

Notice of Public Meeting

Pursuant to A.R.S. § 38-431.02, notice is hereby given to the members of the Navajo County Community College District Governing Board (Board) and to the general public that the Board will hold Public Hearings, a Special Meeting, and a regular District Governing Board Meeting open to the public on **May 16, 2023 beginning at 10:00 a.m.** The meetings will be held at the Northland Pioneer College Painted Desert Campus, Tiponi Community Center meeting room, located at 2251 E. Navajo Blvd., Holbrook, Arizona. The meeting can also be joined remotely using [WebEx](#). A passcode is required under certain circumstances and it is May23DGB.

One or more Board members and/or staff members may participate in the meeting by telephone if necessary.

The public is invited to check on addenda that may be posted up to 24 hours prior to the meetings. Copies of the meeting agenda may be obtained through the Office of the President, Northland Pioneer College, Painted Desert Campus, 2251 E. Navajo Blvd., Holbrook, AZ, telephone (928) 524-7418 or (800) 266-7845 Ext. 7418, at least 24 hours in advance of the meeting. If any disabled person needs any type of accommodation, please notify Paul Hempsey at the above address or telephone number at least 24 hours prior to the scheduled start time.

The Board may vote to hold an executive session for discussion or consideration of a personnel matter pursuant to A.R.S. §38-431.03(A)(1). The Board may vote to hold an executive session for the purpose of obtaining legal advice from the District's attorney on any matter listed on the agenda pursuant to A.R.S. §38-431.03 (A)(3). The Board may vote to hold an executive session for the purpose of considering its position and instructing its attorney regarding the public body's position regarding contracts that are the subject of negotiations pursuant to A.R.S. §38-431.03 (A)(4). Should the District's attorney not be present in person, notice is further given that the attorney may appear remotely.

I, Paul Hempsey, certify that this notice of public meeting, prepared pursuant to A.R.S. § 38-431.02, was posted on or before the 15th day of May 2023, at 10:00 a.m.

Paul Hempsey
Recording Secretary to the Board

NOTICE DISTRIBUTION

1. WHITE MOUNTAIN INDEPENDENT NEWSPAPER
2. TRIBUNE-NEWS & SNOWFLAKE HERALD NEWSPAPERS
3. NAVAJO TIMES
4. KINO RADIO
5. KNNB RADIO
6. COUNTRY MOUNTAIN AIRWAVES [KQAZ/KTHQ/KNKI RADIO]
7. KWKM RADIO
8. WHITE MOUNTAIN RADIO
9. NPC WEB SITE
10. NPC ADMINISTRATORS AND STAFF
11. NPC FACULTY ASSOCIATION PRESIDENT
12. NPC CLASSIFIED AND ADMINISTRATIVE SUPPORT ORGANIZATION PRESIDENT
13. NPC STUDENT GOVERNMENT ASSOCIATION PRESIDENT

M I S S I O N

**NORTHLAND PIONEER COLLEGE
PROVIDES EDUCATIONAL
EXCELLENCE THAT IS AFFORDABLE
AND ACCESSIBLE FOR THE
ENRICHMENT OF COMMUNITIES
ACROSS NORTHEASTERN ARIZONA.**

V I S I O N

NPC continually responds to the needs of our communities by cultivating generations of learners. By 2030, NPC will transform lives by advancing student success and socio-economic well-being through a spirit of innovation, partnership, and creative problem-solving.

V A L U E S

INTEGRITY
INCLUSION
ADAPTABILITY
CIVILITY
ACCESS

Governing Board Public Hearings and Special Meeting Agenda

Painted Desert Campus, Tiponi Community Center
2251 East Navajo Boulevard, Holbrook, Arizona
Or you can join on [WebEx](#) (Passcode May23DGB).

Date: May 16, 2023

Time: 10:00 a.m. (MST)

Truth in Taxation – Notice of Tax Increase Public Hearing

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	Call to Order	Chair Laughter
2.	Public Hearing - Truth in Taxation Publications VPAS Ellison will review the process required by Arizona State Statute for notifying taxpayers of the college’s intention for Property Taxes.	VPAS Ellison
3.	Public Hearing for Truth in Taxation VPAS Ellison will review the recommendation for setting the Primary Property Tax rate for 2023-2024.	VPAS Ellison
4.	Call for Public Comment.....	Chair Laughter
5.	Adjournment..... (Action)	Chair Laughter

2023-2024 Proposed Budget Public Hearing:

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	Call to Order	Chair Laughter
2.	Presentation of Proposed 2023-2024 Budget VPAS Ellison will review the recommended budget for fiscal year 2023-2024.	VPAS Ellison
3.	Call for Public Comment.....	Chair Laughter
4.	Adjournment..... (Action)	Chair Laughter

Special Meeting:

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	Call to Order	Chair Laughter
2.	Request to Approve 2023-24 Primary Property Tax Rate & Levy .. (Action) VPAS Ellison will seek approval to set the Property Tax Rate and expected levy.	VPAS Ellison
3.	Request to Approve 2023-2024 Budget (Action) VPAS Ellison will seek approval of the proposed 2023-2024 budget.	VPAS Ellison
4.	Request to Approve 2024-2026 Proposed Capital Budget (Action) VPAS Ellison will seek approval of the proposed 2024-2026 capital budget.	VPAS Ellison
5.	Adjournment..... (Action)	Chair Laughter

The District Governing Board may consider any item on this agenda in any order and at any time during the meeting. The District Governing Board may take action regarding any items in sections 5 and 6. The Board may vote to hold an executive session for the purpose of obtaining legal advice from the District’s attorney on any matter listed on the agenda pursuant to A.R.S. §38-431.03 (A)(3). Should the District’s attorney not be present in person, notice is further given that the attorney may appear by speakerphone.



Northland Pioneer College

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

Presentation of Proposed 2023-24 Budget

Summary:

The preliminary budget was approved by the District Governing Board (Board) on April 18, 2023. The budget can be reduced, but cannot be increased.

Staff anticipates the expenditure limit will be breached in FY 2024, but carryforward balances will be used to cover any overage. The current available carryforward amount is \$32 million.

Arizona Revised Statutes (A.R.S) §15-1461 outlines the noticing requirements for the public budget hearing, adoption of the proposed budget at a special board meeting, and the publication of the proposed budget. The following notices have occurred:

- Public Budget Hearing & Adoption of Proposed Budget at Special Board Meeting – NPC issued a press release (April 21, 2023), issued a notice of a budget hearing in the White Mountain Independent (April 28 & May 9, 2023) and in the Holbrook Tribune-News (April 26 & May 10, 2023), and posted a legal notice on its website.
- Proposed Budget – NPC published the budget on the npc.edu website, in the White Mountain Independent (May 9, 2023) and in the Holbrook Tribune-News (May 10, 2023).

Staff will answer questions from the Board and the public.



**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>
I. Current General and Plant Funds				
A. Expenditures:				
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. Expenditures per Full-time student equivalent (FTSE):				
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		
II. Total all funds estimated personnel compensation				
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%
III. Summary of primary and secondary property tax levies and rates				
A. Amount levied:				
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. Rates per \$100 net assessed valuation:				
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				\$ _____

**Navajo County Community College District
Northland Pioneer College
Budget for fiscal year 2024**

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				
Beginning balances/(deficits)—July 1*									
Restricted	\$						0	\$ 0	0.0%
Unrestricted	72,300,000			33,000,000			105,300,000	93,400,000	12.7%
Total beginning balances	\$ 72,300,000	\$ 0	\$ 0	\$ 33,000,000	\$ 0	\$ 0	\$ 105,300,000	\$ 93,400,000	12.7%
Revenues and other inflows									
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%
State appropriations									
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%
Total Revenues and Other Inflows	\$ 37,875,100	\$ 6,457,811	\$ 400,000	\$ 262,500	\$ 0	\$ 0	\$ 44,995,411	\$ 47,599,578	-5.5%
Transfers									
Transfers in		500,000	200,000	10,445,000			11,145,000	2,700,000	312.8%
(Transfers out)	(11,145,000)						(11,145,000)	(2,700,000)	312.8%
Total transfers	\$ (11,145,000)	\$ 500,000	\$ 200,000	\$ 10,445,000	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Reduction for amounts reserved for future budget year expenses:									
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%
Total resources available for the budget year	\$ 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.

**Navajo County Community College District
Northland Pioneer College
Budget for fiscal year 2024**

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				
Total resources available for the budget year (from Schedule B)	\$ 39,072,827	\$ 6,957,811	\$ 600,000	\$ 12,782,500	\$ -	\$ -	\$ 59,413,138	\$ 58,335,878	1.8%
Expenditures and other outflows									
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%
Property tax judgments							0	0	0.0%
Contingency	1,037,597						1,037,597	1,740,583	-40.4%
Total expenditures and other	\$ 39,072,827	\$ 6,957,811	\$ 600,000	\$ 12,782,500	\$ 0	\$ 0	\$ 59,413,138	\$ 58,335,878	1.8%

FINAL FY2023 /24 EXPENDITURE LIMITS: COMMUNITY COLLEGES

Community College District	Population** 2023/24	Population** 1979/80	Population Factor	Inflation Factor*	FY 1979/80 Base limit	FINAL FY2023/24 EXPENDITURE LIMITATION
COCHISE	7,384	2,156	3.4249	3.5563	\$6,038,815	\$73,550,812
COCONINO	1,956	1,000	1.9560	3.5563	\$2,459,758	\$17,110,159
GILA	663	905	0.7326	3.5563	\$1,948,412	\$5,076,198
GRAHAM	2,818	1,329	2.1204	3.5563	\$4,508,230	\$33,994,988
MARICOPA	69,173	27,299	2.5339	3.5563	\$52,841,755	\$476,167,690
MOHAVE	2,405	1,033	2.3282	3.5563	\$3,163,993	\$26,196,489
NAVAJO	1,833	1,566	1.1705	3.5563	\$3,716,543	\$15,470,441
PIMA	14,269	11,038	1.2927	3.5563	\$30,555,962	\$140,472,699
PINAL	4,110	2,452	1.6762	3.5563	\$7,534,121	\$44,910,384
SANTA CRUZ	123	700	0.1757	3.5563	\$2,900,000	\$1,812,166
YAVAPAI	3,917	1,568	2.4981	3.5563	\$5,759,613	\$51,167,433
YUMA/LA PAZ	5,379	1,952	2.7556	3.5563	\$6,215,322	\$60,908,539
TOTAL	114,030	52,998	2.1516		\$127,642,524	\$946,837,997

* SOURCE: Bureau of Economic Analysis March 2023 - (2022 GDP Implicit Price Deflator/1978 GDP Implicit Price Deflator) = 127.225/35.775

There were no responses from seven colleges using total FTSE. Therefore, preliminary figures from January were used.

** FTSE counts are calculated pursuant to A.R.S. §15-1466.01

NPC schedules Truth in Taxation, Public Budget Hearing for May 16, 2023

HOLBROOK — The Navajo County Community College District Governing Board will conduct a Truth in Taxation and Public Budget Hearing for consideration of the proposed budget for the 2023–2024 fiscal year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on Tuesday, May 16, 2023, at 10:00 a.m. (M.S.T.). The hearing may also be attended remotely using the link:

<https://npc.webex.com/npc/j.php?MTID=mc8404cdce46a73651d99563b25f86204> (password May23DGB – if needed), for both public viewing and comment. Additional access to the hearing is available by phone: dial-in +1-415-655-0001, meeting number (access code): 2621 428 9363.

At its April 18 meeting, the board adopted a **preliminary 2023-2024 budget**. The college stands ready to help students and employees. The proposed budget includes the following key items.

- Upgrade the Enterprise Resource Planning (ERP) software used to manage college operations, including class offerings, registration, financial aid, student payments, and all aspects of accounting.
- Facilities expansion will continue at the Show Low campus by renovating an existing building to offer one-stop-shop services for students.
- Students in both Navajo and Apache County will receive the “In District” rate of \$70 per credit hour.
- Employees will receive a salary increase to cover increases in the cost of living.

Under the state’s Truth in Taxation (TNT) statutes, the college district is requesting an increase in primary property taxes of \$587,915 or 3.7 percent. According to the TNT formula, the primary property tax for an owner-occupied residence with an assessed valuation of \$100,000 would increase from \$169.18 to \$175.36. NPC does not have a secondary tax rate to pay for any improvement bonds or budget overrides.

The assessed valuation of utilities, power plants, transmission lines, and mines is set by the state’s Department of Revenue. The Navajo County Assessor’s Office is responsible for setting the assessed valuations for local real property and buildings. These combined assessed valuations are used by various taxing jurisdictions as the basis for calculating the primary property tax levy.

After the public hearing, the governing board can decrease or accept the budget from the preliminary figures adopted on April 18. The budget data can be viewed or downloaded as a PDF from the college’s website: <https://www.npc.edu/fy2024-preliminary-budget>. Answers to many frequently asked questions are also posted.

Interested citizens are encouraged to attend the Truth in Taxation and Public Budget Hearing and make comments prior to the formal adoption of the budget by the local governing board during a special meeting immediately following the public hearing.

Comments about the proposed primary tax rate or budget can be made during the meeting or submitted online at www.npc.edu/public-comment-form.

Notice of the May 16, 2023, Truth in Taxation Hearing, Public Budget Hearing, and the proposed tax is published in White Mountain Independent newspaper(s) dated April 28, 2023, and May 9, 2023, and in Holbrook Tribune newspaper(s) dated April 26, and May 10, 2023.



TO: Legal Clerk – White Mountain Independent

Re: Notice of Budget Hearing

Please run the following Public Notice in April 28, 2023, & May 9, 2023, editions of the *White Mountain Independent*. Please send the invoice and affidavit via email: lia.keenan@npc.edu and mail hard copies to Northland Pioneer College, Marketing Department, Attn: Lia Keenan, 1001 W. Deuce of Clubs, Show Low, AZ 85901-6221 or. Thank you.

Notice is hereby given to the residents and taxpayers of the Navajo County Community College District that the District Governing Board will conduct a **Public Budget Hearing** for consideration of the proposed budget for the 2023–2024 Fiscal Year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on **Tuesday, May 16, 2023**, at 10:00 a.m. (M.S.T.). The hearing may also be attended remotely using the link: <https://npc.webex.com/npc/j.php?MTID=mc8404cdce46a73651d99563b25f86204> (password May23DGB – if needed), for both public viewing and comment. Additional access to the hearing is available by phone: dial-in +1-415-655-0001, meeting number (access code): 2621 428 9363.

A **Special Board Meeting** for the purpose of adopting the District’s 2023–2024 budget shall be held immediately following the Budget Hearing at the same location and with the same access information.

Budget data conforms to mandates of law specified in Arizona Revised Statutes §15-1461 concerning the advertisement and publication of budget information. The budget is posted for public review on the college’s website, www.npc.edu/fy2024-preliminary-budget.

Dr. Chato Hazelbaker, President, Northland Pioneer College.

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



TO: Legal Clerk – Holbrook Tribune

Re: Notice of Budget Hearing

Please run the following Public Notice in April 26, 2023, and May 10, 2023, editions of the *Holbrook Tribune*. Please send the invoice and affidavit via email: lia.keenan@npc.edu and mail hard copies to Northland Pioneer College, Marketing Department, Attn: Lia Keenan, 1001 W. Deuce of Clubs, Show Low, AZ 85901-6221 or. Thank you.

Notice is hereby given to the residents and taxpayers of the Navajo County Community College District that the District Governing Board will conduct a **Public Budget Hearing** for consideration of the proposed budget for the 2023–2024 Fiscal Year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on **Tuesday, May 16, 2023**, at 10:00 a.m. (M.S.T.). The hearing may also be attended remotely using the link: <https://npc.webex.com/npc/j.php?MTID=mc8404cdce46a73651d99563b25f86204> (password May23DGB – if needed), for both public viewing and comment. Additional access to the hearing is available by phone: dial-in +1-415-655-0001, meeting number (access code): 2621 428 9363.

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Dr. Chato Hazelbaker, President, Northland Pioneer College.

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

LEGAL NOTICES

Northland Pioneer College

TRUTH IN TAXATION HEARING

Notice of Tax Increase

In compliance with section §15-1461.01, Arizona Revised Statutes, Navajo County Community College District is notifying its property taxpayers of Navajo County Community College District's intention to raise its primary property taxes over last year's level. The Navajo County Community College District is proposing an increase in primary property taxes of **\$587,915** or **3.7%**.

For example, the proposed tax increase will cause Navajo County Community College District's primary property taxes on a \$100,000 home to be **\$175.36**. Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been **\$169.18**.

This proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter-approved bonded indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held **Tuesday, May 16, 2023**, at 10:00 a.m. (M.S.T.) at the Holbrook – Painted Desert Campus Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona.

NOTICE OF BUDGET HEARING

Notice is hereby given to the residents and taxpayers of the Navajo County Community College District that the District Governing Board will conduct a **Public Budget Hearing** for consideration of the proposed budget for the 2023–2024 Fiscal Year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on **Tuesday, May 16, 2023**, at 10:00 a.m. (M.S.T.). The hearing may also be attended remotely using the link: <https://npc.webex.com/npc/j.php?MTID=mc8404cdce46a73651d99563b25f86204> (password May23DGB – if needed), for both public viewing and comment. Additional access to the hearing is available by phone: dial-in +1-415-655-0001, meeting number (access code): 2621 428 9363.

A **Special Board Meeting** for the purpose of adopting the District's 2023–2024 budget shall be held immediately following the Budget Hearing at the same location and with the same access information.

Budget data conforms to mandates of law specified in Arizona Revised Statutes §15-1461 concerning the advertisement and publication of budget information. The budget is posted for public review on the college's website, www.npc.edu/fy2024-preliminary-budget.

Dr. **Chato Hazelbaker**, President, Northland Pioneer College.

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

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2024
SUMMARY OF BUDGET DATA — SCHEDULE A



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 a **Public Budget Hearing** for consideration of the proposed budget for the 2023–2024 Fiscal Year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on **Tuesday, May 16, 2023**, at 10:00 a.m. (M.S.T.). The hearing may also be attended remotely using the link: <https://npc.webex.com/npc/j.php?MTID=mc8404cdce46a73651d99563b25f86204> (password May23DGB – if needed), for both public viewing and comment. Additional access to the hearing is available by phone: dial-in +1-415-655-0001, meeting number (access code): 2621 428 9363.

A **Special Board Meeting** for the purpose of adopting the District's 2023–2024 budget shall be held immediately following the Budget Hearing at the same location and with the same access information.

Budget data conforms to mandates of law specified in Arizona Revised Statutes §15-1461 concerning the advertisement and publication of budget information. The budget is posted for public review on the college's website, www.npc.edu/fy2024-preliminary-budget.

Dr. Chato Hazelbaker, President, Northland Pioneer College.

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

Published in the White Mountain Independent May 9, 2023

	Budget 2024	Budget 2023	Increase/Decrease From Budget 2023 to Budget 2024	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
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-	-0-	-0-
TOTAL	\$51,855,327	\$46,785,878	\$5,069,449	10.8%
B. Expenditures Per Full-Time Student Equivalent (FTSE)				
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		
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
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%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied:				
Primary Tax Levy	\$17,000,000	\$16,084,078	\$915,922	5.7%
Property Tax Judgment	-0-	-0-	-0-	-0-
Secondary Tax Levy	-0-	-0-	-0-	-0-
TOTAL LEVY	\$17,000,000	\$16,084,078	\$915,922	5.7%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.7536	1.7505	0.0031	0.2%
Property Tax Judgment	-0-	-0-	-0-	-0-
Secondary Tax Rate	-0-	-0-	-0-	-0-
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.			-0-	

RESOURCES — SCHEDULE B

	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				
BEGINNING BALANCES (deficits) – JULY 1* These amounts exclude nonspendable amounts (e.g. prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.									
Restricted							-0-	-0-	-0-
Unrestricted	\$72,300,000			\$33,000,000			\$105,300,000	\$93,400,000	12.7%
Total Beginning Balances	\$72,300,000			\$33,000,000			\$105,300,000	\$93,400,000	12.7%
REVENUES AND OTHER INFLOWS									
Student Tuition and Fees									
General Tuition	\$3,170,000						\$3,170,000	\$3,600,000	-11.9%
Out-of-District Tuition							-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-
State Appropriations									
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-
Property Taxes									
Primary Tax Levy	\$17,000,000						\$17,000,000	\$16,084,078	5.7%
Secondary Tax Levy							-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-
Investment Income	\$300,000						\$300,000	\$300,000	-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-
Total Revenues and Other Inflows	\$37,875,100	\$6,457,811	\$400,000	\$262,500	-0-	-0-	\$44,995,411	\$47,599,578	-5.5%
TRANSFERS									
Transfers In		\$500,000	\$200,000	\$10,445,000			\$11,145,000	\$2,700,000	312.8%
(Transfers Out)	(\$11,145,000)						(\$11,145,000)	(\$2,700,000)	312.8%
Total Transfers	(\$11,145,000)	\$500,000	\$200,000	\$10,445,000	-0-	-0-	-0-	-0-	-0-
Reduction for amounts reserved for future budget year expenditures:									
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-
Maintained for grants or scholarships							-0-	-0-	-0-
Fund Balance - Unrestricted	(\$12,342,727)						(\$12,342,727)	(\$46,062,676)	-73.2%
Fund Balance							-0-	\$10,736,300	-100.0%
Total Resources Available for the Budget Year	\$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.

