

# 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 hold a Public Hearing, a Special Meeting, and a regular District Governing Board Meeting, all open to the public, on **May 18, 2021 beginning at 9:00 a.m.** The meetings will be held on [Zoom](#) and you can also join by calling **1 669 900 6833 and using meeting ID: 833 6111 9122.**

One or more Board members and/or staff members may participate in the meeting by telephone if necessary.

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 Paul Hempsey 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 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). Should the District's attorney not be present in person, notice is further given that the attorney may appear by speakerphone.

I, Paul Hempsey, certify that this notice of public meeting, prepared pursuant to A.R.S. § 38-431.02, was posted on or before the 17<sup>th</sup> day of May 2021, at 9:00 a.m.

Paul Hempsey  
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

M I S S I O N

**NORTHLAND PIONEER COLLEGE  
PROVIDES EDUCATIONAL  
EXCELLENCE THAT IS AFFORDABLE  
AND ACCESSIBLE FOR THE  
ENRICHMENT OF COMMUNITIES  
ACROSS NORTHEASTERN ARIZONA.**

V I S I O N

NPC continually responds to the needs of our communities by cultivating generations of learners. By 2030, NPC will transform lives by advancing student success and socio-economic well-being through a spirit of innovation, partnership, and creative problem-solving.

V A L U E S

INTEGRITY  
INCLUSION  
ADAPTABILITY  
CIVILITY  
ACCESS



**Northland Pioneer College**

EXPANDING MINDS • TRANSFORMING LIVES<sup>SM</sup>

# Governing Board Meeting Agenda

## Public Hearing and Special Meeting Agenda

### ZOOM

Or you can join by calling 1 669 900 6833 and using meeting ID: 833 6111 9122.

**Date:** May 18, 2021

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

### 2021-2022 Proposed Budget Public Hearing

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	Call to Order .....	Chair Lucero
2.	Adoption of the Agenda ..... (Action)	Chair Lucero
3.	<b>Discussion Items:</b>	
A.	<a href="#"><u>Presentation of Proposed 2021-2022 Budget</u></a> ..... VPAS Ellison will provide the Board with information on the college's 2021-2022 proposed budget.	VPAS Ellison
4.	<b>Call for Public Comment</b> ..... <small>Individuals may address the Board on any relevant issue for up to 5 minutes. At the close of the call to the public, Board members may not respond to any comments but may respond to criticism, ask staff to review a matter or as</small>	Chair Lucero
5.	Adjournment ..... (Action)	Chair Lucero

### Special Meeting

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	Call to Order .....	Chair Lucero
2.	Adoption of the Agenda ..... (Action)	Chair Lucero
3.	<b>Action Items:</b>	
A.	<a href="#"><u>Request to Approve 2021-22 Primary Property Tax Rate &amp; Levy</u></a> ..... VPAS Ellison will present the recommended Property Tax Rate & Levy for 2021-22 for Board approval.	VPAS Ellison
B.	<a href="#"><u>Request to Approve 2021-2022 Proposed Budget</u></a> ..... VPAS Ellison will present the recommended 2021-2022 college budget for approval.	VPAS Ellison
C.	<a href="#"><u>Request to Approve 2022-2024 Proposed Capital Budget</u></a> ..... VPAS Ellison will present the recommended 2022-2024 college capital budget for approval.	VPAS Ellison
4.	Adjournment ..... (Action)	Chair Lucero

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**

Post Office Box 610 • Holbrook, AZ 86025 • (928) 524-7311 • Fax (928) 524-7312 • www.npc.edu

## Presentation of Proposed 2021-2022 Budget

### Summary:

The preliminary budget was approved by the District Governing Board (Board) on April 20, 2021. No changes have been made to the budget. The budget can be reduced, but cannot be increased following the public hearing.

Staff anticipates the expenditure limit to be breached in FY 2021, but carryforward balances will be used to cover any overage. The current available carryforward amount is approximately \$33 million.

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

- Public Budget Hearing & Adoption of Proposed Budget at Special Board Meeting – NPC published a notice on the NPC.edu website (April 30, 2021), published a press release (May 3, 2021), and published twice in the White Mountain Independent (May 4 & 11, 2021) and the Holbrook Tribune-News (May 5 & May 12, 2021).
- Proposed Budget – NPC published the budget on the NPC.edu website (April 30, 2021), in the White Mountain Independent (May 11, 2021) and in the Holbrook Tribune-News (May 12, 2021).

Staff will answer questions from the Board and the public.

**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	50,000						50,000	50,000	0.0%
Student fees	500,000						500,000	500,000	0.0%
Tuition and fee remissions or waivers							0		0.0%
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**

	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>Total resources available for the budget year (from Schedule B)</b>	\$ 33,417,324	\$ 7,430,000	\$ 350,000	\$ 17,154,100	\$ 0	\$ 0	\$ 58,351,424	\$ 51,060,133	14.3%
<b>Expenditures and other outflows</b>									
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%
<b>Total expenditures and other outflows</b>	<b>\$ 33,417,324</b>	<b>\$ 7,430,000</b>	<b>\$ 350,000</b>	<b>\$ 17,154,100</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 58,351,424</b>	<b>\$ 51,060,133</b>	<b>14.3%</b>



March 31, 2021

Community College Business Officials  
State of Arizona

**RE: Final FY 2021/22 Expenditure Limits**

The final fiscal year 2021/22 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 2020. The formula is shown below.

$$\frac{2021/22 \text{ Population}}{1979/80 \text{ Population}} \times \frac{\text{GDP Implicit Price Deflator 2020}}{\text{GDP Implicit Price Deflator 1978}} \times \text{FY 1979/80 Base Limit} = \text{Final FY 2021/22 Expenditure Limit}$$

Please contact Elizabeth St. Clair in Economic Research and Analysis at [est.clair@azdor.gov](mailto:est.clair@azdor.gov) if you have any questions.

Sincerely,

ECONOMIC ESTIMATES COMMISSION



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Elizabeth St. Clair,  
Senior Economist

## FINAL FY2021 /22 EXPENDITURE LIMITS: COMMUNITY COLLEGES

Community College District	Population** 2021/22	Population** 1979/80	Population Factor	Inflation Factor*	FY 1979/80 Base limit	FINAL FY2021/22 EXPENDITURE LIMITATION
COCHISE	7,601	2,156	3.5255	3.1742	\$6,038,815	<b>\$67,578,287</b>
COCONINO	2,168	1,000	2.1680	3.1742	\$2,459,758	<b>\$16,927,200</b>
GILA	767	905	0.8475	3.1742	\$1,948,412	<b>\$5,241,566</b>
GRAHAM	3,348	1,329	2.5192	3.1742	\$4,508,230	<b>\$36,049,564</b>
MARICOPA	76,928	27,299	2.8180	3.1742	\$52,841,755	<b>\$472,659,526</b>
MOHAVE	2,638	1,033	2.5537	3.1742	\$3,163,993	<b>\$25,647,407</b>
NAVAJO	2,058	1,566	1.3142	3.1742	\$3,716,543	<b>\$15,503,375</b>
PIMA	15,799	11,038	1.4313	3.1742	\$30,555,962	<b>\$138,825,309</b>
PINAL	3,832	2,452	1.5628	3.1742	\$7,534,121	<b>\$37,374,131</b>
SANTA CRUZ	211	700	0.3014	3.1742	\$1,507,059	<b>\$1,441,943</b>
YAVAPAI	4,117	1,568	2.6256	3.1742	\$5,759,613	<b>\$48,002,250</b>
YUMA/LA PAZ	5,530	1,952	2.8330	3.1742	\$6,215,322	<b>\$55,891,071</b>
<b>TOTAL</b>	<b>124,997</b>	<b>52,998</b>	<b>2.3585</b>		<b>\$126,249,583</b>	<b>\$921,141,629</b>

\* SOURCE: Bureau of Economic Analysis March 2021 - (2018 GDP Implicit Price Deflator/1978 GDP Implicit Price Deflator) = 113.6298/35.798

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

Notice: April 30, 2021, NPC.edu website, Budget Public Hearing & Special Meeting

Summer & Fall registration open NOW! All campus/centers are OPEN but some services are being provided remotely (via phone, email, internet) during normal business hours. See the NPC location nearest you for current hours of operation. Find the most up-to-date information at [www.npc.edu/covid19](http://www.npc.edu/covid19)



**Enjoy NPC's 2021 Student Art Show virtually through May 31**

"The artistic, expressive and creative passion of students enrolled at Northland Pioneer College (NPC), who have entered ....

[READ MORE](#)



**NPC Friends and Family awards over \$27,000 in scholarships for Fall '21**

NPC Friends and Family, the non-profit foundation that supports Northland Pioneer College (NPC), has awarded the ....

[READ MORE](#)



**NPC schedules May 18 public hearing on 2021-22 budget**

HOLBROOK – The Navajo County Community College District Governing Board will conduct a public budget hearing on the 2021 ....

[READ MORE](#)

## NEWSROOM

NEWSROOM HOME

EVENTS CALENDAR

PHOTO GALLERY

April 30, 2021

# NPC schedules May 18 public hearing on 2021-22 budget

HOLBROOK — The Navajo County Community College District Governing Board will conduct a public budget hearing on the 2021–22 Northland Pioneer College (NPC), budget on Tuesday, May 18, starting at 9 a.m. (M.S.T.) online via Zoom. The hearing may be attended using the link: <https://npcedu.zoom.us/j/83361119122> for both public viewing and comment. Additional access to the hearing is available by phone using a dial-in number for your location at [https://npcedu.zoom.us/u/keDY5bGBz4](https://npcedu.zoom.us/j/83361119122).

At its April 20 meeting, the board adopted a preliminary 2021-22 budget. The college is proposing a budget focused on stabilizing the economic impact of the COVID-19 pandemic while considering recent legislative measures as well as potential risks to Navajo county taxpayers including the recent Transwestern Pipeline Judgement settlement and continued closing activities at the Cholla Power Plant.

The college stands ready to help students, taxpayers and employees with proposing a budget that considers the following key items.

- A lower levy tax rate for taxpayers going from \$1.7827 per \$100 of net assessed valuation to \$1.7505 for 2021-22.
- Discounted tuition for Navajo County “In District” students of \$65 per credit hour for the academic year starting with Fall 2021.
- Increasing the salary of NPC employees to cover increases in the cost of living and to align with an increasing minimum wage.

After the public hearing, the governing board can decrease or accept the budget from the preliminary figures adopted on April 20. The budget data can be viewed or downloaded as a PDF from the college’s website: [www.npc.edu/fy2022-preliminary-budget](http://www.npc.edu/fy2022-preliminary-budget). Answers to many frequently asked questions are also posted.

Interested citizens are encouraged to attend the budget hearing and make comments prior to a formal adoption of the budget by the local governing board during a special meeting immediately following the public hearing.

# PUBLIC BUDGET HEARING NOTICE 2021

## Navajo County Community College District - Northland Pioneer College

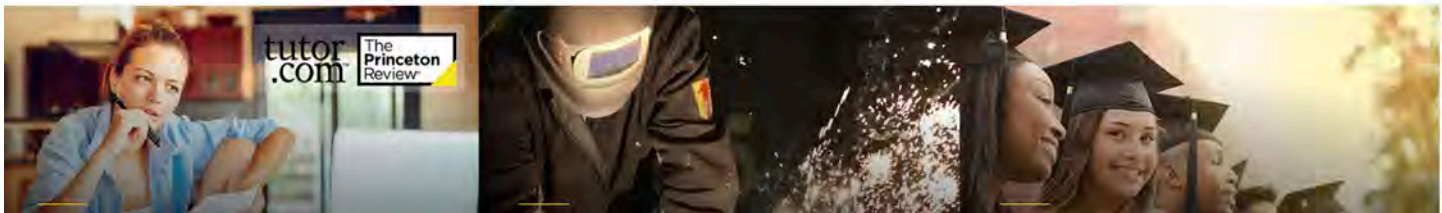
Notice is hereby given to the residents and taxpayers of the Navajo County Community College District that the District Governing Board will conduct a **Public Budget Hearing** for consideration of the proposed budget for the 2021–2022 Fiscal Year online via Zoom on **Tuesday, May 18, 2021** at 9:00 a.m. (M.S.T). The hearing may be attended using the link: <https://npcedu.zoom.us/j/83361119122> for both public viewing and comment. Additional access to the hearing is available by phone using a dial-in number for your location at <https://npcedu.zoom.us/j/83361119122>.

