

**Official Budget Forms
Navajo County Community College District
Northland Pioneer College
Fiscal year 2023**

**Navajo County Community College District
Northland Pioneer College
Budget for fiscal year 2023
Summary of budget data**

	Budget 2023	Budget 2022	Increase/Decrease From budget 2022 To budget 2023	
			Amount	%
I. Current General and Plant Funds				
A. Expenditures:				
Current General Fund	\$ 35,265,978	\$ 33,417,324	\$ 1,848,654	5.5%
Unexpended Plant Fund	11,519,900	17,154,100	(5,634,200)	-32.8%
Retirement of indebtedness Plant Fund	0		0	
Total	\$ 46,785,878	\$ 50,571,424	\$ (3,785,546)	-7.5%
B. Expenditures per Full-time student equivalent (FTSE):				
Current General Fund	\$ 18,160 /FTSE	\$ 16,238 /FTSE	\$ 1,922 /FTSE	11.8%
Unexpended Plant Fund	\$ 5,932 /FTSE	\$ 8,335 /FTSE	\$ (2,403) /FTSE	-28.8%
Projected FTSE count	1,942	2,058		
II. Total all funds estimated personnel compensation				
Employee salaries and hourly costs	\$ 18,905,406	\$ 17,095,294	\$ 1,810,112	10.6%
Retirement costs	2,200,000	1,860,234	339,766	18.3%
Healthcare costs	2,336,504	2,023,272	313,232	15.5%
Other benefit costs	1,677,620	1,552,652	124,968	8.0%
Total	\$ 25,119,530	\$ 22,531,452	\$ 2,588,078	11.5%
III. Summary of primary and secondary property tax levies and rates				
A. Amount levied:				
Primary tax levy	\$ 16,084,078	\$ 15,955,424	\$ 128,654	0.8%
Property tax judgment			0	
Secondary tax levy			0	
Total levy	\$ 16,084,078	\$ 15,955,424	\$ 128,654	0.8%
B. Rates per \$100 net assessed valuation:				
Primary tax rate	1.7505	1.7505	0.0000	0.0%
Property tax judgment			0.0000	
Secondary tax rate			0.0000	
Total rate	1.7505	1.7505	0.0000	0.0%
IV. Maximum allowable primary property tax levy for fiscal year 2023 pursuant to A.R.S. §42-17051			\$	16,702,781
V. Amount received from primary property taxes in fiscal year 2022 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 2023	Total all funds 2023	Total all funds 2022	% Increase/ Decrease
	General Fund 2023	Restricted Fund 2023	Auxiliary Fund 2023	Unexpended Plant Fund 2023	Retirement of indebtedness 2023				
Beginning balances/(deficits)—July 1*									
Restricted	\$						0	\$	0.0%
Unrestricted		70,300,000		23,100,000			93,400,000	82,500,000	13.2%
Total beginning balances	\$	70,300,000	\$ 0	\$ 0	\$ 23,100,000	\$ 0	\$ 93,400,000	\$ 82,500,000	13.2%
Revenues and other inflows									
Student tuition and fees									
General tuition	\$	3,600,000	\$	\$	\$	\$	3,600,000	\$ 3,850,000	-6.5%
Out-of-district tuition							0		0.0%
Out-of-State tuition		100,000					100,000	50,000	100.0%
Student fees		600,000					600,000	500,000	20.0%
Tuition and fee remissions or waivers							0		0.0%
State appropriations									
Maintenance support		1,397,200					1,397,200	1,512,300	-7.6%
Equalization aid		9,912,900					9,912,900	9,171,000	8.1%
STEM Workforce				309,900			309,900	319,700	-3.1%
Rural Community College Aid		1,271,800					1,271,800	1,640,200	-22.5%
							0		0.0%
							0		0.0%
Property taxes									
Primary tax levy		16,084,078					16,084,078	15,955,424	0.8%
Secondary tax levy							0		0.0%
Gifts, grants, and contracts		3,000,000	9,800,000				12,800,000	8,762,200	46.1%
Sales and services							0		0.0%
Investment income		300,000					300,000	500,000	-40.0%
State shared sales tax (Prop 301)			400,000	150,000			550,000	650,000	-15.4%
Smart and Safe Arizona Act (Prop 207)			500,000				500,000	500,000	0.0%
Other revenues		200,000					200,000	200,000	0.0%
Proceeds from sale of bonds							0		0.0%
Total Revenues and Other Inflows	\$	36,465,978	\$ 10,700,000	\$ 150,000	\$ 309,900	\$ 0	\$ 47,625,878	\$ 43,610,824	9.2%
Transfers									
Transfers in			500,000	200,000	2,000,000		2,700,000	4,994,400	-45.9%
(Transfers out)		(2,700,000)					(2,700,000)	(4,994,400)	-45.9%
Total transfers	\$	(2,700,000)	\$ 500,000	\$ 200,000	\$ 2,000,000	\$ 0	\$ 0	\$ 0	0.0%
Reduction for amounts reserved for future budget year expenses:									
Maintained for future financial stability		(33,417,324)					(33,417,324)	(29,525,333)	13.2%
Maintained for future capital acquisitions/projects					(13,920,000)		(13,920,000)	(10,000,000)	39.2%
Maintained for future debt retirement							0		0.0%
Maintained for grants or scholarships							0		0.0%
Fund Balance - Unrestricted		(36,882,676)			(9,180,000)		(46,062,676)	(42,974,667)	7.2%
Fund Balance		1,500,000			9,210,000		10,710,000	14,740,000	-27.3%
Total resources available for the budget year	\$	35,265,978	\$ 11,200,000	\$ 350,000	\$ 11,519,900	\$ 0	\$ 58,335,878	\$ 58,350,824	0.0%

*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 2023	Total all funds 2023	Total all funds 2022	% Increase/ Decrease
	General Fund 2023	Restricted Fund 2023	Auxiliary Fund 2023	Unexpended Plant Fund 2023	Retirement of indebtedness 2023				
Total resources available for the budget year (from Schedule B)	\$ 35,265,978	\$ 11,200,000	\$ 350,000	\$ 11,519,900	\$ -	\$ -	\$ 58,335,878	\$ 58,350,824	0.0%
Expenditures and other outflows									
Instruction	\$ 12,828,077	\$ 5,970,000					\$ 18,798,077	\$ 13,984,885	34.4%
Public service							0	0	0.0%
Academic support	1,550,967	500,000					2,050,967	1,998,497	2.6%
Student services	2,592,088	500,000					3,092,088	2,798,021	10.5%
Institutional support (Administration)	12,486,956						12,486,956	10,878,708	14.8%
Operation and maintenance of plant	2,082,032						2,082,032	2,010,336	3.6%
Scholarships	1,985,275	4,230,000					6,215,275	6,120,275	1.6%
Auxiliary enterprises			350,000				350,000	350,000	0.0%
Capital assets				11,519,900			11,519,900	17,154,100	-32.8%
Debt service—general obligation bonds							0		0.0%
Debt service—other long term debt							0		0.0%
Other expenditures							0		0.0%
Property tax judgments							0	402,204	-100.0%
Contingency	1,740,583						1,740,583	2,654,398	-34.4%
Total expenditures and other	\$ 35,265,978	\$ 11,200,000	\$ 350,000	\$ 11,519,900	\$ 0	\$ 0	\$ 58,335,878	\$ 58,351,424	0.0%