EXPENDITURES AND OTHER OUTFLOWS — SCHEDULE C

	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				
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)	\$39,072,827	\$6,957,811	\$600,000	\$12,782,500	-0-	-0-	\$59,413,138	\$58,335,878	1.8%
EXPENDITURES AND OTHER OUTFLOWS									
Instruction	\$13,200,469	\$3,660,955					\$16,861,424	\$18,798,077	-10.3%
Public Service							-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-
Debt Service – Other Long Term Debt							-0-	-0-	-0-
Other Expenditures							-0-	-0-	-0-
Property tax judgments							-0-	-0-	-0-
Contingency	\$1,037,597						\$1,037,597	\$1,740,583	-40.4%
Total Expenditures and Other Outflows	\$39,072,827	\$6,957,811	\$600,000	\$12,782,500	-0-	-0-	\$59,413,138	\$58,335,878	1.8%

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2024
SUMMARY OF BUDGET DATA — SCHEDULE A



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 a **Public Budget Hearing** for consideration of the proposed budget for the 2023–2024 Fiscal Year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on **Tuesday, May 16, 2023**, at 10:00 a.m. (M.S.T.). The hearing may also be attended remotely using the link: <https://npc.webex.com/npc/j.php?MTID=mc8404cdce46a73651d99563b25f86204> (password May23DGB – if needed), for both public viewing and comment. Additional access to the hearing is available by phone: dial-in +1-415-655-0001, meeting number (access code): 2621 428 9363.

A **Special Board Meeting** for the purpose of adopting the District's 2023–2024 budget shall be held immediately following the Budget Hearing at the same location and with the same access information.

Budget data conforms to mandates of law specified in Arizona Revised Statutes §15-1461 concerning the advertisement and publication of budget information. The budget is posted for public review on the college's website, www.npc.edu/fy2024-preliminary-budget.

Dr. Chato Hazelbaker, President, Northland Pioneer College.

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

Published in the Holbrook Tribune May 10, 2023

	Budget 2024	Budget 2023	Increase/Decrease From Budget 2023 to Budget 2024	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
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-	-0-	-0-
TOTAL	\$51,855,327	\$46,785,878	\$5,069,449	10.8%
B. Expenditures Per Full-Time Student Equivalent (FTSE)				
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		
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
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%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied:				
Primary Tax Levy	\$17,000,000	\$16,084,078	\$915,922	5.7%
Property Tax Judgment	-0-	-0-	-0-	-0-
Secondary Tax Levy	-0-	-0-	-0-	-0-
TOTAL LEVY	\$17,000,000	\$16,084,078	\$915,922	5.7%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.7536	1.7505	0.0031	0.2%
Property Tax Judgment	-0-	-0-	-0-	-0-
Secondary Tax Rate	-0-	-0-	-0-	-0-
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.			-0-	

RESOURCES — SCHEDULE B

	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				
BEGINNING BALANCES (deficits) – JULY 1* These amounts exclude nonspendable amounts (e.g. prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.									
Restricted							-0-	-0-	-0-
Unrestricted	\$72,300,000			\$33,000,000			\$105,300,000	\$93,400,000	12.7%
Total Beginning Balances	\$72,300,000			\$33,000,000			\$105,300,000	\$93,400,000	12.7%
REVENUES AND OTHER INFLOWS									
Student Tuition and Fees									
General Tuition	\$3,170,000						\$3,170,000	\$3,600,000	-11.9%
Out-of-District Tuition							-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-
State Appropriations									
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-
Property Taxes									
Primary Tax Levy	\$17,000,000						\$17,000,000	\$16,084,078	5.7%
Secondary Tax Levy							-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-
Investment Income	\$300,000						\$300,000	\$300,000	-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-
Total Revenues and Other Inflows	\$37,875,100	\$6,457,811	\$400,000	\$262,500	-0-	-0-	\$44,995,411	\$47,599,578	-5.5%
TRANSFERS									
Transfers In		\$500,000	\$200,000	\$10,445,000			\$11,145,000	\$2,700,000	312.8%
(Transfers Out)	(\$11,145,000)						(\$11,145,000)	(\$2,700,000)	312.8%
Total Transfers	(\$11,145,000)	\$500,000	\$200,000	\$10,445,000	-0-	-0-	-0-	-0-	-0-
Reduction for amounts reserved for future budget year expenditures:									
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-
Maintained for grants or scholarships							-0-	-0-	-0-
Fund Balance - Unrestricted	(\$12,342,727)						(\$12,342,727)	(\$46,062,676)	-73.2%
Fund Balance							-0-	\$10,736,300	-100.0%
Total Resources Available for the Budget Year	\$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.

EXPENDITURES AND OTHER OUTFLOWS — SCHEDULE C

	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				
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)	\$39,072,827	\$6,957,811	\$600,000	\$12,782,500	-0-	-0-	\$59,413,138	\$58,335,878	1.8%
EXPENDITURES AND OTHER OUTFLOWS									
Instruction	\$13,200,469	\$3,660,955					\$16,861,424	\$18,798,077	-10.3%
Public Service							-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-
Debt Service – Other Long Term Debt							-0-	-0-	-0-
Other Expenditures							-0-	-0-	-0-
Property tax judgments							-0-	-0-	-0-
Contingency	\$1,037,597						\$1,037,597	\$1,740,583	-40.4%
Total Expenditures and Other Outflows	\$39,072,827	\$6,957,811	\$600,000	\$12,782,500	-0-	-0-	\$59,413,138	\$58,335,878	1.8%

FY2024 Preliminary Budget

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Navajo County Community College District Northland Pioneer College Preliminary Budget for Fiscal Year 2024 Summary of Budget Data

SCHEDULE A				
	BUDGET 2024	BUDGET 2023	INCREASE/DECREASE FROM BUDGET 2023 TO BUDGET 2024	
			AMOUNT	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
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-	0-	0-
TOTAL	\$51,855,327	\$46,785,878	\$5,069,449	10.8%
B. Expenditures Per Full-Time Student Equivalent (FTSE):				
Current General Fund	\$21,316/FTSE	\$18,160/FTSE	\$3,157/FTSE	17.4%
Unexpended Plant Fund	\$6,974/FTSE	55,932/FTSE	\$1,042/FTSE	17.6%
Projected FTSE Count	1,833	1,942		
II. TOTAL OF ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
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%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied:				
Primary Tax Levy	\$17,000,000	\$16,084,078	\$915,922	5.7%
Property Tax Judgment	0-	0-	0-	0-
Secondary Tax Levy	0-	0-	0-	0-
TOTAL LEVY	\$17,000,000	\$16,084,078	\$915,922	5.7%
B. Rates per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.7536	1.7505	0.0031	0.2%
Property Tax Judgment	0-	0-	0-	0-
Secondary Tax Rate	0-	0-	0-	0-
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				0-

**Navajo County Community College District
Northland Pioneer College
Preliminary Budget for Fiscal Year 2024
Resources**

SCHEDULE B									
	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				
BEGINNING BALANCES (deficits) – July 1*									
Restricted							-0-	-	-
Unrestricted	\$72,300,000			\$33,000,000			\$105,300,000	\$93,400,000	12.7%
Total Beginning Balances	\$72,300,000	-0-	-0-	\$33,000,000			\$105,300,000	\$93,400,000	12.7%
REVENUES AND OTHER INFLOWS									
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%
State Appropriations									
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%
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-	0.0%
Total Revenues and Other Inflows	\$37,875,100	\$6,457,811	\$400,000	\$262,500			\$44,995,411	\$47,599,578	-5.5%
Transfers									
Transfers In		\$500,000	\$200,000	\$10,445,000			\$11,145,000	\$2,700,000	312.8%
(Transfers Out)	(\$11,145,000)						(\$11,145,000)	(\$2,700,000)	312.8%
Total Transfers	(\$11,145,000)	\$500,000	\$200,000	\$10,445,000			-0-	-0-	0.0%
Reduction for amounts reserved for future budget year expenditures:									
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%
Maintained for grants or scholarships							-0-	-	0.0%
Fund Balance - Unrestricted	(\$12,342,727)						(\$12,342,727)	(\$46,062,676)	-73.2%
Fund Balance							-0-	\$10,735,300	-100.0%
Total Resources Available for Budget Year	\$39,072,827	\$6,957,811	\$600,000	\$12,782,500			\$59,413,138	\$58,335,878	1.8%

Navajo County Community College District
 Northland Pioneer College
 Preliminary Budget for Fiscal Year 2024
 Expenditures and Other Outflows

SCHEDULE C									
	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				
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (FROM SCHEDULE B)	\$39,072,827	\$6,957,811	\$600,000	\$12,782,500	-0-	-0-	\$59,413,138	\$58,335,878	1.8%
EXPENDITURES AND OTHER OUTFLOWS									
Instruction	\$13,200,469	\$3,660,955					\$16,861,424	\$16,798,077	-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%
Property tax judgments							-0-	-0-	0.0%
Contingency	\$1,037,597						\$1,037,597	\$1,740,583	-40.4%
Total Expenditures and Other Outflows	\$39,072,827	\$6,957,811	\$600,000	\$12,782,500	-0-	-0-	\$59,413,138	\$58,335,878	1.8%

Request to Approve 2023-24 Primary Property Tax Rate & Levy

Recommendation:

Staff recommends approval of the 2023-24 primary property tax rate of \$1.7536 generating a tax levy of \$17,000,000.

Summary:

Property tax options were reviewed at the April 18, 2023 regular board meeting. The recommended rate and levy are included in the proposed budget and is below the maximum amount allowable.

The recommended rate and levy were used in the public notices in compliance with A.R.S.§ 42-17107(A) and §15-1461.01. It states, if a proposed primary tax levy, excluding amounts that are attributable to new construction, is greater than the amount levied in the preceding tax year the district must comply with appropriate truth in taxation (TNT) notice and hearing.



Enter data in yellow-shaded cells only.

Calculated data in tan should be used in published notice.

Reference updated language for published notice per Chapter 198 (HB 2286, Laws 2017).

Truth in Taxation Analysis

Calculation for Truth in Taxation Hearing Notice pursuant to A.R.S. § 42-17107

	Proposed
Actual current primary property tax levy: (line F.1. actual levy from prior year's final levy limit worksheet)	\$ 16,084,078
Net assessed valuation: (line C.4. from current year's worksheet)	\$ 969,413,101
Value of new construction:	\$ 18,685,282
Net assessed value minus new construction: (line B.4. from current year's levy limit worksheet)	\$ 950,727,819
MAXIMUM TAX RATE THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:	\$ 1.6918
Growth in property tax levy capacity associated with new construction:	\$ 316,118
MAXIMUM PRIMARY PROPERTY TAX LEVY WITHOUT A TRUTH IN TAXATION HEARING:	\$ 16,400,531
Proposed primary property tax levy:	\$ 17,000,000
Proposed increase in primary property tax levy, exclusive of new construction	\$ 587,915
Proposed percentage increase in primary property tax levy:	3.66%
Proposed primary property tax rate:	\$ 1.7536
Proposed increase in primary property tax rate:	\$ 0.0618
Proposed primary property tax levy on a home valued at \$100,000	\$ 175.36
Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$ 169.18
Proposed primary property tax levy increase on a home valued at \$100,000:	\$ 6.18

Request to Approve 2023-24 Budget

Recommendation:

Staff recommends approval of the 2023-24 budget as presented.

Summary:

The District Governing Board approved the preliminary budget at its April 18, 2023 meeting, which can be reduced but not increased.

NPC has complied with all required public notices related to the public hearing for the budget, the special board meeting to adopt the budget, and publication of the budget in accordance with Arizona Revised Statutes A.R.S.§ 15-1461.

Although the Arizona State Budget is not final, NPC anticipates it will receive state appropriations at the level included in the preliminary budget.



**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>
I. Current General and Plant Funds				
A. Expenditures:				
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. Expenditures per Full-time student equivalent (FTSE):				
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		
II. Total all funds estimated personnel compensation				
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%
III. Summary of primary and secondary property tax levies and rates				
A. Amount levied:				
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. Rates per \$100 net assessed valuation:				
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				\$ _____

**Navajo County Community College District
Northland Pioneer College
Budget for fiscal year 2024**

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				
Beginning balances/(deficits)—July 1*									
Restricted	\$						0	\$ 0	0.0%
Unrestricted	72,300,000			33,000,000			105,300,000	93,400,000	12.7%
Total beginning balances	\$ 72,300,000	\$ 0	\$ 0	\$ 33,000,000	\$ 0	\$ 0	\$ 105,300,000	\$ 93,400,000	12.7%
Revenues and other inflows									
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%
State appropriations									
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%
Total Revenues and Other Inflows	\$ 37,875,100	\$ 6,457,811	\$ 400,000	\$ 262,500	\$ 0	\$ 0	\$ 44,995,411	\$ 47,599,578	-5.5%
Transfers									
Transfers in		500,000	200,000	10,445,000			11,145,000	2,700,000	312.8%
(Transfers out)	(11,145,000)						(11,145,000)	(2,700,000)	312.8%
Total transfers	\$ (11,145,000)	\$ 500,000	\$ 200,000	\$ 10,445,000	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Reduction for amounts reserved for future budget year expenses:									
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%
Total resources available for the budget year	\$ 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.

**Navajo County Community College District
Northland Pioneer College
Budget for fiscal year 2024**

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				
Total resources available for the budget year (from Schedule B)	\$ 39,072,827	\$ 6,957,811	\$ 600,000	\$ 12,782,500	\$ -	\$ -	\$ 59,413,138	\$ 58,335,878	1.8%
Expenditures and other outflows									
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%
Property tax judgments							0	0	0.0%
Contingency	1,037,597						1,037,597	1,740,583	-40.4%
Total expenditures and other	\$ 39,072,827	\$ 6,957,811	\$ 600,000	\$ 12,782,500	\$ 0	\$ 0	\$ 59,413,138	\$ 58,335,878	1.8%

Request to Approve 2024-2026 Proposed Capital Budget

Recommendation:

Staff recommends approval of the 2024 – 2026 Capital Budget as presented.

Summary:

The District Governing Board approved the preliminary budget at its April 18, 2023 meeting, which can be reduced but not increased. The first year of the capital budget is incorporated into the 2023-24 annual budget.



**Northland Pioneer College
Capital Fund (50) Budget
FY24 Budget Cycle**

	FY23 Budget	FY24 Budget	FY25 Budget	FY26 Budget
State Funding - STEM	309,900	262,500	262,500	262,500
Transfer from Operating Fund	2,000,000	2,000,000	2,500,000	2,500,000
Transfer from Operating Fund - WMC Facilities Expansion	6,000,000	5,000,000	15,235,200	5,713,200
Transfer from Operating Fund - ERP	960,000	3,445,000	3,750,000	2,250,000
Fund Balance - Annual Ops	<u>2,250,000</u>	<u>2,075,000</u>	<u>2,000,000</u>	<u>2,000,000</u>
Annual Capital Funding	<u><u>11,519,900</u></u>	<u><u>12,782,500</u></u>	<u><u>23,747,700</u></u>	<u><u>12,725,700</u></u>
Key Capital Projects & SPASC				
WMC Facilities (new, repair, rennovate)	6,000,000	5,075,250	15,235,200	5,713,200
LCC Facilities (rennovate)	760,000			
LCC One Stop Shop/Parking lot expansion	<u>397,500</u>			
Total - Annual Requirements	7,157,500	5,075,250	15,235,200	5,713,200
Annual Capital Requests				
Adminstrative:	793,000			
Facilities		2,082,129	2,205,000	2,205,000
Transportation		207,500	225,500	225,500
Student Services	50,000	50,000	50,000	50,000
TAS	3,200,500	1,914,200	2,362,200	2,267,200
TAS-ERP		3,445,000	3,750,000	2,250,000
Instruction:				
Arts & Science	-	8,421	-	-
CTE	188,000	173,000	107,000	72,000
Nursing	<u>164,300</u>	<u>96,000</u>	-	-
Total - Annual Requests	4,395,800	7,976,250	8,699,700	7,069,700
Perkins Projects	(200,000)	(269,000)	(187,200)	(57,200)
Contingency	166,600	-	-	
Total Expenses	<u><u>11,519,900</u></u>	<u><u>12,782,500</u></u>	<u><u>23,747,700</u></u>	<u><u>12,725,700</u></u>
Surplus/(Deficit)	0	0	0	0

**Northland Pioneer College
Capital Budget
FY24-FY26**

Sorted by Division

Div	Dept	Dept #	Object Code	FY24 Budget Request \$	FY25 Budget Request \$	FY26 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Postponed? Y/N
VPAS	Facility Expansion	6150	5615	\$ 391,250	\$ 835,200	\$ 313,200	WMC Facilities Consulting/ Architectural services (9.7%)		N
VPAS	Facility Expansion	6150	5615	\$ 25,000			Aspen Center Front Office Consulting/ Architectural services (8.6%)		Y
VPAS	Facility Expansion	6150	5610	\$ 4,000,000			Goldwater Addition One Stop Shop/front office Construction 10,000 sqft addition \$400/sqft		N
VPAS	Facility Expansion	6150	5610	\$ 400,000			Goldwater Addition One Stop Shop/front office Contingency 10%		N
VPAS	Facility Expansion	6150	5610	\$ 190,000			Aspen Center Remodel SBDC Relocation Construction 1000 sqft @ \$190/sqft		Y
VPAS	Facility Expansion	6150	5610	\$ 19,000			Aspen Center Remodel SBDC Relocation Contingency 10%		Y
VPAS	Facility Expansion	6150	5610	\$ 50,000			Construction Allowances Soils and structural testing		N
VPAS	Facility Expansion	6150	5610		\$ 14,400,000		Allied Health or Education Center New facility	Future	Y
VPAS	Facility Expansion	6150	5610			\$ 5,400,000	Learing Center Remodel	Future Nursing or modern library	Y
Total Facility Expansion				\$ 5,075,250	\$ 15,235,200	\$ 5,713,200			
VPAS	Facilities	6100	5108	\$ 15,329	\$ 25,000	\$ 25,000	Consulting Services	District	
VPAS	Facilities	6100	5108	\$ 25,000	\$ 35,000	\$ 35,000	Environmental testing	PDC/WMC/StJ	
VPAS	Facilities	6100	5605	\$ 40,000	\$ 40,000	\$ 40,000	Furniture	District	
VPAS	Facilities	6100	5101	\$ 15,000	\$ 15,000	\$ 15,000	LED lighting upgrades	District	
VPAS	Facilities	6100	5204	\$ 15,000	\$ 15,000	\$ 15,000	Landscaping	District	
VPAS	Facilities	6100	5101	\$ 25,000	\$ 25,000	\$ 25,000	Replace sidewalks	District	
VPAS	Facilities	6100	5101	\$ 35,000	\$ 35,000	\$ 35,000	Paint exterior of buildings	District	
VPAS	Facilities	6100	5101	\$ 97,000	\$ 100,000	\$ 100,000	Parking lot maintenance	District	
VPAS	Facilities	6100	5101	\$ 50,000	\$ 50,000	\$ 50,000	Paint interior of buildings	District	
VPAS	Facilities	6100	5101	\$ 12,000	\$ 12,000	\$ 12,000	Generator maintenance	District	
VPAS	Facilities	6100	5455	\$ 15,000	\$ 15,000	\$ 15,000	Hazcom, Chemical waste	District	
VPAS	Facilities	6100	5645	\$ 18,000	\$ 18,000	\$ 18,000	Stripper	District	
VPAS	Facilities	6100	5101	\$ 25,000	\$ 25,000	\$ 25,000	Fire alarm maintenance	District	
VPAS	Facilities	6100	5101	\$ 30,000	\$ 30,000	\$ 30,000	Annual Maintenance	NATC	
VPAS	Facilities	6100	5101	\$ 45,000	\$ 45,000	\$ 45,000	Welding shop cleaning	PDC/WMC/StJ	
VPAS	Facilities	6100	5610	\$ 98,000	\$ 98,200	\$ 98,200	HVAC projects/restroom venting	District	
VPAS	Facilities	6100	5610	\$ 890,000	\$ 890,000	\$ 890,000	Fire alarm upgrade	District	
VPAS	Facilities	6100	5610	\$ 35,000	\$ 35,000	\$ 35,000	Parking blocks and restripe	District/	
VPAS	Facilities	6100	5610	\$ 5,000	\$ 5,000	\$ 5,000	Signage	District/	
VPAS	Facilities	6100	5610	\$ 90,000	\$ 90,000	\$ 90,000	Replace Roof	Hopi	
VPAS	Facilities	6100	5610	\$ 8,000	\$ 8,000	\$ 8,000	Front deck and stair rehab	Kayenta	
VPAS	Facilities	6100	5610	\$ 5,000	\$ 5,000	\$ 5,000	Drinking fountain/sink	Kayenta	