A **Special Board Meeting** for the purpose of adopting the District's 2021–2022 budget shall be held immediately following the Budget Hearing using the same Zoom meeting session and 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/fy2022-preliminary-budget](http://www.npc.edu/fy2022-preliminary-budget).

**Dr. Jeanne Swarthout**, Interim 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](http://www.npc.edu/public-comment-form).



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Interested citizens are encouraged to attend the budget hearing and make comments prior to a formal adoption of the budget by the local governing board during a special meeting immediately following the public hearing.

Comments about the budget can also be submitted online at [www.npc.edu/public-comment-form](http://www.npc.edu/public-comment-form).

--- NPC — *Expanding Minds • Transforming Lives* ---



**TO: Legal Clerk**

**Re: Notice of Budget Hearing**

Please run the following Public Notice in the May 4, & 11, 2021 editions of the *White Mountain Independent* [May 5, & 12, 2021 editions of the *Holbrook Tribune*] Please send affidavit and invoice to my attention – preferably though email at [lia.keenan@npc.edu](mailto:lia.keenan@npc.edu). Thank you.

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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 2021–2022 Fiscal Year online via Zoom on **Tuesday, May 18, 2021** at 9:00 a.m. (M.S.T). The hearing may be attended using the link: <https://npcedu.zoom.us/j/83361119122> for both public viewing and comment. Additional access to the hearing is available by phone using a dial-in number for your location at <https://npcedu.zoom.us/u/keDY5bGBz4>.

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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/fy2022-preliminary-budget](http://www.npc.edu/fy2022-preliminary-budget).

**Dr. Jeanne Swarthout**, Interim 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](http://www.npc.edu/public-comment-form)**.



# BUDGET & AUDIT INFORMATION

## Single & CAFR Audits, Operating & Capital Budgets, Expenditure Limit Reports



In a demonstration of a constructive "spirit of full disclosure," financial documents for the Navajo County Community College District are posted here to clearly communicate its financial story. Navajo County taxpayers are assured that revenue and expenditures are properly handled, with appropriate policies and oversight in place.

Pursuant to Arizona Revised Statutes §15-1401(G), beginning in Fiscal Year 2013-2014, the Approved Budgets for the Navajo County Community College District shall be posted on the college's website for at least 60 months.

Audited financial reports are also available from the [State of Arizona Office of the Auditor General website](#).

- Reports below are for the fiscal year ending June 30 of the year shown

### Preliminary Budget Fiscal Year 2022

- [Preliminary Budget - FY2022 | PDF](#)
- [Capital Budget 2021-22 – 2023-24 \(PDF\)](#)
- [Expenditure Limitation Report](#)
- [Joint Legislative Budget Report \(PDF\)](#)
- [Single Audit Report](#)
- [Comprehensive Annual Financial Report](#)

Fiscal Year 2021	+
Fiscal Year 2020	+
Fiscal Year 2019	+
Fiscal Year 2018	+
Fiscal Year 2017	+
<a href="#">Fiscal Year 2016</a>	+
Fiscal Year 2015	+
Prior to Fiscal Year 2014	+

## FY2022 PRELIMINARY BUDGET

As adopted by the District Governing Board April 20, 2021.

Budget data conforms to mandates of law specified in Arizona Revised Statutes §15-1461 concerning the advertisement and publication of budget information.

Questions about the budget should be directed to **Maderia Ellison**, Vice President for Administrative Services, Chief Business Officer, (928) 532-6743 or [online](#) via our online comment form.

Tax Levy Information



Frequently Asked Budget Questions



FY2022 Preliminary Budget

[Download as PDF](#)

Navajo County Community College District  
Northland Pioneer College  
Budget for Fiscal Year 2022  
Summary of Budget Data

SCHEDULE A				
			INCREASE/DECREASE FROM BUDGET 2021 TO BUDGET 2022	
	BUDGET 2022	BUDGET 2021	AMOUNT	%
<b>I. CURRENT GENERAL AND PLANT FUNDS</b>				
<b>A. Expenditures:</b>				
Current General Fund	\$33,417,324	\$29,825,333	\$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-	-0-	-0-
<b>TOTAL</b>	<b>\$50,571,424</b>	<b>\$43,860,133</b>	<b>\$6,711,291</b>	<b>15.3%</b>
<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 OF 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%
<b>TOTAL</b>	<b>\$22,531,452</b>	<b>\$21,312,200</b>	<b>\$1,219,252</b>	<b>5.7%</b>
<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-	-0-
Secondary Tax Levy	-0-	-0-	-0-	-0-
<b>TOTAL LEVY</b>	<b>\$15,955,424</b>	<b>\$15,726,233</b>	<b>\$229,191</b>	<b>1.5%</b>
<b>B. Rates per \$100 Net Assessed Valuation:</b>				
Primary Tax Rate	1.7505	1.7827	(0.0322)	- 1.8%
Property Tax Judgment	-0-	-0-	-0-	-0-
Secondary Tax Rate	-0-	-0-	-0-	-0-
<b>TOTAL RATE</b>	<b>1.7505</b>	<b>1.7827</b>	<b>(0.0322)</b>	<b>- 1.8%</b>
<b>IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2022 PURSUANT TO A.R.S. §42-17051</b>			<b>\$17,018,207</b>	
<b>V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2021 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051</b>			<b>-0-</b>	

Navajo County Community College District  
Northland Pioneer College  
Budget for Fiscal Year 2022  
Resources

SCHEDULE B									
	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-
Unrestricted	\$54,000,000			\$28,500,000			\$82,500,000	\$71,000,000	16.2%
<b>Total Beginning Balances</b>	<b>\$54,000,000</b>	<b>-0-</b>	<b>-0-</b>	<b>\$28,500,000</b>	<b>-0-</b>	<b>-0-</b>	<b>\$82,500,000</b>	<b>\$71,000,000</b>	<b>16.2%</b>
<b>REVENUES AND OTHER INFLOWS</b>									
<b>Student Tuition and Fees</b>									
General Tuition	\$3,850,000						\$3,850,000	\$2,050,000	87.8%
Out-of-District Tuition							-0-		0.0%
Out-of-State Tuition	50,000						50,000	50,000	0.0%
Student Fees	500,000						500,000	500,000	0.0%
Tuition and Fee Remissions or Waivers							-0-		0.0%
<b>State Appropriations</b>									
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%
<b>Property Taxes</b>									
Primary Tax Levy	15,955,424						15,955,424	15,726,233	1.5%
Secondary Tax Levy							-0-		0.0%
<b>Gifts, Grants, and Contracts</b>	<b>2,000,000</b>	<b>7,250,000</b>					<b>9,250,000</b>	<b>7,000,000</b>	<b>32.1%</b>
<b>Sales and Services</b>							<b>-0-</b>	<b>-0-</b>	<b>0.0%</b>
<b>Investment income</b>	<b>500,000</b>						<b>500,000</b>	<b>500,000</b>	<b>0.0%</b>
<b>State Shared Sales Tax (Prop 301)</b>		<b>500,000</b>	<b>150,000</b>				<b>650,000</b>	<b>400,000</b>	<b>62.5%</b>
<b>Smart and Safe Act (Prop 207)</b>		<b>500,000</b>					<b>-500,000</b>	<b>-0-</b>	<b>---</b>
<b>Other Revenues</b>	<b>200,000</b>						<b>200,000</b>	<b>500,000</b>	<b>-60.0%</b>
<b>Proceeds from Sale of Bonds</b>							<b>-0-</b>		<b>0.0%</b>
<b>Total Revenues and Other Inflows</b>	<b>\$34,891,724</b>	<b>\$8,250,000</b>	<b>\$150,000</b>	<b>\$319,700</b>	<b>-0-</b>	<b>-0-</b>	<b>\$43,611,424</b>	<b>\$37,060,133</b>	<b>17.7%</b>
<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%
<b>Total Transfers</b>	<b>(\$3,674,400)</b>	<b>(\$820,000)</b>	<b>\$200,000</b>	<b>\$4,294,400</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>0.0%</b>
<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		---
<b>Total Resources Available for Budget Year</b>	<b>\$33,417,324</b>	<b>\$7,430,000</b>	<b>\$350,000</b>	<b>\$17,154,100</b>	<b>-0-</b>	<b>-0-</b>	<b>\$58,351,424</b>	<b>\$51,060,133</b>	<b>14.3%</b>

\* 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.



**SCHEDULE C**

	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>TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (FROM SCHEDULE B)</b>	<b>\$33,417,324</b>	<b>\$7,430,000</b>	<b>\$350,000</b>	<b>\$17,154,100</b>	<b>-0-</b>	<b>-0-</b>	<b>\$58,351,424</b>	<b>\$51,060,133</b>	<b>14.3%</b>
<b>EXPENDITURES AND OTHER OUTFLOWS</b>									
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 judgements	402,204						402,204		—
Contingency	2,654,398						2,654,398	1,131,746	134.5%
<b>Total Expenditures and Other Outflows</b>	<b>\$33,417,324</b>	<b>\$7,430,000</b>	<b>\$350,000</b>	<b>\$17,154,100</b>	<b>-0-</b>	<b>-0-</b>	<b>\$58,351,424</b>	<b>\$51,060,133</b>	<b>14.3%</b>

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT  
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2022  
SUMMARY OF BUDGET DATA — SCHEDULE A



# Northland Pioneer College

EXPANDING MINDS • TRANSFORMING LIVES<sup>SM</sup>

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 2021–2022 Fiscal Year online via Zoom on **Tuesday, May 18, 2021** at 9:00 a.m. (M.S.T.). The hearing may be attended using the link: <https://npcedu.zoom.us/j/83361119122> for both public viewing and comment. Additional access to the hearing is available by phone using a dial-in number for your location at <https://npcedu.zoom.us/j/83361119122>.

A **Special Board Meeting** for the purpose of adopting the District's 2021–2022 budget shall be held immediately following the Budget Hearing using the same Zoom meeting session and access information.

Budget data conforms to mandates of law specified in Arizona Revised Statutes §15-1461 concerning the advertisement and publication of budget information.

**Dr. Jeanne Swarouth**, Interim 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](http://www.npc.edu/public-comment-form).

The budget is posted for public review on the college's website, [www.npc.edu/fy2022-preliminary-budget](http://www.npc.edu/fy2022-preliminary-budget).

