

## Request to Approve 2025-26 Budget

**Recommendation:**

Staff recommends approval of the 2025-26 budget as presented.

**Summary:**

The District Governing Board approved the preliminary budget at its April 15, 2025 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 2026**

**Navajo County Community College District  
Northland Pioneer College  
Budget for fiscal year 2026**

**Summary of budget data**

		<b>Increase/Decrease From budget 2025 To budget 2026</b>	
	<b>Budget 2026</b>	<b>Budget 2025</b>	<b>Amount      %</b>
<b>I. Current General and Plant Funds</b>			
<b>A. Expenditures:</b>			
Current General Fund	\$ 40,225,908	\$ 38,827,550	\$ 1,398,358 3.6%
Unexpended Plant Fund	14,722,429	17,900,329	(3,177,900) -17.8%
Retirement of indebtedness Plant Fund	0		0
Total	\$ 54,948,337	\$ 56,727,879	\$ (1,779,542) -3.1%
<b>B. Expenditures per Full-time student equivalent (FTSE):</b>			
Current General Fund	\$ 22,435 /FTSE	\$ 22,111 /FTSE	\$ 324 /FTSE 1.5%
Unexpended Plant Fund	\$ 8,211 /FTSE	\$ 10,194 /FTSE	\$ (1,983) /FTSE -19.5%
Projected FTSE count	1,793	1,756	
<b>II. Total all funds estimated personnel compensation</b>			
Employee salaries and hourly costs	\$ 21,385,161	\$ 22,048,897	\$ (663,736) -3.0%
Retirement costs	2,833,741	2,705,400	128,341 4.7%
Healthcare costs	2,264,214	2,747,364	(483,150) -17.6%
Other benefit costs	1,893,853	1,814,903	78,950 4.4%
Total	\$ 28,376,969	\$ 29,316,564	\$ (939,595) -3.2%
<b>III. Summary of primary and secondary property tax levies and rates</b>			
<b>A. Amount levied:</b>			
Primary tax levy	\$ 19,127,708	\$ 18,340,750	\$ 786,958 4.3%
Property tax judgment			0
Secondary tax levy			0
Total levy	\$ 19,127,708	\$ 18,340,750	\$ 786,958 4.3%
<b>B. Rates per \$100 net assessed valuation:</b>			
Primary tax rate	1.7512	1.7707	(0.0195) -1.1%
Property tax judgment			0.0000
Secondary tax rate			0.0000
Total rate	1.7512	1.7707	(0.0195) -1.1%
<b>IV. Maximum allowable primary property tax levy for fiscal year 2026 pursuant to A.R.S. §42-17051</b>			\$ 19,127,708
<b>V. Amount received from primary property taxes in fiscal year 2025 in excess of the maximum allowable amount as calculated pursuant to A.R.S. §42-17051</b>			\$