Div	Dept	Dept #	Object Code	FY24 Budget Request \$	FY25 Budget Request \$	FY26 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Postponed? Y/N
VPAS	Facilities	6100	5610	\$ 12,000	\$ 12,000	\$ 12,000	Back up generator	LCC	
VPAS	Facilities	6100	5610	\$ 110,000	\$ 210,000	\$ 210,000	Multi purpose roof AC/units	LCC	Yr1=Roof Yr2=HVAC
VPAS	Facilities	6100	5610	\$ 97,000	\$ 97,000	\$ 97,000	Skill Center air circ	PDC	
VPAS	Facilities	6100	5610	\$ 5,000	\$ 5,000	\$ 5,000	Landscape shed	PDC	
VPAS	Facilities	6100	5610	\$ 5,800	\$ 5,800	\$ 5,800	Replace Tawa front doors	PDC	
VPAS	Facilities	6100	5610	\$ 15,000	\$ 15,000	\$ 15,000	Remove skill center vct floor tile	PDC	
VPAS	Facilities	6100	5610	\$ 20,000	\$ 20,000	\$ 20,000	Outdoor furniture	PDC	
VPAS	Facilities	6100	5610	\$ 6,000	\$ 6,000	\$ 6,000	Skill Center restroom wall tile	PDC	
VPAS	Facilities	6100	5610	\$ 5,000	\$ 5,000	\$ 5,000	Electrical install	PDC	
VPAS	Facilities	6100	5610	\$ 25,000	\$ 25,000	\$ 25,000	Upgrade fire hydrants	PDC	
VPAS	Facilities	6100	5610	\$ 18,000	\$ 18,000	\$ 18,000	Replace water heaters	SCC	
VPAS	Facilities	6100	5610	\$ 35,000	\$ 35,000	\$ 35,000	Clean/retreat curtains	SCC	
VPAS	Facilities	6100	5610	\$ 15,000	\$ 15,000	\$ 15,000	Cosmo Floor Strip	WMC	
VPAS	Facilities	6100	5610	\$ 15,000	\$ 15,000	\$ 15,000	AC unit for server room	WMC	
VPAS	Facilities	6100	5610	\$ 45,000	\$ 45,000	\$ 45,000	Replace stairs and ramps	WMC	
VPAS	Facilities	6100	5610	\$ 10,000	\$ 10,000	\$ 10,000	Storage container	WVR	
VPAS	Facilities	6100	5610	\$ 50,000	\$ 50,000	\$ 50,000	Facility changes for Technology	IS	
Total Facilities				\$ 2,082,129	\$ 2,205,000	\$ 2,205,000			
VPAS	Transportation	5750	5680	\$ 8,000	\$ 8,000	\$ 8,000	Mechanic tool replacement		
VPAS	Transportation	5750	5680	\$ 30,000	\$ 30,000	\$ 30,000	Engines and paint for vehicles	Extend life of fleet	
VPAS	Transportation	5750	5680	\$ 60,000	\$ 60,000	\$ 60,000	1 Maintenance truck w/ utility bed	Replace old trucks (1998)	
VPAS	Transportation	5750	5680	\$ 8,500	\$ 8,500	\$ 8,500	Bed for truck	repurpose existing truck	
VPAS	Transportation	5750	5680	\$ 20,000	\$ 20,000	\$ 20,000	Heavy duty Trailer	Haul Large equipment	
VPAS	Transportation	5750	5680	\$ -	\$ 18,000	\$ 18,000	Lawn mower	Replace worn out unit	
VPAS	Transportation	5750	5680	\$ 25,000	\$ 25,000	\$ 25,000	Electric utility vehicle	Campus use only WMC	
VPAS	Transportation	5750	5680	\$ 16,000	\$ 16,000	\$ 16,000	Lift	New Maintenance shop	
VPAS	Transportation	5750	5680	\$ 40,000	\$ 40,000	\$ 40,000	Dump Truck	replace old dump trucks (3 to 1)	
Total Transportation				\$ 207,500	\$ 225,500	\$ 225,500			
				\$ -	\$ -	\$ -	Contingency		
Total Contingency				\$ -	\$ -	\$ -			
Instructional In	Library Service	3500	5650	\$ 50,000	\$ 50,000	\$ 50,000	capital books	\$50,000 is the original budget amount	N
Total Student Services				\$ 50,000	\$ 50,000	\$ 50,000			
TAS	TAS	5070	5600	\$ 240,000	\$ 250,000	\$ 250,000	Cisco Solution classrooms	This line item will begin lifecycle to refresh 9 to 10 CTASco units per year to combat obsolescence.	N
TAS	TAS	5070	5600	\$ 72,000	\$ 60,000	\$ 60,000	Replace old smartboards to smartpanels	Begin lifecycle replacement of old smartboards non-distance learning	N
TAS	TAS	5070	5600	\$ 200,000	\$ 200,000	\$ 200,000	Classroom Development/DRA	This line item TAS for future classroom technology request that are unknown at thTAS time.... Could include DRA	N
TAS	TAS	5070	5615	\$ 45,000	\$ 45,000	\$ -	Jenzabar Consultants	Consultant training/update NPC Servers	N
TAS	TAS	5070	5615	\$ 110,000	\$ 120,000	\$ 130,000	JTS	Support and maintenance of towers	N
TAS	TAS	5070	5615	\$ 280,000	\$ 300,000	\$ 320,000	CTASco Smartnet Renewal	Necessary Contratural Maintenance. Cost per device increase and additional device for college. An additional 80,000 or so included per year as the college absorbs the Talon Smartnet contract.	N

Div	Dept	Dept #	Object Code	FY24 Budget Request \$	FY25 Budget Request \$	FY26 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Postponed? Y/N
TAS	TAS	5070	5615	\$ -	\$ 400,000	\$ -	Security ELA Renewal once every 3 yrs pay again FY2425	Coaverage for edge email, AMP, Umbrella, Netflow connector, and firewalls	N
TAS	TAS	5070	5620	\$ -	\$ -	\$ 300,000	Server Replacements @ 5 years	Update Aging Server/Blade Cycle	N
TAS	TAS	5070	5620	\$ 200,000	\$ 300,000	\$ 350,000	Replace old routers, switches and AP's @ 6 years	Update Aging Routers, Switches, and Aps	N
TAS	TAS	5070	5620	\$ 150,000	\$ 100,000	\$ 100,000	UPS (batteries for servers) lifecycle Replacements @ 5 years	Replace aging UPS systems - adding more and replacing more - failure rates from dirty power	N
TAS	TAS	5070	5620	\$ 50,000	\$ 50,000	\$ 50,000	Secondary terciary storage/Purchase Cloud Storage	Necessary Server Backup Solution, will be needed at both data centers	N
TAS	TAS	5070	5630	\$ 210,000	\$ 210,000	\$ 210,000	Computers -Classroom Desktop @ 514 total split over 3 years is 172 each year.	Replace aging computers	N
TAS	TAS	5070	5630	\$ 25,000	\$ 25,000	\$ 25,000	Printers @ 3 years	Replace aging printers	N
TAS	TAS	5070	5630	\$ 30,000	\$ 15,000	\$ 5,000	Monitors @ 4 years	Replace aging monitors	N
TAS	TAS	5070	5630	\$ 40,000	\$ 40,000	\$ 40,000	Computers - Laptops and Mobile tech	Replace some laptops with Surface Pros, Mobile Tech	N
TAS	TAS	5070	5630	\$ 40,000	\$ 25,000	\$ 25,000	MacBook Pro computers for faculty and staff	Apple laptops for faculty and staff	N
TAS	TAS	5070	5630	\$ 20,000	\$ 20,000	\$ -	iMac Lifecycle Replacements. Lifecycle iMac Computer Replacements @ 4years (15)	Lifecycle iMac Computer Replacements	N
TAS	TAS	5070	5635	\$ 100,000	\$ 100,000	\$ 100,000	Microsoft Azure Software and Professional Services	Intune, ESA replacments mimecast, Tools forever, and others	N
TAS	TAS	5070	5635	\$ 83,200	\$ 83,200	\$ 83,200	TargetX	TAS to start paying FY2324	N
TAS	TAS	5070	5635	\$ -	\$ -	\$ -	Dual Enroll Software and AdAstra	Grant ending-TAS to start paying FY2627	N
Marketing	TAS/Marketing	5070	5635	\$ 19,000	\$ 19,000	\$ 19,000	Marketing-College Catalog Software	It is software that will all NPC to produce a digital college catalog and provide a system to control proofing, text changes and content approval in the cloud. This software is not only for Marketing but also for the Learning side of the house. Michael Broyles will be heavily using the system to control the courses and degree section. It will allow the college to cut the time of production and benefit student by getting information out sooner each year.	N
Total TAS				\$ 1,914,200	\$ 2,362,200	\$ 2,267,200			
TAS	TAS	5071	5615	\$ 3,000,000	\$ 3,000,000	\$ 1,500,000	Jenzabar Replacement	Implementation of replacement ERP system	N
TAS	TAS	5071	5615	\$ 420,000	\$ 350,000	\$ 350,000	Maintenance and support for new ERP	Yearly Maintenance Contract	N
TAS	TAS/Bus	5071	5615	\$ 25,000	\$ 400,000	\$ 400,000	New ERP system	Support for users	N
Total TAS - ERP				\$ 3,445,000	\$ 3,750,000	\$ 2,250,000			

Div	Dept	Dept #	Object Code	FY24 Budget Request \$	FY25 Budget Request \$	FY26 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Postponed? Y/N	
Arts & Sciences	Fine and Performing Arts	8420	5210	\$ 8,421	\$ -	\$ -	1 Allen & Heath AH-AR2-2412-BLK 24in x 12out Remote AudioRack, dSNAKE I/O for expansion, 3 RU, 48kHz \$1,869.15 \$1,869.15 1 Allen & Heath AH-DX-HUB 4 DX Link port hub, each carrying 32A—32 channels of 96kHz audio, can be used to connect to DX expander units. 1/2 Rack.	This is a request to replace the failing audio equipment in the PAC, which is critical for our Theater Department. This request was approved in 2020, but due to the pandemic, the order was not able to fulfilled. The equipment we have is failing and will impact our productions if it is not replaced.		
			Total A&S	\$ 8,421	\$ -	\$ -				
Perkins	CTE	AJS	1205	5645	\$ 15,000		UTM kits for weapon systems	Needed for police academy instruction	N	
	CTE	ATO	1110	5645		\$ 35,000	Newest scanners. Newer system will be released.	Introduces students to new technology used in industry, improves efficiency	N	
Perkins	CTE	EIT	1155	5645	\$ 64,000		HVAC Trainers	HVAC curriculum will require new training system	N	
Perkins	CTE	FRS	1336	5645	\$ 25,000		20 air tanks for SCBAs	To replace and keep up with industry standard	N	
Perkins	CTE	FRS	1336	5645	\$ 25,000		Fire hoses	Replacement of worn fire hoses needed for training	N	
Perkins	CTE	WLD	1170	5645	\$ 44,000	\$ 72,000	\$ 72,000	Welding Machines 4-WMC 6-PDC 2-STJ	Replace worn machines as part of facility maintenance	N
			Total CTE	\$ 173,000	\$ 107,000	\$ 72,000				
Perkins	NAH	EMT	1335	5645	\$ 65,000		SimMan Adult Mannequin	Life Cycle Replacement		
Perkins	NAH	MDA	1365	5645	\$ 6,000		Vital Sign Machines (2)	No Current Equipment		
Perkins	NAH	NUR	1375	5645	\$ 25,000		Medication Dispensing System (1 each capus, LCC and WMC)	Replace non-function system already disposed of		
			Total - Nursing	\$ 96,000	\$ -	\$ -				

Total Perkins \$ 269,000

Public Hearing – Truth in Taxation Publications

Summary:

In compliance with Arizona Revised Statutes §15-1461.01, the college is required to notify property taxpayers of its intention to raise primary property taxes over last year's level. The following notices were provided.

- Newspapers – The Truth in Taxation (TNT) notice is required to be “published twice in a newspaper of general circulation”. The college uses the White Mountain Independent and the Tribune-News. The notice was published in the White Mountain Independent on April 28 and May 9, 2023, and in the Tribune-News on April 26 and May 10, 2023.
- Press release – The college is also required to issue a press release to newspapers of general circulation in the District. A press release was issued following the April 18, 2023 regular District Governing Board meeting.
- NPC Website – The college also includes supporting documents related to the proposed tax rate on the website.



Truth in Taxation Hearing

Notice of Tax Increase

In compliance with section §15-1461.01, Arizona Revised Statutes, Navajo County Community College District is notifying its property taxpayers of Navajo County Community College District's intention to raise its primary property taxes over last year's level. The Navajo County Community College District is proposing an increase in primary property taxes of **\$587,915** or **3.7%**.

For example, the proposed tax increase will cause Navajo County Community College District's primary property taxes on a \$100,000 home to be **\$175.36**. Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been **\$169.18**.

This proposed increase is exclusive of increased primary property taxes received from new construction. The increase is also exclusive of any changes that may occur from property tax levies for voter approved bonded indebtedness or budget and tax overrides.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held **Tuesday, May 16, 2023** at 10:00 A.M. (M.S.T.) at the Holbrook – Painted Desert Campus Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona.

Truth in Taxation Hearing

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NPC schedules Truth in Taxation, Public Budget Hearing for May 16, 2023

HOLBROOK — The Navajo County Community College District Governing Board will conduct a Truth in Taxation and Public Budget Hearing for consideration of the proposed budget for the 2023–2024 fiscal year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on Tuesday, May 16, 2023, at 10:00 a.m. (M.S.T.). The hearing may also be attended remotely using the link:

<https://npc.webex.com/npc/j.php?MTID=mc8404cdce46a73651d99563b25f86204> (password May23DGB – if needed), for both public viewing and comment. Additional access to the hearing is available by phone: dial-in +1-415-655-0001, meeting number (access code): 2621 428 9363.

At its April 18 meeting, the board adopted a **preliminary 2023-2024 budget**. The college stands ready to help students and employees. The proposed budget includes the following key items.

- Upgrade the Enterprise Resource Planning (ERP) software used to manage college operations, including class offerings, registration, financial aid, student payments, and all aspects of accounting.
- Facilities expansion will continue at the Show Low campus by renovating an existing building to offer one-stop-shop services for students.
- Students in both Navajo and Apache County will receive the “In District” rate of \$70 per credit hour.
- Employees will receive a salary increase to cover increases in the cost of living.

Under the state’s Truth in Taxation (TNT) statutes, the college district is requesting an increase in primary property taxes of \$587,915 or 3.7 percent. According to the TNT formula, the primary property tax for an owner-occupied residence with an assessed valuation of \$100,000 would increase from \$169.18 to \$175.36. NPC does not have a secondary tax rate to pay for any improvement bonds or budget overrides.

The assessed valuation of utilities, power plants, transmission lines, and mines is set by the state’s Department of Revenue. The Navajo County Assessor’s Office is responsible for setting the assessed valuations for local real property and buildings. These combined assessed valuations are used by various taxing jurisdictions as the basis for calculating the primary property tax levy.

After the public hearing, the governing board can decrease or accept the budget from the preliminary figures adopted on April 18. The budget data can be viewed or downloaded as a PDF from the college’s website: <https://www.npc.edu/fy2024-preliminary-budget>. Answers to many frequently asked questions are also posted.

Interested citizens are encouraged to attend the Truth in Taxation and Public Budget Hearing and make comments prior to the formal adoption of the budget by the local governing board during a special meeting immediately following the public hearing.

Comments about the proposed primary tax rate or budget can be made during the meeting or submitted online at www.npc.edu/public-comment-form.

Notice of the May 16, 2023, Truth in Taxation Hearing, Public Budget Hearing, and the proposed tax is published in White Mountain Independent newspaper(s) dated April 28, 2023, and May 9, 2023, and in Holbrook Tribune newspaper(s) dated April 26, and May 10, 2023.

NEWSROOM

NEWSROOM HOME

EVENTS CALENDAR

PHOTO GALLERY

April 21, 2023

NPC schedules Truth in Taxation, Public Budget Hearing for May 16, 2023

HOLBROOK – The Navajo County Community College District

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Interested citizens are **encouraged to attend the Truth in Taxation and Public Budget**

Hearing and make comments prior to the formal adoption of the budget by the local governing board during a special meeting immediately following the public hearing.

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April 24, 2023

NPC Friends and Family Wins Big for Students on Arizona Gives Day 2023!

"It really is a fun being people who change the world" commented Rayann Wilson, executive ...



April 21, 2023

NPC schedules Truth in Taxation, Public Budget Hearing for May 16, 2023

HOLBROOK – The Navajo County Community College District Governing Board will conduct a Truth in ...



April 14, 2023

NPC honors Elinor Henderson as an Outstanding Alumnus

Northland Pioneer College (NPC) has recognized Elinor Henderson, as the college's greatest ...



April 13, 2023

NPC's spring Eagle Fest highlights degree programs; free food, live music, and fun for all ages

Northland Pioneer College invites the public to enjoy the spring weather as well as fun activities ...



April 7, 2023

NPC's 37th Annual Juried High School Art Exhibit features top student art from across northeastern Arizona

Seniors Alissa Olson '23, of Blue Ridge High School; Mash Clayton, of Darnestown High School ...



March 27, 2023

Fill the need! NPC raising funds to support local student scholarships

On Tuesday, April 4, NPC Friends and Family will join hundreds of nonprofits from across the state ...

LEGAL NOTICES

Northland Pioneer College

TRUTH IN TAXATION HEARING

Notice of Tax Increase

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All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held **Tuesday, May 16, 2023**, at 10:00 a.m. (M.S.T.) at the Holbrook – Painted Desert Campus Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona.

NOTICE OF BUDGET HEARING

Notice is hereby given to the residents and taxpayers of the Navajo County Community College District that the District Governing Board will conduct a **Public Budget Hearing** for consideration of the proposed budget for the 2023–2024 Fiscal Year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on **Tuesday, May 16, 2023**, at 10:00 a.m. (M.S.T.). The hearing may also be attended remotely using the link: <https://npc.webex.com/npc/j.php?MTID=mc8404cdce46a73651d99563b25f86204> (password May23DGB – if needed), for both public viewing and comment. Additional access to the hearing is available by phone: dial-in +1-415-655-0001, meeting number (access code): 2621 428 9363.

A **Special Board Meeting** for the purpose of adopting the District's 2023–2024 budget shall be held immediately following the Budget Hearing at the same location and with the same access information.

Budget data conforms to mandates of law specified in Arizona Revised Statutes §15-1461 concerning the advertisement and publication of budget information. The budget is posted for public review on the college's website, www.npc.edu/fy2024-preliminary-budget.

Dr. Chato Hazelbaker, President, Northland Pioneer College.

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

Notice of Non-Discrimination

PUBLIC NOTICE OF NON-DISCRIMINATION: Northland Pioneer College does not discriminate on the basis of race, color, national origin, veteran status, religion, marital status, gender, age or disability in admission or access to, or treatment or employment in its educational programs or activities. District grievance procedures will be followed for compliance with Title IX and Section 504 requirements. The Affirmative Action Compliance Officer is the Chief Human Resource Officer, 2251 E. Navajo Blvd., Holbrook, Arizona 86025, (928) 524-7471. The Section 504 Compliance Officer is the Coordinator of the Office of Accessibility and Inclusion, 1611 S. Main Snowflake, AZ 85937, (928) 536-6246. The lack of English language skills will not be a barrier to admission and participation in vocational education programs.

- NPC procedure 2710

PUBLIC COMMENT FORM

The Navajo County Community College District Governing Board will conduct a **Public Budget Hearing** on **Tuesday, May 16, 2023**, beginning at **10:00 a.m. (M.S.T.)** at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025. The hearing may also be attended remotely using the link:

<https://npc.webex.com/npc/j.php?MTID=mc8404cdce46a73651d99563b25f86204> (password May23DGB – if needed), for both public viewing and comment.

Additional access to the hearing is available by phone: dial-in +1-415-655-0001, meeting number (access code): 2621 428 9363.

Review the FY24 Preliminary Budget

You may use the form below to submit your comments or request clarification on the proposed **2023-2024** budget.

Title	First *	Middle	Last *	Suffix
<input type="text" value="- None -"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>
				<small>Jr, Sr, A, III</small>

Address

Where the U.S. Postal Service delivers your mail

Address 2

Physical address, if different from above

City/Town	State	ZIP/Postal Code
<input type="text"/>	<input type="text" value="- None -"/>	<input type="text"/>

Contact Phone

Please enter a **daytime** phone number where we can contact you if we have questions about your comments or questions.

Ext:

Email Address

Please enter a valid email address that can be used to contact you.

Please re-enter your email address

I have a comment/question about...

Select one or more of the following:

Proposed Tax Rate

General Comment

Proposed Budget

Other...

Please share my comments

with members of the District Governing Board during the public hearing on May 16, 2023.


Yes No

My comment/question

Please keep your comments civil, with no profanity or racial comments.

CAPTCHA

This question is for testing whether or not you are a human visitor and to prevent automated spam submissions.

 I'm not a robot 

SUBMIT



4 Campuses & 5 Centers Throughout Navajo & Apache Counties in Northeastern Arizona

[ALL LOCATIONS](#)

LEARN

- College Credit in High School
- Corporate Training
- Direct to Work Programs
- GED/College Prep
- Kids College
- Noncredit Classes
- Online Classes
- Small Business Development Center
- Teacher Certification Classes
- University Transfer

TRANSFORM

- Campus Tour
- Career Focus Magazine
- Future Students
- How to Register
- New Student Application
- NPC Apparel
- NPC Friends & Family
- Request Information
- Scholarships
- Title IX

ABOUT

- Calendars
- Employment
- Library
- NPC Administration
- NPC Alumni
- NPC News
- Payment Deadlines
- Purchasing/RFI/Bids
- Technical Support
- Tuition & Fees

SERVICES

- Academic Advising
- Business Office
- Career Services
- Financial Aid
- Office of Accessibility and Inclusion
- Records & Registration - Admissions
- Recruitment
- Textbooks/Bookstore
- Transcripts
- Veteran Services

Public Hearing for Truth in Taxation

Summary:

Prior to the May 16, 2023 District Governing Board special meeting, a public hearing will be held to review the Truth in Taxation notice associated with the proposed budget for fiscal year 2023-24.