Published in the *White Mountain Independent* May 11, 2021

	Budget 2022	Budget 2021	Increase/Decrease From Budget 2021 to Budget 2022	
			Amount	%
<b>I. CURRENT GENERAL AND PLANT FUNDS</b>				
A. Expenditures:				
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-	-0-	-0-
<b>TOTAL</b>	<b>\$50,571,424</b>	<b>\$43,860,133</b>	<b>\$6,711,291</b>	<b>15.3%</b>
B. Expenditures Per Full-Time Student Equivalent (FTSE)				
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%
<b>TOTAL</b>	<b>\$22,531,452</b>	<b>\$21,312,200</b>	<b>\$1,219,252</b>	<b>5.7%</b>
<b>III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES</b>				
A. Amount Levied:				
Primary Tax Levy	\$15,955,424	\$15,726,233	\$229,191	1.5%
Property Tax Judgment	-0-	-0-	-0-	-0-
Secondary Tax Levy	-0-	-0-	-0-	-0-
<b>TOTAL LEVY</b>	<b>\$15,955,424</b>	<b>\$15,726,233</b>	<b>\$229,191</b>	<b>1.5%</b>
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.7505	1.7827	(0.0322)	-1.8%
Property Tax Judgment	-0-	-0-	-0-	-0-
Secondary Tax Rate	-0-	-0-	-0-	-0-
<b>TOTAL RATE</b>	<b>1.7505</b>	<b>1.7827</b>	<b>(0.0322)</b>	<b>-1.8%</b>
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 AS CALCULATED PURSUANT TO A.R.S. §42-17051.			-0-	

**RESOURCES — SCHEDULE B**

	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> (Excludes amounts not in spendable form (i.e. prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.)									
Restricted							-0-		-0-
Unrestricted	\$54,000,000			\$28,500,000			\$82,500,000	\$71,000,000	16.2%
<b>Total Beginning Balances</b>	<b>\$54,000,000</b>			<b>\$28,500,000</b>			<b>\$82,500,000</b>	<b>\$71,000,000</b>	<b>16.2%</b>
<b>REVENUES AND OTHER INFLOWS</b>									
<b>Student Tuition and Fees</b>									
General Tuition	\$3,850,000						\$3,850,000	\$2,050,000	87.8%
Out-of-District Tuition							-0-		-0-
Out-of-State Tuition	\$50,000						\$50,000	\$50,000	-0-
Student Fees	\$500,000						\$500,000	\$500,000	-0-
Tuition and Fee Remissions or Waivers							-0-		-0-
<b>State Appropriations</b>									
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%
<b>Property Taxes</b>									
Primary Tax Levy	\$15,955,424						\$15,955,424	\$15,726,233	1.5%
Secondary Tax Levy							-0-		-0-
<b>Gifts, Grants, and Contracts</b>	\$2,000,000	\$7,250,000					\$9,250,000	\$7,000,000	32.1%
<b>Sales and Services</b>							-0-	-0-	-0-
<b>Investment Income</b>	\$500,000						\$500,000	500,000	-0-
<b>State Shared Sales Tax (Prop 301)</b>		\$500,000	\$150,000				\$650,000	\$400,000	62.5%
<b>Smart and Safe Act (Prop 207)</b>		\$500,000					\$500,000	-0-	---
<b>Other Revenues</b>	\$200,000						\$200,000	\$500,000	-60.0%
<b>Proceeds from Sale of Bonds</b>							-0-		-0-
<b>Total Revenues and Other Inflows</b>	<b>\$34,891,724</b>	<b>\$8,250,000</b>	<b>\$150,000</b>	<b>\$319,700</b>	<b>-0-</b>	<b>-0-</b>	<b>\$43,611,424</b>	<b>\$37,060,133</b>	<b>17.7%</b>
<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%
<b>Total Transfers</b>	<b>(\$3,674,400)</b>	<b>(\$820,000)</b>	<b>\$200,000</b>	<b>\$4,294,400</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<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-
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		---
<b>Total Resources Available for Budget Year</b>	<b>\$33,417,324</b>	<b>\$7,430,000</b>	<b>\$350,000</b>	<b>\$17,154,100</b>	<b>-0-</b>	<b>-0-</b>	<b>\$58,351,424</b>	<b>\$51,060,133</b>	<b>14.3%</b>

\* 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.

**EXPENDITURES AND OTHER OUTFLOWS — SCHEDULE C**

	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>TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR</b> (from Schedule B)	\$33,417,324	\$7,430,000	\$350,000	\$17,154,100	-0-	-0-	\$58,351,424	\$51,060,133	14.3%
<b>EXPENDITURES AND OTHER OUTFLOWS</b>									
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-
Debt Service – Other Long Term Debt							-0-		-0-
Other Expenditures							-0-		-0-
Property tax judgments	\$402,204						\$402,204		---
Contingency	\$2,654,398						\$2,654,398	\$1,131,746	134.5%
<b>Total Expenditures and Other Outflows</b>	<b>\$33,417,324</b>	<b>\$7,430,000</b>	<b>\$350,000</b>	<b>\$17,154,100</b>	<b>-0-</b>	<b>-0-</b>	<b>\$58,351,424</b>	<b>\$51,060,133</b>	<b>14.3%</b>

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT  
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2022  
SUMMARY OF BUDGET DATA — SCHEDULE A



# Northland Pioneer College

EXPANDING MINDS • TRANSFORMING LIVES<sup>SM</sup>

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Published in the *Holbrook Tribune* May 12, 2021

	Budget 2022	Budget 2021	Increase/Decrease From Budget 2021 to Budget 2022	
			Amount	%
<b>I. CURRENT GENERAL AND PLANT FUNDS</b>				
A. Expenditures:				
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-	-0-	-0-
<b>TOTAL</b>	<b>\$50,571,424</b>	<b>\$43,860,133</b>	<b>\$6,711,291</b>	<b>15.3%</b>
B. Expenditures Per Full-Time Student Equivalent (FTSE)				
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%
<b>TOTAL</b>	<b>\$22,531,452</b>	<b>\$21,312,200</b>	<b>\$1,219,252</b>	<b>5.7%</b>
<b>III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES</b>				
A. Amount Levied:				
Primary Tax Levy	\$15,955,424	\$15,726,233	\$229,191	1.5%
Property Tax Judgment	-0-	-0-	-0-	-0-
Secondary Tax Levy	-0-	-0-	-0-	-0-
<b>TOTAL LEVY</b>	<b>\$15,955,424</b>	<b>\$15,726,233</b>	<b>\$229,191</b>	<b>1.5%</b>
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.7505	1.7827	(0.0322)	-1.8%
Property Tax Judgment	-0-	-0-	-0-	-0-
Secondary Tax Rate	-0-	-0-	-0-	-0-
<b>TOTAL RATE</b>	<b>1.7505</b>	<b>1.7827</b>	<b>(0.0322)</b>	<b>-1.8%</b>
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 AS CALCULATED PURSUANT TO A.R.S. §42-17051.			-0-	

**RESOURCES — SCHEDULE B**

	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> (Excludes amounts not in spendable form (i.e. prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.)									
Restricted							-0-		-0-
Unrestricted	\$54,000,000			\$28,500,000			\$82,500,000	\$71,000,000	16.2%
<b>Total Beginning Balances</b>	<b>\$54,000,000</b>			<b>\$28,500,000</b>			<b>\$82,500,000</b>	<b>\$71,000,000</b>	<b>16.2%</b>
<b>REVENUES AND OTHER INFLOWS</b>									
<b>Student Tuition and Fees</b>									
General Tuition	\$3,850,000						\$3,850,000	\$2,050,000	87.8%
Out-of-District Tuition							-0-		-0-
Out-of-State Tuition	\$50,000						\$50,000	\$50,000	-0-
Student Fees	\$500,000						\$500,000	\$500,000	-0-
Tuition and Fee Remissions or Waivers							-0-		-0-
<b>State Appropriations</b>									
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%
<b>Property Taxes</b>									
Primary Tax Levy	\$15,955,424						\$15,955,424	\$15,726,233	1.5%
Secondary Tax Levy							-0-		-0-
<b>Gifts, Grants, and Contracts</b>	\$2,000,000	\$7,250,000					\$9,250,000	\$7,000,000	32.1%
<b>Sales and Services</b>							-0-	-0-	-0-
<b>Investment Income</b>	\$500,000						\$500,000	500,000	-0-
<b>State Shared Sales Tax (Prop 301)</b>		\$500,000	\$150,000				\$650,000	\$400,000	62.5%
<b>Smart and Safe Act (Prop 207)</b>		\$500,000					\$500,000	-0-	---
<b>Other Revenues</b>	\$200,000						\$200,000	\$500,000	-60.0%
<b>Proceeds from Sale of Bonds</b>							-0-		-0-
<b>Total Revenues and Other Inflows</b>	<b>\$34,891,724</b>	<b>\$8,250,000</b>	<b>\$150,000</b>	<b>\$319,700</b>	<b>-0-</b>	<b>-0-</b>	<b>\$43,611,424</b>	<b>\$37,060,133</b>	<b>17.7%</b>
<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%
<b>Total Transfers</b>	<b>(\$3,674,400)</b>	<b>(\$820,000)</b>	<b>\$200,000</b>	<b>\$4,294,400</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>	<b>-0-</b>
<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-
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		---
<b>Total Resources Available for Budget Year</b>	<b>\$33,417,324</b>	<b>\$7,430,000</b>	<b>\$350,000</b>	<b>\$17,154,100</b>	<b>-0-</b>	<b>-0-</b>	<b>\$58,351,424</b>	<b>\$51,060,133</b>	<b>14.3%</b>

\* 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.

**EXPENDITURES AND OTHER OUTFLOWS — SCHEDULE C**

	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>TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR</b> (from Schedule B)	\$33,417,324	\$7,430,000	\$350,000	\$17,154,100	-0-	-0-	\$58,351,424	\$51,060,133	14.3%
<b>EXPENDITURES AND OTHER OUTFLOWS</b>									
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-
Debt Service – Other Long Term Debt							-0-		-0-
Other Expenditures							-0-		-0-
Property tax judgments	\$402,204						\$402,204		---
Contingency	\$2,654,398						\$2,654,398	\$1,131,746	134.5%
<b>Total Expenditures and Other Outflows</b>	<b>\$33,417,324</b>	<b>\$7,430,000</b>	<b>\$350,000</b>	<b>\$17,154,100</b>	<b>-0-</b>	<b>-0-</b>	<b>\$58,351,424</b>	<b>\$51,060,133</b>	<b>14.3%</b>



## Request to Approve 2021-22 Primary Property Tax Rate & Levy

### **Recommendation:**

Staff recommends approval of the 2021-22 primary property tax rate of \$1.7505 generating a tax levy of \$15,955,424. The proposed levy does not require a Truth in Taxation (TNT) hearing.

### **Summary:**

The recommended rate and levy were included in the preliminary budget. The tax levy is below the maximum allowable and does not require a Truth in Taxation hearing. According to A.R.S. § 42-17107(A) and § 15-1461.01 a Truth in Taxation hearing is required if the proposed primary tax levy, excluding amounts that are attributable to new construction, is greater than amount levied in the preceding tax year.

Two property tax options were reviewed at the April 20, 2021 regular board meeting with Staff recommending the tax rate commonly referred to as the Truth in Taxation (TNT) rate. Navajo County taxpayers continue to deal with the economic downturn related to the pandemic. It may be years before Navajo County sees any economic improvement and reduction in unemployment. As such, the college does not want to burden local taxpayers any further and recommends setting the property tax levy below the maximum allowed.

The proposed TNT rate results in a decrease from the current year amount of \$1.7827 to \$1.7505, or a decrease of 3 cents. This rate will allow the District to receive \$229,191 in additional revenues for new construction.