**Navajo County Community College District  
Northland Pioneer College  
Budget for fiscal year 2026**

**Resources**

	Current funds			Plant Fund		Other funds 2026	Total all funds 2026	Total all funds 2025	% Increase/Decrease
	General Fund 2026	Restricted Fund 2026	Auxiliary Fund 2026	Unexpended Plant Fund 2026	Retirement of indebtedness 2026				
<b>Beginning balances/(deficits)—July 1*</b>									
Restricted	\$ 266,706						266,706	\$	--
Unrestricted	83,033,294			32,800,000			115,833,294	113,100,000	2.4%
Total beginning balances	\$ 83,300,000	\$ 0	\$ 0	\$ 32,800,000	\$ 0	\$ 0	\$ 116,100,000	\$ 113,100,000	2.7%
<b>Revenues and other inflows</b>									
Student tuition and fees									
General tuition	\$ 3,420,266	\$	\$	\$	\$	\$	3,420,266	\$ 3,170,000	7.9%
Out-of-district tuition							0	0	0.0%
Out-of-State tuition	97,104						97,104	90,000	7.9%
Student fees	582,630						582,630	540,000	7.9%
Tuition and fee remissions or waivers							0	0	0.0%
State appropriations									
Maintenance support	1,430,400						1,430,400	1,375,600	4.0%
Equalization aid	12,885,200						12,885,200	12,016,200	7.2%
STEM Workforce				295,700			295,700	273,600	8.1%
Rural Community College Aid	852,600						852,600	815,000	4.6%
							0	0	0.0%
							0	0	0.0%
Property taxes									
Primary tax levy	19,127,708						19,127,708	18,340,750	4.3%
Secondary tax levy							0	0	0.0%
Gifts, grants, and contracts	3,230,000	5,540,000	30,000				8,800,000	10,030,000	-12.3%
Sales and services			475,500				475,500	0	--
Investment income	2,750,000						2,750,000	2,000,000	37.5%
State shared sales tax (Prop 301)		600,000					600,000	740,000	-18.9%
Smart and Safe Arizona Act (Prop 207)		1,000,000					1,000,000	1,000,000	0.0%
Other revenues	350,000						350,000	350,000	0.0%
Proceeds from sale of bonds							0	0	0.0%
Total Revenues and Other Inflows	\$ 44,725,908	\$ 7,140,000	\$ 505,500	\$ 295,700	\$ 0	\$ 0	\$ 52,667,108	\$ 50,741,150	3.8%
<b>Transfers</b>									
Transfers in		300,000	200,000	14,426,729			14,926,729	18,266,729	-18.3%
(Transfers out)	(14,926,729)			0			(14,926,729)	(18,266,729)	-18.3%
Total transfers	\$ (14,926,729)	\$ 300,000	\$ 200,000	\$ 14,426,729	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
<b>Reduction for amounts reserved for future budget year expenses:</b>									
Maintained for future financial stability	(38,827,550)						(38,827,550)	(39,072,827)	-0.6%
Maintained for future capital acquisitions/projects	(23,618,992)			(32,800,000)			(56,418,992)	(42,773,718)	31.9%
Maintained for future debt retirement							0	0	0.0%
Maintained for grants or scholarships							0	0	0.0%
Maintained for future retirement contributions							0	0	0.0%
Fund Balance	(10,426,729)						(10,426,729)	(15,626,726)	-33.3%
Total resources available for the budget year	\$ 40,225,908	\$ 7,440,000	\$ 705,500	\$ 14,722,429	\$ 0	\$ 0	\$ 63,093,837	\$ 66,367,879	-4.9%

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

**Navajo County Community College District**  
**Northland Pioneer College**  
**Budget for fiscal year 2026**  
**Expenditures and other outflows**

	Current funds			Plant Fund		Other funds 2026	Total all funds 2026	Total all funds 2025	% Increase/ Decrease
	General Fund 2026	Restricted Fund 2026	Auxiliary Fund 2026	Unexpended Plant Fund 2026	Retirement of indebtedness 2026				
<b>Total resources available for the budget year (from Schedule B)</b>	\$ 40,225,908	\$ 7,440,000	\$ 705,500	\$ 14,722,429	\$	\$	\$ 63,093,837	\$ 66,367,879	-4.9%
<b>Expenditures and other outflows</b>									
Instruction	\$ 13,859,382	\$ 1,440,000	\$	\$	\$	\$	\$ 15,299,382	\$ 17,301,901	-11.6%
Public service							0	0	0.0%
Academic support	2,036,522	2,600,000					4,636,522	3,737,849	24.0%
Student services	2,689,421						2,689,421	2,739,999	-1.8%
Institutional support (Administration)	15,655,946						15,655,946	15,170,070	3.2%
Operation and maintenance of plant	2,610,637						2,610,637	2,458,451	6.2%
Scholarships	1,874,000	2,800,000					4,674,000	5,165,000	-9.5%
Auxiliary enterprises			705,500				705,500	440,000	60.3%
Capital assets				14,722,429			14,722,429	17,900,329	-17.8%
Debt service—general obligation bonds							0	0	0.0%
Debt service—other long term debt							0	0	0.0%
Other expenditures		600,000					600,000	400,000	50.0%
<b>Property tax judgments</b>							0	0	0.0%
Contingency	1,500,000						1,500,000	1,054,280	42.3%
<b>Total expenditures and other outflows</b>	\$ 40,225,908	\$ 7,440,000	\$ 705,500	\$ 14,722,429	\$ 0	\$ 0	\$ 63,093,837	\$ 66,367,879	-4.9%