If the proposed tax levy, excluding amounts that are related to new construction, is greater than the amount levied in the previous tax year, a Truth in Taxation hearing must be held.

Correspondence from the Property Tax Oversight Commission concerning the Levy Limit Worksheet and the Truth in Taxation hearing are included.



2023 LEVY LIMIT WORKSHEET

Date: 2/10/2023

NAVAJO COUNTY - NORTHLAND PIONEER COLLEGE
--

MAXIMUM LEVY	2022
A.1. Maximum Allowable Primary Tax Levy	\$16,702,781
A.2. A.1 multiplied by 1.02	\$17,036,837

CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR	2023
B.1. Centrally Assessed	\$163,151,180
B.2. Locally Assessed Real Property	\$768,157,266
B.3. Locally Assessed Personal Property	\$19,419,373
B.4. Total Assessed Value (B.1 through B.3)	\$950,727,819
B.5. B.4. divided by 100	\$9,507,278

CURRENT YEAR NET ASSESSED VALUES	2023
C.1. Centrally Assessed	\$166,972,163
C.2. Locally Assessed Real Property	\$783,021,565
C.3. Locally Assessed Personal Property	\$19,419,373
C.4. Total Assessed Value (C.1 through C.3)	\$969,413,101
C.5. C.4. divided by 100	\$9,694,131

LEVY LIMIT CALCULATION	2023
D.1. LINE A.2	\$17,036,837
D.2. LINE B.5	\$9,507,278
D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)	1.7920
D.4. LINE C.5	\$9,694,131
D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT	\$17,371,883
D.6. Excess Collections/Excess Levy	
D.7. Amount in Excess of Expenditure Limit	
D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)	\$17,371,883

<i>2023 New Construction</i>	\$18,685,282
------------------------------	---------------------

Enter data in yellow-shaded cells only.

Calculated data in tan should be used in published notice.

Reference updated language for published notice per Chapter 198 (HB 2286, Laws 2017).

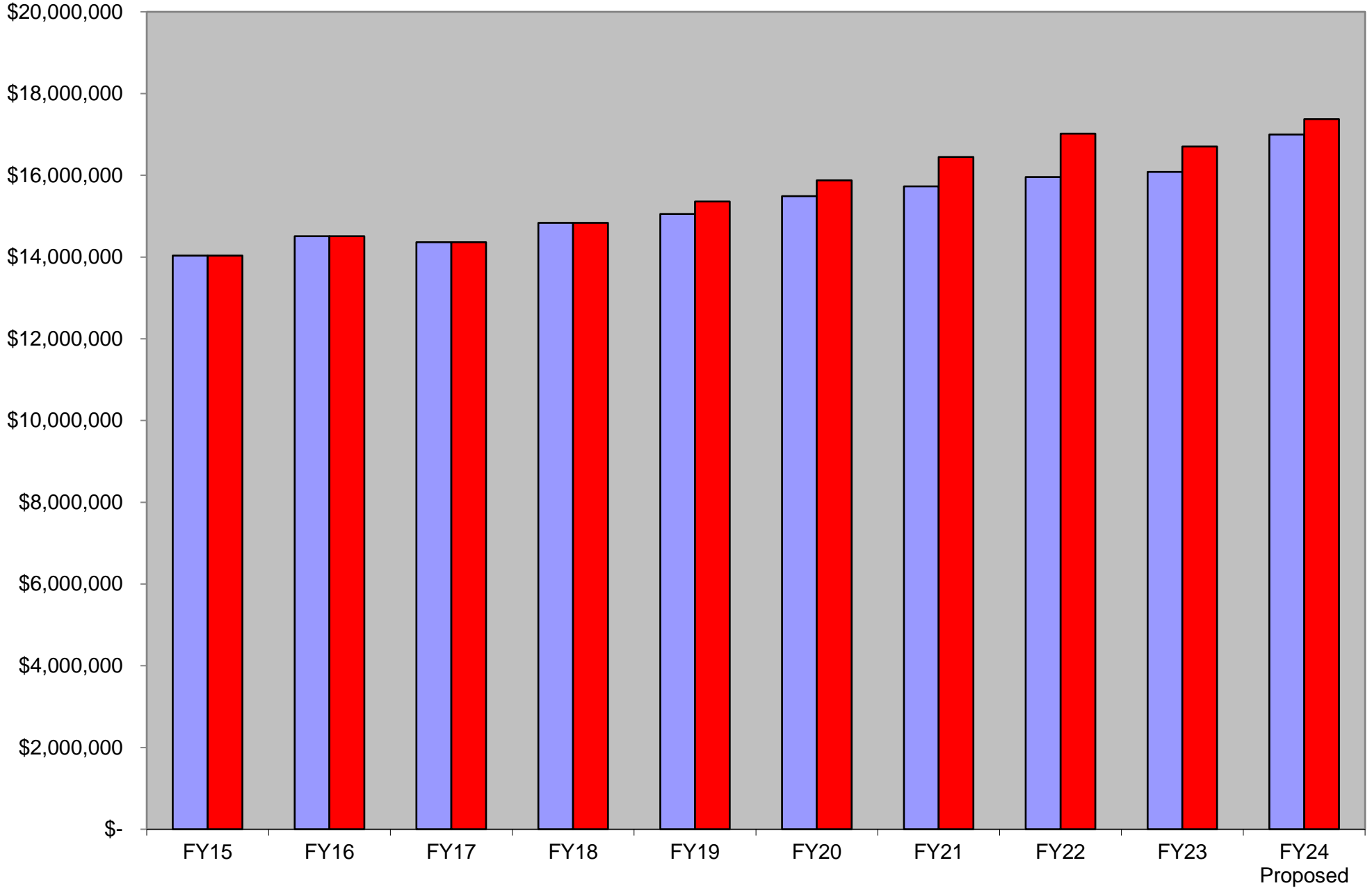
Truth in Taxation Analysis

Calculation for Truth in Taxation Hearing Notice pursuant to A.R.S. § 42-17107

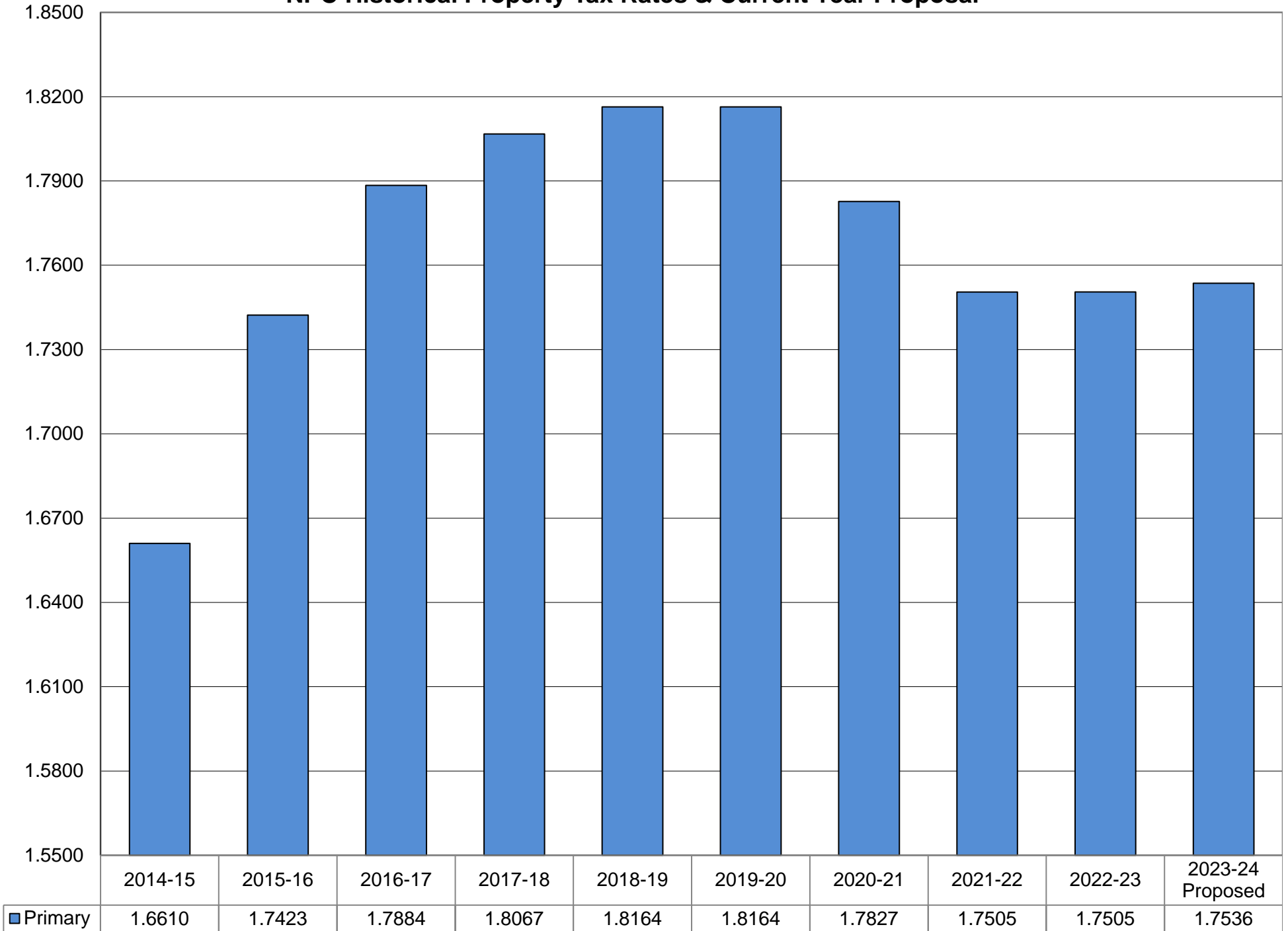
	Proposed
Actual current primary property tax levy: (line F.1. actual levy from prior year's final levy limit worksheet)	\$ 16,084,078
Net assessed valuation: (line C.4. from current year's worksheet)	\$ 969,413,101
Value of new construction:	\$ 18,685,282
Net assessed value minus new construction: (line B.4. from current year's levy limit worksheet)	\$ 950,727,819
MAXIMUM TAX RATE THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:	\$ 1.6918
Growth in property tax levy capacity associated with new construction:	\$ 316,118
MAXIMUM PRIMARY PROPERTY TAX LEVY WITHOUT A TRUTH IN TAXATION HEARING:	\$ 16,400,531
Proposed primary property tax levy:	\$ 17,000,000
Proposed increase in primary property tax levy, exclusive of new construction	\$ 587,915
Proposed percentage increase in primary property tax levy:	3.66%
Proposed primary property tax rate:	\$ 1.7536
Proposed increase in primary property tax rate:	\$ 0.0618
Proposed primary property tax levy on a home valued at \$100,000	\$ 175.36
Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$ 169.18
Proposed primary property tax levy increase on a home valued at \$100,000:	\$ 6.18

NPC Primary Maximum Property Tax Levy compared to Actual Levy

Levy - Assessed Levy Limit - Max



NPC Historical Property Tax Rates & Current Year Proposal



Governing Board Meeting Agenda

Painted Desert Campus, Tiponi Community Center
 2251 East Navajo Boulevard, Holbrook, Arizona
Or you can join on [WebEx](#) (Passcode May23DGB).

Date: May 16, 2023

Time: After Special Meetings beginning at 10 a.m.

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	Call to Order and Pledge of Allegiance	Chair Laughter
2.	Adoption of the Agenda (Action)	Chair Laughter
3.	Call for Public Comment <small>Individuals may address the Board on any relevant issue for up to 5 minutes. At the close of the call to the public, Board members may not respond to any comments but may respond to criticism, ask staff to review a matter or ask that a matter be placed on a future agenda.</small>	Chair Laughter
4.	Discussion Items:	
	A. Standing Presentations:	
	1. Financial Position <small>VPAS Ellison will provide a report on the financial position of the college for period July 1, 2022 to March 31, 2023</small>	VPAS Ellison
	2. NPC Student Government Association (SGA) <small>Muriel Metcalf, Academic Advisor, has provided a written report included in the packet.</small>	Written Report
	3. NPC Faculty Association <small>Dr. Broyles, Curriculum Coordinator, will present on “Cultural Studies in Higher Education”.</small>	Dr. Michael Broyles
	4. Classified & Administrative Staff Organization (CASO)	No Report
	5. Northland Pioneer College (NPC) Friends and Family <small>Betsy Wilson, Director of Friends and Family has provided a written report included in the packet.</small>	Written Report
	6. Human Resources <small>Staff has provided a written report, included in the packet, and Will be available to answer questions.</small>	Written Report
	7. Construction Update <small>Director Huish will provide an update on construction projects.</small>	Director Huish
	8. Arizona Association of Community College Trustees (AACCT) .. <small>Chair Laughter may provide an update on activities from AACCT.</small>	Chair Laughter
	9. President’s Report <small>President Hazelbaker will provide a report on activities from the President’s office since the April meeting.</small>	President Hazelbaker
	B. Office of Institutional Effectiveness Quarterly Report <small>Judy Yip-Reyes, Director of Institutional Effectiveness, provided a written report and will be present to answer any questions.</small>	Director Yip-Reyes
	C. Higher Learning Commission Financial Ratios <small>Russell Kupfer, Director of Financial Services, will review the financial ratios used by the Higher Learning Commission to track an institution’s financial health.</small>	Director Kupfer
	D. President’s Evaluation <small>President Hazelbaker will review the evaluation process with the Board.</small>	President Hazelbaker
5.	Consent Agenda for Action	Chair Laughter
	A. April 13, 2023 Retreat Meeting Minutes	
	B. April 18, 2023 Regular Board Meeting Minutes	
	C. April 19, 2023 Special Board Meeting Minutes	

6. For Discussion and Possible Action:

A. Old Business

None.

B. New Business:

- 1. **Request to Accept the Single Audit Report for the Fiscal Year Ended June 30, 2022** VPAS Ellison
VPAS Ellison will introduce staff from the Auditor General’s Office to review the Single Audit Report for Board approval.
- 2. **Request to Approve Purchase of Storage Drives** President Hazelbaker
President Hazelbaker will request approval to purchase two (2) Hard drives for data storage needs.
- 3. **Request to Purchase Exhaust Make-Up Air Unit** Dean Raisor
Jeremy Raisor, Dean of Career and Technical Education, will review the request to purchase an Exhaust Make-up Air Unit.

7. DGB Agenda Items and Informational Needs for Future Meetings Chair Laughter

8. Board Report/Summary of Current and Upcoming Events..... Board Members

College Events:

EMT Completers Ceremony: Saturday, May 27, 1pm at the White Mountain Campus Symposium.

Community Events:

White Mountain Symphony Orchestra Concert, June 3 @ 3:00 pm Show Low School District Auditorium.

High Country Barbershop Chorus Annual Show, July 29 @ 3 pm Blue Ridge High School Auditorium, Lakeside.

Greer Days, June 9&10 in Greer.

Wild West Fest, June 9&10 in Holbrook.

Show Low Days, June 9-11 at Frontier Park in Show Low.

White Mountain Balloon Festival, June 23-25 in Pinetop.

Pioneer Days, July 20-22 at Fredrickson Park, Snowflake.

Please let Paul Hempsey know if you plan to attend any of the listed events.

9. Announcement of Next Regular Meeting..... June 20, 2023 Chair Laughter

10. Adjournment..... Chair Laughter

The District Governing Board may consider any item on this agenda in any order and at any time during the meeting. The District Governing Board may take action regarding any items in sections 5 and 6. The Board may vote to hold an executive session for the purpose of obtaining legal advice from the District’s attorney on any matter listed on the agenda pursuant to A.R.S. §38-431.03 (A)(3). Should the District’s attorney not be present in person, notice is further given that the attorney may appear by speakerphone.



Northland Pioneer College

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NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT

Statement of Financial Position

July 1, 2022 to March 31, 2023

Budget Period Expired

75%

Tax Supported Funds				
Current General Fund				
	Revised Budget	Current Month Actual	Y-T-D Actual	%
REVENUES				
Primary Tax Levy	16,084,078	525,883	11,643,998	72%
State Aid:				
Maintenance and Operations	1,393,400	-	1,045,050	75%
Equalization	9,912,900	-	7,434,675	75%
Rural Aid	1,305,600	-	979,200	75%
Tuition and Fees	4,300,000	38,430	2,835,221	66%
Investment earnings	300,000	231,040	1,335,218	445%
Grants and Contracts	3,000,000	9,917	1,632,912	54%
Other Miscellaneous	170,000	29,961	244,898	144%
Fund Balance	1,500,000	-	-	0%
Transfers	(2,700,000)	(24,682)	(400,000)	15%
TOTAL REVENUES	\$ 35,265,978	\$ 810,549	\$ 26,751,172	76%
EXPENDITURES				
Salaries and Benefits	23,002,035	1,789,125	15,493,107	67%
Operating Expenditures	12,263,943	536,360	5,544,802	45%
TOTAL EXPENDITURES	\$ 35,265,978	\$ 2,325,485	\$ 21,037,909	60%
Unrestricted Plant				
		Current Month Actual	Y-T-D Actual	%
REVENUES				
State Aid:				
Capital/STEM	283,600	-	212,700	75%
Fund Balance	9,236,300	768,877	4,500,188	49%
Transfers In	2,000,000	44,726	1,307,242	65%
TOTAL REVENUES	\$ 11,519,900	\$ 813,603	\$ 6,020,130	52%
EXPENDITURES				
Capital Expenditures - WMC Facilities	9,236,300	768,877	4,500,187	49%
Capital Expenditures - Other	2,283,600	44,726	1,519,943	67%
TOTAL EXPENDITURES	\$ 11,519,900	\$ 813,603	\$ 6,020,130	52%

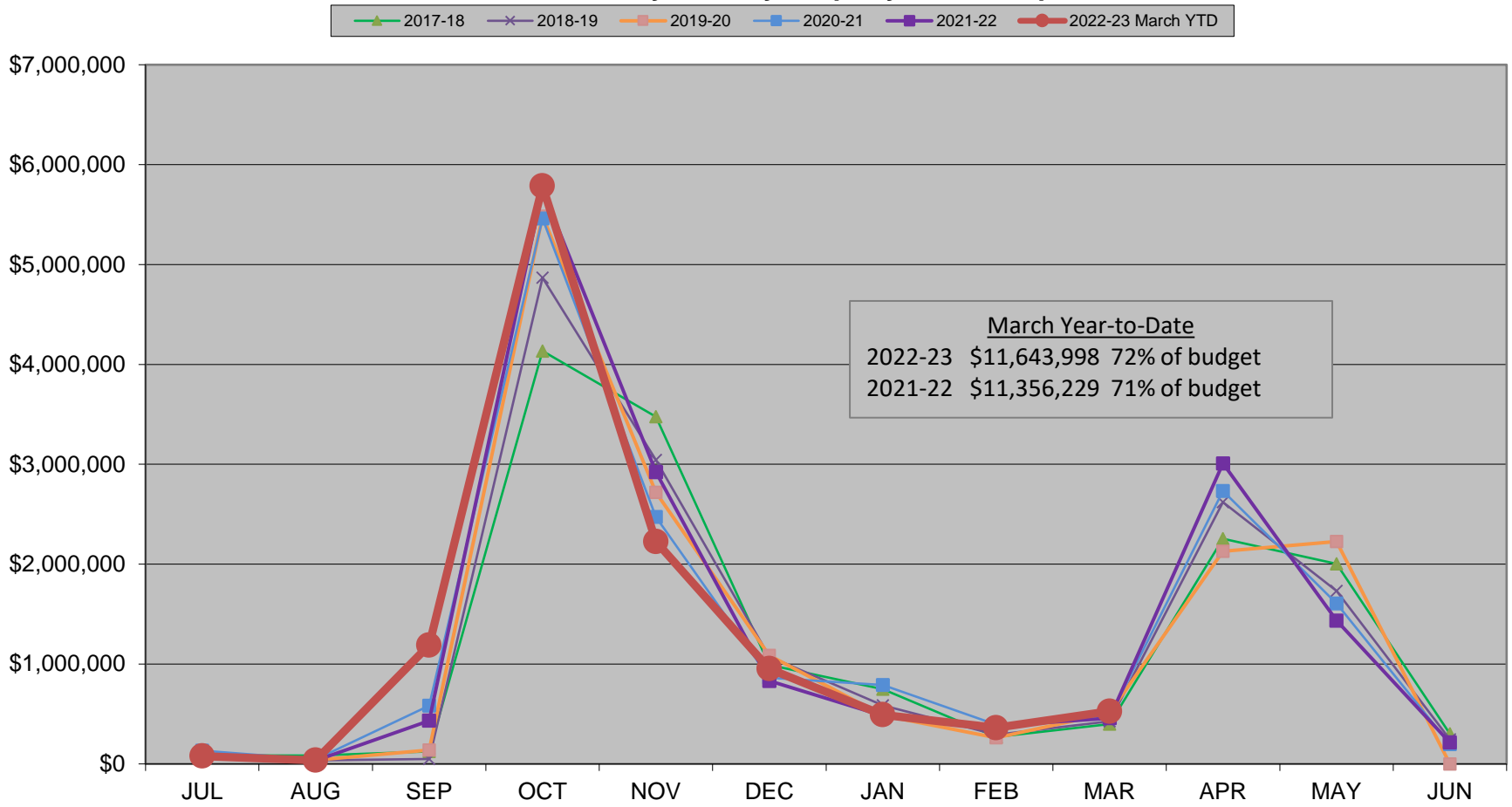
NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
 Statement of Financial Position
 July 1, 2022 to March 31, 2023

Budget Period Expired 75%

Restricted and Auxiliary Funds				
Restricted				
	Current Month			
	Budget	Actual	Y-T-D Actual	%
REVENUES				
Grants and Contracts	10,700,000	320,259	4,960,268	46%
Fund Balance				
Transfers In	500,000		250,000	50%
TOTAL REVENUES	\$ 11,200,000	\$ 320,259	\$ 5,210,268	47%
EXPENDITURES				
Salaries and Benefits	1,526,522	128,665	1,335,353	87%
Operating Expenditures	9,673,478	471,139	3,843,760	40%
TOTAL EXPENDITURES	\$ 11,200,000	\$ 599,804	\$ 5,179,113	46%
Auxiliary				
	Current Month			
	Budget	Actual	Y-T-D Actual	%
REVENUES				
Sales and Services	150,000	1,395	94,356	63%
Fund Balance				
Transfers	200,000	24,682	150,000	75%
TOTAL REVENUES	\$ 350,000	\$ 26,077	\$ 244,356	70%
EXPENDITURES				
Salaries and Benefits	217,497	12,156	115,182	53%
Operating Expenditures	132,503	27,405	136,670	103%
TOTAL EXPENDITURES	\$ 350,000	\$ 39,561	\$ 251,852	72%

Cash Flows	
Cash flows from all activities (YTD)	\$38,225,926
Cash used for all activities (YTD)	\$32,489,004
Net Cash for all activities (YTD)	\$5,736,922

Monthly Primary Property Tax Receipts



March Year-to-Date
 2022-23 \$11,643,998 72% of budget
 2021-22 \$11,356,229 71% of budget

Student Government Association (SGA)

District Governing Board Report on May 16, 2023

Recruiting:

On April 17, 2023, our four SGA members met with President Hazelbaker and discussed strategies for growing SGA and increasing student engagement. Students shared that they would like to have a college wide kick off event in the Fall, and they will be putting together snack boxes this week to support students taking finals next week.