## 2021 LEVY LIMIT WORKSHEET

<b>NAVAJO COUNTY - NORTHLAND PIONEER COLLEGE</b>
--

<b>MAXIMUM LEVY</b>	<b>2020</b>
A.1. Maximum Allowable Primary Tax Levy	\$16,445,192
A.2. A.1 multiplied by 1.02	\$16,774,096

<b>CURRENT YEAR NET ASSESSED VALUE SUBJECT TO TAXATION IN PRIOR YEAR</b>	<b>2021</b>
B.1. Centrally Assessed	\$198,022,926
B.2. Locally Assessed Real Property	\$684,743,460
B.3. Locally Assessed Personal Property	\$15,614,890
B.4. Total Assessed Value (B.1 through B.3)	\$898,381,276
B.5. B.4. divided by 100	\$8,983,813

<b>CURRENT YEAR NET ASSESSED VALUES</b>	<b>2021</b>
C.1. Centrally Assessed	\$200,661,019
C.2. Locally Assessed Real Property	\$695,202,180
C.3. Locally Assessed Personal Property	\$15,614,890
C.4. Total Assessed Value (C.1 through C.3)	<b>\$911,478,089</b>
C.5. C.4. divided by 100	\$9,114,781

<b>LEVY LIMIT CALCULATION</b>	<b>2021</b>
D.1. LINE A.2	\$16,774,096
D.2. LINE B.5	\$8,983,813
<b>D.3. D.1/D.2 (MAXIMUM ALLOWABLE TAX RATE)</b>	<b>1.8671</b>
D.4. LINE C.5	\$9,114,781
<b>D.5. D.3 multiplied by D.4 = MAXIMUM ALLOWABLE LEVY LIMIT</b>	<b>\$17,018,207</b>
D.6. Excess Collections/Excess Levy	
D.7. Amount in Excess of Expenditure Limit	
<b>D.8. ALLOWABLE LEVY LIMIT (D.5 - D.6 - D.7)</b>	<b>\$17,018,207</b>

<i>2021 New Construction</i>	\$13,096,813
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<i>Prior year actual levy (from line F.1 of the 2020 worksheet)</i>	\$15,726,233
<i>Divided by current values excluding new construction per line B.5</i>	\$8,983,813
<b>Truth in Taxation Rate</b>	<b>1.7505</b>

If the proposed tax rate is greater than the Truth in Taxation Rate noted above, a truth in taxation hearing must be held. If the proposed levy, excluding new construction, is equal to 15% or more, the motion to levy the increase must be approved by a unanimous roll call vote. (see A.R.S. § 15-1461.01 )

**Enter data in yellow-shaded cells only.**  
**Calculated data in tan should be used in published notice.**  
**Reference updated language for published notice per Chapter 198 (HB 2286, Laws 2017).**

### Truth in Taxation Analysis

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

	Maximum	TNT Rate
Actual current primary property tax levy: (line F.1. actual levy from prior year's final levy limit worksheet)	\$ 15,726,233	\$ 15,726,233
Net assessed valuation: (line C.4. from current year's worksheet)	\$ 911,478,089	\$ 911,478,089
Value of new construction:	\$ 13,096,813	\$ 13,096,813
Net assessed value minus new construction: (line B.4. from current year's levy limit worksheet)	\$ 898,381,276	\$ 898,381,276
<b>MAXIMUM TAX RATE THAT CAN BE IMPOSED WITHOUT A TRUTH IN TAXATION HEARING:</b>	\$ 1.7505	\$ 1.7505
Growth in property tax levy capacity associated with new construction:	\$ 229,260	\$ 229,260
<b>MAXIMUM PRIMARY PROPERTY TAX LEVY WITHOUT A TRUTH IN TAXATION HEARING:</b>	\$ 15,955,424	\$ 15,955,424
Proposed primary property tax levy:	\$ 17,018,207	\$ 15,955,424
Proposed increase in primary property tax levy, exclusive of new construction	\$ 1,047,512	-
Proposed percentage increase in primary property tax levy:	6.66%	0.00%
Proposed primary property tax rate:	\$ 1.8671	\$ 1.7505
Proposed increase in primary property tax rate:	\$ 0.1166	\$ 0.0000
Proposed primary property tax levy on a home valued at \$100,000	\$ 186.71	\$ 175.05
Primary property tax levy on a home valued at \$100,000 if the tax rate was not raised:	\$ 175.05	\$ 175.05
Proposed primary property tax levy increase on a home valued at \$100,000:	\$ 11.66	\$ 0.00

## Request to Approve 2021-22 Proposed Budget

**Recommendation:**

Staff recommends approval of the 2021-2022 Proposed Budget as presented.

**Summary:**

The District Governing Board approved the preliminary budget at its April 20, 2021 meeting. No changes have been made to the budget.

The District complied with all required notices related to the budget public hearing, the special board meeting to adopt the budget, and publication of the proposed budget in accordance with Arizona state law.

**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	50,000						50,000	50,000	0.0%
Student fees	500,000						500,000	500,000	0.0%
Tuition and fee remissions or waivers							0		0.0%
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%
<b>Total expenditures and other outflows</b>	<b>\$ 33,417,324</b>	<b>\$ 7,430,000</b>	<b>\$ 350,000</b>	<b>\$ 17,154,100</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 58,351,424</b>	<b>\$ 51,060,133</b>	<b>14.3%</b>

## **Request to Approve 2022-2024 Proposed Capital Budget**

**Recommendation:**

Staff recommends approval of the 2021-23 Preliminary Capital Budget as presented.

**Summary:**

The preliminary budget as approved by the District Governing Board on April 20, 2021 will guide capital project planning for the next three years. The first year of the capital budget is incorporated into the 2021-22 proposed annual budget.

Northland Pioneer College  
 Capital Fund (50) Budget  
 FY2122 Budget Cycle

	FY2021 Budget	FY2021 Actual YTD 12/16/20	Variance	% Spent	FY2122 Budget	FY2223 Budget	FY2324 Budget
<b>Fund Balance - Annual Ops</b>	2,000,000				2,000,000	2,000,000	2,000,000
<b>Fund Balance - WMC Facilities Expansion</b>	10,000,000				9,580,000	6,000,000	4,000,000
<b>Fund Balance - LCC Facilities Expansion</b>					960,000	960,000	960,000
<b>State Funding - STEM</b>	334,800				319,700	319,700	319,700
<b>Transfer from Operating Fund</b>	2,000,000				2,000,000	2,000,000	2,000,000
<b>Rural Funding (Txfer from Fund 00)</b>					974,400	-	-
<b>Federal HEERF Funding (Txfer from Fund 20)</b>					1,320,000	-	-
<b>Annual Capital Funding</b>	<u>14,334,800</u>	<u>-</u>			<u>17,154,100</u>	<u>11,279,700</u>	<u>9,279,700</u>
<b>Key Capital Projects &amp; SPASC</b>							
WMC Facilities (new, repair, rennovate)	10,000,000	191,698	9,808,302	2%	9,580,000	6,000,000	4,000,000
LCC Facilities (rennovate)					960,000	960,000	960,000
Strategic Plans	50,000	-	50,000	0%	-	-	-
Total - Annual Requirements	<u>10,050,000</u>	<u>191,698</u>	<u>9,858,302</u>	<u>2%</u>	<u>10,540,000</u>	<u>6,960,000</u>	<u>4,960,000</u>
<b>Annual Capital Requests</b>							
Federal Funding					1,320,000	-	-
Rural Funding					974,400	-	-
Adminstrative	2,054,655	90,329	1,964,326	4%	1,586,300	715,000	505,000
Student Services	59,225	166	59,059	0%	26,000	150,000	-
TAS	2,067,500	437,301	1,630,199	21%	2,490,000	5,170,000	1,820,000
Instruction:							
Arts & Science	-	-	-		18,725	-	-
CTE	50,000	19,461	30,539		100,000	163,000	-
Nursing	53,420	-	53,420		64,000	89,000	84,000
Total - Annual Requests	<u>4,284,800</u>	<u>547,257</u>	<u>3,737,543</u>	<u>13%</u>	<u>6,579,425</u>	<u>6,287,000</u>	<u>2,409,000</u>
<b>Contingency</b>	-	-	-		34,675	-	-
<b>Total Expenses</b>	<u>14,334,800</u>	<u>738,955</u>	<u>13,595,845</u>	<u>5%</u>	<u>17,154,100</u>	<u>13,247,000</u>	<u>7,369,000</u>
Surplus/(Deficit)	<b>0</b>				<b>0</b>	<b>(1,967,300)</b>	<b>1,910,700</b>
Carl Perkins Funding							

**Adjusted Surplus/(Deficit)**

**Northland Pioneer College  
Capital Budget  
FY2122-2324**

Sorted by Division

Div	Dept	FY2122 Budget Request \$	FY2223 Budget Request \$	FY2324 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Postponed? Y/N
Early College		200,000			Registration software	Purchase software specific to dual enrolled high school students. Streamline existing registration process, reduce frustration with current system and improve the experience for high school students, their parents and their school.	N
Stu Serv		120,000			Course Scheduling software	Software will help in scheduling courses to meet graduation needs of students. Current process does not have capability to help predict student needs based on audit degree data. Software will also help understand enrollment constraints, trends, and demand.	N
Various		1,000,000			Projects to be selected from college survey and other input.	Funding must be spent by December 2021 unless extended. Assessing purchase of mobile classrooms to provide child care options for students and/or purchasing a semi-truck for a mobile welding classroom.	N
<b>Federal Funding</b>		<b>1,320,000</b>	-	-			
NUR		416,000			High-Fidelity Simulators	Purchase two high -fidelity patient simulators for teaching student nurses in Show Low and Winslow along with funding a Simulation Specialist. Will enhance experience of students in rural clinical environments and get them ready for licensing exam.	N
Admin/CTE		500,000			New Skills Center in Show Low	Due to increased costs of construction materials, NPC requests \$325,000 to complete construction work on the new Skills Center Building. The Skills Center will house primarily welding, auto, and construction programs	
CTE		58,400			Construction & Integrated Education & Training (IET) Area	Purchase shipping containers and pod roof kit to expand outdoor teaching facilities; will provide a 40ft covered workspace. Program will also expand into cabinet making in Fall 2021 with purchase of additional equipment. Program will meet NCCER requirements.	
<b>Rural Funding</b>		<b>974,400</b>	-	-			
		34,675	-	-			
<b>CONTINGENCY</b>		<b>34,675</b>	-	-			
ADM SERV	Capital Proj	9,580,000	6,000,000	4,000,000	WMC Facilities	Construction to start in FY21	Y
ADM SERV	Capital Proj	760,000	760,000	760,000	LCC Cosmetology remodel/relocation	Proposed future remodel.	Y
ADM SERV	Capital Proj	200,000	200,000	200,000	LCC Parking lot expansion	Proposed future expansion.	Y
<b>KEY FACILITIES PROJ</b>		<b>10,540,000</b>	<b>6,960,000</b>	<b>4,960,000</b>			
ADM SERV	MAINT	25,000	25,000	25,000	Professional consulting services	Architect and engineers	N
ADM SERV	MAINT	40,000	40,000	40,000	Furniture Requests	Annual furniture requests from departments	N
ADM SERV	MAINT	85,000	85,000	85,000	Annual maintenance of facilities	Maintain buildings, address safety needs, renovate to meet current needs, utilities savings, maintain aesthetics of campuses	N
ADM SERV	MAINT	727,000	290,000	230,000	Facility Projects (Projects >\$5k)	Renovate to meet current needs, utilities savings, maintain aesthetics of campuses	Y/N
ADM SERV	AUTO	5,000	5,000	5,000	Mechanic tool replacement	Replace tools	N
ADM SERV	AUTO	20,000	20,000	20,000	Engines and paint for vehicles	extend life of fleet	N
ADM SERV	AUTO	50,000	50,000	50,000	1 Maintenance trucks - utility bed	replace worn out vehicles	N
ADM SERV	AUTO	7,000			Ventrac snow broom	Spread fertilizer and cinders, along with safety of operator	N
ADM SERV	AUTO	19,800			Lawn mower	Lawn care	N
ADM SERV	AUTO	20,000			Cab and chassis	Repair of older vehicle	N
ADM SERV	MAINT/TAS	87,500	50,000	50,000	IS Technology/Facility Changes	Changes required for technology	N
ADM SERV	MAINT	500,000	150,000	-	Campus/Security cameras project	Safety and security	N
<b>ADM SVC</b>		<b>1,586,300</b>	<b>715,000</b>	<b>505,000</b>			
Stu Serv	Marketing	-	150,000	-	Add digital sign to large monument sign at WMC campus.	Capital 21/22 - Per the 2018-20 Strategic Plan, Priority II, Outcome 7 - 1) Improve and or replace large NPC logo signs at 4 main campuses as funds allow.	N

