Restricted Fund 2021	Auxiliary Fund 2021	Unexpended Plant Fund 2021	Retirement of Indebtedness 2021				
BEGINNING BALANCES-July 1*									
Restricted	\$	\$	\$	\$	\$	\$	\$	\$	
Unrestricted	45,000,000			26,000,000			71,000,000	65,700,000	8.1%
Total Beginning Balances	\$ 45,000,000	\$	\$	\$ 26,000,000	\$	\$	\$ 71,000,000	\$ 65,700,000	8.1%
REVENUES AND OTHER INFLOWS									
Student Tuition and Fees									
General Tuition	\$ 2,050,000	\$	\$	\$	\$	\$	\$ 2,050,000	\$ 3,060,000	-33.0%
Out-of-District Tuition									
Out-of-State Tuition	50,000						50,000	100,000	-50.0%
Student Fees	500,000						500,000	700,000	-28.6%
Tuition and Fee Remissions or Waivers								1,000,000	-100.0%
State Appropriations									
Maintenance Support	1,554,800						1,554,800	1,567,700	-0.8%
Equalization Aid	8,444,300						8,444,300	7,751,900	8.9%
Rural Aid								889,200	-100.0%
Capital Support				334,800			334,800	339,500	-1.4%
Property Taxes									
Primary Tax Levy	15,726,233						15,726,233	15,254,000	3.1%
Secondary Tax Levy									
Gifts, Grants, and Contracts	1,400,000	5,600,000					7,000,000	6,906,400	1.4%
Sales and Services									
Investment Income	500,000						500,000		--
State Shared Sales Tax		400,000					400,000	400,000	
Other Revenues	200,000		300,000				500,000	300,000	66.7%
Proceeds from Sale of Bonds									
Total Revenues and Other Inflows	\$ 30,425,333	\$ 6,000,000	\$ 300,000	\$ 334,800	\$	\$	\$ 37,060,133	\$ 38,268,700	-3.2%
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:									
Fund Balance - Unrestricted	(16,270,800)						(16,270,800)	(12,470,800)	30.5%
Financial Stability	(28,729,200)						(28,729,200)	(28,729,200)	
Reserves for Future Capital Acquisitions/Projects				(14,000,000)			(14,000,000)	(12,000,000)	16.7%
COVID-19 Student Tuition Discount	2,000,000						2,000,000		--
Total Resources Available for the Budget Year	\$ 29,525,333	\$ 6,600,000	\$ 600,000	\$ 14,334,800	\$	\$	\$ 51,060,133	\$ 50,768,700	0.6%

*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 2021
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 2021	Total All Funds 2021	Total All Funds 2020	% Increase/Decrease
	General Fund 2021	Restricted Fund 2021	Auxiliary Fund 2021	Unexpended Plant Fund 2021	Retirement of Indebtedness 2021				
\$ 29,525,333	\$ 6,600,000	\$ 600,000	\$ 14,334,800	\$	\$	\$ 51,060,133	\$ 50,768,700	0.6%	
\$ 11,002,783	\$ 1,500,000	\$	\$	\$	\$	\$ 12,502,783	\$ 12,570,908	-0.5%	
	20,000					20,000	20,000		
1,256,383						1,256,383	1,213,019	3.6%	
2,126,914	650,000					2,776,914	2,638,722	5.2%	
10,210,567	30,000					10,240,567	9,392,697	9.0%	
1,915,665						1,915,665	1,963,406	-2.4%	
1,881,275	4,400,000					6,281,275	6,420,775	-2.2%	
		600,000				600,000	600,000		
			14,334,800			14,334,800	14,839,500	-3.4%	
1,131,746						1,131,746	1,109,673	2.0%	
\$ 29,525,333	\$ 6,600,000	\$ 600,000	\$ 14,334,800	\$	\$	\$ 51,060,133	\$ 50,768,700	0.6%	