

**Official Budget Forms  
Navajo County Community College District  
Northland Pioneer College  
Fiscal year 2022**

**Navajo County Community College District  
Northland Pioneer College  
Budget for fiscal year 2022  
Summary of Budget Data**

	Budget 2022	Budget 2021	Increase/Decrease From budget 2021 To budget 2022	
			Amount	%
<b>I. Current General and Plant Funds</b>				
<b>A. Expenditures:</b>				
Current General Fund	\$ 33,417,324	\$ 29,525,333	\$ 3,891,991	13.2%
Unexpended Plant Fund	17,154,100	14,334,800	2,819,300	19.7%
Retirement of indebtedness Plant Fund	0		0	
Total	\$ 50,571,424	\$ 43,860,133	\$ 6,711,291	15.3%
<b>B. Expenditures Per Full-Time Student Equivalent (FTSE):</b>				
Current General Fund	\$ 16,238 /FTSE	\$ 14,403 /FTSE	\$ 1,835 /FTSE	12.7%
Unexpended Plant Fund	\$ 8,335 /FTSE	\$ 6,993 /FTSE	\$ 1,343 /FTSE	19.2%
Projected FTSE count	2,058	2,050		
<b>II. Total all funds estimated personnel compensation</b>				
Employee salaries and hourly costs	\$ 17,095,294	\$ 16,129,077	\$ 966,217	6.0%
Retirement costs	1,860,234	1,822,811	37,423	2.1%
Healthcare costs	2,023,272	1,906,128	117,144	6.1%
Other benefit costs	1,552,652	1,454,184	98,468	6.8%
Total	\$ 22,531,452	\$ 21,312,200	\$ 1,219,252	5.7%
<b>III. Summary of primary and secondary property tax levies and rates</b>				
<b>A. Amount levied:</b>				
Primary tax levy	\$ 15,955,424	\$ 15,726,233	\$ 229,191	1.5%
Property tax judgment	0	0	0	
Secondary tax levy	0	0	0	
Total levy	\$ 15,955,424	\$ 15,726,233	\$ 229,191	1.5%
<b>B. Rates per \$100 net assessed valuation:</b>				
Primary tax rate	1.7505	1.7827	(0.0322)	-1.8%
Property tax judgment			0.0000	
Secondary tax rate			0.0000	
Total rate	1.7505	1.7827	(0.0322)	-1.8%
IV. Maximum allowable primary property tax levy for fiscal year 2022 pursuant to A.R.S. §42-17051			\$ 17,018,207	
V. Amount received from primary property taxes in fiscal year 2021 in excess of the maximum allowable amount			\$ _____	

**Navajo County Community College District**  
**Northland Pioneer College**  
**Budget for fiscal year 2022**  
**Resources**