**Northland Pioneer College  
Capital Budget  
FY2122-2324**

Sorted by Divison

Div	Dept	FY2122 Budget Request \$	FY2223 Budget Request \$	FY2324 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Postponed? Y/N
Stu Serv	Marketing	26,000	-	-	Indoor Digital Signs, should be completed by 6/23.	Per the 2018-20 Strategic Plan, Priority II, Outcome 7 - 2) Purchase and install indoor digital signage for all 9 NPC locations.	N
<b>STUD SERV</b>		<b>26,000</b>	<b>150,000</b>	<b>-</b>			
TAS	IS	500,000	640,000	640,000	Cisco Solution classrooms	This line item will begin lifecycle to refresh 9 to 10 Cisco units per year to combat obsolescence.	N
TAS	IS	30,000	30,000	30,000	Replace old smartboards	Begin lifecycle replacement of old smartboards non-distance learning	N
TAS	IS	-	3,000,000	-	Jenzabar Replacement	Review, Evaluation, and implementation of replacement ERP system	
TAS	IS	325,000	350,000	-	Jenzabar maintenance Or maintenance for new ERP	Yearly Maintenance Contract Increase due to age of systems and licensing	N
TAS	IS	200,000	200,000	200,000	Cisco Smartnet Renewal	Necessary Contratural Maintenance. Cost per device increase and additional device for college. An additional 80,000 or so included per year as the college absorbs the Talon Smartnet contract.	N
TAS	IS	300,000	-	-	Security ELA Renewal once every 5 yrs	Coaverage for edge email, AMP, Umbrella, Netflow connector, and firewalls	N
TAS	IS	25,000	25,000	25,000	Server Replacements @ 5 years	Update Aging Server/Blade Cycle	N
TAS	IS	500,000	200,000	200,000	Replace old routers, switches and AP's @ 6 years	Update Aging Routers, Switches, and Aps	N
TAS	IS	100,000	100,000	100,000	UPS (batteries for servers) lifecycle Replacements @ 5 years	Replace aging UPS systems - adding more and replacing more - failure rates from dirty power	N
TAS	IS	100,000	100,000	100,000	Secondary terciary storage	Necessary Server Backup Solution, will be needed at both data centers	N
TAS	IS	60,000	60,000	60,000	Vbrick storage	Storage of video classroom recordings.	N
TAS	IS	100,000	200,000	200,000	Computers -Classroom Desktop @ 4 years (230)	Replace aging computers	N
TAS	IS	30,000	30,000	30,000	Printers @ 3 years	Replace aging printers	N
TAS	IS	20,000	20,000	20,000	Monitors @ 4 years	Replace aging monitors	N
TAS	IS	80,000	95,000	95,000	Computers - Laptops and Mobile tech	Replace some laptops with Surface Pros, Mobile Tech	N
TAS	IS	20,000	20,000	20,000	MacBook Pro computers for faculty and staff	Apple laptops for faculty and staff	N
TAS	IS	100,000	100,000	100,000	Microsoft Azure Software and Professional Services	Intune, ESA replacments mimecast, Tools forever, and others	
<b>TAS</b>		<b>2,490,000</b>	<b>5,170,000</b>	<b>1,820,000</b>			
A&S	Performing Arts	18,725			Audio Board Replacement for PAC Sound Booth for theatre production, college and community events	The current sound board is becoming obsolete, and a digital sound board replacement is needed.	N
<b>A&amp;S</b>		<b>18,725</b>	<b>-</b>	<b>-</b>			
CTE	AJS	20,000			Connex box roof system	Allow for an outdoor training space.	N
CTE	ATO		44,000		2- Four Post Drive on Lifts with Rolling Jacks	Keep to current standard	1 now and 1 the following year
CTE	ATO		35,000		Newest scanners. Newer system will be released.	Introduces students to new technology used in industry, improves efficiency	N
CTE	ATO	30,000			One 2010 or newer diesel truck.	Keep to current standard	N
CTE	CON	25,000			Connex box roof system	Allow an outdoor covered work space	N
CTE	FRS	25,000			20 Air tanks for SCBAs	to replace and keep up to industry standard	N
CTE	WLD		72,000		Welding Machines 4-WMC 6-PDC 2-STJ	Replace worn machines as part of facility maintenance	N

**Northland Pioneer College  
Capital Budget  
FY2122-2324**

Sorted by Divison

Div	Dept	FY2122 Budget Request \$	FY2223 Budget Request \$	FY2324 Budget Request \$	Description of Capital Item(s) Requested	Justification for Request	Postponed? Y/N
CTE	WLD		12,000		Welding Machine 1-Aluminum master power for PDC	Replace worn machines as part of facility maintenance	N
<b>CTE</b>		<b>100,000</b>	<b>163,000</b>	<b>-</b>			
NUR	NUR	24,000	24,000	24,000	2 Nursing Mannequins	Life cycle replacement (NUR Operational Plan)	N
NUR	EMT	40,000			2 Cardiac Monitors	Lab equipment (EMT Operational Plan)	N
NUR	EMT			60,000	SimMan adult mannequin	Lab equipment (EMT Operational Plan)	N
NUR	EMT		65,000		Childbirth simulator	Lab equipment (EMT Operational Plan)	N
<b>Nursing</b>		<b>64,000</b>	<b>89,000</b>	<b>84,000</b>			
		<b>17,154,100</b>	<b>13,247,000</b>	<b>7,369,000</b>			

Budget for Perkins grant has not been released; some capital items may be funded from that grant.

# Governing Board Meeting Agenda

**ZOOM**

Or you can join by calling 1 669 900 6833 and using meeting ID: 833 6111 9122.

**Date:** May 18, 2021

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

<u>Item</u>	<u>Description</u>	<u>Resource</u>
1.	<b>Call to Order and Pledge of Allegiance</b> .....	Chair Lucero
2.	<b>Adoption of the Agenda</b> ..... <b>(Action)</b>	Chair Lucero
3.	<b>Call for Public Comment</b> ..... <small>Individuals may address the Board on any relevant issue for up to 5 minutes. At the close of the call to the public, Board members may not respond to any comments but may respond to criticism, ask staff to review a matter or ask that a matter be placed on a future agenda.</small>	Chair Lucero
4.	<b>Discussion Items:</b>	
	<b>A. Standing Presentations:</b>	
	1. <b><u>Financial Position</u></b> ..... Vice President Ellison will provide a report on the financial position of the college for period July 1, 2020 to March 31, 2021.	VPAS Ellison
	2. <b><u>NPC Student Government Association (SGA)</u></b> ..... No report.	No Report
	3. <b><u>NPC Faculty Association</u></b> ..... Dr. Allison Landy will provide an update from Faculty Association.	Allison Landy
	4. <b><u>Classified &amp; Administrative Staff Organization (CASO)</u></b> ..... CASO has provided a PowerPoint presentation, included in the packet, and Donna Krieser will be present to provide additional detail during the meeting.	Donna Krieser
	5. <b><u>Northland Pioneer College (NPC) Friends and Family</u></b> ..... Director Betsy Wilson will report on recent activities including Fall 2021 scholarship awards.	Director Wilson
	6. <b><u>Human Resources</u></b> ..... A written report has been provided in the packet, and staff will be available to answer questions.	Written Report
	7. <b><u>President's Report</u></b> ..... Interim President Swarthout will provide a report on activities from the President's office since the April meeting.	Interim President Swarthout
	<b>B. Faculty Emeritus Award – Cynthia Hutton</b> ..... Dean Jackson will present Faculty in Biology Cynthia Hutton with Faculty Emeritus Status for service to the college.	Dean Jackson
	<b>C. Administrator Emeritus Award – Peggy Belknap</b> ..... Interim President Swarthout will present Dean Peggy Belknap with Administrator Emeritus Status for service to the college.	Interim President Swarthout
	<b>D. <u>Institutional Effectiveness Quarterly Update</u></b> ..... A written report is provided in the packet and Director Yip-Reyes will provide additional information during the meeting.	Director Yip-Reyes
	<b>E. <u>Higher Learning Commission Financial Ratios</u></b> ..... VPAS Ellison will review the financial ratios used by the Higher Learning Commission to assess institutional health.	VPAS Ellison
	<b>F. <u>Strategic Planning Update</u></b> ..... Director Raisor will update the Board on the progress made by the college in its Strategic Planning.	Director Raisor



- 5. **Consent Agenda for Action** ..... Chair Lucero
  - A. [April 20, 2021 Regular Meeting Minutes](#)
  - B. [Policies 1900 through 1962](#)
  - C. [Resolution #2 Designating the Chief Fiscal Officer](#)
  - D. [Dual Enrollment Intergovernmental Agreement Amendment](#) between Navajo County Community College District and Blue Ridge USD; Hopi Jr/Sr High School.
  
- 6. **For Discussion and Possible Action:**
  - A. **Old Business**
    - 1. None.
  - B. **New Business:**
    - 1. [Request to Approve Purchase of Desktop Computers](#) ..... CIO Estes  
CIO Estes will present a request to approve the purchase of Desktop Computers as part of the college’s regular refresh cycle.
  
- 7. **DGB Agenda Items and Informational Needs for Future Meetings** ..... Chair Lucero
  
- 8. **Board Report/Summary of Current Events**..... Board Members
  
- 9. **Announcement of Next Regular Meeting**..... **June 15, 2021** Chair Lucero
  
- 10. **Adjournment** ..... **(Action)** Chair Lucero

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

Post Office Box 610 • Holbrook, AZ 86025 • (928) 524-7311 • Fax (928) 524-7312 • www.npc.edu

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT

Statement of Financial Position

July 1, 2020 to March 31, 2021

Budget Period Expired

75%

Tax Supported Funds				
General Unrestricted				
	Current Month			
	Budget	Actual	Y-T-D Actual	%
<b>REVENUES</b>				
Primary Tax Levy	15,726,233	472,588	11,212,677	71%
State Aid:				
Maintenance and Operations	1,554,800	-	1,166,100	75%
Equalization	8,444,300	-	6,333,225	75%
Tuition and Fees	4,600,000	28,443	3,600,605	78%
Investment earnings	500,000	42,118	318,530	64%
Grants and Contracts	1,400,000	-	1,356,622	97%
Other Miscellaneous	200,000	21,495	132,394	
Fund Balance		-	-	
Transfers	(2,900,000)	(694,521)	(1,644,366)	57%
<b>TOTAL REVENUES</b>	<b>\$ 29,525,333</b>	<b>\$ (129,877)</b>	<b>\$ 22,475,787</b>	<b>76%</b>
<b>EXPENDITURES</b>				
Salaries and Benefits	19,997,902	1,628,449	13,765,421	69%
Operating Expenditures	9,527,431	415,339	5,872,120	62%
Capital Expenditures				
<b>TOTAL EXPENDITURES</b>	<b>\$ 29,525,333</b>	<b>\$ 2,043,788</b>	<b>\$ 19,637,541</b>	<b>67%</b>
<b>Unrestricted Plant</b>				
	Current Month			
	Budget	Actual	Y-T-D Actual	%
<b>REVENUES</b>				
State Aid:				
Capital/STEM	334,800	-	251,100	75%
Fund Balance	12,000,000	9,023	298,638	2%
Transfers	2,000,000	668,402	1,082,260	54%
<b>TOTAL REVENUES</b>	<b>\$ 14,334,800</b>	<b>\$ 677,425</b>	<b>\$ 1,631,998</b>	<b>11%</b>
<b>EXPENDITURES</b>				
Capital Expenditures - WMC Facilities	12,000,000	9,023	298,638	2%
Capital Expenditures - Other	2,334,800	668,402	1,333,360	57%
<b>TOTAL EXPENDITURES</b>	<b>\$ 14,334,800</b>	<b>\$ 677,425</b>	<b>\$ 1,631,998</b>	<b>11%</b>

