# **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 <u>May 21, 2024 beginning at 9a.m</u>. The meeting will be remote and can be joined using <u>WebEx</u>. A passcode is required under certain circumstances and it is 1MAY25DGB.

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, <u>Farah Bughio</u>, certify that the notice to the public for the meeting, prepared pursuant to A.R.S. § 38-431.02, was posted on or before the 20<sup>th</sup> day of May, 2025, at 9a.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 Meeting Agenda**

Painted Desert Campus, Tiponi Community Center 2251 East Navajo Boulevard, Holbrook, Arizona The meeting will be remote.

Or you can join on <u>WebEx</u> (Passcode 1MAY25DGB).

Date: May 21, 2025

## **Time:** 9:00a.m. (MST)

<u>Item</u>	<b>Description</b>	<u>Resource</u>
1.	Adoption of the Agenda (Action)	Chair Robinson
2.	Call for Public Comment	Chair Robinson
	Individuals may address the Board on any relevant issue for up to 5 minutes. At the close of the call to respond to any comments but may respond to criticism, ask staff to review a matter or ask that a matt	1 5
3.	For Discussion and Possible Action: A. Old Business: B. New Business:	
	1. <u>Request to Approve 2025-26 Budget</u> VPAS Ellison will request the Board approve the 2025-26 Budget	VPAS Ellison
4.	Announcement of Next Regular MeetingJune 17, 2025	Chair Robinson

### 5. 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.



Special Meeting Agenda Item 3.B.1 May 21, 2025 Action Item

## **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

		Pudgot	Pudgot	Increase/Decrea From budget 20 To budget 202	)25					
		Budget 2026	Budget 2025	Amount	%					
I.	Current General and Plant Funds									
	A. Expenditures: Current General Fund Unexpended Plant Fund Retirement of indebtedness Plant Fund Total	\$ <u>40,225,908</u> <u>14,722,429</u> <u>0</u> \$ <u>54,948,337</u>	\$ <u>38,827,550</u> <u>17,900,329</u> \$ <u>56,727,879</u>	\$ <u>1,398,358</u> (3,177,900) <u>0</u> \$ (1,779,542)	3.6% -17.8% -3.1%					
	B. Expenditures per Full-time student equivalent Current General Fund Unexpended Plant Fund Projected FTSE count	\$ 22,435 /FTS \$ 8,211 /FTS 1,793			<u>1.5%</u> -19.5%					
II.	Total all funds estimated personnel compensation									
	Employee salaries and hourly costs Retirement costs Healthcare costs Other benefit costs Total	\$ 21,385,161 2,833,741 2,264,214 1,893,853 \$ 28,376,969	\$ <u>22,048,897</u> 2,705,400 2,747,364 1,814,903 \$ <u>29,316,564</u>	\$ <u>(663,736)</u> 128,341 (483,150) 78,950 \$ <u>(939,595)</u>	-3.0% 4.7% -17.6% 4.4% -3.2%					
III.	Summary of primary and secondary property tax le	evies and rates								
	A. Amount levied: Primary tax levy Property tax judgment Secondary tax levy Total levy	\$ <u>19,127,708</u> 	\$ <u>18,340,750</u> 	\$ <u>786,958</u> 0 <u>0</u> \$ <u>786,958</u>	4.3%					
	B. Rates per \$100 net assessed valuation: Primary tax rate Property tax judgment Secondary tax rate	1.7512	1.7707	(0.0195) 0.0000 0.0000	-1.1%					
	Total rate	1.7512	1.7707	(0.0195)	-1.1%					
IV.	IV. Maximum allowable primary property tax levy for fiscal year 2026 pursuant to A.R.S. §42-17051 \$ 19,127,708									
<ul> <li>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</li> </ul>										

