

OFFICIAL BUDGET FORMS
NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
FISCAL YEAR 2020

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2020
SUMMARY OF BUDGET DATA**

	Budget 2020	Budget 2019	Increase/Decrease From Budget 2019 To Budget 2020	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$ 28,729,200	\$ 27,988,697	\$ 740,503	2.6%
Unexpended Plant Fund	14,839,500	11,443,000	3,396,500	29.7%
Retirement of Indebtedness Plant Fund				
TOTAL	\$ 43,568,700	\$ 39,431,697	\$ 4,137,003	10.5%
B. Expenditures Per Full-Time Student Equivalent (FTSE):				
Current General Fund	\$ 14,265 /FTSE	\$ 13,994 /FTSE	\$ 270 /FTSE	1.9%
Unexpended Plant Fund	\$ 7,368 /FTSE	\$ 5,722 /FTSE	\$ 1,647 /FTSE	28.8%
Projected FTSE Count	2,014	2,000		
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
Employee Salaries and Hourly Costs	\$ 16,064,319	\$ 15,434,817	\$ 629,502	4.1%
Retirement Costs	1,649,843	1,609,043	40,800	2.5%
Healthcare Costs	1,897,284	1,808,975	88,309	4.9%
Other Benefit Costs	1,390,758	1,376,642	14,116	1.0%
TOTAL	\$ 21,002,204	\$ 20,229,477	\$ 772,727	3.8%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied:				
Primary Tax Levy	\$ 15,487,000	\$ 15,055,197	\$ 431,803	2.9%
Secondary Tax Levy				
TOTAL LEVY	\$ 15,487,000	\$ 15,055,197	\$ 431,803	2.9%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.8164	1.8164		
Secondary Tax Rate				
TOTAL RATE	1.8164	1.8164		
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2020 PURSUANT TO A.R.S. §42-17051				\$ 15,877,014
V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2019 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 2020
RESOURCES**

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2020	Total All Funds 2020	Total All Funds 2019	% Increase/ Decrease
	General Fund 2020	Restricted Fund 2020	Auxiliary Fund 2020	Unexpended Plant Fund 2020	Retirement of Indebtedness 2020				
BEGINNING BALANCES-July 1*									
Restricted	\$	\$	\$	\$	\$	\$	\$	\$	
Unrestricted	41,200,000			24,500,000			65,700,000	59,500,000	10.4%
Total Beginning Balances	\$ 41,200,000	\$	\$	\$ 24,500,000	\$	\$	\$ 65,700,000	\$ 59,500,000	10.4%
REVENUES AND OTHER INFLOWS									
Student Tuition and Fees									
General Tuition	\$ 3,060,000	\$	\$	\$	\$	\$	\$ 3,060,000	\$ 3,060,000	
Out-of-District Tuition									
Out-of-State Tuition	100,000						100,000	100,000	
Student Fees	700,000						700,000	700,000	
Tuition and Fee Remissions or Waivers	1,000,000						1,000,000	1,000,000	
State Appropriations									
Maintenance Support	1,567,700						1,567,700	1,576,500	-0.6%
Equalization Aid	7,547,500						7,547,500	7,107,100	6.2%
Capital Support				339,500			339,500	342,600	-0.9%
Property Taxes									
Primary Tax Levy	15,254,000						15,254,000	15,055,197	1.3%
Secondary Tax Levy									
Gifts, Grants, and Contracts	2,000,000	5,600,000					7,600,000	7,100,000	7.0%
Sales and Services									
Investment Income	300,000						300,000	139,900	114.4%
State Shared Sales Tax		400,000					400,000	400,000	
Other Revenues	100,000		300,000				400,000	300,400	33.2%
Proceeds from Sale of Bonds									
Total Revenues and Other Inflows	\$ 31,629,200	\$ 6,000,000	\$ 300,000	\$ 339,500	\$	\$	\$ 38,268,700	\$ 36,881,697	3.8%
TRANSFERS									
Transfers In		600,000	300,000	2,000,000			2,900,000	2,900,000	
(Transfers Out)	(2,900,000)						(2,900,000)	(2,900,000)	
Total Transfers	(2,900,000)	600,000	300,000	2,000,000					
Less:									
Governing Board Designations	(12,470,800)						(12,470,800)	(4,860,431)	156.6%
Policy 1924 - Cash Reserve	(28,729,200)						(28,729,200)	(28,289,569)	1.6%
Policy 1926 - Future Capital Reserve				(12,000,000)			(12,000,000)	(16,600,000)	-27.7%
Total Resources Available for the Budget Year	\$ 28,729,200	\$ 6,600,000	\$ 600,000	\$ 14,839,500	\$	\$	\$ 50,768,700	\$ 46,631,697	8.9%

*These amounts exclude amounts not in spendable form (i.e., 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 2020
EXPENDITURES AND OTHER OUTFLOWS**