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT  
 Statement of Financial Position  
 July 1, 2020 to March 31, 2021

Budget Period Expired 75%

**Restricted and Auxiliary Funds**

	Restricted			
	Budget	Current Month		%
		Actual	Y-T-D Actual	
<b>REVENUES</b>				
Grants and Contracts	6,000,000	528,223	3,530,930	59%
Fund Balance				
Transfers	600,000	-	450,000	75%
<b>TOTAL REVENUES</b>	<b>\$ 6,600,000</b>	<b>\$ 528,223</b>	<b>\$ 3,980,930</b>	<b>60%</b>
<b>EXPENDITURES</b>				
Salaries and Benefits	841,801	94,268	902,696	107%
Operating Expenditures	5,758,199	159,703	3,046,736	53%
Capital Expenditures				
<b>TOTAL EXPENDITURES</b>	<b>\$ 6,600,000</b>	<b>\$ 253,971</b>	<b>\$ 3,949,432</b>	<b>60%</b>

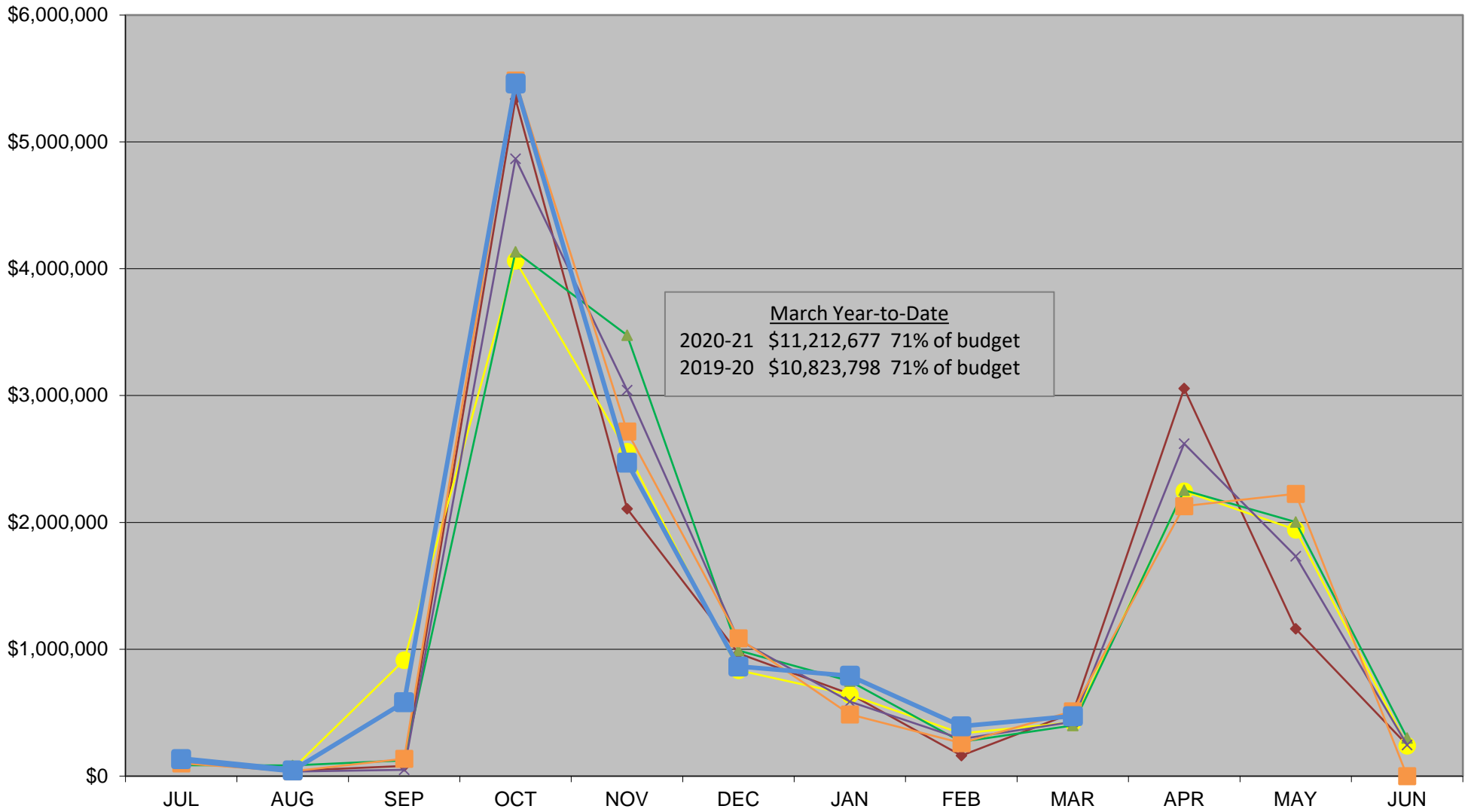
	Auxiliary			
	Budget	Current Month		%
		Actual	Y-T-D Actual	
<b>REVENUES</b>				
Sales and Services	300,000	3,999	34,859	12%
Fund Balance	-			
Transfers	300,000	26,119	112,106	37%
<b>TOTAL REVENUES</b>	<b>\$ 600,000</b>	<b>\$ 30,118</b>	<b>\$ 146,965</b>	<b>24%</b>
<b>EXPENDITURES</b>				
Salaries and Benefits	239,418	12,050	102,861	43%
Operating Expenditures	360,582	18,068	44,104	12%
Capital Expenditures				
<b>TOTAL EXPENDITURES</b>	<b>\$ 600,000</b>	<b>\$ 30,118</b>	<b>\$ 146,965</b>	<b>24%</b>

**Cash Flows**

Cash flows from all activities (YTD) .....	\$28,235,680
Cash used for all activities (YTD) .....	\$25,365,936
Net Cash for all activities (YTD) .....	\$2,869,744

### Monthly Primary Property Tax Receipts

◆ 2015-16   
 ▲ 2016-17   
 ▲ 2017-18   
 ✕ 2018-19   
 ■ 2019-20   
 ■ 2020-21 March YTD



# *Classified Administrative Staff Organization (CASO)*

*Join us as we continue to re-vision the role of  
CASO as a powerful voice for staff at NPC'*

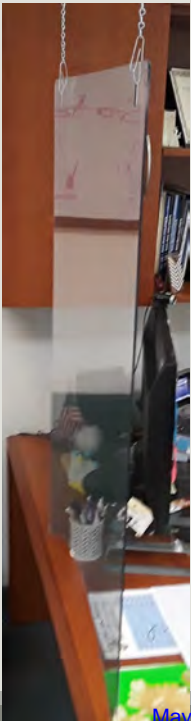
# ***FACILITIES***

## ***2020/2021***



The Facilities department never took a step back from working on campuses and centers. We had many projects we had to get done for the other staff and faculty to be able to return. Under FOG's direction we focused on Covid Precautionary measures such as:

- Hundreds of Acrylic barriers were installed throughout all the district.
- Sanitizer stations were distributed and put in place.
- Furniture rearranged or removed to comply.
- Assisting Campus and center Managers in what they needed to keep working in the office.
- Touch-free faucets and paper towel dispensers.
- Foot door openers in restrooms.



# **BUSINESS AS USUAL**



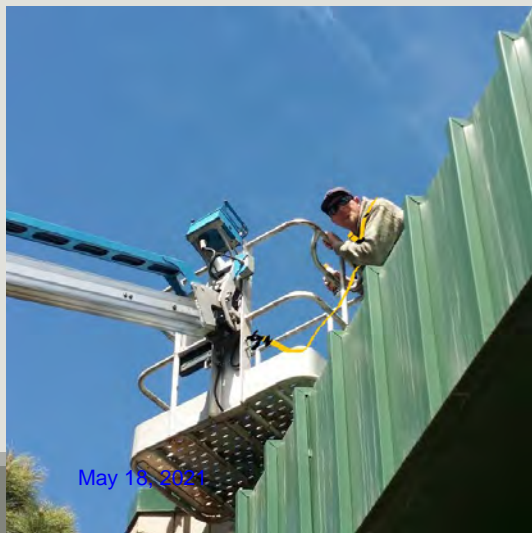
**We as Facilities have kept up with our maintenance and preventative maintenance.**

- New furniture installs
- Office moves
- Multiple break-in repairs
- Water breaks
- Snow Removal and Ice safety procedures
- Welding Shop cleaning and sealing structures.
- Assisting TAS in various projects
- Parking lot maintenance
- Painting offices
- Maintaining the fleet
- Groundskeeping



**Northland pioneer college Facility employees have many times been the only employees on the campuses and centers. Maintenance spent countless hours making sure the facilities were in good standing and in good working order, inside and outside.**

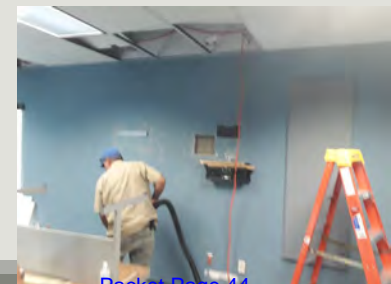
**Facilities employees with few other select staff kept the properties safe and functional. Facilities have an outstanding group of talented professionals who can work out most issues, saving money by keeping them in-house.**



May 18, 2021



Navajo County Community College District Governing Board



Packet Page 44



# *Thank you from CASO*

We would like to add our voices to the Faculty Association and college's executive leadership in thanking the board for the pay increase for fiscal year 2022

We appreciate the board's support in all of our endeavors to better our communities and the lives of our students

We also appreciate the board's continuous support and show of appreciation to NPC faculty, staff, and executive team

**DGB Human Resources Update  
May 11, 2021**

**OPEN POSITIONS**

1. **Clerk to the Director of Public Safety Education** – Open until filled. 18 applicants.
2. **Database Administrator (DBA)** – Open until filled. 4 applicants.
3. **Director of Financial Aid** – Open until filled. 15 applicants.
4. **EMT Program Clerk** – Open until filled. 22 applicants.
5. **Faculty in Sociology/Anthropology** – Closes May 20, 2021. 18 applicants.
6. **Faculty in Welding** – Open until filled. 6 applicants.
7. **Network Technician II** – Open until filled. 2 applicants.
8. **Perkins Grant Specialist** – Open until filled. 3 applicants.
9. **System Support Technician** – Open until filled. 27 applicants.

**CLOSED & IN REVIEW**

1. **Faculty in Biology** – PDC Closed. 11 applicants.
2. **Faculty in Chemistry** – Closed. 17 applicants.
3. **Maintenance I** – Closed. 11 applicants.

**FILLED**

1. **Business Analyst** – Laura Singleton will start May 17, 2021. Ms. Singleton has five (5) years of combined experience as marketing director and financial planner with some HR experience. Ms. Singleton resides in Show Low, Arizona.
2. **Community Recruiter North** – Frank Orona will start May 17, 2021. Mr. Orona has twenty-one (21) years of combined experience as Dean of Students, Director of Admissions, Career Services, Associate Director of Financial Aid and Advisor. Mr. Orona plans to reside in Holbrook, Arizona.
3. **System Support Technician** – Kimberly Reed started May 1, 2021. Ms. Reed has worked at NPC for sixteen (16) years in the Information Technology department and brings a wealth of IT knowledge in her new position. Ms. Reed resides in Holbrook, Arizona.

## Office of Institutional Effectiveness

The Office of Institutional Effectiveness (OIE) has worked on the following categories of reporting and analytic activities for the past few months:

1. Produced external data-related reports/files: IPEDS Spring Collection Reports; Higher Learning Commission Annual Institutional Update; Strategic Vision Report Data.
2. Assisted in internal data requests from the Student Success Alliance, Business Office, Nursing and Allied Health Division, Instructional Technology & Curriculum Support, Early College, Advising, and Records & Registration Departments; assisted in completing the final TALON performance report.
3. Updated and posted the 2020 NPC Enrollment Report to SharePoint for college's internal use.
4. Facilitated college-wide virtual public forums for three presidential candidates.
5. Attended the HLC Annual Conference and Arizona Association of Institutional Research Annual Conference.
6. Provided survey assistance to the Financial Aid Department, Dean of Arts & Sciences, Faculty Association, and Classified and Administrative Staff Association.
7. Continued support to the Leadership Council in its integrated strategic planning process.
8. Conducted course-specific Spring 2021 course improvement survey.