Revised 6/23-Arizona Auditor General

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

General Fund 2026         Restricted 2026         Unexpended 2026         Total 2026         Total 2027         Total 2027         Total 2027         Total 2027         Total 2027         Total 2027         Total 2027         Total 2028 <thtotal 2028</thtotal 		Current funds					Plant Fund											
Beginning balances/(deficits)July 1*         2026		General Restricted		Restricted	Auxiliary		Unexpended		Retirement of		Other		Total			Total	%	
Beginning balances/(driftic)=_July 1*         \$         200.000         \$         200.000         \$         200.000         \$         115.833.294         \$         .<			Fund		Fund		Fund	Pla	nt Fund		indebtedness		funds		all funds		all funds	Increase/
Restricted Unrestricted Unrestricted Total beginning balances         \$ 266,706 83,300,000         \$         <			2026		2026		2026		2026		2026		2026		2026		2025	Decrease
Unrestricted Total beginning balances         8 (333,224) (33,00,000)         3 (2,800,000)         (3)         (115,833,244)         (113,100,000)         2.275 (113,100,000)         2.755 (113,100,000)         2.755 (113,200,000)         2.755 (113,000)         2.75	Beginning balances/(deficits)—July 1*																	
Total beginning balances         \$         8         0         \$         0         \$         0         \$         116,100,000         \$         116,100,000         2,7%           Revenues and other inflows         Sudent littion         \$         3,420,266         \$         \$         \$         3,420,266         \$         \$         3,420,266         \$         \$         3,420,266         \$         \$         3,420,266         \$         3,420,266         \$         \$         3,420,266         \$ </td <td>Restricted</td> <td>\$</td> <td>266,706</td> <td></td> <td>\$</td> <td></td> <td></td>	Restricted	\$	266,706													\$		
Revenues and other inflows         Student inflows         Student inflows         Student inflows           Student inflows         Student inflows         \$         3.420,266         \$         \$         3.170,000         7.9%           Out-of-static tuition         0         97,104         0         0.005         0.007,79%         0.007         0.005         0.007,9%         0.007         0.005         0.005%	Unrestricted		83,033,294	1 -		1 -		32	2,800,000			_			115,833,294	1 -	113,100,000	2.4%
Studen tuition and fees General tuition Out-of-district tuition Out-of-district tuition Out-of-district tuition Out-of-district tuition Out-of-district tuition Out-of-district tuition Out-of-district tuition State appropriations State appropriations State shared set support         \$ 3.420.266 (1.2852.00)         \$ 3.420.2	Total beginning balances	\$	83,300,000	\$	0	\$	0	\$ 32	2,800,000	\$	0	\$	0	\$	116,100,000	\$	113,100,000	2.7%
Studen tuition and fees General tuition Out-of-district tuition Out-of-district tuition Out-of-district tuition Out-of-district tuition Out-of-district tuition Out-of-district tuition Out-of-district tuition State appropriations State appropriations State shared set support         \$ 3.420.266 (1.2852.00)         \$ 3.420.2				1 -		1 -						_				1 -		
General luition         \$ 3.420.266         \$ s	Revenues and other inflows																	
Out-of-distict tuition         0	Student tuition and fees																	
Out-of-distinct tuition	General tuition	\$	3,420,266	\$		\$		\$		\$		\$		\$	3,420,266	\$	3,170,000	7.9%
Out-of-State tuition         97,104         97,104         97,104         97,104         97,104         90,000         7.98           Studen (Fees)         1.430,400         1.430,400         1.430,400         1.430,400         1.2865,200         1.265,200         1.265,200         1.265,200         1.265,200         1.27,600         4.0%           State appropriations         1.2865,200         2295,700         2295,700         2295,700         1.265,200         1.27,600         8.1%         0         0         0.0%           Rural Community College Aid         852,600         205,700         285,700         1.2,865,200         0         0         0.0%         0         0.0%         0         0         0.0%         0         0.0%         0         0         0         0.0%         0	Out-of-district tuition	·	, ,	1 -		1 -		·		1		. –				1 -	0	0.0%
