

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).