

**Official Budget Forms
Navajo County Community College District
Northland Pioneer College
Fiscal year 2027**

**Navajo County Community College District
Northland Pioneer College
Budget for fiscal year 2027**

Summary of budget data

	Budget 2027	Budget 2026	Increase/Decrease From budget 2026 To budget 2027	
			Amount	%
I. Current General and Plant Funds				
A. Expenditures:				
Current General Fund	\$ 44,008,718	\$ 40,225,908	\$ 3,782,810	9.4%
Unexpended Plant Fund	21,600,400	14,722,429	6,877,971	46.7%
Retirement of indebtedness Plant Fund	0		0	
Total	\$ 65,609,118	\$ 54,948,337	\$ 10,660,781	19.4%
B. Expenditures per Full-time student equivalent (FTSE):				
Current General Fund	\$ 20,857 /FTSE	\$ 22,435 /FTSE	\$ (1,578) /FTSE	-7.0%
Unexpended Plant Fund	\$ 10,237 /FTSE	\$ 8,211 /FTSE	\$ 2,026 /FTSE	24.7%
Projected FTSE count	2,110	1,793		
II. Total all funds estimated personnel compensation				
Employee salaries and hourly costs	\$ 22,132,405	\$ 21,385,161	\$ 747,244	3.5%
Retirement costs	2,517,105	2,833,741	(316,636)	-11.2%
Healthcare costs	2,787,252	2,264,214	523,038	23.1%
Other benefit costs	1,962,100	1,893,853	68,247	3.6%
Total	\$ 29,398,862	\$ 28,376,969	\$ 1,021,893	3.6%
III. Summary of primary and secondary property tax levies and rates				
A. Amount levied:				
Primary tax levy	\$ 19,970,918	\$ 19,127,708	\$ 843,210	4.4%
Property tax judgment			0	
Secondary tax levy			0	
Total levy	\$ 19,970,918	\$ 19,127,708	\$ 843,210	4.4%
B. Rates per \$100 net assessed valuation:				
Primary tax rate	1.7478	1.7512	(0.0034)	-0.2%
Property tax judgment			0.0000	
Secondary tax rate			0.0000	
Total rate	1.7478	1.7512	(0.0034)	-0.2%
IV. Maximum allowable primary property tax levy for fiscal year 2027 pursuant to A.R.S. §42-17051				\$ 19,970,918
V. Amount received from primary property taxes in fiscal year 2026 in excess of the maximum allowable amount as calculated pursuant to A.R.S. §42-17051				\$ 0

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Resources

	Current funds			Plant Fund		Other funds 2027	Total all funds 2027	Total all funds 2026	% Increase/ Decrease
	General Fund 2027	Restricted Fund 2027	Auxiliary Fund 2027	Unexpended Plant Fund 2027	Retirement of indebtedness 2027				
Beginning balances/(deficits)—July 1*									
Restricted	\$ 279,450	6,000,000					6,279,450	\$ 266,706	2254.4%
Unrestricted	98,120,550			29,300,000			127,420,550	115,833,294	10.0%
Total beginning balances	\$ 98,400,000	\$ 6,000,000	\$ 0	\$ 29,300,000	\$ 0	\$ 0	\$ 133,700,000	\$ 116,100,000	15.2%
Revenues and other inflows									
Student tuition and fees									
General tuition	\$ 4,171,000						4,171,000	3,420,266	21.9%
Out-of-district tuition							0	0	0.0%
Out-of-State tuition	118,500						118,500	97,104	22.0%
Student fees	710,500						710,500	582,630	21.9%
Tuition and fee remissions or waivers							0	0	0.0%
State appropriations									
Maintenance support	1,564,900						1,564,900	1,430,400	9.4%
Equalization aid	13,698,200						13,698,200	12,885,200	6.3%
STEM Workforce				350,400			350,400	295,700	18.5%
Rural Community College Aid	944,700						944,700	852,600	10.8%
							0	0	0.0%
							0	0	0.0%
Property taxes									
Primary tax levy	19,970,918						19,970,918	19,127,708	4.4%
Secondary tax levy							0	0	0.0%
Gifts, grants, and contracts	3,230,000	5,510,000	15,000				8,755,000	8,800,000	-0.5%
Sales and services			669,000				669,000	475,500	40.7%
Investment income	3,750,000						3,750,000	2,750,000	36.4%
State shared sales tax (Prop 301)		500,000					500,000	600,000	-16.7%
Smart and Safe Arizona Act (Prop 207)		1,600,000					1,600,000	1,000,000	60.0%
Other revenues	350,000						350,000	350,000	0.0%
Proceeds from sale of bonds							0	0	0.0%
Total Revenues and Other Inflows	\$ 48,508,718	\$ 7,610,000	\$ 684,000	\$ 350,400	\$ 0	\$ 0	\$ 57,153,118	\$ 52,667,108	8.5%
Transfers									
Transfers in		300,000	200,000	21,250,000			21,750,000	14,926,729	45.7%
(Transfers out)	(21,750,000)						(21,750,000)	(14,926,729)	45.7%
Total transfers	\$ (21,750,000)	\$ 300,000	\$ 200,000	\$ 21,250,000	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
Reduction for amounts reserved for future budget year expenses:									
Maintained for future financial stability	(40,225,908)						(40,225,908)	(38,827,550)	3.6%
Maintained for future capital acquisitions/projects	(23,674,092)			(29,300,000)			(52,974,092)	(56,418,992)	-6.1%
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	(17,250,000)						(17,250,000)	(10,426,729)	65.4%
Total resources available for the budget year	\$ 44,008,718	\$ 13,910,000	\$ 884,000	\$ 21,600,400	\$ 0	\$ 0	\$ 80,403,118	\$ 63,093,837	27.4%

*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.

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Expenditures and other outflows

	Current funds			Plant Fund		Other funds 2027	Total all funds 2027	Total all funds 2026	% Increase/ Decrease
	General Fund 2027	Restricted Fund 2027	Auxiliary Fund 2027	Unexpended Plant Fund 2027	Retirement of indebtedness 2027				
Total resources available for the budget year (from Schedule B)	\$ 44,008,718	\$ 13,910,000	\$ 884,000	\$ 21,600,400	\$	\$	\$ 80,403,118	\$ 63,093,837	27.4%
Expenditures and other outflows									
Instruction	\$ 14,806,243	\$ 1,553,250	\$	\$	\$	\$	\$ 16,359,493	\$ 15,299,382	6.9%
Public service							0	0	0.0%
Academic support	2,209,867	2,806,750					5,016,617	4,636,522	8.2%
Student services	3,291,510						3,291,510	2,689,421	22.4%
Institutional support (Administration)	17,657,397						17,657,397	15,655,946	12.8%
Operation and maintenance of plant	2,975,201						2,975,201	2,610,637	14.0%
Scholarships	2,068,500	3,000,000					5,068,500	4,674,000	8.4%
Auxiliary enterprises			884,000				884,000	705,500	25.3%
Capital assets		6,450,000		21,600,400			28,050,400	14,722,429	90.5%
Debt service—general obligation bonds							0	0	0.0%
Debt service—other long term debt							0	0	0.0%
Other expenditures		100,000					100,000	600,000	-83.3%
Property tax judgments							0	0	0.0%
Contingency	1,000,000						1,000,000	1,500,000	-33.3%
Total expenditures and other outflows	\$ 44,008,718	\$ 13,910,000	\$ 884,000	\$ 21,600,400	\$ 0	\$ 0	\$ 80,403,118	\$ 63,093,837	27.4%