Studen fees         582,630         582,630         582,630         582,630         582,630         582,630         582,630         0         0         0,098         0         0,098         1,430,400         1,430,400         1,430,400         1,2885,200         1,2885,200         1,2885,200         295,700         295,700         295,700         295,700         295,700         295,700         295,700         295,700         201,000         7,93         201,000         7,93         201,000         7,93         201,000         7,93         201,000         7,93         201,000         7,93         201,000         7,93         201,000         7,93         201,000         7,93         201,000         7,93         201,000         7,93         201,000,00         201,000         201,00	Out-of-State tuition		97,104	1 -		1 -						-			97,104		90,000	
Tution and fee remissions or waivers	Student fees			1 -		1 -									582,630		540,000	
Maintenance support         1.430.400         1.430.400         1.375.600         4.08           Equalization aid         12.885.200         12.885.200         12.885.200         12.885.200           Rural Community College Aid         852.600         12.885.200         12.885.200         12.885.200           Property taxes         0         0         0.078         815.000         4.08           Primary tax levy         19.127.708         19.127.708         18.340.750         4.03           Scondarty tax levy         3.230.000         5.540.000         30.000         885.000         0         0.078           State shared sales tax (Prop 301)         3.230.000         5.540.000         30.000         2.750.000         7.400.00         1.350.000         7.400.00         1.030.000         1.030.000         1.030.000         7.400.00         1.000.000         7.400.00         1.000.000         7.410.000         5.555.00         \$ 0         \$ 0         \$ 50.741.150         386.00.000         7.400.00         1.426.729         14.926.729         18.340.780         7.40.000         1.000.000         7.40.000         1.000.000         7.40.000         \$ 50.5500         \$ 295.700         \$ 0         \$ 0         \$ 0         0         0.0.0%         360.000         7.40.00	Tuition and fee remissions or waivers		,	1 -		1 -						-			0		0	
Maintenance support         1.430.400         1.430.400         1.375.600         4.08           Equalization aid         12.885.200         12.885.200         12.885.200         12.885.200           Rural Community College Aid         852.600         12.885.200         12.885.200         12.885.200           Property taxes         0         0         0.078         815.000         4.08           Primary tax levy         19.127.708         19.127.708         18.340.750         4.03           Scondarty tax levy         3.230.000         5.540.000         30.000         885.000         0         0.078           State shared sales tax (Prop 301)         3.230.000         5.540.000         30.000         2.750.000         7.400.00         1.350.000         7.400.00         1.030.000         1.030.000         1.030.000         7.400.00         1.000.000         7.400.00         1.000.000         7.410.000         5.555.00         \$ 0         \$ 0         \$ 50.741.150         386.00.000         7.400.00         1.426.729         14.926.729         18.340.780         7.40.000         1.000.000         7.40.000         1.000.000         7.40.000         \$ 50.5500         \$ 295.700         \$ 0         \$ 0         \$ 0         0         0.0.0%         360.000         7.40.00	State appropriations			1 -		1 -						_		_		-		
Equalization aid         12.865,200         72.865,200         72.865,200           STEM Workforce         295,700         295,700         2852,600         2852,600           Property taxes         0         0         0.0%5           Primary tax levy         19,127,708         19,127,708         18,340,750         4,3%           Schondary tax levy         0         0         0.0%5         0         0         0.00%           Grits, grants, and contracts         3,230,000         5,540,000         30,000         8,800,000         10,030,000         12,016,200         7,2%5           Investment income         2,750,000         30,000         8,800,000         10,030,000         12,3%5         10,030,000         12,3%5           State shared sales tax (Prop 301)         600,000         600,000         2,750,000         1,000,000         2,760,000         1,000,000         2,760,000         1,000,000         2,760,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         0,0%         5,0741,150         3,8%         5,0741,150         3,8%         5,0741,150         3,8%         1,000,000         0,0%         1,000,000         0,0%         1,000,000         <			1,430,400												1,430,400		1,375,600	4.0%