Events: EAGLE FEST, April 22, 2023

<https://www.flickr.com/photos/npcedu/albums/72177720307848759>

Eagle Fest was a happy success for all those who participated. The weather was perfect, with just a few stray wind gusts scattering the bubbles supplied by Behavioral Health across the grass. We estimate that we had more than 300 visitors and used up all of our tickets for food truck tacos from The House. There were many great demonstrations of college programs such as Surgical Technology and Computer Information Systems. Paramedicine brought the ambulance over and did CPR demonstrations, and the STEM van supported hands-on activities by Community and Corporate Learning. Cosmetology and the Talon Art Gallery were open, showcasing our students' handiwork. These were favorite destinations for our visitors. Construction provided an oversized Jenga set. The perfect mix of spring festival tunes was provided by the band Covered in Sun.

The NPC folklorico dancers, Aguilas de Oro (Golden Eagles), provided a touch of beauty and color with their premier performance since rebuilding after the pandemic. The group has been a part of NPC for 20 years and was established by Idalia Lewis. It is currently directed by Arthur Serna, who was an initial member and now works at NPC in Enrollment Management. The group is open to anyone and everyone as a non-credit class. They teach different dances from the states and regions in Mexico. They are definitely proud ambassadors for NPC and we were honored to have them at Eagle Fest.

Early College, Advising, Recruitment, Financial Aid, College and Career Prep, Business, Small Business Development Center all joined in the fun. The event was coordinated by Recruitment and Student Government Association, but would not have been possible without the incredible support from Marketing who brought out radio station 95.7 for a live broadcast and was instrumental with all the flyers, posters, PR, pictures, giveaways and Ernie the Eagle, who was everywhere. Set up and break down were accomplished by Recovery Works students and the WMC front office staff, coordinated by campus manager Jessica Kitchens.

May 16, 2023

NPC District Governing Board

Dear Board Chair Laughter and Representatives Lucero, Jouen, Leslie, and Robinson,

While I am taking annual leave this week, I am pleased to provide you with a brief on happenings with NPC Friends and Family since our last meeting.

Scholarships and Fund/Friend Raising:

Attached is a report on the Fall 2023 NPC Friends and Family scholarship cycle. I want to especially thank Board Chair Laughter and Board Member Robinson for taking part in the scholarship review process. This really is a tremendous help, and it is also a great way to learn about our students, and particularly about the challenges they face in getting a college education!

I am also pleased to announce that the Summit Healthcare Foundation has once again come through for us, providing ten new \$1,000.00 scholarships for students in the nursing program! The scholarships are available to both first and second-year students, and the deadline is Tuesday, June 13 at 12:00 noon, MST. I have sent the scholarship information and application instructions to Dean Zimmeran, who has forwarded it to the students and faculty, and I have already received some essays to review!

I have also opened the \$1,500.00 Taking Flight Scholarship in Memory of Dr. Eric B. Henderson, and the \$3,000.00 AndyVon Bacalaureate Bound Scholarship for students who are graduating from NPC on May 13 and going on to earn a bachelor's degree. Email went out to all students on May 8, and the deadline for applications is Thursday, June 22 at 12:00 noon MST.

Community Outreach

I continue to prioritize community outreach, both for its benefit to NPCFF and to the college. I have taught scholarship classes to high school seniors at Blue Ridge, Show Low, Snowflake, and Round Valley High Schools. I also made a presentation on NPC Friends and Family scholarships at the annual Winslow High School "Power Hour" – an event to acquaint WHS seniors with all the scholarships that are available to them.

In other news, Pedal the Petrified registration has now been opened up to anyone interested in riding. I reserve the first month of registration for those who have ridden with us in past events. We're now advertising the ride on social media, and we have about 150 registrants. I look forward to seeing you again at the June meeting, which will take place right after our annual NPC Friends and Family board retreat. Stay well. See you in June!

Warmest regards,

Betsyann Wilson, Executive Director

NPC Friends & Family

Betsy.wilson@npc.edu

928-536-6245

Never believe that a few caring people can't change the world. For indeed, that's all who ever have. -Margaret Mead

May 2023 NPCFF Board/NPC DGB Report on Fall 2023 NPCFF Scholarships

Once again, the simplified process for submitting online applications for NPC Friends and Family (NPCFF) scholarships, launched for the Spring 2023 season, multiple scholarship information classes, the online availability of both written and video tutorials for developing and scholarship essay (this has been in use for the past four semesters), and a concerted push to market scholarship opportunities has resulted in NPCFF receiving another strong round of applications. We received applications from 49 unique students

- Of the 49 applications received, 40 were complete and qualified for assessment by scholarship review committees comprised of members of the NPCFF board, NPC faculty, staff, and administrators.
- All but one of the nine applications that were ineligible for review due to errors were submitted on the deadline date, within two hours of the deadline. The applicants were apprised of the need to submit future applications well in advance of the deadline date, so any errors can be corrected.

Applicants by Program of Study

- Of the 40 qualified applicants, 16 (40%) are pursuing the Associate Degree in Nursing (ADN).
- 1/40 is pursuing the Arizona General Education Curriculum (AGEC)
- 4/40 (10%) are pursuing the Associate of Arts (AA) degree
- 7/40 (17.5%) are pursuing the Associate of Science (AS) degree
- 2/40 (5%) are pursuing the Associate of Arts in Elementary Education (AAEE)
- 1/40 is pursuing the Associate of Business (ABUS) degree
- 3/40 (7.5%) are pursuing the Associate of Applied Science (AAS) in Welding (WLD)
- 3/40 (7.5%) are pursuing the AAS in Early Childhood Development (ECD)
- 1/40 is pursuing the AAS Cosmetology (COS)
- 1/40 is pursuing the AAS in Surgical Technology
- 1/40 is pursuing the AAS in Business Management/Entrepreneurship
- 7/40 (17.5%) are/will be 2023 high school graduates (4 are from Show Low High School; 3 are from Snowflake High School)

Applicants by Race and Traditional vs Non-Traditional (Traditional = Graduated high school within the past two years)

Race of Applicant	# of Applicants Who Self-Identified	% of Applicants Who Self-Identified
White, non-Hispanic	20	50%
American Indian/Alaskan Native	12	30%
Hispanic/Latino	5	12.5%
Black, non-Hispanic	1	2.5%
Two or more races	0	0
Asian	2	5%
Native Hawaiian or Other Pacific Islander	0	0
Unknown	0	0
	40	100.00%

- 12/40 applicants identified as Native American (30%) Of those, 7 (58.3%) are non-traditional students; 5 (41.7%) are traditional
- 5/40 applicants identified as Hispanic (12.5%); 4 (80%) are non-traditional; 1 (20%) is traditional

- 2/40 applicants identified as Asian (5%); one student is traditional, and one is non-traditional
- 1/40 applicants identified as Black (2.5%); this student is traditional
- 20/40 applicants identified as White (50%); 10 (50%) are non-traditional; 10 (50%) are traditional

The table below shows the most current student race/ethnicity profile, which is used to provide an approximate comparison to the race/ethnicity profile among our scholarship applicants.

Student Race/Ethnic Diversity Profile, Spring 2023*

Race	% of NPC Credit-Bearing Students in Spring 2023
White, non-Hispanic	37.5%
American Indian/Alaskan Native	25.4%
Hispanic/Latino	15.8%
Black, non-Hispanic	0.4%
Two or more races	1.2%
Asian	0.7%
Native Hawaiian or Other Pacific Islander	0.3%
Unknown; Prefer not to Say	18.7%
	100%

*Source: Office of Institutional Effectiveness. These figures provide an *approximate* comparison only. They represent the ethnic distribution of all students who took at least one credit-bearing course in SP 23, and not all students are eligible for scholarships. Also, due to some issues within the online application process, the race/ethnic data were not complete, resulting in a large percentage of students being reported as “unknown/prefer not to say”.

Number of Applications by NPC Location

NPC Location	Number of Qualified Applications	Total Scholarships Awarded	Total Scholarship Dollars Awarded
White Mountain Campus	21	22	\$23,100.00
Painted Desert Campus	4	7	\$5,500.00
Silver Creek Campus	5	6	\$5,000.00
Little Colorado Campus	3	3	\$3,000.00
Whiteriver Center	4	6	\$5,500.00
Hopi Center	0	0	0
Kayenta Center	2	3	\$2,500.00
St. Johns Center	0	0	0
Springerville/Eagar Center	1	2	\$2,000.00
TOTALS	40	49	\$46,600.00

Scoring Methodology

Applicants are scored on a personal essay that is evaluated based on criteria including the applicant’s sense of college and career goals and how well they are aligned, their resourcefulness with regard to college planning, their need for the scholarship, and their academic merit. Some were also required to submit letters of recommendation. Scholarship reviewers are provided with a scoring rubric to assist them in assessing each applicant according to the criteria. For this particular round of scholarships, there were three teams, each comprised of 7-9 individuals. Team 1 scored 16

applications; Teams 2 and 3 scored 12 each. To calculate each applicant's score, the high and low score for each applicant is discarded, and the remaining scores are averaged.

Application Scoring Patterns

All applicants received at least one scholarship. Some applicants received two, based on the scores they received and their degree plan. For example, some scholarships are only available to Welding students; some are only for Early Childhood students.

The average score among the 40 awardees was 89.29%.

The highest score among the 40 awardees was 97.14%

The lowest score among the 40 awardees was 81.26%

The median score was 91.93%

Five of the top ten scorers, (50%) identified as Native American; 1 (10%) identified as Asian; 4 (40%) identified as White.

Of the top half of scorers, 5/19 (26.3%) identified as Native American; 2/19 (10.5%) identified as Hispanic; 1/19 (0.05%) identified as Asian; 1/19/(0.05%) identified as Black; 10/19 (52.6%) identified as White

Of the 40 qualified applicants, 16 (40.0%) consulted me on their scholarship essays; six of the top 10 scorers consulted me at least once on their scholarship essays. Eight of the top 10 are past NPCFF scholarship awardees; 23 of the 40 applicants (57.5%) are past NPCFF awardees.

Total Awards by Race

After review, it was determined that 40 students will receive a total of \$46,600.00 in NPCFF scholarships for the Fall 2023 semester.

- \$18,000.00 (38.6%) of NPCFF scholarship dollars were awarded to students who identified as Native American
- \$5,000.00 (10.7%) of NPCFF scholarship dollars were awarded to students who identified as Hispanic
- \$2,500.00 (5.4%) of NPCFF scholarships dollars were awarded to the student who identified as Asian
- \$21,100.00 (45.5%) of NPCFF scholarship dollars were awarded to students who identified as White.

Additional AY 23-24 scholarships, totaling approximately \$14,500.00, are yet to be awarded. This will bring the total NPCFF scholarships awarded for Fall 2023, as of this writing, to \$61,100.00.



Northland Pioneer College

EXPANDING MINDS • TRANSFORMING LIVESSM

HUMAN RESOURCES

MONTHLY REPORT

May 2023

EMPLOYEE RELATIONS AND STAFFING

Interviews for the AVPHR position were conducted on April 24th and 26th. Candidates Christine Shaefer and David Conley provided presentations to the College on their leadership philosophy. They also spent time with President Hazelbaker, the President’s Cabinet, and the Human Resources and Payroll team. Interim AVPHR Shenethia Manuel and Director of Employee Relations and Staffing Nicole Ulibarri also spent the afternoon with the candidates and showed them around some of the communities.

Interviews for the CIO position are currently underway. On May 3rd Candidate Ken Russell visited NPC. Candidates Kevin Meylor and Carlos Carillo are scheduled to visit NPC on May 9th, and 10th. The CIO Candidates will also provide presentations to the College on their leadership philosophy. They will each spend time with President Hazelbaker, the President’s Cabinet, TAS Leadership, and the TAS team. They will be taken on a tour of the communities by Director of IT Infrastructure & Operations Leslie Dye, Database Administrator Michael Jacobs, and Assistant to the CIO Karen Baker.

We look forward to final decisions and welcoming the chosen candidates to NPC when these processes are complete.

EMPLOYEE CENSUS DATA

The following employees have left the institution since the last report.

- ❖ Lori Hendershot – Retiring - Effective 05/13/2023
- ❖ Andrew Hassard – Resigned - Effective 05/19/2023
- ❖ Elizabeth Oliphant – Resigned- Effective 05/13/2023

Turnover Rate For FY22/23	Employee Count	Separated	Turnover Rate
Total Employees as of 7/1/2022	292	26	8.90%
Total New Hires from 7/1/2022 to 05/04/2023	71	na	na
Turnover Rate For the Last 12 Months	Employee Count	Terminated	Turnover Rate
Totals for May 2022- May 2023	382	56	14.66%

*Turnover Rate Calculated by dividing the number of separated employees during the period by the number of employees at the beginning of the period. This figure reflects contract employees only and excludes temporary employees

RECRUITMENT

	# Qualified Applicants	Date Opened	Closing Date	Status
Early College Office Assistant White Mountain Campus	2	04/27/23	Open Until Filled	
Project Manager Painted Desert Campus	0	04/21/23	Open Until Filled	
Director of Career & Technical Education Program Development & Sustainability- Silver Creek Campus	11	04/21/23	05/07/23	
Library Specialist White Mountain Campus	4	04/21/23	05/26/23	
Student Account Specialist Painted Desert Campus	9	04/19/23	Open Until Filled	
Faculty in Automotive Technology White Mountain Campus	1	04/21/23	05/07/23	
Technology Support Technician White Mountain Campus	13	03/23/23	Open Until Filled	
Director of Public Safety Education Silver Creek Campus	8	03/03/23	05/07/2023	
Technology Support Technician Little Colorado Campus	4	03/23/23	Open Until Filled	
Director of Technical Services Painted Desert Campus	2	03/23/2023	Open Until Filled	
Faculty of Anthropology Silver Creek Campus	42	09/30/22	Open Until Filled	Offer in Progress
Faculty in Nursing Little Colorado Campus	0	04/3/23	Open Until Filled	Offer in Progress
Maintenance Lead Painted Desert Campus	29	12/12/22	Open Until Filled	Offer in Progress
Faculty in Nursing White Mountain Campus	2	02/20/23	Open Until Filled	Offer in Progress
Financial Aid Advisor, One Stop Shop, Silver Creek Campus	13	03/23/23	Open Until Filled	Offer in Progress
Technology Support Technician White Mountain Campus	19	03/23/23	Open Until Filled	

TOTAL REWARDS

We are excited to welcome Lance Heister as the Director of Total Rewards beginning May 1, 2023. We will begin recruiting for a Benefits and Compensation Coordinator this month.

BENEFITS

Open enrollment was completed on April 6th. The Human Resources and Payroll teams will be working to prepare that data to be loaded into the system for the upcoming year.

COMPENSATION

- ❖ HR staff is currently drafting employee contracts for the 2023-24 Academic Year.
- ❖ The Compensation study is continuing to make progress. Associate Vice President Manuel will provide an update once the final recommendations have been received.

Office of Institutional Effectiveness Quarterly Report

The Office of Institutional Effectiveness (OIE) has worked on the following categories of reporting and analytic activities for the past few months:

1. Produced external data-related reports/files: Integrated Postsecondary Education Data System (IPEDS) Spring Collection Reports; Higher Learning Commission (HLC) Annual Institutional Update; Arizona Community College Coordinating Council (AC4) Economic Impact Study.
2. Assisted in internal data requests and data presentations from the Student Success Alliance, Business Office, Arts & Sciences Division, Early College, Career Services, and Advising Departments.
3. Generated and distributed the weekly enrollment reports to the President and the Director of Strategic Enrollment Management for Spring 2023.
4. Attended the HLC Annual Conference and all Enterprise Resource Planning (ERP) vendor demonstrations.
5. Provided survey assistance to the Learning Technology subcommittee, Behavioral Health Department, Education Department, and the ERP Selection Committee.
6. Partnered with the Director of NPC Friends & Families to provide two grants-seeking workshops in March and April supervisor training sessions.
7. Provided data to support the President in facilitating the upcoming Leadership Council retreat and the Deans and Directors retreat.
8. Conducted course-specific Spring 2023 course improvement surveys and NPCFlex pilot surveys.

Higher Learning Commission Financial Ratios

Summary:

The Higher Learning Commission (HLC) uses specific financial ratios to track institutional health as part of an overall strategic financial analysis. The model adopted by the HLC uses the concept of a Composite Financial Index (CFI), which is intended to give a quick snapshot of overall financial health.

Well-managed institutions use their mission to drive success and use financial metrics to determine affordability. The ratios assist in the development of the answers to the following questions and other key questions of strategic financial importance.

- Are resources sufficient and flexible enough to support the mission?
- Are resources managed strategically to advance the mission, such as debt?
- Does asset performance and management support the strategic direction?
- Do operating results indicate the institution is living within available resources?

Data for **fiscal year 2021-22** along with historical and comparative information is presented with and without the change in accounting principle related to GASB Statements No. 68 and No. 75.

- GASB 68 Accounting and Financial Reporting for Pensions adopted in fiscal year 2014-15.
- GASB 75 Accounting and Financial Reporting for Postemployment Benefits Other than Pensions adopted in fiscal year and 2017-18 respectively. This is immaterial for NPC.

The CFI measures the overall financial health of the institution based on the sufficiency and flexibility of resources, the management of debt, the performance of assets, and the results of operations. A score of 3.0 is considered the threshold for financial health. NPC's score is well above the threshold and has been for years.



The financial ratios that make up the CFI include:

- **Primary Reserve Ratio** (*CFI weight = 35%*) – measures financial strength by comparing expendable net assets to total expenses. The ratio represents the percent of a year the institution could meet financial obligations with assets readily available. **A ratio of .40 is considered the threshold for financial health.** NPC’s score is well above the threshold.
- **Net Operating Revenues Ratio (%)** (*CFI weight = 10%*) - measures whether the institutional operations resulted in a surplus or a deficit for the year. The ability of an institution to operate within available resources in basic day-to-day functions. The threshold for financial health is **4 percent**. NPC’s score is well above the threshold.
- **Return on Net Assets (%)** (*CFI weight = 20%*) - measures whether the institution’s total assets (restricted and unrestricted) are increasing or decreasing. **A ratio that is 3-4% above inflation is considered the threshold for financial health.** A higher return on net assets means that the institution is using its assets and working capital efficiently and effectively. NPC’s score is above the threshold.
- **Viability Ratio** (*CFI weight = 35%*) - measures the ability of an institution to meet its entire debt obligation with expendable assets. A ratio of 1.25 is considered the threshold for financial health. NPC has **no long term debt or bonds**, so this ratio is not applicable.

