

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 meet for a Special District Governing Board Meeting open to the public, on **May 20, 2024 beginning at 10a.m.** The meeting will be remote and can be joined using [WebEx](#). A passcode is required under certain circumstances and it is MAY25DGB.

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 Farah Bughio 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(s) 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 by speakerphone.

I, Farah Bughio, certify that the agenda and packet for the meeting, prepared pursuant to A.R.S. § 38-431.02, was posted on or before the 19th day of May, 2025, at 10a.m.

Farah Bughio
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

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 May25DGB).

Date: May 20, 2025

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 Robinson
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 2025-2026.	VPAS Ellison
4.	Call for Public Comment.....	Chair Robinson
5.	Adjournment..... (Action)	Chair Robinson

2025-2026 Proposed Budget Public Hearing:

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	Call to Order	Chair Robinson
2.	Presentation of Proposed 2025-2026 Budget VPAS Ellison will review the recommended budget for fiscal year 2025-2026.	VPAS Ellison
3.	Call for Public Comment.....	Chair Robinson
4.	Adjournment..... (Action)	Chair Robinson

Special Meeting:

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	Call to Order	Chair Robinson
2.	Request to Approve 2025-26 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 2026-2028 Proposed Capital Budget (Action) VPAS Ellison will seek approval of the proposed 2026-2028 capital budget.	VPAS Ellison
4.	Adjournment..... (Action)	Chair Robinson

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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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 Painted Desert Tribune. The notice was published in the White Mountain Independent on April 30 and May 7, 2025, and the Painted Desert Tribune on May 2 and May 13, 2025.
- 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 15, 2025 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 **\$366,412** or **2%**.

For example, the proposed tax increase will cause Navajo County Community College District's primary property taxes on a \$100,000 home to be **\$175.12**. Without the proposed tax increase, the total taxes that would be owed on a \$100,000 home would have been **\$171.69**.

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 20, 2025** at 10:00 A.M. (M.S.T.) at the Holbrook – Painted Desert Campus Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona.

Painted Desert Tribune, W April 30 & W May 7, 2025
White Mountain Independent, F May 2 & T May 13, 2025

NPC schedules Truth in Taxation, Public Budget Hearing for May 20, 2025

Plans include the expansion of facilities, programs, and streamlining college processes

HOLBROOK — The Navajo County Community College District Governing Board (DGB), which oversees Northland Pioneer College (NPC), adopted a preliminary 2025-2026 budget at its April 15 meeting. Several key items were highlighted for the upcoming fiscal year. The initiatives emphasize the college's commitment to helping students, employees, and the communities it serves.

The proposed budget includes funding to upgrade the Enterprise Resource Planning (ERP) software used by NPC to manage college operations, including class offerings, registration, financial aid, student payments, and all aspects of accounting. The new software will replace an antiquated system and is anticipated to vastly improve processes at the college.

A facilities expansion will also continue at NPC's Show Low campus. By renovating an existing building, NPC will open a welcome center to provide a forward-facing one-stop shop experience for current and prospective students. The center will house registration, advising, and financial aid services in a centralized space. Another facilities expansion is planned for the Winslow campus to improve the college's cosmetology and allied health program offerings.

NPC is committed to bringing accessible education and practical skill development to the communities it serves. As an affordable, flexible learning hub, NPC is open to all ages, backgrounds and provides higher education to support a variety of career goals. In the coming year, NPC plans to launch a CDL licensure pathway as well as a broadband technician training program. NPC recently added three bachelor's degree programs to the college's offerings and developed programs in personal training and rehabilitation, behavioral health, and the administration of justice studies. By working directly with local businesses, industries, and organizations, NPC plans to continue to design programs that align with regional and national job markets, giving students real-world skills and preparing them for in-demand careers.

Under the state's Truth in Taxation (TNT) statutes, the college district is requesting an increase in primary property taxes of \$366,412 or 2 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 \$171.69 to \$175.12. 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.

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 2025–2026 fiscal year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on Tuesday, May 20, 2025, 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=me1880028b1eb1d4b59d2114ef56a00d8> (password MAY25DGB – 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): 2870 482 7863 or join by video system: dial [28704827863@npc.webex.com](tel:28704827863).

After the public hearing, the governing board can decrease or accept the budget from the preliminary figures adopted on April 15. The budget data can be viewed or downloaded as a PDF from the college's website: <https://www.npc.edu/fy2026-Preliminary>. Answers to many frequently asked questions are also posted on the website.

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 20, 2025, Truth in Taxation Hearing, Public Budget Hearing, and the proposed tax is published in the Painted Desert Tribune newspaper(s) dated April 30, 2025, and May 7, 2025, and in the White Mountain Independent newspaper(s) dated May 2, 2025, and May 13, 2025.

● April 23, 2025

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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 2025–2026 fiscal year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on Tuesday, May 20, 2025, 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=me1880028b1eb1d4b59d2114ef56a00d8> (password MAY25DGB – 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): 2870 482 7863 or join by video system: dial **28704827863@npc.webex.com**.

After the public hearing, the governing board can decrease or accept the budget from the preliminary figures adopted on April 15. The budget data can be viewed or downloaded as a PDF from the college's website: <https://www.npc.edu/fy2026-Preliminary>. Answers to many frequently asked questions are also posted on the website.

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 20, 2025, Truth in Taxation Hearing, Public Budget Hearing, and the proposed tax is published in the Painted Desert Tribune newspaper(s) dated April 30, 2025, and May 7, 2025, and in the White Mountain Independent newspaper(s) dated May 2, 2025, and May 13, 2025.



● May 5, 2025
Northland Pioneer College celebrates graduates in 51st Commencement Ceremony
Northland Pioneer College (NPC) will celebrate its 51st Commencement on Saturday, May 10, 2025, at ...



● April 29, 2025
Silver Creek Singers Community Choir Spring Concert May 5
If you've listened closely enough over the past few months, you may have heard sweet melodies and ...



● April 28, 2025
NPC students, staff join in Earth Day cleanup effort
Over forty students and staff from across Northland Pioneer College took to the streets, roads, and ...



● April 23, 2025
NPC schedules Truth in Taxation, Public Budget Hearing for May 20, 2025
The Navajo County Community College District Governing Board (DGB), which oversees Northland Pioneer ...



● April 22, 2025
Top student artists featured virtually in NPC's 39th Annual High School Juried Art Show
Show Low High School senior Kara Betts, Round Valley High School senior Menelanna LeSueur, and Piñon ...



● March 25, 2025
NPC's Steel Magnolias celebrates friendship and community
Northland Pioneer College (NPC) Performing Arts Department is proud to present Robert Hartling's ...

LEGAL NOTICES

Northland Pioneer College

TRUTH IN TAXATION HEARING Notice of Tax Increase

Navajo County Community College District is notifying its property taxpayers of its intention to raise its primary property tax rate over last year's level. The proposed tax rate will be **\$1.7512**.

Under the Truth in Taxation (TNT) statutes, **§15-1461.01**, 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 the appropriate TNT notice and hearing. In accordance with the TNT formula, the district is proposing an increase in primary property taxes of **\$366,412** or **2%**. As an example, the primary property taxes on a \$100,000 home will be **\$175.12**. Without the proposed tax increase, the total taxes for the \$100,000 home would have been **\$171.69**.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held **Tuesday, May 20, 2025**, 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 2025–2026 Fiscal Year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on **Tuesday, May 20, 2025**, 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=me1880028b1eb1d4b59d2114ef56a00d8>

(password MAY25DGB – 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): 2870 482 7863 or join by video system: dial 28704827863@npc.webex.com.

A **Special Board Meeting** for the purpose of adopting the District's 2025–2026 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/fy2026-preliminary.

Dr. Von Lawson, 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.

PUBLIC COMMENT FORM

The Navajo County Community College District Governing Board will conduct a **Public Budget Hearing** on **Tuesday, May 20, 2025, 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=me1880028b1eb1d4b59d2114ef56a00d8> (password MAY25DGB – 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): 2870 482 7863 or join by video system: dial 28704827863@npc.webex.com.