STEM Workforce Rural Community College Aid         295,700         295,700         295,700         273,600         8.18,00           Property taxes Primary tax levy Secondary tax levy         19,127,708         19,127,708         0         0         0.0%           Gifts, grants, and contracts         3,230,000         5,540,000         30,000         475,500         475,500         273,000         8.18,340,750         4.3%           State shared sales tax (Prop 301)         5,540,000         300,000         475,500         475,500         273,000         0.0%           State shared sales tax (Prop 207)         1,000,000         10,000,000 <td>Equalization aid</td> <td>_</td> <td>12,885,200</td> <td>1 -</td> <td></td> <td>1 -</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>_</td> <td></td> <td>_</td> <td>12,885,200</td> <td>-</td> <td>12,016,200</td> <td>7.2%</td>	Equalization aid	_	12,885,200	1 -		1 -						_		_	12,885,200	-	12,016,200	7.2%
Rural Community College Aid         852,600         815,000         4.6%           Property taxes         0         0         0.0%           Primary tax levy         19,127,708         0         0         0.0%           Secondary tax levy         19,127,708         0         0         0.0%           Gifts, grants, and contracts         3,230,000         5,540,000         30,000         475,500         475,500           Investment income         2,750,000         5,000,000         -         2,750,000         740,000         -18,9%           State shard sales tax (Prop 301)         600,000         -         -         2,760,000         740,000         -18,9%           Cher revenues         350,000         -         -         350,000         -         -         2,000,000         -         -         2,000,000         -         -         2,000,000         -         350,000         0         0         0.0%         0         0.0%         0         0         0.0%         0			, ,	1 -		1 -			295,700			-					273,600	
Property taxes         0	Rural Community College Aid		852,600	1 -		-			,							-		
Property taxes         0	, G		,	1 -		1 -						-			0		0	
Property taxes Primary tax levy Secondary tax levy Gifts, grants, and contracts         19,127,708         19,127,708         19,127,708         18,340,750         4.3% 0           Gifts, grants, and contracts         3,230,000         5,540,000         30,000         30,000         30,000         19,127,708         18,340,750         4.3% 0         0,00%           Sales and services         475,500         475,500         2,750,000         2,750,000         2,750,000         2,750,000         2,750,000         2,750,000         2,750,000         2,000,000         37,5%         2,000,000         37,5%         2,000,000         3,0000         2,000,000         3,000         0,00%         3,0000         0,00%         3,0000         0,00%         3,0000         0,00%         3,0000         0,00%         3,0000         0,00%         3,0000         0,00%         3,000         0,00%         3,00,000         1,000,000         3,00         3,000         3,000         3,000         3,000         3,000         3,000         3,00         <				1 -		-										-	0	
Primary tax levy Secondary tax levy Gifts, grants, and contracts       19,127,708       19,127,708       18,340,750       4.3%         Secondary tax levy Gifts, grants, and contracts       3,230,000       5,540,000       30,000       0       0       0.0%         Sales and services       475,500       475,500       2,750,000       37,5%       0        2,000,000       12,2%         State shared sales tax (Prop 207)       600,000       600,000       1,000,000       2,750,000       350,000        2,000,000       18,9%         Other revenues       350,000       1,000,000       0       0       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0       0       0,0%       0       0       0,0%       0       0,0%       0       0,0%       0       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%       0       0,0%	Property taxes	_		1 -		-									-	-	-	