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2020	Total All Funds 2020	Total All Funds 2019	% Increase/ Decrease
	General Fund 2020	Restricted Fund 2020	Auxiliary Fund 2020	Unexpended Plant Fund 2020	Retirement of Indebtedness 2020				
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)	\$ 28,729,200	\$ 6,600,000	\$ 600,000	\$ 14,839,500	\$	\$	\$ 50,768,700	\$ 46,631,697	8.9%
EXPENDITURES AND OTHER OUTFLOWS									
Instruction	\$ 11,070,908	\$ 1,500,000	\$	\$	\$	\$	\$ 12,570,908	\$ 12,322,264	2.0%
Public Service		20,000					20,000	20,000	
Academic Support	1,213,019						1,213,019	1,163,861	4.2%
Student Services	1,988,722	650,000					2,638,722	2,558,400	3.1%
Institutional Support (Administration)	9,362,697	30,000					9,392,697	9,012,382	4.2%
Operation and Maintenance of Plant	1,963,406						1,963,406	1,841,825	6.6%
Scholarships	2,020,775	4,400,000					6,420,775	6,433,775	-0.2%
Auxiliary Enterprises			600,000				600,000	600,000	
Capital Assets				14,839,500			14,839,500	11,443,000	29.7%
Debt Service-General Obligation Bonds									
Debt Service-Other Long Term Debt									
Other Expenditures									
Contingency	1,109,673						1,109,673	1,236,190	-10.2%
Total Expenditures and Other Outflows	\$ 28,729,200	\$ 6,600,000	\$ 600,000	\$ 14,839,500	\$	\$	\$ 50,768,700	\$ 46,631,697	8.9%

ECONOMIC ESTIMATES COMMISSION

Department of Revenue Building



Grant Nülle
Chairman

Elliott D. Pollack
Member

Alan E. Maguire
Member

March 26, 2019

Community College Business Officials
State of Arizona

RE: Final FY 2019/20 Expenditure Limits

The final fiscal year 2019/20 expenditure limits for all community colleges are being supplied in accordance with Article IX, Section 20, Constitution of Arizona and A.R.S. § 41-563.

The fiscal year 1979/80 base limits have been adjusted for changes in the student population and the cost of living between 1978 and 2018. The formula is shown below.

$$\frac{2019/20 \text{ Population}}{1979/80 \text{ Population}} \times \frac{\text{GDP Implicit Price Deflator 2018}}{\text{GDP Implicit Price Deflator 1978}} \times \text{FY 1979/80 Base Limit} = \text{Final FY 2019/20 Expenditure Limit}$$

Please contact Elizabeth St. Clair in Economic Research and Analysis at (602) 716-6322 if you have any questions.

Sincerely,

ECONOMIC ESTIMATES COMMISSION

Grant Nülle, Chairman

FINAL FY 2019/20 EXPENDITURE LIMITS: COMMUNITY COLLEGES

COMMUNITY COLLEGE DISTRICT	POPULATION**		POPULATION FACTOR	INFLATION FACTOR*	FY 1979/80 BASE LIMIT	FINAL FY 2019/20 EXPENDITURE LIMITATION
	2019/20	1979/80				
COCHISE	7,322	2,156	3.3961	3.0822	\$6,038,815	\$63,211,928
COCONINO	2,211	1,000	2.2110	3.0822	\$2,459,758	\$16,762,835
GILA	767	905	0.8475	3.0822	\$1,948,412	\$5,089,720
GRAHAM	3,622	1,329	2.7254	3.0822	\$4,508,230	\$37,870,050
MARICOPA	78,793	27,299	2.8863	3.0822	\$52,841,755	\$470,093,747
MOHAVE	2,623	1,033	2.5392	3.0822	\$3,163,993	\$24,762,804
NAVAJO	2,014	1,566	1.2861	3.0822	\$3,716,543	\$14,732,390
PIMA	19,039	11,038	1.7249	3.0822	\$19,071,763	\$101,393,690
PINAL	4,502	2,452	1.8361	3.0822	\$7,534,121	\$42,636,737
SANTA CRUZ	267	700	0.3814	3.0822	\$1,507,059	\$1,771,780
YAVAPAI	4,097	1,568	2.6129	3.0822	\$5,759,613	\$46,385,213
YUMA/LA PAZ	5,553	1,952	2.8448	3.0822	\$6,215,322	\$54,497,658
TOTAL	130,810	52,998	2.4682		\$114,765,384	\$879,208,553

* SOURCE: Bureau of Economic Analysis February 2019 - (2018 GDP Implicit Price Deflator/1978 GDP Implicit Price Deflator) = 110.338/35.798

** FTSE counts are calculated pursuant to A.R.S. §15-1466.01 and Laws 2016, 2nd Regular Session, SB 1322, Ch. 58, Section 8