# Higher Learning Commission Financial Ratios

## Summary:

The Higher Learning Commission (HLC) uses specific financial ratios to track institutional health as part of an overall strategic financial analysis. The model adopted by the HLC uses the concept of a Composite Financial Index (CFI), which is intended to give a quick snapshot of overall financial health.

Well-managed institutions use their mission to drive success and use financial metrics to determine affordability. The ratios assist in the development of the answers to the following questions and other key questions of strategic financial importance.

- Are resources sufficient and flexible enough to support the mission?
- Are resources managed strategically to advance the mission, such as debt?
- Does asset performance and management support the strategic direction?
- Do operating results indicate the institution is living within available resources?

Data for **fiscal year 2019-20** along with historical and comparative information is presented with and without the change in accounting principle related to GASB Statements No. 68 and No. 75.

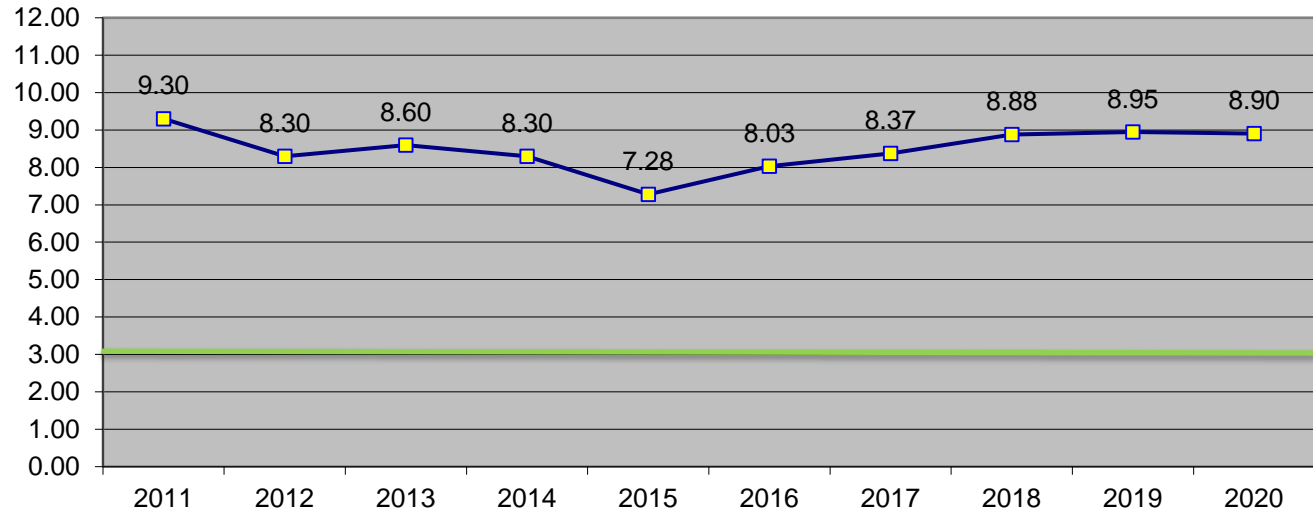
- GASB 68 Accounting and Financial Reporting for Pensions adopted in fiscal year 2014-15.
- GASB 75 Accounting and Financial Reporting for Postemployment Benefits Other than Pensions adopted in fiscal year and 2017-18 respectively. This is immaterial for NPC.

The CFI measures the overall financial health of the institution based on the sufficiency and flexibility of resources, the management of debt, the performance of assets, and the results of operations. A score of 3.0 is considered the threshold for financial health. NPC's score is well above the threshold and has been for years.

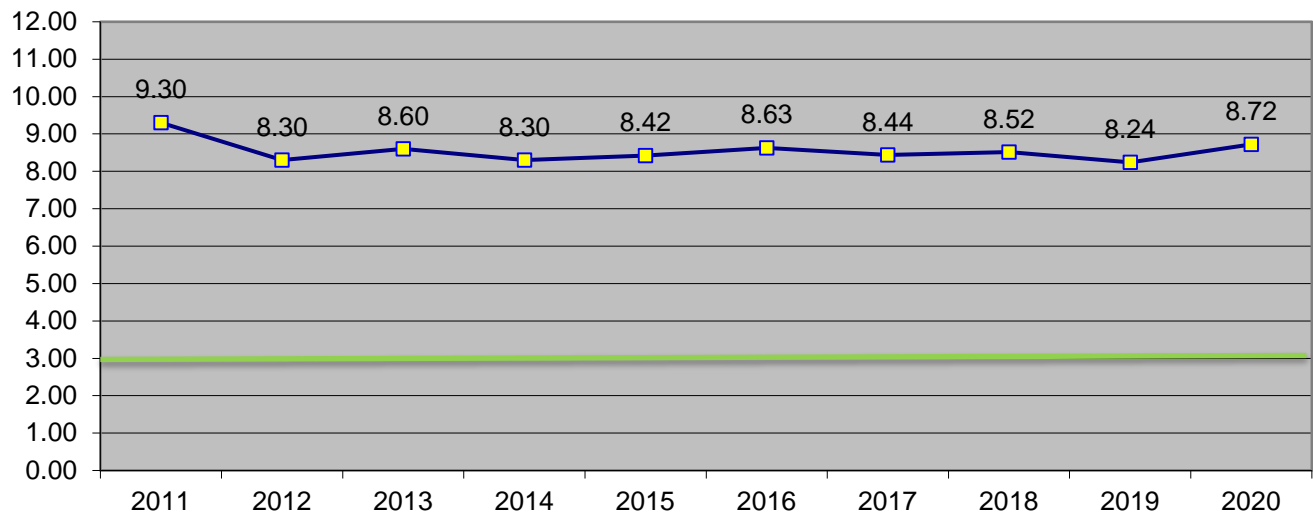
The financial ratios that make up the CFI include:

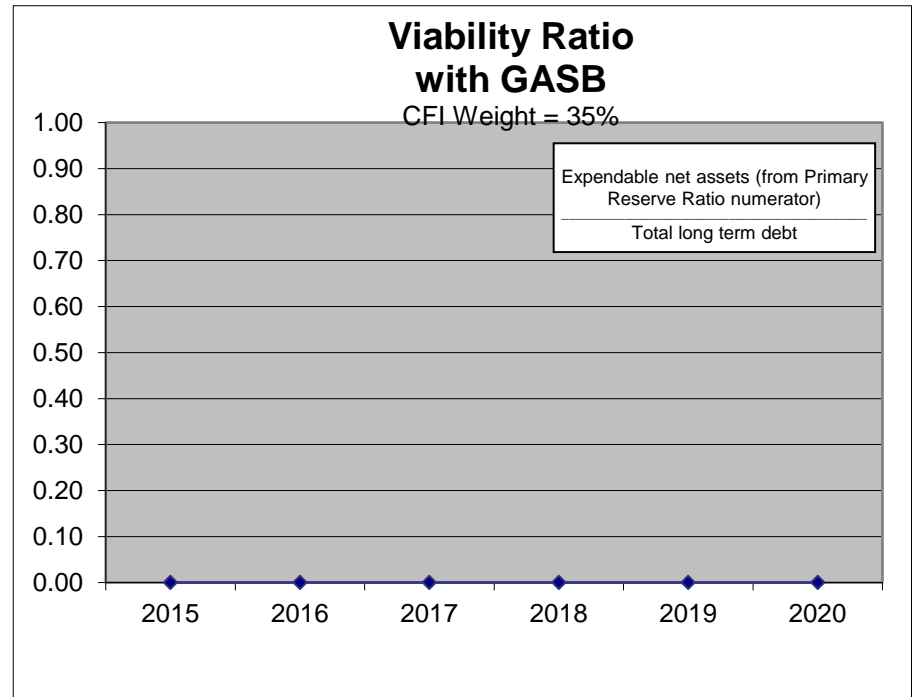
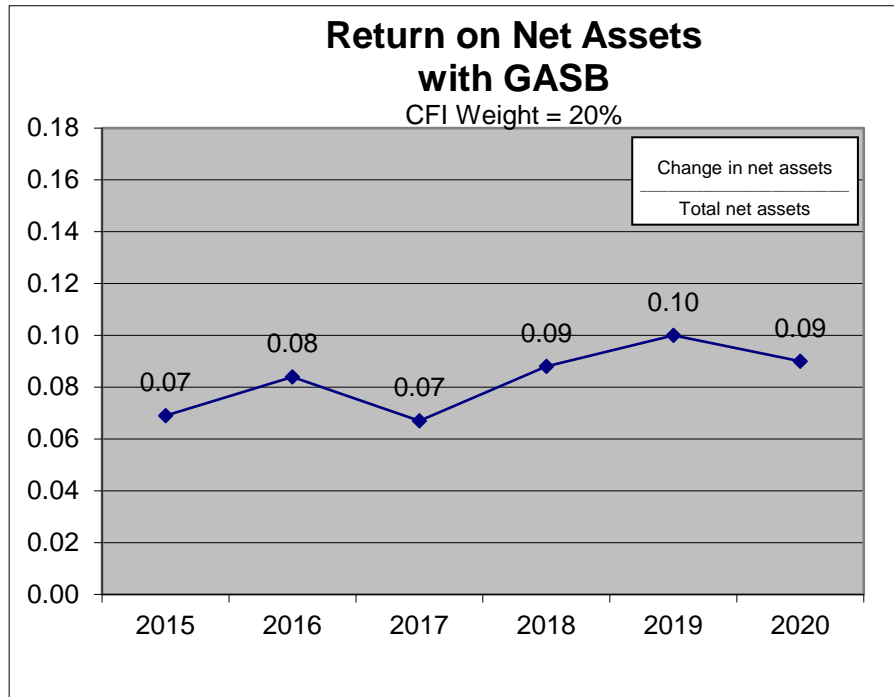
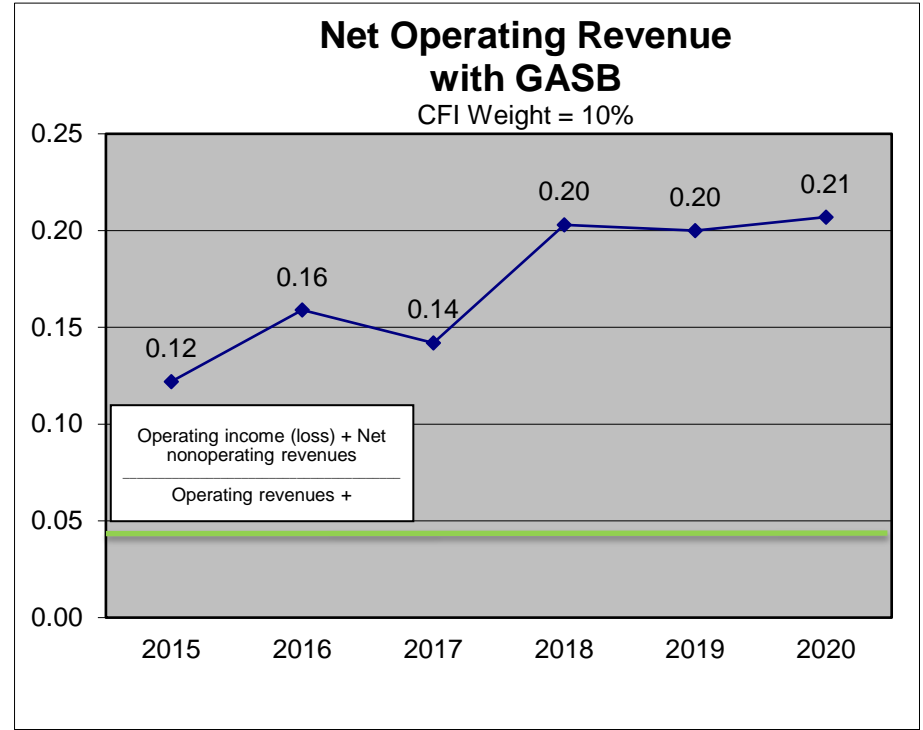
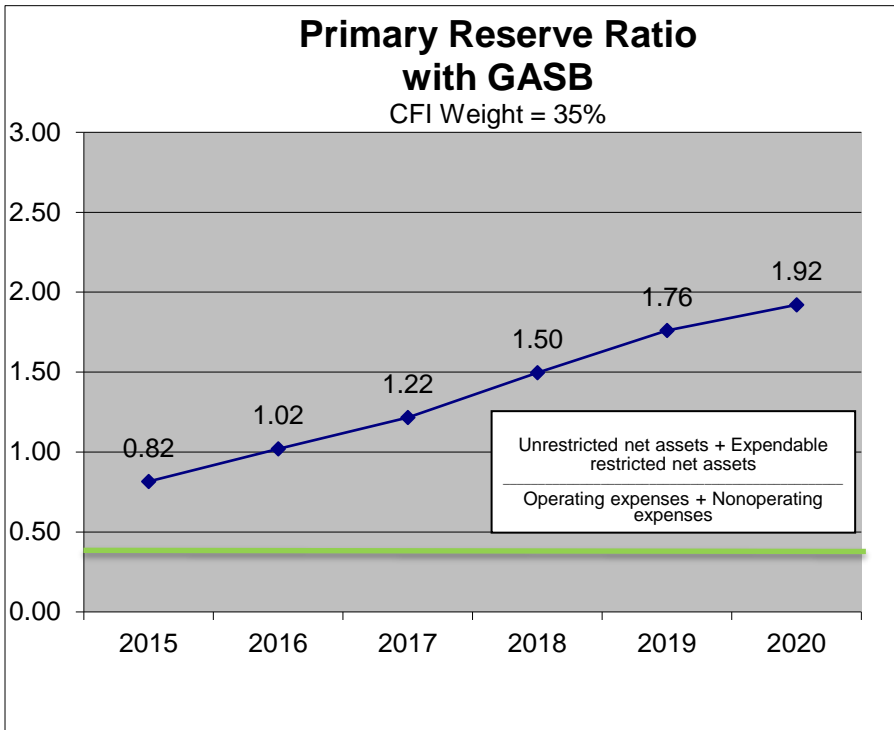
- **Primary Reserve Ratio** (*CFI weight = 35%*) – measures financial strength by comparing expendable net assets to total expenses. The ratio represents the percent of a year the institution could meet financial obligations with assets readily available. **A ratio of .40 is considered the threshold for financial health.** NPC's score is well above the threshold.
- **Net Operating Revenues Ratio (%)** (*CFI weight = 10%*) - measures whether the institutional operations resulted in a surplus or a deficit for the year. The ability of an institution to operate within available resources in basic day-to-day functions. The threshold for financial health is **4 percent**. NPC's score is well above the threshold.
- **Return on Net Assets (%)** (*CFI weight = 20%*) - measures whether the institution's total assets (restricted and unrestricted) are increasing or decreasing. **A ratio that is 3-4% above inflation is considered the threshold for financial health.** A higher return on net assets means that the institution is using its assets and working capital efficiently and effectively. NPC's score is above the threshold.
- **Viability Ratio** (*CFI weight = 35%*) - measures the ability of an institution to meet its entire debt obligation with expendable assets. A ratio of 1.25 is considered the threshold for financial health. NPC has **no long term debt or bonds**, so this ratio is not applicable.