	Current funds			Plant Fund		Other funds 2022	Total all funds 2022	Total all funds 2021	% Increase/ Decrease
	General Fund 2022	Restricted Fund 2022	Auxiliary Fund 2022	Unexpended Plant Fund 2022	Retirement of indebtedness 2022				
<b>Beginning balances—July 1*</b>									
Restricted	\$			\$	\$	\$	\$ 0	\$	0.0%
Unrestricted	54,000,000			28,500,000			82,500,000	71,000,000	16.2%
Total beginning balances	\$ 54,000,000	\$ 0	\$ 0	\$ 28,500,000	\$ 0	\$ 0	\$ 82,500,000	\$ 71,000,000	16.2%
<b>Revenues and other inflows</b>									
Student tuition and fees									
General tuition	\$ 3,850,000						\$ 3,850,000	\$ 2,050,000	87.8%
Out-of-district tuition							0		0.0%
Out-of-State tuition							0	50,000	-100.0%
Student fees	50,000						50,000	500,000	-90.0%
Tuition and fee remissions or waivers	500,000						500,000		--
State appropriations									
Maintenance support	1,511,700						1,511,700	1,554,800	-2.8%
Equalization aid	9,171,000						9,171,000	8,444,300	8.6%
STEM Workforce				319,700			319,700		--
Rural Community College Aid	1,153,600						1,153,600	334,800	244.6%
Property taxes									
Primary tax levy	15,955,424						15,955,424	15,726,233	1.5%
Secondary tax levy							0		0.0%
Gifts, grants, and contracts	2,000,000	7,250,000					9,250,000	7,000,000	32.1%
Sales and services							0		0.0%
Investment income	500,000						500,000	500,000	0.0%
State shared sales tax (Prop 301)		500,000	150,000				650,000	400,000	62.5%
Smart and Safe Act (Prop 207)		500,000					500,000	0	--
Other revenues	200,000						200,000	500,000	-60.0%
Proceeds from sale of bonds							0		0.0%
Total Revenues and Other Inflows	\$ 34,891,724	\$ 8,250,000	\$ 150,000	\$ 319,700	\$ 0	\$ 0	\$ 43,611,424	\$ 37,060,133	17.7%
<b>Transfers</b>									
Transfers in		500,000	200,000	4,294,400			4,994,400	2,900,000	72.2%
(Transfers out)	(3,674,400)	(1,320,000)					(4,994,400)	(2,900,000)	72.2%
Total transfers	(3,674,400)	(820,000)	200,000	4,294,400	0	0	0	0	0.0%
<b>Reduction for amounts reserved for future budget year expenditures:</b>									
Maintained for future financial stability	(29,525,333)						(29,525,333)	(28,729,200)	2.8%
Maintained for future capital acquisitions/projects				(10,000,000)			(10,000,000)	(14,000,000)	-28.6%
Maintained for future debt retirement							0	0	0.0%
Maintained for grants or scholarships							0	2,000,000	-100.0%
Fund Balance - Unrestricted	(24,474,667)			(18,500,000)			(42,974,667)	(16,270,800)	164.1%
Fund Balance	2,200,000			12,540,000			14,740,000		--
Total resources available for the budget year	\$ 33,417,324	\$ 7,430,000	\$ 350,000	\$ 17,154,100	\$ 0	\$ 0	\$ 58,351,424	\$ 51,060,133	14.3%

\*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 2022  
Expenditures and other outflows**

**Total resources available for the budget year  
(from Schedule B)**

**Expenditures and other outflows**

Instruction  
Public service  
Academic support  
Student services  
Institutional support (Administration)  
Operation and maintenance of plant  
Scholarships  
Auxiliary enterprises  
Capital assets  
Debt service—general obligation bonds  
Debt service—other long term debt  
Other expenditures  
Property tax judgments  
Contingency  
Total expenditures and other outflows

	Current funds			Plant Fund		Other funds 2022	Total all funds 2022	Total all funds 2021	% Increase/ Decrease
	General Fund 2022	Restricted Fund 2022	Auxiliary Fund 2022	Unexpended Plant Fund 2022	Retirement of indebtedness 2022				
	\$ 33,417,324	\$ 7,430,000	\$ 350,000	\$ 17,154,100	\$ 0	\$ 0	\$ 58,351,424	\$ 51,060,133	14.3%
Instruction	\$ 11,784,885	\$ 2,200,000					\$ 13,984,885	\$ 12,502,783	11.9%
Public service							0	20,000	-100.0%
Academic support	1,498,497	500,000					1,998,497	1,256,383	59.1%
Student services	2,298,021	500,000					2,798,021	2,776,914	0.8%
Institutional support (Administration)	10,878,708						10,878,708	10,240,567	6.2%
Operation and maintenance of plant	2,010,336						2,010,336	1,915,665	4.9%
Scholarships	1,890,275	4,230,000					6,120,275	6,281,275	-2.6%
Auxiliary enterprises			350,000				350,000	600,000	-41.7%
Capital assets				17,154,100			17,154,100	14,334,800	19.7%
Debt service—general obligation bonds							0		0.0%
Debt service—other long term debt							0		0.0%
Other expenditures							0		0.0%
Property tax judgments	402,204						402,204		--
Contingency	2,654,398						2,654,398	1,131,746	134.5%
Total expenditures and other outflows	\$ 33,417,324	\$ 7,430,000	\$ 350,000	\$ 17,154,100	\$ 0	\$ 0	\$ 58,351,424	\$ 51,060,133	14.3%