Review the FY26 Preliminary Budget

You may use the form below to submit your comments or request clarification on the proposed **FY 2026** budget.

Title	First *	Middle	Last *	Suffix
- None -				

Jr., Sr., II, III

Address

Where the U.S. Postal Service delivers your mail

Address 2

Physical address, if different from above.

City/Town	State	ZIP/Postal Code
	- None -	

Contact Phone

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

Type
- Type -

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:

- | | |
|--|--|
| <input type="checkbox"/> Proposed Tax Rate | <input type="checkbox"/> General Comment |
| <input type="checkbox"/> Proposed Budget | <input type="checkbox"/> Other... |

Please share my comments

with members of the District Governing Board during the public hearing on **May 20, 2025**.


☐ 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.

<input type="checkbox"/> I'm not a robot	
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SUBMIT

Public Hearing for Truth in Taxation

Summary:

Prior to the May 20, 2025 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 2025-26.

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.



Northland Pioneer College

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2025 LEVY LIMIT WORKSHEET

NAVAJO COUNTY - NORTHLAND PIONEER COLLEGE
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MAXIMUM LEVY	2024
A.1. Maximum Allowable Primary Tax Levy	\$18,340,750
A.2. A.1 multiplied by 1.02	\$18,707,565

CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR	2025
B.1. Centrally Assessed	\$171,791,528
B.2. Locally Assessed Real Property	\$875,668,825
B.3. Locally Assessed Personal Property	\$20,796,801
B.4. Total Assessed Value (B.1 through B.3)	\$1,068,257,154
B.5. B.4. divided by 100	\$10,682,572

CURRENT YEAR NET ASSESSED VALUES	2025
C.1. Centrally Assessed	\$178,662,457
C.2. Locally Assessed Real Property	\$892,803,638
C.3. Locally Assessed Personal Property	\$20,796,801
C.4. Total Assessed Value (C.1 through C.3)	\$1,092,262,896
C.5. C.4. divided by 100	\$10,922,629

LEVY LIMIT CALCULATION	2025
D.1. LINE A.2	\$18,707,565
D.2. LINE B.5	\$10,682,572
D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)	1.7512
D.4. LINE C.5	\$10,922,629
D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT	\$19,127,708
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)	\$19,127,708

<i>2025 New Construction</i>	\$24,005,742
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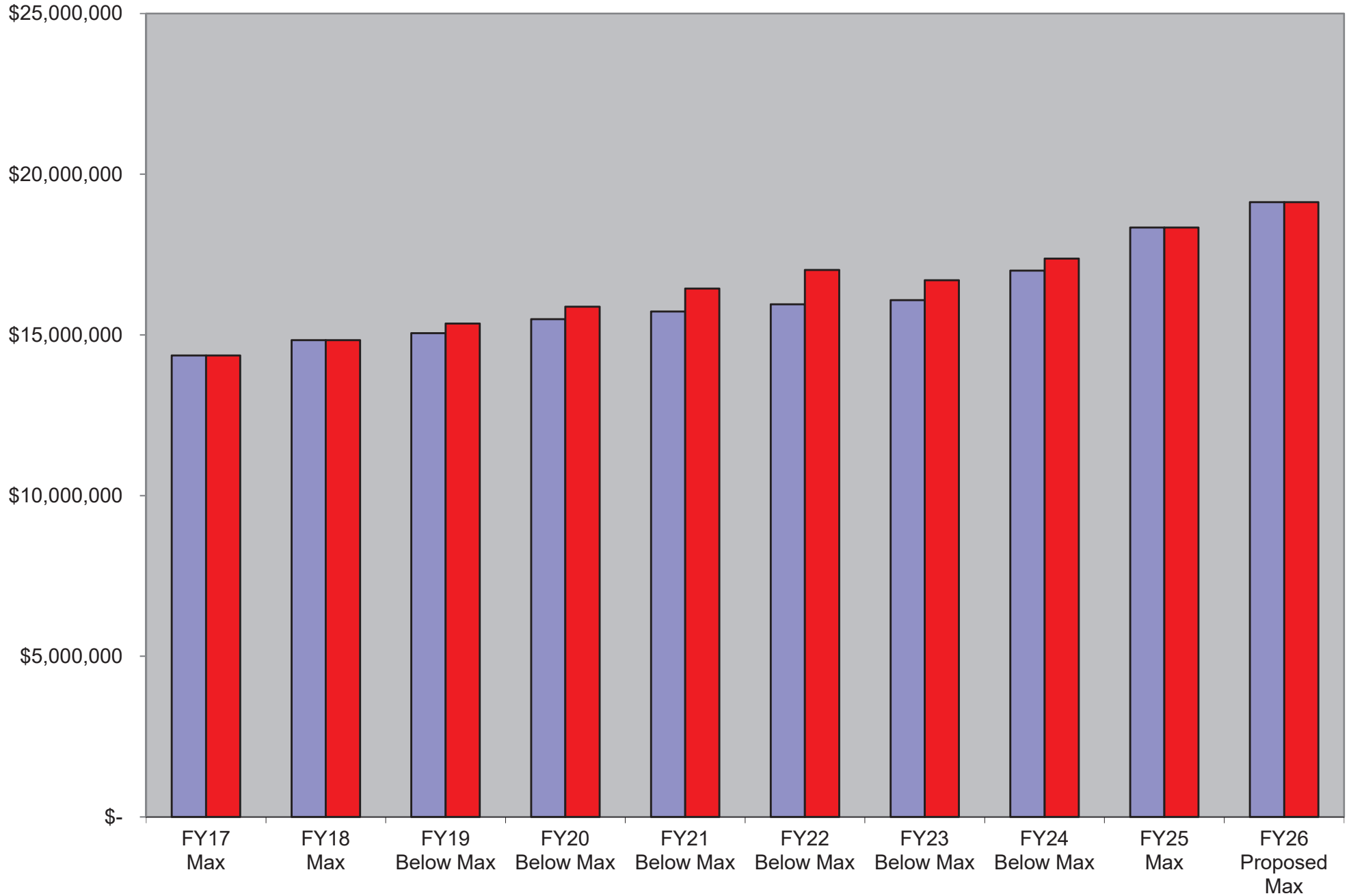
Truth in Taxation Analysis
Calculation for Truth in Taxation Hearing Notice pursuant to A.R.S. § 42-17107