Secondary tax levy			19.127.708												19.127.708		18.340.750	4.3%
Gifts, grants, and contracts       3,230,000       5,540,000       30,000       475,500       10,030,000       10,030,000       12.3%         Investment income       2,750,000       600,000       2,750,000       2,750,000       2,750,000       2,750,000       2,750,000       2,750,000       10,030,000       37.5%         State shared sales tax (Prop 301)       500,000       1,000,000       1,000,000       1,000,000       1,000,000       1,000,000       1,000,000       1,000,000       0,0%         Smart and Safe Arizona Act (Prop 207)       1,000,000       350,000       200,000       350,000       0       \$0       0       0,0%       0,0%       0,000,000       0,0%       <			, ,	1 -		1 -						-					0	
Sales and services Investment income         475,500         475,500         0			3.230.000	1 -	5.540.000	-	30.000								8.800.000	-	10.030.000	-12.3%
Investment income         2,750,000         2,750,000         2,000,000         37.5%           State shared sales tax (Prop 301)         600,000         600,000         600,000         740,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         1,000,000         0,00%         350,000         0,0%			- / /	1 -	- / /	-										-		
State shared sales tax (Prop 301)	Investment income		2.750.000	1 -		-	- /									-	2.000.000	37.5%
Smart and Safe Arizona Act (Prop 207)       1,000,000       1,000,000       1,000,000       350,000         Other revenues       350,000       350,000       350,000       350,000       350,000       0       0       0       0.0%         Transfers       7,140,000       505,500       295,700       0       0       52,667,108       50,741,150       3.8%         Transfers in       300,000       200,000       14,426,729       14,926,729       14,926,729       18,266,729       18,3%       (18,266,729)       18,3%       (18,266,729)       18,3%       (18,266,729)       18,3%       (18,266,729)       (18,266,729)       18,3%       (18,266,729)       (18,266,729)       (18,266,729)       (18,266,729)       (18,266,729)       (18,266,729)       (18,266,729)       (18,266,729)       (18,266,729)       (18,266,729)       (18,266,729)       (18,26,7	State shared sales tax (Prop 301)		, ,	-	600.000	-						_				-		
Other revenues       350,000       350,000       350,000       350,000       0				-		-						_				-		
Proceeds from sale of bonds 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 out) Total transfers       300,000       200,000       14,426,729       14,926,729       18,266,729       18,3%       0			350.000	1 -	, ,	-										-	350.000	0.0%
Total Revenues and Other Inflows       \$ 44,725,908       7,140,000       \$ 505,500       295,700       \$ 0       \$ 52,667,108       \$ 50,741,150       3.8%         Transfers       300,000       200,000       14,426,729       14,926,729       18,266,729       18,3%       18,266,729	Proceeds from sale of bonds		,	1 -		-										-		
Transfers       300,000       200,000       14,426,729       14,926,729       18,266,729       18,266,729       18,266,729       18,266,729       18,266,729       18,266,729       18,266,729       18,266,729       18,266,729       18,266,729       18,3%         Transfers out)       (Transfers out)       (14,926,729)       \$ 300,000       \$ 200,000       \$ 14,426,729       \$ 0       \$ 0       \$ 0       \$ 0       0		\$	44,725,908	\$	7.140.000	\$	505,500	\$	295,700	\$	0	\$	0	\$	52.667.108	\$	50,741,150	
Transfers in (Transfers out) Total transfers       300,000       200,000       14,426,729       14,926,729       18,266,729       -18.3%         (Transfers out) Total transfers       (14,926,729)       300,000       200,000       14,426,729       0       0       (14,926,729)       18,266,729       -18.3%         Reduction for amounts reserved for future budget year expenses: Maintained for future capital acquisitions/projects Maintained for future capital acquisitions/projects Maintained for future debt retirement Maintained for future retirement contributions       (38,827,550)       (38,827,550)       (39,072,827)       -0.6%         Maintained for future retirement Maintained for future retirement Maintained for future retirement Maintained for future retirement Maintained for future retirement (10,426,729)       (10,426,729)       (10,426,729)       (10,426,729)       (10,426,729)       (11,426,729)         Fund Balance       (10,426,729)       (10,426,729)       (10,426,729)       (10,426,729)       -33.3%		·		Ť -	.,,	Ť -	,	·		Ť		· -	-	· _	,,	Ť -		