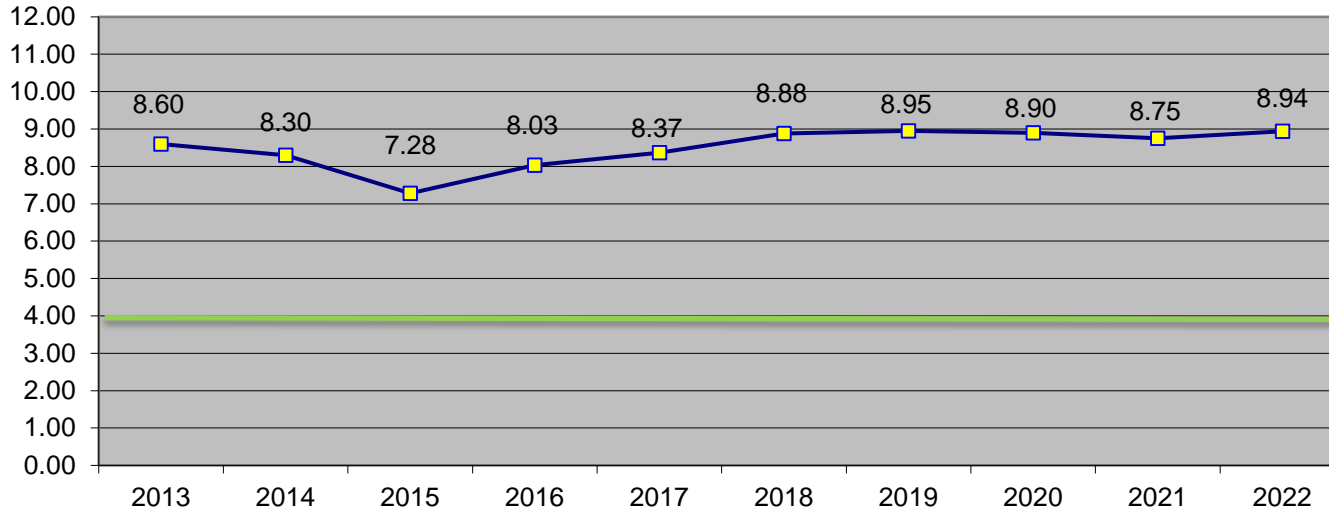


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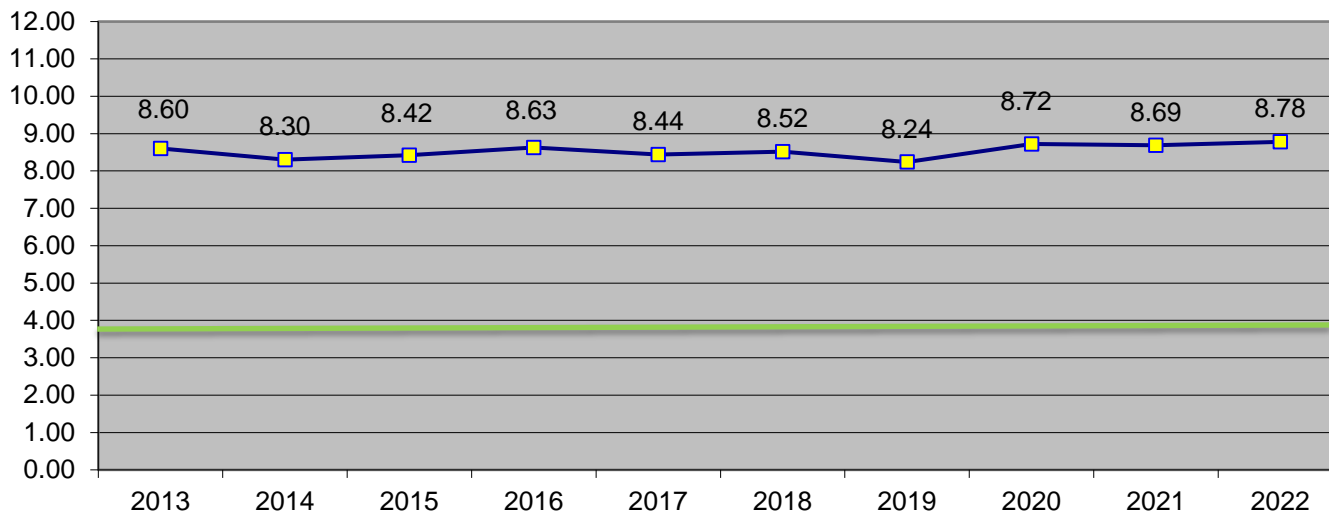
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Navajo County Community College District Governing Board

Composite Financial Indicator with GASB

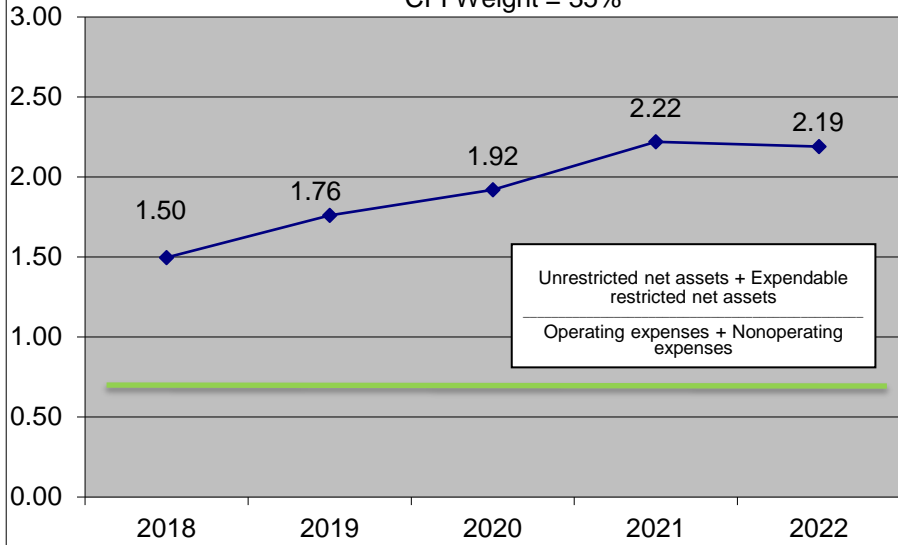


Composite Financial Indicator without GASB



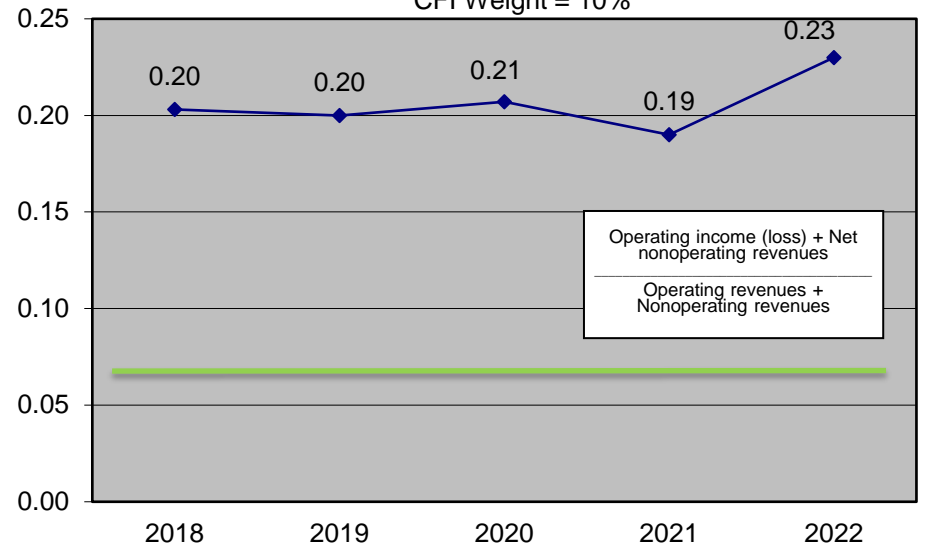
Primary Reserve Ratio with GASB

CFI Weight = 35%



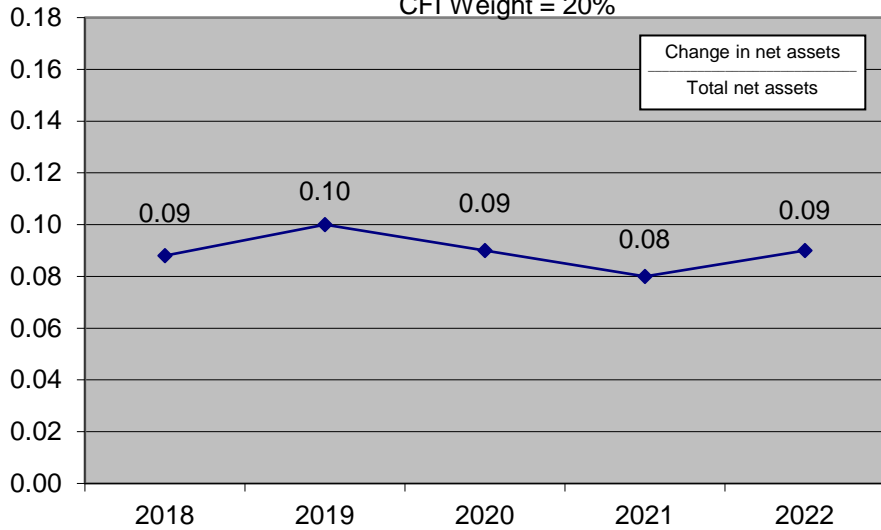
Net Operating Revenue with GASB

CFI Weight = 10%



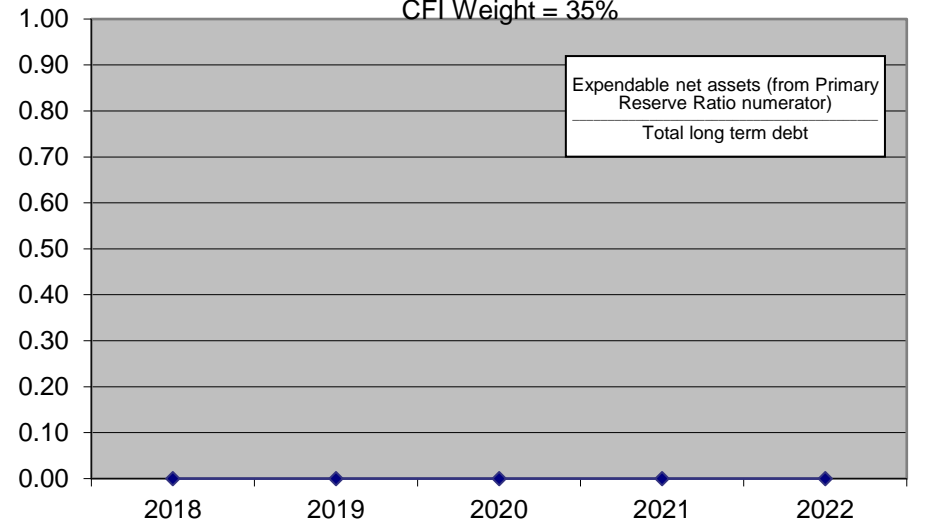
Return on Net Assets with GASB

CFI Weight = 20%



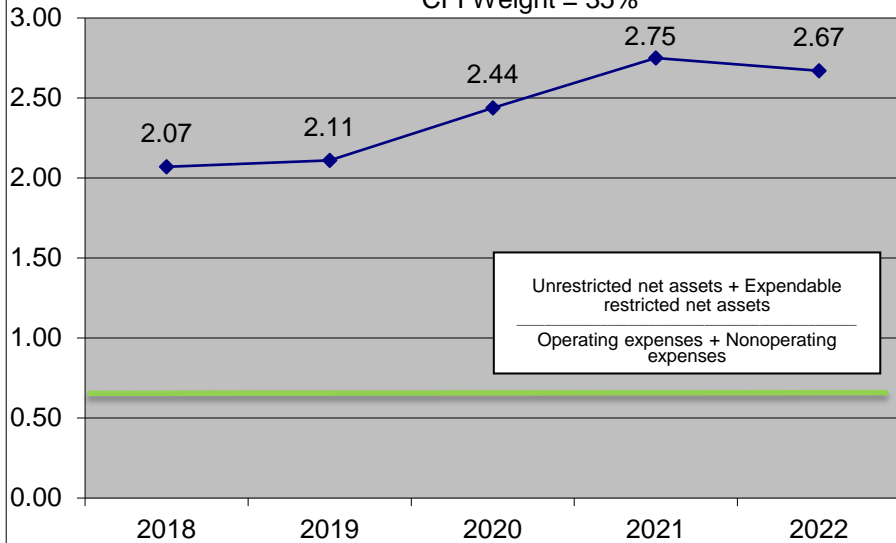
Viability Ratio with GASB

CFI Weight = 35%



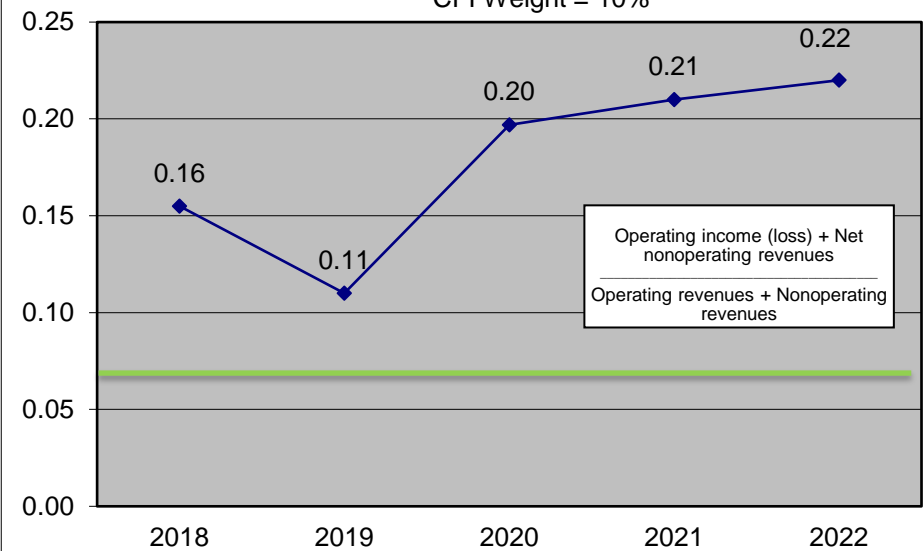
Primary Reserve Ratio without GASB

CFI Weight = 35%



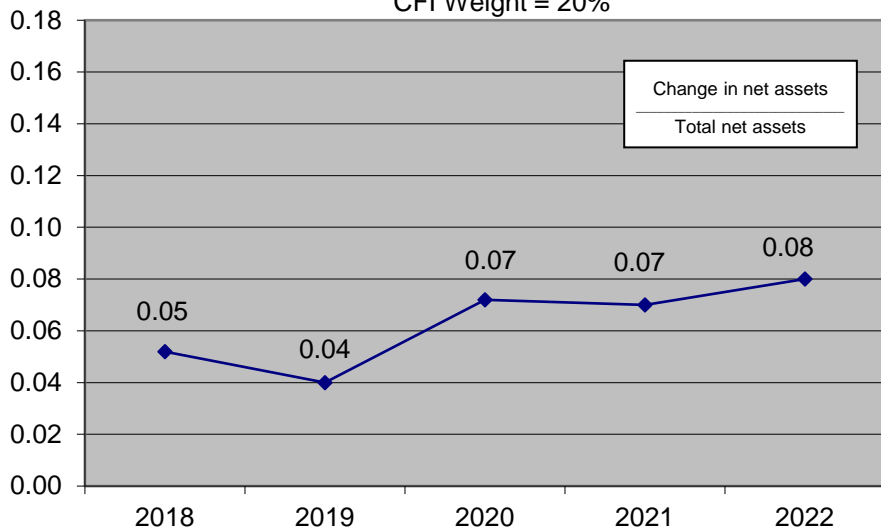
Net Operating Revenue without GASB

CFI Weight = 10%



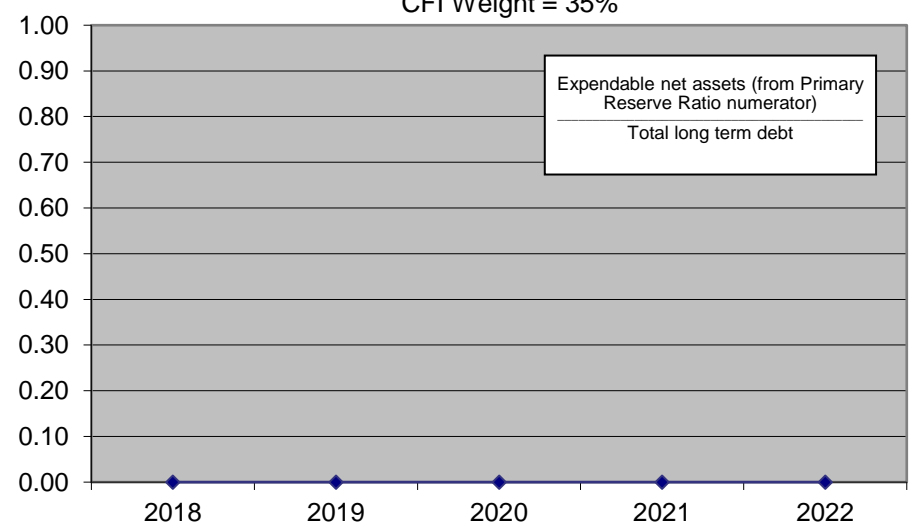
Return on Net Assets without GASB

CFI Weight = 20%



Viability Ratio without GASB

CFI Weight = 35%



Navajo County Community College District Governing Board Retreat Minutes

April 13, 2023 – 9:30 a.m.

Painted Desert Campus, Nizhoni Learning Center Room 142
2251 East Navajo Boulevard, Holbrook, Arizona

Governing Board Member Present: Ms. Kristine Laughter; Mr. Elias Jouen; Mr. Frank Lucero; Mr. Everett Robinson.

Governing Board Member Absent: Mr. Derrick Leslie.

Others Present: President Chato Hazelbaker; Recording Secretary to the Board Paul Hempsey; Dr. Douglas Houston.

Agenda Item 1: Call to Order

Chair Laughter called the meeting to order at 9:46 a.m.

Agenda Item 2: Adoption of Agenda

Mr. Robinson made a motion to adopt the agenda as presented. Mr. Lucero seconded the motion. The motion carried upon a roll-call vote with Mr. Jouen, Mr. Lucero, Mr. Robinson, and Chair Laughter voting in favor. There were no votes against.

Agenda Item 3: Association of Community College Trustees (ACCT) Workshop

Dr. Douglas Houston, facilitator for ACCT, addressed the Board and provided information, training, and activities around topics such as: relationship building; affirming board and member commitments; role of chair/members; board/member relationships with CEO/staff/college; role of board in strategic planning; develop capacity for open, free-flowing dialog.

President Hazelbaker addressed the Board and provided a presentation on the current state of the college, the positive momentum the college is seeing, and what his vision for the future holds.

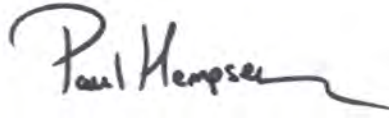
Board members asked for copies of the presentations from the retreat before closing the meeting with discussion on next steps and the conversations they would like to continue at future retreats or workshops.

Agenda Item 4: Adjournment

The meeting was adjourned at 3:47 p.m. upon a motion by Mr. Robinson and a second by Mr. Jouen. The motion carried upon a roll-call vote with Mr. Jouen Mr. Lucero, Mr. Robinson, and Chair Laughter voting in favor. There were no votes against.



Respectfully submitted,



Paul Hempsey
Recording Secretary to the Board

Draft



Navajo County Community College District Governing Board Meeting Minutes

April 18, 2023 – 10:00 a.m.
Painted Desert Campus, Tiponi Community Center
2251 East Navajo Boulevard, Holbrook, Arizona

Governing Board Member Present: Ms. Kristine Laughter; Mr. Frank Lucero; Mr. Everett Robinson; Mr. Derrick Leslie (joined the meeting at 10:03 a.m.).

Governing Board Member Absent: Mr. Elias Jouen.

Others Present: President Chato Hazelbaker; Vice President for Learning and Student Services (VPLSS) Michael Solomonson; Vice President for Administrative Services (VPAS) Maderia Ellison; Associate Vice President – Human Resources (AVPHR) Shenethia Manuel; Director of Institutional Effectiveness Judy Yip-Reyes; Recording Secretary to the Board Paul Hempsey; Norvita Charleston; Betsy Wilson; David Huish; Frank Orona; Erin Pugh; Brian De La Cruz; Chris Green; Dawayne Bahe; Isaac Hutton; Katie Matott; Olivia Jaquez; Melody Niesen; Michael Broyles; Rebecca Hunt; Robert Johnson; Ruth Zimmerman; Talaina Kor; Tamara Osborne; Wei Ma; Iris Yessilth; Scott Flake.

Agenda Item 1: Call to Order and Pledge of Allegiance

Chair Laughter called the meeting to order at 10:00 a.m. and asked Board Members Lucero and Robinson to lead the Pledge of Allegiance.