FY26
Budget Est

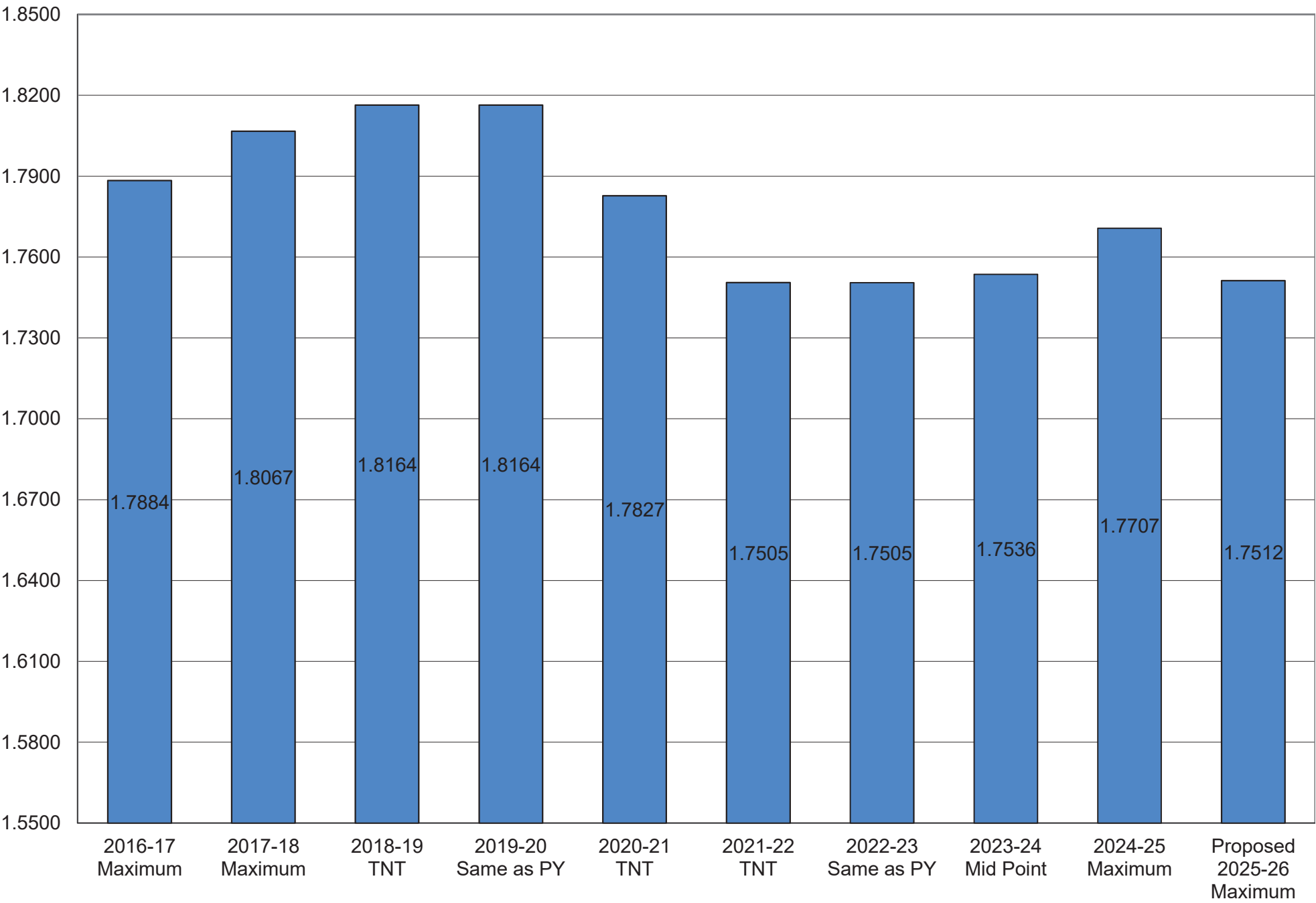
	Maximum
Actual current primary property tax levy: (line F.1. actual levy from prior year's final levy limit worksheet)	\$ 18,340,750
Net assessed valuation: (line C.4. from current year's worksheet)	\$1,092,262,896
Value of new construction:	\$ 24,005,742
Net assessed value minus new construction: (line B.4. from current year's levy limit worksheet)	\$1,068,257,154
MAXIMUM TAX RATE THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:	\$ 1.7169
Growth in property tax levy capacity associated with new construction:	\$ 412,155
MAXIMUM PRIMARY PROPERTY TAX LEVY WITHOUT A TRUTH IN TAXATION HEARING:	\$ 18,753,062
Proposed primary property tax levy:	\$ 19,127,708
Proposed increase in primary property tax levy, exclusive of new construction	\$ 366,412
Proposed percentage increase in primary property tax levy:	2.00%
Proposed primary property tax rate:	\$ 1.7512
Proposed increase in primary property tax rate:	\$ 0.0343
Proposed primary property tax levy on a home valued at \$100,000	\$ 175.12
Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$ 171.69
Proposed primary property tax levy increase on a home valued at \$100,000:	\$ 3.43

NPC Primary Maximum Property Tax Levy compared to Actual Levy

■ Levy - Assessed ■ Levy Limit - Max



NPC Historical Property Tax Rates & Current Year Proposal



Presentation of Proposed 2025-2026 Budget

Summary:

The preliminary budget was approved by the District Governing Board (Board) on April 15, 2025. The budget can be reduced, but cannot be increased.

Staff anticipates the expenditure limit will be breached in FY 2026, but carryforward balances will be used to cover any overage. The current available carryforward amount is \$30 million.

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

- Public Budget Hearing & Adoption of Proposed Budget at Special Board Meeting – NPC issued a press release (April 23, 2025), issued a notice of a budget hearing in the White Mountain Independent (April 30 & May 7, 2025), the Painted Desert Tribune (May 2 & May 13, 2025), the Navajo Hopi Observer (May 7, 2025) 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 7, 2025), Painted Desert Tribune (May 13, 2025), and the Navajo Hopi Observer (May 7, 2025).

Staff will answer questions from the Board and the public.



Northland Pioneer College

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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

		Increase/Decrease From budget 2025 To budget 2026	
	Budget 2026	Budget 2025	Amount %
I. Current General and Plant Funds			
A. Expenditures:			
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. Expenditures per Full-time student equivalent (FTSE):			
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	
II. Total all funds estimated personnel compensation			
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%
III. Summary of primary and secondary property tax levies and rates			
A. Amount levied:			
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. Rates per \$100 net assessed valuation:			
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%
IV. Maximum allowable primary property tax levy for fiscal year 2026 pursuant to A.R.S. §42-17051			\$ 19,127,708
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			\$

**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				
Beginning balances/(deficits)—July 1*									
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%
Revenues and other inflows									
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%
Transfers									
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%
Reduction for amounts reserved for future budget year expenses:									
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				
Total resources available for the budget year (from Schedule B)	\$ 40,225,908	\$ 7,440,000	\$ 705,500	\$ 14,722,429	\$	\$	\$ 63,093,837	\$ 66,367,879	-4.9%
Expenditures and other outflows									
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%
Property tax judgments							0	0	0.0%
Contingency	1,500,000						1,500,000	1,054,280	42.3%
Total expenditures and other outflows	\$ 40,225,908	\$ 7,440,000	\$ 705,500	\$ 14,722,429	\$ 0	\$ 0	\$ 63,093,837	\$ 66,367,879	-4.9%

Final FY 2025/26 EXPENDITURE LIMITS: COMMUNITY COLLEGES

COMMUNITY COLLEGE DISTRICT	POPULATION**		POPULATION FACTOR	INFLATION FACTOR*	FY 1979/80 BASE LIMIT	Final FY 2025/26 EXPENDITURE LIMITATION
	2025/26	1979/80				
COCHISE	6,748	2,156	3.1299	3.7558	\$6,038,815	\$70,987,479
COCONINO	1,821	1,000	1.8210	3.7558	\$2,459,758	\$16,823,100
GILA	564	905	0.6232	3.7558	\$1,948,412	\$4,560,527
GRAHAM ****	2,571	1,329	1.9345	3.7558	\$9,016,460	\$65,511,398
MARICOPA ****	65,241	27,299	2.3899	3.7558	\$105,683,510	\$948,603,685
MOHAVE	2,482	1,033	2.4027	3.7558	\$3,163,993	\$28,552,272
NAVAJO	1,793	1,566	1.1450	3.7558	\$3,716,543	\$15,982,010
PIMA	13,995	11,038	1.2679	3.7558	\$30,555,962	\$145,506,429
PINAL	4,179	2,452	1.7043	3.7558	\$7,534,121	\$48,226,773
SANTA CRUZ	210	700	0.3000	3.7558	\$2,900,000	\$3,267,555
YAVAPAI	4,350	1,568	2.7742	3.7558	\$5,759,613	\$60,012,291
YUMA/LA PAZ	6,166	1,952	3.1588	3.7558	\$6,215,322	\$73,737,948
TOTAL	110,120	52,998	2.0778		\$184,992,509	\$1,481,771,469

* SOURCE: BEA March 2025 - (CY 2024 GDP Implicit Price Deflator) (CY 1978 GDP Implicit Price Deflator) = 125.230/33.343

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

**** Includes a base limit adjustment for: Maricopa and Graham (Eastern Arizona College).

NPC schedules Truth in Taxation, Public Budget Hearing for May 20, 2025

Plans include the expansion of facilities, programs, and streamlining college processes

HOLBROOK — The Navajo County Community College District Governing Board (DGB), which oversees Northland Pioneer College (NPC), adopted a preliminary 2025-2026 budget at its April 15 meeting. Several key items were highlighted for the upcoming fiscal year. The initiatives emphasize the college's commitment to helping students, employees, and the communities it serves.