(Transfers out)       (14,926,729)       (14,926,729)       (14,926,729)       (14,926,729)       (14,926,729)       (18,266,729)       (18,27,73,718)       (18,27,73,718)       (19,27,73,718)       (19,27,73,718)       (19,27,73,718) </td <td>Transfers</td> <td></td>	Transfers																	
(Transfers out)       (14,926,729)       (14,926,729)       (14,926,729)       (14,926,729)       (14,926,729)       (14,926,729)       (14,926,729)       (14,926,729)       (14,926,729)       (14,926,729)       (14,926,729)       (18,266,729)       (18,27,75,750)       (18,27,75,750)       (18,27,75,750)       (18,27,75,750)       (18,27,75,750)       (18,27,75,750)       (18,27,75,750)       (18,27,75,750)       (18,27,75,750)       (18,27	Transfers in				300.000		200.000	14	.426.729						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 expenses:       (38,827,550) (38,827,550) (38,827,550) (23,618,992) (23,618,992) (23,618,992) (23,618,992) (23,618,992) (23,618,992) (23,618,992) (23,618,992) (23,618,992) (23,618,992) (23,618,992) (23,618,992) (23,618,992) (10,426,729) (10,426,729) (10,426,729) (10,426,729) (10,426,729) (10,426,729) (15,626,726) (-33,3%)	(Transfers out)	-	(14,926,729)	-	,	-			0			_				-		
Reduction for amounts reserved for future budget year expenses: Maintained for future financial stability Maintained for future capital acquisitions/projects Maintained for future debt retirement Maintained for future retirement contributions(38,827,550)(39,072,827) (32,800,000)Maintained for future capital acquisitions/projects Maintained for future retirement Maintained for future retirement contributions(32,800,000)(32,800,000)(32,773,718)31.9%Maintained for future retirement Maintained for future retirement contributions0000.0%Maintained for future retirement contributions(10,426,729)(10,426,729)(10,426,726)-33.3%		\$		\$	300.000	\$	200.000	\$ 14	.426.729	\$	0	\$	0	\$		\$	<b>,</b> , , , , , , , , , , , , , , , , , ,	
budget year expenses: Maintained for future financial stability Maintained for future capital acquisitions/projects Maintained for future debt retirement Maintained for grants or scholarships Maintained for future retirement contributions(38,827,550)(39,072,827)-0.6%(32,800,000)(56,418,992)(23,618,992)(23,618,992)(22,773,718)31.9%Maintained for grants or scholarships Maintained for future retirement contributions————00.0%Fund Balance(10,426,729)(10,426,729)—————33.3%	Deduction for emounts reconned for future	·	( )	† <sup>-</sup> -	,	· -	,	·	, -, -	1		· –	-	· —	-	· -	-	
Maintained for future financial stability         (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 future retirement contributions         0         0.0%         0         0.0%           Maintained for future retirement contributions         10.0%         0         0.0%         0         0.0%           Maintained for future retirement contributions         10.426,729)         10.426,729         -33.3%         -33.3%																		
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%         0			(												(00.000.000)			
Maintained for future debt retirement       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)				╡ _		-						_						
Maintained for grants or scholarships Maintained for future retirement contributionsImage: ContributionsImage: ContributionsFund Balance(10,426,729)(10,426,729)(15,626,726)-33.3%	Maintained for future capital acquisitions/projects	·   _	(23,618,992)	╡ _		-		(32	2,800,000)			_					<b>,</b> , , , ,	
Maintained for future retirement contributions         0         0         0.0%           Fund Balance         (10,426,729)         (10,426,729)         (15,626,726)         -33.3%				-								_				-	-	
Fund Balance         (10,426,729)         (15,626,726)         -33.3%				+ -		-				1		_		_		-	-	
			(40, 400, 700)	┨ —		-		—		1		_				-		
Total resources available for the budget year \$\$40,225,908 \$\$7,440,000 \$\$705,500 \$\$14,722,429 \$\$0 \$\$\$0 \$\$0 \$\$63,093,837 \$\$66,367,879 \$\$-4.9%		+ $-$		┨ —		- 1						_				-		
	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 F	und				
	General	Restricted	Auxiliary	Unexpended	Retirement of	Other	Total	Total	%
	Fund	Fund	Fund	Plant Fund	indebtedness	funds	all funds	all funds	Increase/
	2026	2026	2026	2026	2026	2026	2026	2025	Decrease
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%