Agenda Item 2: Adoption of Agenda

Mr. Robinson made a motion to adopt the agenda as presented. Mr. Lucero seconded the motion. The motion carried upon a roll-call vote with Mr. Lucero, Mr. Robinson, and Chair Laughter voting in favor. There were no votes against.

Agenda Item 3: Call for Public Comment

None.

Agenda Item 4: Discussion Items

4.A. Standing Presentations:

4.A.1. Financial Position

VPAS Ellison addressed the Board and presented the monthly Financial Position report for the period to February 28th, 2023.

Mr. Leslie joined the meeting at 10:03 a.m.

4.A.2. NPC Student Government Association (SGA)

Written Report.



4.A.3. Faculty Association

Frank Pinnell, Co-President of Faculty Association, addressed the Board and provided a report on the Skills USA competition in Phoenix and the success of Northland Pioneer College (NPC) students, which included 13 medals, 6 of which were gold.

4.A.4. Classified & Administrative Staff Organization (CASO)

No Report.

4.A.5. Northland Pioneer College (NPC) Friends and Family

Betsy Wilson, Director of Friends and Family, addressed the Board and reported on the success of Arizona Gives Day where the foundation received \$33,358.00 which included a bonus award of \$3000.00 for finishing second in the mid-sized non-profit group. Director Wilson also noted the review process for scholarship applications, beginning at the end of the week, and provided an update on Pedal the Petrified registrations.

4.A.6. Human Resources

Written Report.

4.A.7. Construction Report

David Huish, Director of Construction, addressed the Board and provided a report on the construction projects at the college.

4.A.8 Arizona Association of Community College Trustees (AACCT)

Mr. Robinson noted he would attend an All-Trustee meeting of AACCT and asked Board members for input on challenges and successes from Northland Pioneer College over the last year to share during the event.

4.A.9 President's Report

President Hazelbaker addressed the Board and provided a report on topics including: a special Board meeting later in the week; Skills USA State competition; progress on Strategic Initiatives; the searches for a Chief Information Officer and Associate Vice President – Human Resources; and NPC Outstanding Graduates.

Board Members discussed their availability for a special meeting later in the week with the majority available Wednesday, April 19 at 5:30 p.m.

4.B. 2023-24 Introductory Budget Analysis

VPAS Ellison provided a preliminary look at the 2023-24 budget noting that a state budget was not yet approved so the college was using estimated revenues.

4.C. Enrollment Report

Frank Orona, Director of Enrollment Management, addressed the Board and provided the enrollment figures for Spring 2023.



Mr. Robinson asked what programs or initiatives may have influenced enrollment. Director Orona noted the “This Class is on Us” initiative which allowed employees to provide a 3-credit tuition waiver to students encourage enrollment.

Chair Laughter commented that Monument Valley High School held a College Career Day and was disappointed that NPC was not able to attend. Mr. Lucero asked what the population in Kayenta currently stood at. President Hazelbaker noted that he had recently looked over the information and knew it was 5634 and was committed to getting a population map to the board in the future.

4.D. Procurement Policy

Mr. Lucero asked for clarification on comments made at the February meeting about contingency amounts being included in purchases at the college. VPAS Ellison responded that the quote NPC receives if the amount the Board is asked to approve and no contingency was added by the college. VPAS Ellison also noted that the only change to a vendor quote would be the addition of City of Holbrook tax that some vendors were not including in their original quote and the college tried to be clear in the recommendation when this was added.

Agenda Item 5: Consent Agenda

- A. March 21, 2023 Regular Board Meeting Minutes**
- B. New Program** – Behavioral Health Studies certificates and degree: Behavioral Health Certificate of Proficiency (CP), Behavioral Health Technician Certificate of Applied Science (CAS), and Behavioral Health Studies Associate of Applied Science (AAS).
- C. New Program** - Health & Physical Education certificates and degree: Sports Medicine (CP), Personal Training & Rehabilitation (CP), Physical Health & Performance (CAS, AAS)

Mr. Robinson made a motion to approve the consent agenda as presented. Mr. Leslie seconded the motion. The motion carried upon a roll-call vote with Mr. Lucero, Mr. Robinson, Mr. Leslie and Chair Laughter voting in favor. There were no votes against.

Agenda Item 6: For Discussion and Possible Action

6.A. Old Business

None.

6.B. New Business

6.B.1. Board Member Travel to Association of Community College Trustees (ACCT) Leadership Congress

Paul Hempsey, Recording Secretary to the Board, addressed the board and requested approval for Mr. Robinson to travel to Las Vegas, NV for the ACCT Leadership Congress in October 2023.

Mr. Lucero made a motion to approve the travel request as presented. Mr. Leslie seconded. The motion carried upon a roll-call vote with Mr. Lucero, Mr. Leslie and Chair Laughter voting in favor. Mr. Robinson abstained. There were no votes against.



6.B.2. Request to Approve 2023-2024 Preliminary Budget

VPAS Ellison reviewed the recommended 2023-2024 preliminary budget and asked the Board to approve.

Mr. Lucero confirmed the Retirement Indebtedness was required in case anything would happen to the Arizona State Retirement System.

Mr. Robinson made a motion to approve the 2023-2024 Preliminary Budget as presented. Mr. Lucero seconded. The motion carried upon a roll-call vote with Mr. Lucero, Mr. Robinson, Mr. Leslie and Chair Laughter voting in favor. There were no votes against.

6.B.3. Request to Approve 2023-2026 Preliminary Capital Budget

VPAS Ellison reviewed the 2023-2026 preliminary capital budget and asked the Board to approve.

Mr. Robinson made a motion to approve the 2023-2026 Preliminary Capital Budget as presented. Mr. Lucero seconded. The motion carried upon a roll-call vote with Mr. Lucero, Mr. Robinson, Mr. Leslie and Chair Laughter voting in favor. There were no votes against.

6.B.4. 2025-2026 Academic Calendar

Wei Ma, Dean of Instructional Innovation, addressed the Board and reviewed the recommended 2025-2026 Academic Calendar and asked for approval.

Mr. Robinson made a motion to approve the 2025-2026 Academic Calendar as presented. Mr. Lucero seconded. The motion carried upon a roll-call vote with Mr. Lucero, Mr. Robinson, Mr. Leslie and Chair Laughter voting in favor. There were no votes against.

6.B.5. Request to Approve Purchase of Backup Servers, Tape Drives, and Accessories

President Hazelbaker presented the request to purchase servers, tape drives, and accessories from International Corp for a total cost of \$62,981,87.

Mr. Lucero made a motion to approve the purchase of servers, tape drives, and accessories from International Corp for a total cost of \$62,981,87 as presented. Mr. Robinson seconded. The motion carried upon a roll-call vote with Mr. Lucero, Mr. Robinson, Mr. Leslie and Chair Laughter voting in favor. There were no votes against.

Agenda Item 7: DGB Agenda Items and Informational Needs for Future Meetings

None.

Agenda Item 8: Board Report/Summary of Current and Upcoming Events

A list of upcoming events was provided in the agenda for Board Discussion. Mr. Robinson noted that the High Country Barbershop Chorus Annual Show, was now limited to one performance on July 29 at 3 pm in the Blue Ridge High School Auditorium, Lakeside.



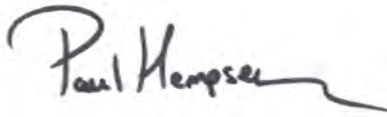
Agenda Item 9: Announcement of Next Regular Meeting

Regular District Governing Board meeting on Tuesday, May 16, 2023 at 10 a.m.

Agenda Item 10: Adjournment

The meeting was adjourned at 11:30 a.m. upon a motion by Mr. Robinson and a second by Mr. Lucero. The motion carried upon a roll-call vote with Mr. Lucero, Mr. Robinson, Mr. Leslie, and Chair Laughter voting in favor. There were no votes against.

Respectfully submitted,



Paul Hempsey
Recording Secretary to the Board

Draft



Navajo County Community College District Governing Board Special Meeting Minutes

April 19, 2023 – 5:30 p.m.

WebEx

Governing Board Member Present: Ms. Kristine Laughter; Mr. Elias Jouen; Mr. Everett Robinson; Mr. Derrick Leslie.

Governing Board Member Absent:

Others Present: President Chato Hazelbaker; Recording Secretary to the Board Paul Hempsey; Vice President for Administrative Services (VPAS) Maderia Ellison; Justin White; David Huish.

Agenda Item 1: Call to Order and Pledge of Allegiance

Chair Laughter called the meeting to order at 5:32 p.m. and led the pledge of allegiance.

Agenda Item 2: Adoption of Agenda

Mr. Leslie made a motion to adopt the agenda as presented. Mr. Robinson seconded the motion. The motion carried upon a roll-call vote with Mr. Jouen, Mr. Robinson, Mr. Leslie, and Chair Laughter voting in favor. There were no votes against.

Agenda Item 3: Remodel at Snowflake Student Center

VPAS Ellison asked Director of Facilities and Vehicles, Justin White, to present the request to approve the costs associated with the remodel of the Silver Creek Campus Student Center which was damaged due to a frozen pipe break.

Mr. Robinson asked about additional changes to move an existing doorway to allow for better access to the new offices. Director White noted that this would be a good thought but that the doorway was currently within a load bearing wall and would take a bit of work and additional cost.

Chair Laughter asked what the size of the building was. Director of Construction, David Huish, responded that the building was 8000 square feet.

Mr. Leslie asked whether the Board Policy and College Procedures on procurement allowed the Board to move this recommendation along without the generally required sealed bid process. VPAS Ellison noted the broad exceptions available within the procurement procedure which makes the recommendation valid and legal. A contractor, hired by the insurance company to complete restoration after the flooding, was already on-site, familiar with the building and working for the college, and available to complete the renovations. This results in cost savings to the college and a completion date prior to the first day of classes for the Fall 2023 semester. VPAS Ellison offered to send the Procurement procedure to the Board members.



Mr. Jouen noted that this would be a tremendous savings for the college as the sealed bid process would not only delay the project by months but that the college would then have to pay for a second mobilization of equipment when the award is made and likely have to undo some of the work completed during the insurance portion of the restoration work.

Chair Laughter noted that this was the second time a frozen pipe break had caused flooding in the Student Center and asked for details on how this would be mitigated in the future. Director White responded with information on the additional insulation installed within the building.

Mr. Jouen made a motion to approve the award of contract to Restore Pro for the remodel of the Student Center at the Snowflake Campus for an amount not to exceed \$155,000.00 as presented. Mr. Robinson seconded. The motion carried upon a roll-call vote with Mr. Jouen, Mr. Robinson, Mr. Leslie and Chair Laughter voting in favor. There were no votes against.

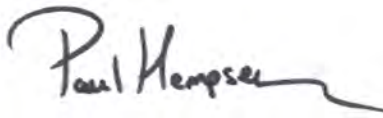
Agenda Item 4: Announcement of Next Regular Meeting

Regular District Governing Board meeting on Tuesday, May 16, 2023 at 10 a.m.

Agenda Item 4: Adjournment

The meeting was adjourned at 3:47 p.m. upon a motion by Mr. Robinson and a second by Mr. Jouen. The motion carried upon a roll-call vote with Mr. Jouen, Mr. Robinson, Mr. Leslie, and Chair Laughter voting in favor. There were no votes against.

Respectfully submitted,



Paul Hempsey
Recording Secretary to the Board



Request to Accept the Single Audit Report for the Fiscal Year Ended June 30, 2022

Recommendation:

Staff recommends accepting the Single Audit report for the fiscal year ended June 30, 2022. The audit opinion for the report was “unmodified,” which is positive.

Summary:

NPC’s audits are conducted by the Arizona Auditor General (AG). The Auditor General sends staff to present the audit during this meeting and will:

- introduce its audit staff;
- provide an overview of their responsibilities and the audit process;
- review NPC’s audit process and results; and
- review the Governance Letter associated with the audit.

NPC issues two separate audit reports - the Annual Comprehensive Financial Report (ACFR) and the Single Audit. The ACFR was reviewed with the District Governing Board in January 2023 and the Single Audit report will be reviewed this month. The Single Audit was distributed electronically to the District Governing Board on March 29, 2023 by the AG and is also available on their website at <https://www.azauditor.gov>.

NPC’s Audit Reports:

1. ACFR

- a. focuses on the financial audit and financial condition of the college
- b. includes the financial statements of Northeast Arizona Training Center (NATC) and the NPC Friends and Family
- c. two findings were identified related to information technology resources and risk management, for which a corrective action plan has been deployed to address over the next year

2. Single Audit Report

- a. focuses on compliance with federal financial awards
- b. one finding was identified related to disbursement of HEERF funds

The ACFR Audit findings continue from last year. A multitude of procedures have been developed and adopted to address, correct and eliminate these concerns going forward.



With the ever-transcending changes in technology, information technology resources have received increased attention throughout the state and the nation.

The Single Audit finding identified a gap in our process of refunding HEERF funds to students. Three instances were found where monies were applied to student's accounts instead of disbursed to them. These monies should have been distributed to students unless they requested in writing to have the funds applied to their account.

The 2022 audit was completed ahead of the submission deadline established by the US Department of Education of March 31, 2023 and has been submitted to the US Department of Education and other external partners. The ACFR and the Single Audit Report have also been distributed to the NPC Audit Committee.

Numerous individuals from various departments and divisions worked on the audit and the related reports and all deserve a heartfelt thanks: Business Office, Technology Advancement and Support, Financial Aid, Human Resources, Records & Registration, Marketing, the Instructional Division and the President.

College staff also acknowledges the contribution of the Office of the Auditor General. They play an important role in the audit and continue to provide timely and professional work. We appreciate the working relationship we have with all members of the Auditor General's staff.



Northland Pioneer College

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

Navajo County Community College District (Northland Pioneer College)

Single Audit Report

Year Ended June 30, 2022



A Report to the Arizona Legislature

Lindsey A. Perry
Auditor General



The Arizona Auditor General’s mission is to provide independent and impartial information and specific recommendations to improve the operations of State and local government entities. To this end, the Office provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits and special reviews of school districts, State agencies, and the programs they administer.

The Joint Legislative Audit Committee

Representative **Matt Gress**, Vice Chair
Representative **Tim Dunn**
Representative **Alma Hernandez**
Representative **Beverly Pingerelli**
Representative **Marcelino Quiñonez**
Representative **Ben Toma** (ex officio)

Senator **Sonny Borrelli**, Chair
Senator **Eva Diaz**
Senator **David C. Farnsworth**
Senator **Anthony Kern**
Senator **Juan Mendez**
Senator **Warren Petersen** (ex officio)

Audit Staff

Stephanie Gerber, Director
Victoria Fisher, Manager

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Phoenix, AZ 85018-7271

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LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

**Independent auditors' report on compliance for each major federal program;
report on internal control over compliance; and report on schedule of
expenditures of federal awards required by the Uniform Guidance**

Members of the Arizona State Legislature

The Governing Board of
Navajo County Community College District

Report on compliance for each major federal program

Opinion on each major federal program

We have audited Navajo County Community College District's compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for opinion on each major federal program

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the U.S. Comptroller General, and the audit requirement of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the auditors' responsibilities for the audit of compliance section of our report.

We are required to be independent of the District and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the District's compliance with the compliance requirements referred to above.

Management's responsibilities for compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the District's federal programs.

Auditors' responsibilities for the audit of compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the District's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the District's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with U.S. generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the District's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the District's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over compliance. Accordingly, we express no such opinion.

We are required to communicate with those charged with governance regarding, among other matters, the audit's planned scope and timing and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Other matters

The results of our auditing procedures disclosed an instance of noncompliance that is required to be reported in accordance with the Uniform Guidance and that is described in the accompanying schedule of findings and questioned costs as item 2022-101. Our opinion on each major federal program is not modified with respect to this matter.

Report on internal control over compliance

Our consideration of internal control over compliance was for the limited purpose described in the auditors' responsibilities for the audit of compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance, and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, as discussed below, we identified a deficiency in internal control over compliance that we consider to be a significant deficiency.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a

federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2022-101 to be a significant deficiency.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

District response to findings

Government Auditing Standards requires the auditor to perform limited procedures on the District's response to the noncompliance and internal control over compliance findings that are presented in its corrective action plan at the end of this report. The District is responsible for preparing a corrective action plan to address each finding. The District's responses and corrective action plan were not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on them.

Report on schedule of expenditures of federal awards required by the Uniform Guidance

We have audited the financial statements of the District's business-type activities and aggregate discretely presented component units as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated December 28, 2022, that contained unmodified opinions on those financial statements. Our report also included a reference to our reliance on other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of the District's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Lindsey A. Perry, CPA, CFE
Auditor General

March 28, 2023



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Summary of auditors' results

Financial statements

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with generally accepted accounting principles	Unmodified
Internal control over financial reporting	
Material weaknesses identified?	No
Significant deficiencies identified?	Yes
Noncompliance material to the financial statements noted?	No

Federal awards

Internal control over major programs	
Material weaknesses identified?	No
Significant deficiencies identified?	Yes
Type of auditors' report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR §200.516(a)?	Yes
Identification of major programs	
Assistance Listings number	Name of federal program or cluster
84.425	COVID-19 - Education Stabilization Fund
Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

Financial statement findings

Financial statement findings were reported in the separately issued report on internal control over financial reporting and on compliance and other matters based on an audit of basic financial statements performed in accordance with *Government Auditing Standards*.

Federal award findings and questioned costs

2022-101

Assistance Listings number and name:	84.425E COVID-19 - Education Stabilization Fund—Higher Education Emergency Relief Fund (HEERF) Student Portion
Award numbers and years:	P425E201812, April 24, 2020 through June 30, 2023
Federal agency:	U.S. Department of Education
Compliance requirement:	Activities allowed or unallowed and allowable costs/cost principles
Questioned costs:	None

Condition—Contrary to federal guidance, the District used emergency financial assistance monies to satisfy the student’s outstanding account balance without obtaining the student’s prior consent to do so for 3 of 30 emergency financial assistance transactions we tested. Specifically, the District misapplied \$500 of program monies, for a total of \$1,500, to discharge each of these student’s outstanding account balance with the District rather than directly disbursing these monies to the students. However, we noted no questioned costs as a result of this noncompliance since the students were eligible to receive financial assistance monies.

Effect—By the District not obtaining a student’s prior consent to discharge their outstanding account balance rather than disbursing the monies directly to the student, the program’s objective to provide students with emergency financial assistance that may be used at the student’s discretion to help defray costs for food, housing, health care, or childcare—in addition to tuition costs—may not be met. Further, the student could face undue financial hardship.

Cause—The District did not have a documented process in place to ensure that it obtained a student’s prior consent for applying emergency financial assistance to the student’s outstanding account balance.

Criteria—Federal guidance requires the District to obtain a student’s prior written or electronic consent prior to applying emergency financial assistance to discharge the student’s outstanding account balance with the District.¹ In addition, the District must establish and maintain effective internal control over federal awards that provides reasonable assurance that it administers federal programs in compliance with all applicable laws, regulations, and award terms (2 Code of Federal Regulations [CFR] §200.303).

Recommendations—The District should:

1. Develop and implement written policies and procedures to ensure the District obtains each student’s written or electronic consent prior to applying any emergency financial assistance to the student’s outstanding account balance.
2. For those instances in which the District misapplied emergency financial assistance to students’ outstanding account balances, determine if the students agree with the discharge of the outstanding account balances or want direct payment of those monies and make any necessary adjustments.

The District's corrective action plan at the end of this report includes the views and planned corrective action of its responsible officials. We are not required to and have not audited these responses and planned corrective actions and therefore provide no assurances as to their accuracy.

¹ U.S. Department of Education. (2021). *Higher Education Emergency Relief Fund III, Frequently Asked Questions*, Question 11. <https://www2.ed.gov/about/offices/list/ope/arpfaq.pdf>

DISTRICT SECTION

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2021 - 6/30/2022**

<i>Federal Awarding Agency/Program Title</i>	<i>Federal CFDA Number</i>	<i>Additional Award Identification (Optional)</i>	<i>Name of Funder Pass-Through Entity</i>	<i>Identifying Number Assigned By Funder Pass-Through Entity</i>	<i>Federal Expenditures</i>	<i>Federal Program Total</i>	<i>Cluster Name</i>	<i>Cluster Total</i>
DEPARTMENT OF LABOR								
WIA YOUTH ACTIVITIES	17.259		NAVAJO COUNTY	1006048	\$34,000	\$34,000	WIOA CLUSTER	\$34,000
TOTAL DEPARTMENT OF LABOR					<u>\$34,000</u>			
SMALL BUSINESS ADMINISTRATION								
SMALL BUSINESS DEVELOPMENT CENTERS	59.037		<i>MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT</i>	<i>SBAHQ-21-B0028</i> <i>SBAHQ-20-C0074</i>	\$125,419	\$213,684	N/A	\$0
COVID-19, SMALL BUSINESS DEVELOPMENT CENTERS	59.037	COVID-19, 59.037	<i>MARICOPA COUNTY COMMUNITY COLLEGE DISTRICT</i>	<i>SBAHQ-20-C0012</i>	\$88,265	\$213,684	N/A	\$0
TOTAL SMALL BUSINESS ADMINISTRATION					<u>\$213,684</u>			
DEPARTMENT OF EDUCATION								
ADULT EDUCATION - BASIC GRANTS TO STATES	84.002	84.002A	<i>ARIZONA DEPARTMENT OF EDUCATION</i>	<i>V002A210003</i>	\$482,770	\$482,770	N/A	\$0
FEDERAL SUPPLEMENTAL EDUCATIONAL OPPORTUNITY GRANTS CAREER AND TECHNICAL EDUCATION - BASIC GRANTS TO STATES	84.007		<i>ARIZONA DEPARTMENT OF EDUCATION</i>	<i>V048A210003</i>	\$209,800	\$209,800	STUDENT FINANCIAL ASSISTANCE	\$1,589,420
FEDERAL PELL GRANT PROGRAM	84.048	84.048A	<i>ARIZONA DEPARTMENT OF EDUCATION</i>	<i>V048A210003</i>	\$465,554	\$465,554	N/A	\$0
FUND FOR THE IMPROVEMENT OF POSTSECONDARY EDUCATION	84.063		<i>YAVAPAI COUNTY COMMUNITY COLLEGE DISTRICT</i>	<i>P167210013</i>	\$1,379,620	\$1,379,620	STUDENT FINANCIAL ASSISTANCE	\$1,589,420
EDUCATION STABILIZATION FUND	84.116	84.116T			\$4,542	\$4,542	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425E			\$829,229	\$2,057,030	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425F			\$1,013,786	\$2,057,030	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425L			\$4,625	\$2,057,030	N/A	\$0
EDUCATION STABILIZATION FUND	84.425	COVID-19, 84.425P			\$209,390	\$2,057,030	N/A	\$0
TOTAL DEPARTMENT OF EDUCATION					<u>\$4,599,316</u>			
TOTAL EXPENDITURE OF FEDERAL AWARDS					<u>\$4,847,000</u>			

Please Note:

Italicized award lines indicate pass-through funding

The accompanying Notes to the Schedule of Expenditures of Federal Awards are an integral part of the schedule.