The proposed budget includes funding to upgrade the Enterprise Resource Planning (ERP) software used by NPC to manage college operations, including class offerings, registration, financial aid, student payments, and all aspects of accounting. The new software will replace an antiquated system and is anticipated to vastly improve processes at the college.

A facilities expansion will also continue at NPC's Show Low campus. By renovating an existing building, NPC will open a welcome center to provide a forward-facing one-stop shop experience for current and prospective students. The center will house registration, advising, and financial aid services in a centralized space. Another facilities expansion is planned for the Winslow campus to improve the college's cosmetology and allied health program offerings.

NPC is committed to bringing accessible education and practical skill development to the communities it serves. As an affordable, flexible learning hub, NPC is open to all ages, backgrounds and provides higher education to support a variety of career goals. In the coming year, NPC plans to launch a CDL licensure pathway as well as a broadband technician training program. NPC recently added three bachelor's degree programs to the college's offerings and developed programs in personal training and rehabilitation, behavioral health, and the administration of justice studies. By working directly with local businesses, industries, and organizations, NPC plans to continue to design programs that align with regional and national job markets, giving students real-world skills and preparing them for in-demand careers.

Under the state's Truth in Taxation (TNT) statutes, the college district is requesting an increase in primary property taxes of \$366,412 or 2 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 \$171.69 to \$175.12. 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.

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 2025–2026 fiscal year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on Tuesday, May 20, 2025, 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=me1880028b1eb1d4b59d2114ef56a00d8> (password MAY25DGB – 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): 2870 482 7863 or join by video system: dial [28704827863@npc.webex.com](tel:28704827863).

After the public hearing, the governing board can decrease or accept the budget from the preliminary figures adopted on April 15. The budget data can be viewed or downloaded as a PDF from the college's website: <https://www.npc.edu/fy2026-Preliminary>. Answers to many frequently asked questions are also posted on the website.

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 20, 2025, Truth in Taxation Hearing, Public Budget Hearing, and the proposed tax is published in the Painted Desert Tribune newspaper(s) dated April 30, 2025, and May 7, 2025, and in the White Mountain Independent newspaper(s) dated May 2, 2025, and May 13, 2025.



Northland Pioneer College

MEMO

Marketing & Public Relations Office • 1001 W. Deuce of Clubs, M2, Show Low AZ 85901-6221

Lia Keenan, Media Relations Coordinator • 928-532-6174 • lia.keenan@npc.edu

April 22, 2025

TO: Legal Clerk – WMI and Painted Desert Tribune

Re: Notice of Budget Hearing

Please run the following Public Notice in the Wednesday, April 30, 2025, and the Wednesday, May 7, 2025, editions of the *Painted Desert Tribune* and in the Friday, May 2, 2025, and Tuesday, May 13, 2025, editions of the *White Mountain Independent*. Please send the invoices and affidavits 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. 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 2025–2026 Fiscal Year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on **Tuesday, May 20, 2025**, 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=me1880028b1eb1d4b59d2114ef56a00d8> (password MAY25DGB – 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): 2870 482 7863 or join by video system: dial 28704827863@npc.webex.com.

A **Special Board Meeting** for the purpose of adopting the District’s 2025–2026 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/fy2026-Preliminary.

Dr. Von Lawson, 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

Navajo County Community College District is notifying its property taxpayers of its intention to raise its primary property tax rate over last year's level. The proposed tax rate will be **\$1.7512**.

Under the Truth in Taxation (TNT) statutes, **§15-1461.01**, 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 the appropriate TNT notice and hearing. In accordance with the TNT formula, the district is proposing an increase in primary property taxes of **\$366,412** or **2%**. As an example, the primary property taxes on a \$100,000 home will be **\$175.12**. Without the proposed tax increase, the total taxes for the \$100,000 home would have been **\$171.69**.

All interested citizens are invited to attend the public hearing on the tax increase that is scheduled to be held **Tuesday, May 20, 2025**, 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

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Northland Pioneer College

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A **Special Board Meeting** for the purpose of adopting the District’s 2025–2026 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, <https://www.npc.edu/fy2026-Preliminary>.

Dr. Von Lawson, 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 13, 2025
Published in the Painted Desert Tribune May 14, 2025

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2026
SUMMARY OF BUDGET DATA — SCHEDULE A

				Increase/Decrease From Budget 2025 to Budget 2026	
	Budget 2026	Budget 2025	Amount		
I. CURRENT GENERAL AND PLANT FUNDS					
A. Expenditures:					
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-	-0-	-0-	
TOTAL	\$54,948,337	\$56,727,879	(\$1,779,542)	-3.1%	
B. Expenditures Per Full-Time Student Equivalent (FTSE)					
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			
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION					
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%	
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES					
A. Amount Levied:					
Primary Tax Levy	\$19,127,708	\$18,340,750	\$786,958	4.3%	
Property Tax Judgment	-0-	-0-	-0-	-0-	
Secondary Tax Levy	-0-	-0-	-0-	-0-	
TOTAL LEVY	\$19,127,708	\$18,340,750	\$786,958	4.3%	
B. Rates Per \$100 Net Assessed Valuation:					
Primary Tax Rate	1.7512	1.7707	(0.0195)	-1.1%	
Property Tax Judgment	-0-	-0-	-0-	-0-	
Secondary Tax Rate	-0-	-0-	-0-	-0-	
TOTAL RATE	1.7512	1.7707	(0.0195)	-1.1%	
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2026 PURSUANT TO A.R.S. §42-17051			\$19,127,708		
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.			-0-		

RESOURCES — SCHEDULE B

	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				
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	\$266,706						\$266,706	-0-	-0-
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			\$116,100,000	\$113,100,000	2.7%
REVENUES AND OTHER INFLOWS									
Student Tuition and Fees									
General Tuition	\$3,420,266						\$3,420,266	\$3,170,000	7.9%
Out-of-District Tuition							-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-
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%
Property Taxes									
Primary Tax Levy	\$19,127,708						\$19,127,708	\$18,340,750	4.3%
Secondary Tax Levy							-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-	-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-
Other Revenues	\$350,000						\$350,000	\$350,000	-0-
Proceeds from Sale of Bonds							-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%
TRANSFERS									
Transfers In		\$300,000	\$200,000	\$14,426,729			\$14,926,729	\$18,266,729	-18.3%
(Transfers Out)	(\$14,926,729)						(\$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-
Reduction for amounts reserved for future budget year expenditures:									
Maintained for future financial stability	(\$38,827,550)						(\$38,827,500)	(\$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-
Maintained for grants or scholarships							-0-	-0-	-0-
Maintained for future retirement contributions							-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.

EXPENDITURES AND OTHER OUTFLOWS — SCHEDULE C

	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				
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)	\$40,225,908	\$7,440,000	\$705,500	\$14,722,429	-0-	-0-	\$63,093,837	\$66,367,879	-4.9%
EXPENDITURES AND OTHER OUTFLOWS									
Instruction	\$13,859,382	\$1,440,000					\$15,299,382	\$17,301,901	-11.6%
Public Service							-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-
Debt Service – Other Long Term Debt							-0-	-0-	-0-
Other Expenditures		\$600,000					\$600,000	\$400,000	50%
Property tax judgments							-0-	-0-	-0-
Contingency	\$1,500,000						\$1,500,000	\$1,054,280	42.3%
Total Expenditures and Other Outflows	\$40,225,908	\$7,440,000	\$705,500	\$14,722,429	-0-	-0-	\$63,093,837	\$66,367,879	-4.9%

FY2026 Preliminary Budget

Download as PDF

Navajo County Community College District
Northland Pioneer College
Budget for Fiscal Year 2026
Summary of Budget Data