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
Fiscal Period 7/1/2021 - 6/30/2022

Significant Accounting Policies Used in Preparing the SEFA

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

10% De Minimis Cost Rate

The District did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414.

Basis of presentation

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Navajo County Community College District for the year ended June 30, 2022. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*.

Federal assistance listings numbers

The program titles and Federal Assistance Listings numbers were obtained from the federal or pass-through grantor or the 2022 Federal Assistance Listings.

DISTRICT RESPONSE



March 23, 2023

Lindsey A. Perry
Arizona Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying corrective action plan as required by the standards applicable to financial audits contained in *Government Auditing Standards* and by the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, for each finding, we are providing you with our responsible officials' views, the names of the contact people responsible for corrective action, the corrective action planned, and the anticipated completion date.

Sincerely,

Maderia J. Ellison
Vice President for Administrative Services/CFO

Navajo County Community College District
Northland Pioneer College
Corrective action plan
Year ended June 30, 2022

Single audit finding

2022-101

Federal award findings and questioned costs.

Maderia Ellison, Vice President for Administrative Services/CFO

Jeremy Raisor, Dean of Career & Technical Education

Anticipated completion date: June 30, 2023

Corrective Action Plan:

The District has been made aware of the issues related to the federal awards and concurs with the finding and recommendations.

The District will develop and implement student refund procedures to ensure that written or electronic consent is received from students before applying emergency financial assistance to the student's outstanding account balance, and that if the consent cannot be obtained within the appropriate time period funds will be released to the student. The district will also make any necessary adjustments on the three accounts where emergency financial assistance was misapplied.



Northland Pioneer College

March 23, 2023

Lindsey A. Perry
Arizona Auditor General
2910 N. 44th St., Ste. 410
Phoenix, AZ 85018

Dear Ms. Perry:

We have prepared the accompanying summary schedule of prior audit findings per the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. Specifically, we are reporting the status of audit findings included in the prior audit's schedule of findings and questioned costs. This schedule also includes the status of audit findings reported in the prior audit's summary schedule of prior audit findings that were not corrected.

Sincerely,

Maderia J. Ellison
Vice President for Administrative Services/CFO

Navajo County Community College District
(Northland Pioneer College)
Summary schedule of prior year audit findings
Year Ended June 30, 2022

FINANCIAL STATEMENT FINDINGS

The District's deficiencies in its process for managing and documenting its risks may put its operations and IT systems and data at unintended and unnecessary risk

Finding No. **2021-01**. This finding initially occurred in fiscal year 2017.

Status: *Partially Corrected*

Reason for recurrence: The finding was made in fiscal year 2017 and it was not anticipated for it to be reoccurring in fiscal year 2022.

As of June 30, 2022, the District has partially implemented the necessary changes to improve and document an entity-wide risk-assessment process that includes District Administration and IT management. The District has developed policies and procedures documenting and addressing the IT risk-assessment process and entity-wide risk assessment processes. The District will implement IT risk assessments and document remediation, prioritization and responses.

The District's control procedures over IT systems and data were not sufficient, which increases the risk that the District may not adequately protect those systems and data

Finding No. **2021-02**. This finding initially occurred in fiscal year 2017.

Status: *Partially Corrected*

Reason for recurrence: The finding was made in fiscal year 2017 and it was not anticipated for it to be reoccurring in fiscal year 2022.

As of June 30, 2022, the District has partially implemented the necessary changes to improve existing IT access and security over information technology resources. The District has developed policies and procedures documenting the control processes over IT access and the security protocols. These policies and procedures will be implemented and allow the District to better monitor, manage and control access to data and IT devices, as well as maintain IT security.



Navajo County Community College District Annual financial statement and compliance audits

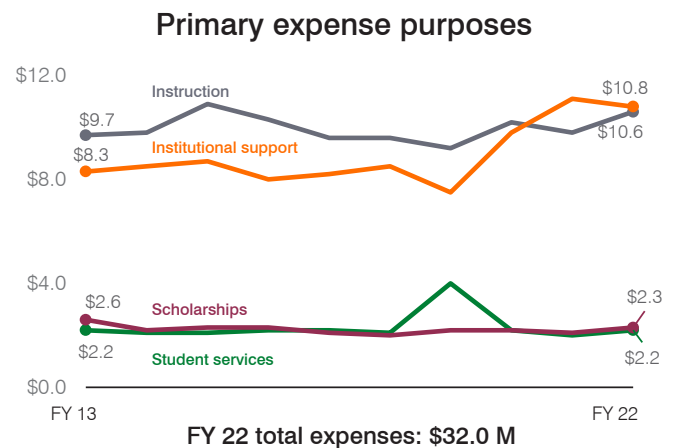
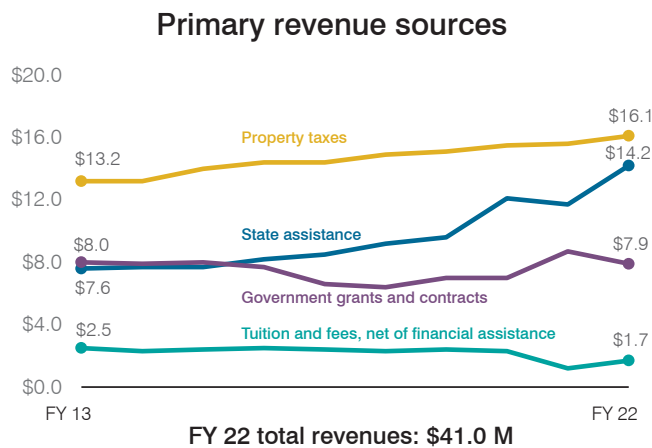
The District's fiscal year 2022 reported financial information is reliable. However, we reported deficiencies and noncompliance over financial reporting and federal programs summarized on the next page.

Audits' purpose

To express our opinions on the District's financial statements and on compliance with certain federal requirements and, if applicable, to report findings over noncompliance with certain laws and regulations or other financial deficiencies.

Primary revenue sources and how they were spent

Fiscal years (FY) 2013 through 2022
(In millions)



Source: Auditor General staff summary of information obtained from the District's financial statements.

Largest primary revenue sources FY 2022

- **Property taxes 39.3%**—Levied and collected from property owners based on the assessed value of real and personal property within Navajo County.
- **State assistance 34.6%**—Includes State appropriations for general operations and maintenance, science/technology and workforce programs, equalization aid, and the District's share of State sales taxes.

Largest primary expense purposes FY 2022

- **Institutional support 33.8%**—Costs for District-wide planning and administrative support, including executive management, general and fiscal operations, information technology, and public relations/development.
- **Instruction 33.1%**—Costs to provide instruction for all sessions and online learning, including instruction for general academics, vocational/technical programs, and community education.

District's net position increased in FY 2022

District revenues were \$9.0 million greater than its expenses, increasing total net position to \$111.7 million at June 30, 2022. Net position includes all assets, such as buildings, vehicles, and cash and investments, less all liabilities, such as unpaid pension and other payroll obligations and accounts payable. Of the total net position, \$42.7 million is restricted by external parties or is not in spendable form, and the remaining \$69.0 million is unrestricted.

Auditor findings and recommendations

Summarized below are our findings and recommendations included in the District's [Report on Internal Control and on Compliance](#) and [Single Audit Report](#) where there is further information and the District's responses. The District needs to:

- Implement policies and procedures to manage, assess, and respond to risks related to its information technology (IT) systems and needs to continue to develop certain processes to effectively protect IT systems and financial and other data, including sensitive student data. We found that processes for managing and documenting risks and restricting access over IT systems and data were not sufficient, which may put the District's operations and IT systems and data at unintended and unnecessary risk of potential harm. We reported similar findings in the prior year.
- Develop and implement written policies and procedures to ensure the District obtains each student's consent prior to applying any emergency financial assistance to the student's outstanding account balance for the COVID-19 Education Stabilization Fund program. We found that for 3 of 30 student awards tested, the District incorrectly applied the grant award to a student's account without obtaining student consent.

Auditor General website report links

- The June 30, 2022, Navajo County Community College District Annual Comprehensive Financial Report, Report on Internal Control and Compliance, and Single Audit Report that are summarized in these highlights can be found at this [link](#). These reports should be read to fully understand the District's overall financial picture and our reporting responsibilities.
- The District's reports from prior years are available at this [link](#).
- For help in understanding important information presented in these reports, please refer to our user guides at the following links:
 - [Financial Report User Guide for Colleges and Universities](#).
 - [Internal Control and Compliance Reports User Guide](#).

Request to Approve Purchase of Storage Drives

Recommendation:

Staff recommends approval to purchase two (2) hard drive arrays and support services from SHI International Corp for a total cost of \$68,865.39.

Procurement Process and Budget Information:

Funds for the purchase were included in the fiscal year 2023 Technology Advancement and Support budget and Cooperative Contract Omnia Partners - IT Solutions #2018011-02 is used to ensure best value.

Summary:

This is a planned lifecycle replacement of ageing storage drives to ensure the safety of college data while also providing higher-capacity systems to meet growing data storage and server backup needs.

The attached quote is missing the tax due to the City of Holbrook which brings total sales tax due to \$5,934.39 and makes the total purchase price \$68,865.39.





Pricing Proposal
 Quotation #: 22991088
 Created On: 1/20/2023
 Valid Until: 5/31/2023

AZ-Northland Pioneer College

Isaac Hutton
 PO Box 610
 Holbrook, AZ 86025
 United States
 Phone: (800) 266-7845
 Fax:
 Email: leslie.dye@npc.edu

Inside Account Executive

Chris Grimmer
 290 Davidson Ave
 Somerset, NJ 08873
 Phone: 732-652-0291
 Fax: 732-XXX-XXXX
 Email: chris_grimmer@shi.com

All Prices are in US Dollar (USD)

Product	Qty	Your Price	Total
1 Nexsan E-Series P E18P - Hard drive array - 216 TB - 18 bays - HDD 12 TB x 18 - iSCSI (1 GbE), iSCSI (10 GbE) (external) - rack-mountable - 2U Nexsan - Part#: E18PF2G216N/12 Contract Name: Omnia Partners - IT Solutions Contract #: 2018011-02 Note: In Stock	2	\$26,777.78	\$53,555.56
2 Options! 3 year Basic Support Nexsan - Part#: OSB-HDS-M-3 Contract Name: Omnia Partners - IT Solutions Contract #: 2018011-02 Note: In Stock	2	\$4,687.72	\$9,375.44

Subtotal	\$62,931.00
Shipping	\$0.00
*Tax	\$4,046.46
Total	\$66,977.46

*Tax is estimated. Invoice will include the full and final tax due.

Additional Comments

Hardware items on this quote may be updated to reflect changes due to industry wide constraints and fluctuations.

Please note, if Emergency Connectivity Funds (ECF) will be used to pay for all or part of this quote, please let us know as we will need to ensure compliance with the funding program.

Thank you for choosing SHI International Corp! The pricing offered on this quote proposal is valid through the expiration date listed above. To ensure the best level of service, please provide End User Name, Phone Number, Email Address and applicable Contract Number when submitting a Purchase Order. For any additional information including Hardware, Software and Services Contracts, please contact an SHI Inside Sales Representative at (888) 744-4084. SHI International Corp. is 100% Minority Owned, Woman Owned Business. TAX ID# 22-3009648; DUNS# 61-1429481; CCR# 61-243957G; CAGE 1HTF0

The products offered under this proposal are resold in accordance with the terms and conditions of the Contract referenced under that applicable line item.

Request to Purchase Exhaust Make-Up Air Unit

Recommendation:

Staff recommends the purchase of an exhaust make-up air unit by United Metal Products (UMP) in the amount of \$121,373.00.

Procurement Process and Budget Information:

After reviewing multiple quotes from different vendors, UMP was chosen based on the lowest price and the best value product for the college. The quote includes a \$1,000 freight charge and a 9.43% sales tax (revised from quote, based on location of sale). Federal HEERF funding will be used to pay for this product.

Summary:

In compliance with a competitive purchasing process, additional quotes provided by other vendors include Johnson Controls, Inc. for \$161,195.00 and Mechanical Products SW, Inc. for \$143,020.00. In making this purchasing determination, vendor quotes were evaluated based not only on price, but also on product features, services to be rendered, warranty details, and contractual terms of the submitted quotes. Based on these criteria, UMP was determined to be the best value for the college.





Page 1 of 3
 Quote #: 110122AMSAMS0127-01
 Quote Date: 03/21/2023
 Salesperson: Adam Steuter

T 480.968.9550 F 480.968.9555
 1920 E Broadway Road Tempe, AZ 85282
 www.unitedmetal.com

ABSTRACT / QUOTATION

Contact: PHILIP BOWLER
Customer: NORTHLAND PIONEER COLLEGE
Phone: 928-524-7696
Email: Philip.bowler@npc.edu

Job Name: NPC SKILL CENTER II
 SHOW LOW, AZ

Total Bid Amount:	\$110,000.00	Subtotal
	\$ 8,910.00	Sales Tax @ 8.1%
	\$ 1,000.00	Freight
	\$119,910.00	Total

Quantity: 1
Tag(s): AHU-2
Model#(s): CAH-ODM-43

- Supply Fan: 15,000 CFM @ 2.00" ESP / 4.11" TSP
- 24" Arrangement 3T Class II BC Flat Blade DWDI Centrifugal Fan
- 20 hp, 460v 3ph, 1765 RPM ODP, Premium Efficiency Motor
- Indirect Fired N.G. Tube Heater, 1800 MBH Input, 12:1 Modulating, #409 Stainless Steel Material
 - OA Inlet Hood(s) w/ Birdscreen
 - OA Damper: Airfoil galvanized steel blades
 - Actuators: 24 VOLT ON/OFF - Provided, Mounted & Wired By United Metal Products
 - RA Damper: Airfoil galvanized steel blades
 - Actuators: 24 VOLT ON/OFF - Provided, Mounted & Wired By United Metal Products
 - 2", 30% / MERV 8, Panel - Flat Bank Arrangement – No Filter Gauge
 - Evap. Sump Construction: 16ga, #304 Stainless Steel
 - Evap. Casing & Distributor Construction: 18ga #304 Stainless Steel
 - PVC SCH 40 Piping w/ Balancing Valve
 - Evap. Media: 12" Deep, CELdek(R) Media w/ 4" Drift Eliminator
 - Evap. Pump: 1/3 HP Stainless Steel, 115v, 1ph, 60hz , Heavy Duty Pump with manual bleed / Float & Low level switch.
 - 1 x Freeze Protection Kit (valves ship loose)

Manufacturer of Quality Air Moving Equipment



- 1" Internal Spring Vibration Isolation w/ Flex Connection
- 1 X Fan Dispersion Plate
- SA Walk-on floor Grating
- Single Point Power Connection with Relays, Transformer(s), and Disconnect
- Unit is ETL Listed and Labeled in accordance with UL Standard 1995. Electrical panel(s) ETL Listed and Labeled in accordance with UL Standard 508A
- Factory Mounted & Wired VFD in Recessed Vestibule
- 2" Double Wall Hinged Access Doors w/ Rain Caps, Composite Handles and Stainless-Steel Piano Hinges
- Unitary Base Frame Construction: 0.12" thick galvanized rectangular structural steel
- Cabinet Construction: 18ga Galvanized sheet
- Cabinet Finish: Pre-painted High Gloss Polyester Resin
- Liner Construction: 22ga Galv
- Wall Panels: 2" Double Wall Construction w/ 2", 1.5# Insulation
- Flooring: 16 ga, Galv, Smooth Floor W/4" 1.5# insulation and 20ga Galv Smooth Underliner

- Unit built in (1) piece(s) and shipped in (1) piece(s)
- Dimensions: 84" W x 109" H x 260" L
- Shipping Weight: 8,381 Lbs \ Operating Weight: 9,077 Lbs

Progress Payment Terms:

- 50% Invoiced at Approved Submittals for Equipment
- 50% Invoiced at Delivery for Equipment
- 100% Invoiced for Services as they are completed
- Terms: Net30, no retention

- Price **includes** freight to **SHOW LOW, AZ**.
- Price **does not include** taxes, insurance, and bonding unless otherwise noted. Tax exemption requires a valid certificate at the time of order.
- Price **does not include** controls, switches, starters, VFDs, valves, remote sensors, freeze stats, damper actuators, air flow stations, smoke detectors, t-stats, ETL label or roof curbs (unless stated above).
- Price **does not include** any seismic certifications, nor shall any seismic testing, calculations, or ratings be implied.
- ***Due to global supply chain disruptions and uncertainty, UMP is only accepting orders for immediate release, and are subject to availability of components, current production capacity and lead times, of which no single PO shall exceed the capacity available to complete units once all components arrive within a 2-month period. Any subsequent POs for additional quantities will need to be quoted. UMP reserves the right to accept or reject any PO.***
- Customer agrees to pay the remaining invoice amount for completed equipment, if Customer delays delivery more than 14 days.
- Limited storage may be available and is subject to current pricing and availability. If no storage is available, Customer agrees to take delivery.
- Cancelled Orders: 50% restocking fee will be charged for cancelled orders, plus charges for any unused custom components and Work In Process. Completed Units, whether delivered or undelivered, will be charged at full price, plus any applicable storage fees.



Page 3 of 3

Quote #: 110122AMSAMS0127-01

Quote Date: 03/21/2023

Salesperson: Adam Steuter

T 480.968.9550 F 480.968.9555
1920 E Broadway Road Tempe, AZ 85282
www.unitedmetal.com

- If one or more of the units on this quote has a variable frequency drive (VFD), the VFD manufacturers recommend shaft grounding as an additional measure of protection to help prevent premature motor bearing failure. Optional shaft grounding may be available at an additional cost. See your UMP sales representative for details.
- All customer, Rep or contractor supplied components and related installation instructions and/or drawings (“**Customer Supplied Components**”), to be installed by United Metal Products or others at United Metal Products’ factory shall be delivered and received at United Metal Products’ factory 5 weeks from receipt of a fully executed PO and Approved Submittal (“Job Release”) OR 5 weeks prior to the initial United Metal Products Order Acknowledgement ship date (“Required Date”), which ever date occurs first. United Metal Products production schedule is planned many weeks in advance. Any Customer Supplied Components that arrive late will not be installed at the factory by United Metal Products; it will be the responsibility of the customer to have these components shipped to the job site and installed by others - at no cost to United Metal Products. Any changes to the Required Date and/or date for receiving customer supplied components at United Metal Products must be in writing and agreed to by both parties. United Metal Products will work in good faith to accommodate late Customer Supplied Components where it does not interfere with the United Metal Products’ production process. Any such accommodation will be on a case by case basis and must be agreed to in writing by United Metal Products.

WARRANTY: Limited PARTS ONLY - 18 Months from shipment or 12 months from start-up, whichever occurs first. See United Metal Products, Inc. O&M for terms and conditions.

Start-Up: Contact United Metal Products for formal quote.

WE ARE PLEASED TO SUBMIT THE ABOVE QUOTATION FOR YOUR CONSIDERATION. THIS QUOTATION IS SUBJECT TO UMP STANDARD TERMS & CONDITIONS, AND IS **VALID FOR 30 DAYS**. THEREAFTER, PLEASE CONTACT UMP FOR A REQUOTE. DUE TO INCREASING MATERIAL COSTS, ALL PURCHASE ORDERS MUST BE FOR IMMEDIATE RELEASE ONLY (NO 'ON HOLD' OR 'PENDING' STATUS WILL BE ACCEPTED).

THANK YOU!

BY _____ ACCEPTED _____ DATE _____

Manufacturer of Quality Air Moving Equipment