SCHEDULE A					
				INCREASE/DECREASE FROM BUDGET 2025 TO BUDGET 2026	
	BUDGET 2026	BUDGET 2025	AMOUNT	%	
I. CURRENT GENERAL AND PLANT FUNDS					
A. Expenditures:					
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. Expenditures Per Full-Time Student Equivalent (FTSE):					
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			
II. TOTAL OF ALL FUNDS ESTIMATED PERSONNEL COMPENSATION					
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%	
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES					
A. Amount Levied:					
Primary Tax Levy	\$19,127,708	\$18,340,750	\$786,958	4.3%	
Property Tax Judgment	-0-	-0-	-0-	-0-	
Secondary Tax Levy	-0-	-0-	-0-	-0-	
TOTAL LEVY	\$19,127,708	\$18,340,750	\$786,958	4.3%	
B. Rates per \$100 Net Assessed Valuation:					
Primary Tax Rate	1.7512	1.7707	(0.0195)	-1.1%	
Property Tax Judgment	-0-	-0-	-0-	-0-	
Secondary Tax Rate	-0-	-0-	-0-	-0-	
TOTAL RATE	1.7512	1.7707	(0.0195)	-1.1%	
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2026 PURSUANT TO A.R.S. §42-17051				\$19,127,708	
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				-0-	

Navajo County Community College District Northland Pioneer College Budget for Fiscal Year 2026 Resources									
SCHEDULE B									
	CURRENT FUNDS			PLANT FUND					
	GENERAL FUND 2026	RESTRICTED FUND 2026	AUXILIARY FUND 2026	UNEXPENDED PLANT FUND 2026	RETIREMENT OF INDEBTEDNESS 2026	OTHER FUNDS 2026	TOTAL ALL FUNDS 2026	TOTAL ALL FUNDS 2025	% INCREASE/ DECREASE
BEGINNING BALANCES (deficits) – July 1*									
Restricted	\$266,706						\$266,706	-0-	-0-
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%
REVENUES AND OTHER INFLOWS									
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%
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-	0.0%
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%
Transfers									
Transfers In		\$300,000	\$200,000	\$14,426,729			\$14,926,729	\$18,266,729	-18.3%
(Transfers Out)	(\$14,926,729)						(\$14,926,729)	(\$18,226,729)	-18.3%
Total Transfers	(\$14,926,729)	\$300,000	\$200,000	\$14,426,729	-0-	-0-	-0-	-0-	0.0%
Reduction for amounts reserved for future budget year expenditures:									
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 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.

Navajo County Community College District Northland Pioneer College Budget for Fiscal Year 2026 Expenditures and Other Outflows										
SCHEDULE C										
	CURRENT FUNDS			PLANT FUND						
	GENERAL FUND 2026	RESTRICTED FUND 2026	AUXILIARY FUND 2026	UNEXPENDED PLANT FUND 2026	RETIREMENT OF INDEBTEDNESS 2026	OTHER FUNDS 2026	TOTAL ALL FUNDS 2026		TOTAL ALL FUNDS 2025	% INCREASE/ DECREASE
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (FROM SCHEDULE B)	\$40,225,908	\$7,440,000	\$705,500	\$14,722,429	-0-	-0-	\$63,093,837		\$66,367,879	-4.9%
EXPENDITURES AND OTHER OUTFLOWS										
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%
Property tax judgments							-0-		-0-	0.0%
Contingency	\$1,500,000						\$1,500,000		\$1,054,280	42.3%
Total Expenditures and Other Outflows	\$40,225,908	\$7,440,000	\$705,500	\$14,722,429	-0-	-0-	\$63,093,837		\$66,367,879	-4.9%

Request to Approve 2025-26 Primary Property Tax Rate & Levy

Recommendation:

Staff recommends approval of the 2025-26 primary property tax rate of \$1.7512 generating a tax levy of \$19,127,708.

Summary:

Property tax options were reviewed at the March 18, 2025 regular board meeting. The recommended rate and levy are included in the proposed budget and is at 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.



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

FY26
Budget Est

	Maximum
Actual current primary property tax levy: (line F.1. actual levy from prior year's final levy limit worksheet)	\$ 18,340,750
Net assessed valuation: (line C.4. from current year's worksheet)	\$1,092,262,896
Value of new construction:	\$ 24,005,742
Net assessed value minus new construction: (line B.4. from current year's levy limit worksheet)	\$1,068,257,154
MAXIMUM TAX RATE THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:	\$ 1.7169
Growth in property tax levy capacity associated with new construction:	\$ 412,155
MAXIMUM PRIMARY PROPERTY TAX LEVY WITHOUT A TRUTH IN TAXATION HEARING:	\$ 18,753,062
Proposed primary property tax levy:	\$ 19,127,708
Proposed increase in primary property tax levy, exclusive of new construction	\$ 366,412
Proposed percentage increase in primary property tax levy:	2.00%
Proposed primary property tax rate:	\$ 1.7512
Proposed increase in primary property tax rate:	\$ 0.0343
Proposed primary property tax levy on a home valued at \$100,000	\$ 175.12
Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$ 171.69
Proposed primary property tax levy increase on a home valued at \$100,000:	\$ 3.43

Request to Approve 2026-2028 Proposed Capital Budget

Recommendation:

Staff recommends approval of the 2026 – 2028 Capital 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. The first year of the capital budget is incorporated into the 2025-26 annual budget.



Northland Pioneer College
Capital Fund (50) Budget
FY26 Budget Cycle

	FY25 Budget	FY26 Budget	FY27 Budget	FY28 Budget
State Funding - STEM	\$ 273,600	\$ 295,700	\$ 295,700	\$ 295,700
Fund Balance Transfer - Operations	4,000,000	4,000,000	4,000,000	4,000,000
Fund Balance Transfer - Construction	10,000,000	7,500,000	6,000,000	4,150,000
Fund Balance Transfer- ERP	3,626,729	2,926,729	90,000	90,000
Total Resources	<u>\$ 17,900,329</u>	<u>\$ 14,722,429</u>	<u>\$ 10,385,700</u>	<u>\$ 8,535,700</u>

Key Projects

Construction				
WMC Goldwater	5,000,000	1,500,000	-	-
LCC Cosmo/Allied Health	3,000,000	6,000,000	6,000,000	4,150,000
PDC Automotive	1,000,000	-	-	-
Other Construction	1,000,000	-	-	-
Total	<u>10,000,000</u>	<u>7,500,000</u>	<u>6,000,000</u>	<u>4,150,000</u>
Technology/Software				
Tower Upgrade	1,200,000	-	-	-
TAS-ERP	2,426,729	2,926,729	90,000	90,000
	<u>3,626,729</u>	<u>2,926,729</u>	<u>90,000</u>	<u>90,000</u>
Total Projects Supported by Fund Balance	<u>13,626,729</u>	<u>10,426,729</u>	<u>6,090,000</u>	<u>4,240,000</u>

Other Capital Projects

Student Services	50,000	50,000	50,000	50,000
Instruction:				
Arts & Science	11,600	-	-	-
CTE	414,000	463,000	100,000	150,000
Nursing	-	-	-	-
Human Resources	89,766	-	-	-
TAS	1,921,000	1,955,000	435,264	-
Facilities/Transportation	1,934,000	1,985,000	850,000	-
Total - Annual Requests	<u>4,420,366</u>	<u>4,453,000</u>	<u>1,435,264</u>	<u>200,000</u>
Total Expenses before Perkins Offset & Contingency	<u>18,047,095</u>	<u>14,879,729</u>	<u>7,525,264</u>	<u>4,440,000</u>

Perkins Projects	(146,766)	(157,300)	-	-
Contingency	-	-	-	-
Total Expenses	<u>\$ 17,900,329</u>	<u>\$ 14,722,429</u>	<u>\$ 7,525,264</u>	<u>\$ 4,440,000</u>

Surplus/(Deficit)	-	-	2,860,436	4,095,700
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**Northland Pioneer College
Capital Budget
FY26-FY28**

Sorted by Division

Div	Dept	Dept #	Object Code/Location	FY26 Budget Request \$	FY27 Budget Request \$	FY28 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Paid for by Perkins Grant? Y/N	Postpone Y/N
Ma	Library Service	3500	5650	\$ 50,000	\$ 50,000	\$ 50,000	Capital Books	New and replacement books for Libraries.	N	
		Total - Student Services		\$ 50,000	\$ 50,000	\$ 50,000				
Raisor	ATO	1110	5645	\$ 21,700	\$ -	\$ -	GM Cutaway	Introduces students to new technology used in industry, improves efficiency	N	
Raisor	ATO	1110	5645	\$ 26,300	\$ -	\$ -	GM Cutaway	Introduces students to new technology used in industry, improves efficiency	Y	
Raisor	ATO	1110	5645	\$ 52,000	\$ -	\$ -	Hybrid Cutaway	Introduces students to new technology used in industry, improves efficiency	N	
Raisor	ATO	1110	5645	\$ -	\$ 32,000	\$ -	Used EV Vehicle	Introduces students to new technology used in industry, improves efficiency	N	
Raisor	CON	1135	5645	\$ 90,000	\$ -	\$ -	Work Truck	To support Home-site bults home	N	
Raisor	CON	1135	5645	\$ 22,000	\$ -	\$ -	Enclosed Trailer	To support Home-site bults home	N	
Raisor	CON	1135	5645	\$ 10,000	\$ -	\$ -	Flooring Tools	To support Training for flooring installation courses	N	
Raisor	WLD	1170	5645	\$ 80,000	\$ 85,000	\$ 90,000.00	Welding Machines 4-WMC 6-PDC 2-STJ	Replace worn machines as part of facility maintenance	N	
Raisor	WLD	1170	5645	\$ 18,000	\$ -	\$ -	Computer Plasma System	To enhance student learning	Y	
Raisor	WLD	1170	5645	\$ -	\$ -	\$ 32,000.00	Enclosed Trailer	To enhance student learning in Fabrication	N	
Raisor	WLD	1170	5645	\$ -	\$ 30,000	\$ -	Replace Booth Snorkles at PDC	Replace worn equipment as part of facility maintenance and safety	N	
Raisor	COS	1325	5646	\$ 46,000	\$ -	\$ -	Guest Vision School software	Quality control - office management, time clock, appointment book, inventory	Y	
Raisor	COS	1325	5645	\$ 20,000	\$ 10,000	\$ 10,000	Hydrolic chairs for all three campus	Life cycle replacement	N	
Raisor	EMT	1335	5645	\$ -	\$ 150,000	\$ -	Immersion Room	Life Cycle Replacement	N	
Raisor	EMT	1335	5645	\$ -	\$ -	\$ 50,000	Ventilator, second skin, and mask	Life Cycle Replacement	N	
Raisor	FRS	1336	5645	\$ -	\$ -	\$ 20,000.00	Padgenite Burn Tower Panels	Replacement of worn panel on burn tower for propor student training.	N	
Raisor	FRS	1336	5645	\$ -	\$ 15,000	\$ 15,000.00	Turnout gear lifecycle	Replace worn out gear to meet standards	N	
Raisor	FRS	1336	5645	\$ -	\$ 20,000	\$ 20,000.00	SCBA Equipment lifecycle	Replace worn out gear to meet standards	N	
Raisor	MDA	1365	5645	\$ -	\$ 10,000	\$ -	Simulator clinical patient mannequin	Life Cycle Replacement	N	
Raisor	SGT	1369	5645	\$ -	\$ 25,000	\$ -	Arm Locking Extremity Limb Positioner Set	To enhance student Learning	N	
Raisor	SGT	1369	5645	\$ 25,000	\$ -	\$ -	Synthes Titanium Trochanteric Fixation Nail System	Provides students with training tools needed for skills development	Y	
Raisor	SGT	1369	5645	\$ 27,000	\$ -	\$ -	TraumaChild System	Life Cycle Replacement	Y	
Raisor	PHLE	1376	5645	\$ 10,000	\$ -	\$ -	Arthroscopy Console	Provides students with training tools needed for skills development	N	
Raisor	HES	1377	5645	\$ 15,000	\$ -	\$ -	Health Lab Equipment - VR simulators	Reduces overall program costs by using VR tool as an alternative	Y	

**Northland Pioneer College
Capital Budget
FY26-FY28**

Sorted by Division

Div	Dept	Dept #	Object Code/Location	FY26 Budget Request \$	FY27 Budget Request \$	FY28 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Paid for by Perkins Grant? Y/N	Postpone Y/N
Raisor	PHT	1378	5645	\$ -	\$ 26,000	\$ -	Energy Platform	To enhance student Learning	N	
			Total - CTE	\$ 463,000	\$ 403,000	\$ 237,000				
Jacob	TAS	5070	5600	\$ 50,000	\$ 100,000	\$ 150,000	Replacing older Campus/Center video conference equipment	Cisco collaboration devices and Logitech conference systems	N	
Jacob	TAS	5070	5600	\$ 50,000	\$ 50,000	\$ 75,000	Replacing older Campus/Center displays	Touch displays, other classroom displays	N	
Jacob	TAS	5070	5600	\$ -	\$ 20,000	\$ 50,000	Replacing older connected classroom PCs	HP or Dell mini computers	N	
Jacob	TAS	5070	5600	\$ 75,000	\$ 75,000	\$ 100,000	Replacing older High School equipment	Cisco collaboration devices, other classroom displays	N	
Jacob	TAS	5070	5104	\$ 50,000	\$ -	\$ -	Consultant training/update of Jenzabar	Jenzabar Consultants	N	
Jacob	TAS	5070	5104	\$ -	\$ 50,000	\$ 55,000	Consultant training/update of Anthology	Anthology Consultants	N	
Jacob	TAS	5070	5104	\$ 60,000	\$ 60,000	\$ 60,000	Support and maintenance of towers	JTS	N	
Jacob	TAS	5070	5104	\$ 110,000	\$ 120,000	\$ 125,000	Annual Smartnet renewals	Cisco Smartnet Renewal	N	
Jacob	TAS	5070	5615	\$ 150,000	\$ 150,000	\$ 150,000	Hyetech, Cisco, HP	Anticipate needing professional services help on a few projects.	N	
Jacob	TAS	5070	5104	\$ -	\$ 220,000	\$ -	Meraki Series Enterprise 3 year renewal		N	
Jacob	TAS	5070	5104	\$ 390,000	\$ -	\$ -		Jenzabar Annual Renewal	N	
Jacob	TAS	5070	5104	\$ -	\$ 400,000	\$ 410,000		Anthology Annual Renewal	N	
Jacob	TAS	5070	5104	\$ 400,000	\$ -	\$ -	Security ELA Renewal once every 3 yrs pay again FY26	Security ELA Renewal once every 3 yrs pay again FY2425	N	
Jacob	TAS	5070	5620	\$ -	\$ 500,000	\$ 100,000	We will be replacing the BK7 Servers due to End of Support. (Blades only, the chasis is still within support)	Server Replacements @ 5 years	N	
Jacob	TAS	5070	5620	\$ 125,000	\$ 175,000	\$ 50,000	Update Aging Routers, Switches, and Aps (9 x 2200s)	Replace old routers, switches and AP's @ 6 years	N	
Jacob	TAS	5070	5620	\$ 75,000	\$ 150,000	\$ 100,000	Replacing aging UPS'	UPS (batteries for servers) lifecycle Replacements @ 5 years	N	
Jacob	TAS	5070	5630	\$ 225,000	\$ 350,000	\$ 300,000	Replace aging desktops and laptops and purchase new computers for new employees	Computers	N	
Jacob	TAS	5070	5630	\$ 5,000	\$ 20,000	\$ 10,000	Replace aging department and desk printers	Printers	N	
Jacob	TAS	5070	5630	\$ 5,000	\$ 10,000	\$ 20,000	Replacing aging monitors and upgrading to 27" monitors	Monitors	N	

**Northland Pioneer College
Capital Budget
FY26-FY28**

Sorted by Division

Div	Dept	Dept #	Object Code/Location	FY26 Budget Request \$	FY27 Budget Request \$	FY28 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Paid for by Perkins Grant? Y/N	Postpone Y/N
Jacob	TAS	5070	5201	\$ 100,000	\$ 110,000	\$ 120,000	Microsoft A3 Licensing for all Staff, Faculty, Students	Microsoft Azure Software and Professional Services	N	
Jacob	TAS	5070	5201	\$ 85,000	\$ -	\$ -	We will continue to pay in FY26 but will no longer be paying after that as Anthology REACH will replace TargetX	TargetX	N	
Jacob	TAS	5070	5201	\$ -	\$ 40,000	\$ 45,000	Annual DualEnroll renewal	DualEnroll	N	
Jacob	TAS	5070	5635	\$ -	\$ 50,000	\$ 55,000	Lumens implementation	Replacing Zenegrade	N	
			Total - TAS	\$ 1,955,000	\$ 2,650,000	\$ 1,975,000				
Jacob	ERP	5071	5615	\$ 2,500,000	\$ -	\$ -	Jenzabar Replacement (Project Services Costs)	Total \$5.4M services, estimated split over 3y (inc. FY24), costs to be shared with Cochise. Increasing services in the final year of the project to include additional scope of migrating 6 additional years of HR historic data and the added cost of additional integration work needed to Payroll's new tool, ADP, with Anthology HR and Finance and Faculty Workload Management modules. Also covers ANTH travel costs.	N	
Jacob	ERP	5071	5615	\$ 426,729	\$ 435,264	\$ -	Anthology Maintenance & Support - new ERP	Contracted amount + 9.43% tax	N	
			Total - TAS - ERP	\$ 2,926,729	\$ 435,264	\$ -				
Ellision	Transporation	5750	5206-05	\$ 30,000	\$ 30,000	\$ 30,000	District Wide Engines and paint for vehicles	Extend life of fleet	N	
Ellision	Transporation	5750	5680-05	\$ 160,000	\$ 100,000	\$ 100,000	District Wide Vehicle Replacement	Replace 2 vans and 2 cars, Replace 8 cars 20+ years OLD WITH 4 Rav 4	N	
Ellision	Transporation	5750	5680-05	\$ -	\$ 90,000	\$ 90,000	1 Maintenance truck w/ utility bed	expected to be needed to accommodate work demand.	N	
Ellision	Transporation	5750	5645-05	\$ 18,000	\$ 18,000	\$ 18,000	District Wide Replace worn out lawn mower	Machines are 10 years old After two engines it is time to retire and buy new	N	
Ellision	Transporation	5750	5645-05	\$ -	\$ 6,000	\$ 6,000	District Wide Add New Trailer to fleet	expected to be needed to accommodate work demand.	N	
Ellision	Transporation	5750	5645-05	\$ 13,000	\$ -	\$ -	District Wide Oil/coolant seperator	oils and coolant from fleet vehicles - currently this is out sourced. Purchase would save money.	N	
Ellision	Transporation	5750	5645-05	\$ 8,000	\$ 8,000	\$ 8,000	Mechanic tool replacement	Annual tool replacement as needed	N	
Ellision	Facilities	6100	5101-05	\$ 12,000	\$ -	\$ -	Plumbing upgrades, valves	All valves district wide	N	
Ellision	Facilities	6100	5101-05	\$ 42,000	\$ 45,000	\$ 45,000	Crack fill All parking lots	Annual Improvement	N	
Ellision	Facilities	6100	5101-1032	\$ -	\$ 15,000	\$ -	Tiponi Bldg Russell office remodel	To make office for Scott or someone else.	N	

**Northland Pioneer College
Capital Budget
FY26-FY28**

Sorted by Division

Div	Dept	Dept #	Object Code/Location	FY26 Budget Request \$	FY27 Budget Request \$	FY28 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Paid for by Perkins Grant? Y/N	Postpone Y/N
Ellision	Facilities	6100	5101-1036	\$ 35,000	\$ -	\$ -	PDC Tawa Door replace Windows	Update doors eliminating full size windows	N	
Ellision	Facilities	6100	5101-1040	\$ 45,000	\$ -	\$ -	PDC Skills Center Painting exterior	Yellow/orange peeling badly	N	
Ellision	Facilities	6100	5101-1040	\$ 18,000	\$ -	\$ -	PDC Skills Center Bird Control	Repair/install netting and bird strips	N	
Ellision	Facilities	6100	5101-1069	\$ 28,000	\$ 120,000	\$ -	PDC Parking Lot Lighting light poles	LED light heads upgrade and paint. Full parking lot referbishment	N	
Ellision	Facilities	6100	5101-2030	\$ 23,000	\$ -	\$ -	WMC Learning Center Lighting LED upgrade	Wall pacs and drop in lights	N	
Ellision	Facilities	6100	5101-2034	\$ -	\$ 25,000	\$ -	WMC Ponderosa LED Upgrade	LED Upgrade. Cost savings effot.	N	
Ellision	Facilities	6100	5101-2069	\$ -	\$ 75,000	\$ -	WMC Seal and stripe parking lot	Seal and stripe parking lot	N	
Ellision	Facilities	6100	5101-30	\$ 12,000	\$ -	\$ -	SCC Fencing at containers	Fencing around work area next to and around containers	N	
Ellision	Facilities	6100	5101-3035	\$ 12,000	\$ -	\$ -	SCC PAC Lounge area Sink Microwave	Front area sink counter and doors	N	
Ellision	Facilities	6100	5101-3035	\$ 14,000	\$ -	\$ -	SCC PAC Front doors	Front doors are end of life and need replaced	N	
Ellision	Facilities	6100	5101-36	\$ 18,000	\$ -	\$ -	NATC Driveway Crack repair	Major driveway cracks	N	
Ellision	Facilities	6100	5101-40	\$ 23,000	\$ -	\$ -	LCC Headstart Window replace	Windows needing replaced and improved	N	
Ellision	Facilities	6100	5101-40	\$ 23,000	\$ -	\$ -	LCC LED Exterior Upgrade	Wall packs and drop-in lights LED	N	
Ellision	Facilities	6100	5101-53	\$ 64,000	\$ -	\$ -	WRV Painting interior	Interior LC Nursing and GED lab	N	
Ellision	Facilities	6100	5101-5369	\$ 34,000	\$ -	\$ -	WVR Drainage repair/Parking lot	WRV Driveway and parking lot redo	N	
Ellision	Facilities	6100	5108-05	\$ 16,000	\$ 16,000	\$ 16,000	Science Labs Hoods	All Science Lab Hoods needs ADA Retrofit	N	
Ellision	Facilities	6100	5108-10	\$ 35,000	\$ 35,000	\$ 35,000	PDC Environmental Testing Welding/science student /faculty health	Annual testing for saftey purposes. Testing for hazardous purposes.	N	
Ellision	Facilities	6100	5108-05	\$ 25,000	\$ 25,000	\$ 25,000	District Wide Architects/Engineers/Fire/ADA	Reserve for last minute projects that require professional services.	N	
Ellision	Facilities	6100	5605-05	\$ 35,000	\$ 38,500	\$ 42,350	District Wide Dilapitated chairs and desk/table replacement	Furniture - Classrooms Dilapidated chairs and desk/table replacement	N	
Ellision	Facilities	6100	5605-05	\$ 40,000	\$ 44,000	\$ 48,400	District Wide Furniture - Offices	Normal end of life cycle replacement	N	
Ellision	Facilities	6100	5605-4030	\$ 18,000	\$ 19,800	\$ 21,780	LCC Furniture - Outdoor Updating furniture	Updating Aging Furniture	N	
Ellision	Facilities	6100	5605-53	\$ 12,000	\$ 13,200	\$ 14,520	WRV Furniture - Lounges Updating furniture	Updating Aging Furniture	N	

**Northland Pioneer College
Capital Budget
FY26-FY28**

Sorted by Division

Div	Dept	Dept #	Object Code/Location	FY26 Budget Request \$	FY27 Budget Request \$	FY28 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Paid for by Perkins Grant? Y/N	Postpone Y/N
Ellision	Facilities	6100	5610-05	\$ -	\$ 200,000	\$ -	Tawa HVAC Projects	full replacement end of life	N	
Ellision	Facilities	6100	5610-05	\$ 65,000	\$ 130,000	\$ 130,000	District Wide Painting	Paint for assets that are faided or chiped	N	
Ellision	Facilities	6100	5610-10	\$ 64,000	\$ -	\$ -	PDC Parking lot sealer	5 year schedule	N	
Ellision	Facilities	6100	5610	\$ -	\$ 24,000	\$ -	Out door furniture	Updating Aging Furniture	N	
Ellision	Facilities	6100	5610-1032	\$ 48,000	\$ 28,000	\$ -	PDC- Tiponi Fire Panel	(2 years for main building & TAS portion) End of life non communicating. Flooring	N	
Ellision	Facilities	6100	5610-1036	\$ 72,000	\$ -	\$ -	PDC Tawa Generater replace/ new roof	Generator leaking oil and water 22 years old	N	
Ellision	Facilities	6100	5610-1036	\$ 24,000	\$ -	\$ -	PDC TAWA Sidewalk Replace	Damaged	N	
Ellision	Facilities	6100	5610-1037	\$ 26,000	\$ -	\$ -	PDC Commissary Fire panel	End of life non communicating	N	
Ellision	Facilities	6100	5610-1069	\$ -	\$ 240,000	\$ -	PDC Parking Lot	Parking lot refurbishment to seal cracks and update parking space paint	N	
Ellision	Facilities	6100	5610-1232	\$ 26,000	\$ -	\$ -	Holbrook- New Const Bldg (old PAD)Fire panel	End of life non communicating	N	
Ellision	Facilities	6100	5610-1233	\$ 31,000	\$ -	\$ -	PDC Maint. Office Modifications	Replacing unsafe ceiling	N	
Ellision	Facilities	6100	5610-20	\$ 23,000	\$ 25,000	\$ 25,000	WMC Sidewalk Replace	Uneven cracks larger that 1/2 inch	N	
Ellision	Facilities	6100	5610-2030	\$ -		\$ 240,000	WMC LRC HVAC	HVAC Replacemet End of life	N	
Ellision	Facilities	6100	5610-2031	\$ 40,000	\$ -	\$ -	WMC LRC Built in lab replacement	Student lab spaces needing replaced and updated	N	
Ellision	Facilities	6100	5610-2032	\$ 20,000	\$ 20,000	\$ -	WMC Aspen Restroom	Restroom Update for aging fixtures, etc.	N	
Ellision	Facilities	6100	5610-2034	\$ 42,000	\$ -	\$ -	WMC Ponderosa Fire panel	End of life non communicating	N	
Ellision	Facilities	6100	5610-2041	\$ 28,000	\$ -	\$ -	WMC M1 Insulation/HVAC/FLOORING	Floor insulation, HVAC and flooring replacement	N	
Ellision	Facilities	6100	5610-2042	\$ 24,000	\$ -	\$ -	WMC M-2 Insulation/HVAC	Floor insulation, HVAC and flooring replacement	N	
Ellision	Facilities	6100	5610-2043	\$ 18,500	\$ -	\$ -	WMC M3 Flooring/ Insulation	Floor insulation, HVAC and flooring replacement	N	
Ellision	Facilities	6100	5610-2044	\$ 18,000	\$ -	\$ -	WMC M-4 Flooring/ Insulation	Floor insulation, HVAC and flooring replacement	N	
Ellision	Facilities	6100	5610-2048	\$ 21,000	\$ -	\$ -	WMC M-8 Roof	Missing shingles. Full roof replacement needed	N	
Ellision	Facilities	6100	5610-2069	\$ 64,000	\$ -	\$ -	WMC Drive way at m5 m6	Major water damage	N	
Ellision	Facilities	6100	5610-30	\$ -	\$ 185,000	\$ -	SCC Water shed Issue/ Trench	Project to divert water flow that collects in SCC parting lot	N	
Ellision	Facilities	6100	5610-3035	\$ 18,000	\$ -	\$ -	SCC PAC Sidewalk replace	Weather damage and cracks with unevenness	N	
Ellision	Facilities	6100	5610-3069	\$ 52,000	\$ -	\$ -	SCC Parking lot sealer	5 year schedule all parking lots	N	
Ellision	Facilities	6100	5610-40	\$ 65,000	\$ 25,000	\$ -	LCC Sidewalk replace	Long stretches of out of compliance top deterioration	N	
Ellision	Facilities	6100	5610-4031	\$ 12,000	\$ -	\$ -	LCC Maintenance Wall for HVAC pad	Wall for HVAC area for safety purposes	N	
Ellision	Facilities	6100	5610-4033	\$ 59,500	\$ -	\$ -	LCC Ruby Hill Insulation/painting/flooring	Update flooring/ insulate ceiling and paint	N	

**Northland Pioneer College
Capital Budget
FY26-FY28**

Sorted by Division

Div	Dept	Dept #	Object Code/Location	FY26 Budget Request \$	FY27 Budget Request \$	FY28 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Paid for by Perkins Grant? Y/N	Postpone Y/N
Ellision	Facilities	6100	5610-4060	\$ 6,000	\$ -	\$ -	LCC Fencing for yard	Gates and rolling gate is past fixing	N	
Ellision	Facilities	6100	5610-4069	\$ 125,000	\$ 45,000	\$ -	LCC Fencing around 11 acre property	Secure property and create a fire exit onto aspinwall	N	
Ellision	Facilities	6100	5610-4069	\$ 70,000	\$ -	\$ -	LCC Parking lot sealer	5 year schedule seal all lots	N	
Ellision	Facilities	6100	5610-52	\$ 34,000	\$ -	\$ -	Hopi Fire panel	End of life non communicating	N	
Ellision	Facilities	6100	5610-5269	\$ 12,000	\$ -	\$ -	Hopi Shed for Maintenance	Hopi Create a shed for maintenance to store items that use gasoline and smell	N	
Ellision	Facilities	6100	5645-20	\$ 14,000	\$ -	\$ -	WMC New skills Facilities shop Lift	Ability to work on vehicles at WMC. Purchase of 1 lift	N	
Ellision	Facilities	6100	5645-1040	\$ 16,000	\$ -	\$ -	PDC Particulate Filter	Welding Shop Clean air	N	
Ellision	Facilities	6100	5645-20	\$ 23,000	\$ -	\$ -	WMC Facilities shop	Saw dust and shop air system	N	
Ellision	Facilities	6100	5645-05	\$ 11,000	\$ -	\$ -	District Wide-Replacing 25yr old equipment	2 machines that are no longer repairable for custodian use	N	
Ellision	Facilities	6100	5645-05	\$ -	\$ 75,000	\$ 75,000	General estimate for capital equipment	Potential capital equipment needs.	N	
	Total - Facilities & Transportation			\$ 1,985,000	\$ 1,720,500	\$ 970,050				
Ellision	Construction	6150	5610-4031	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	LCC Cosmetology move to Multipurpose Building \$2,000,000	Expand Comsmo program in Winslow	N	
Ellision	Construction	6150	5610-4032	\$ 2,150,000	\$ 2,150,000	\$ 2,150,000	LCC Blunk \$3,000,000	Expand Comsmo program in Winslow	N	
Ellision	Construction	6150	5610-2024	\$ 1,500,000	\$ -	\$ -	Remaining Goldwater budget to be paid.	Potential amounts that will need to be paid to Low Mountain for Goldwater addition		
Ellision	Construction	6150	5610-4069	\$ 850,000	\$ 850,000	\$ -	LCC- New Parking lot East side of property	Accommodate amount of students	N	
Ellision	Construction	6150	5610-4033	\$ 1,000,000	\$ 1,000,000	\$ -	LCC Ruby Hill Remodel 1,000,000	Movement of Cosmo program will displace Allied Health	N	
			Total - Construction	\$ 7,500,000	\$ 6,000,000	\$ 4,150,000				
			Grand Total	\$ 14,879,729	\$ 11,258,764	\$ 7,382,050				