### Composite Financial Indicator with GASB



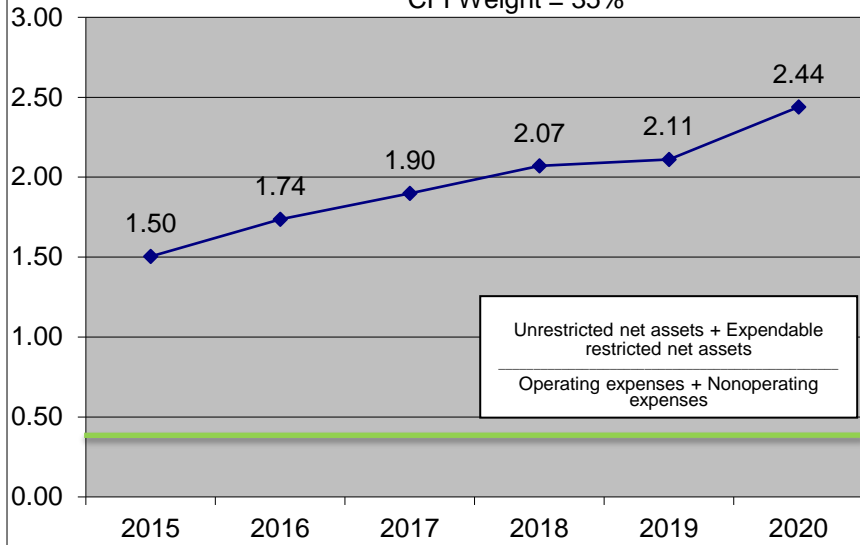
### Composite Financial Indicator without GASB





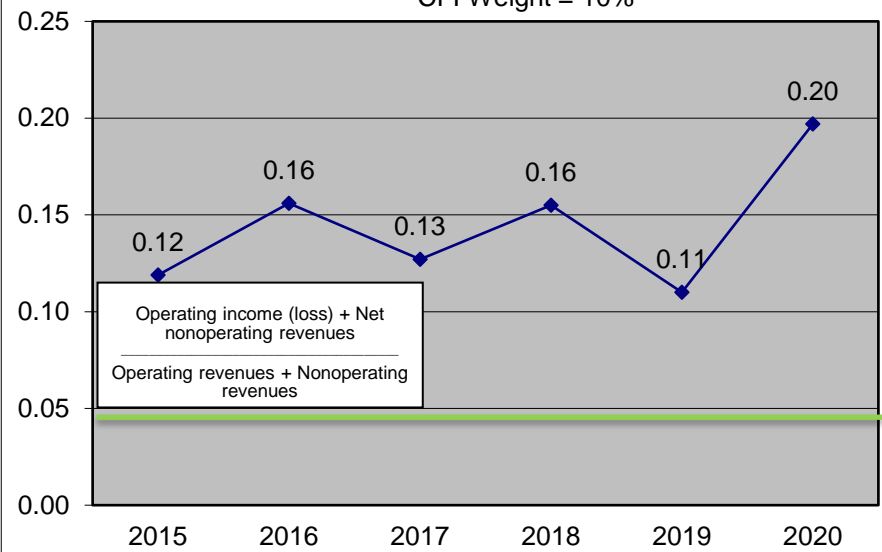
### Primary Reserve Ratio without GASB

CFI Weight = 35%



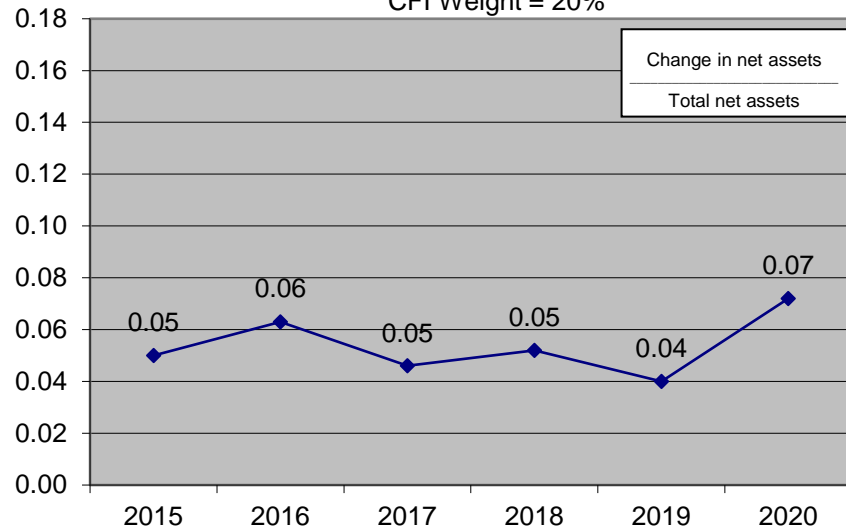
### Net Operating Revenue without GASB

CFI Weight = 10%



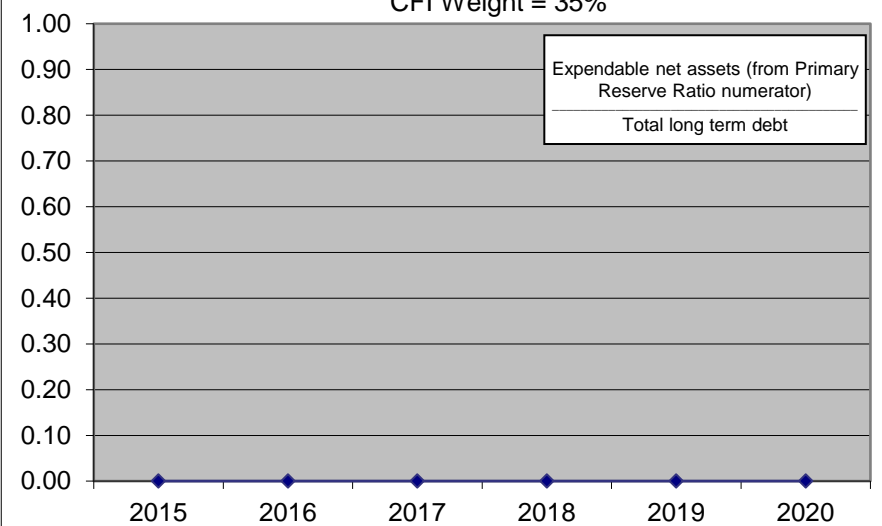
### Return on Net Assets without GASB

CFI Weight = 20%



### Viability Ratio without GASB

CFI Weight = 35%







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**Northland Pioneer College**

**EXPANDING MINDS • TRANSFORMING LIVES<sup>SM</sup>**

# **Draft Strategic Goals**

District Governing Board Meeting 5/18/2021

# Strategic Goals Outline

- Overview of where this work falls into the overall process
- LC, DGB, and college feedback on goals
- Putting together a Mind Map
  - Access and Student Success
  - Education and Scholarship
  - Community and Partnership
  - Group and Interpersonal Climate
  - Infrastructure
- Goal recommendations and next steps

HLC Interim Report Element	Where are we at now?
1. Identify <u>process owner</u> for College-level (strategic) planning	Completed (April 2020)
2. Review and rewrite college's <u>vision</u> statement	Completed with DGB approval (Jan 2021)
3. Identify <u>key institutional long-term goals</u> that are clearly linked to the vision statement; explain how the goals have been vetted and approved	<ul style="list-style-type: none"> <li>• Collected input from Leadership Council (Feb 19); DGB (Feb 26); collegewide strategic goals survey (closed on Mar 5); Internal communication survey (closed on Mar 12).</li> <li>• Leadership Council designated Strategic Planning Task Force to work on proposed goals (Feb 19), with the Task Force to present proposed goals to Leadership Council (Apr 30 LC meeting).</li> <li>• <b>Tentative date to present to DGB (May 18 meeting).</b></li> </ul>
4. Create <u>key performance indicators</u> to benchmark current state; create target goals within a specified time frame; described how the data will be collected and who is responsible for collecting it	<p><b>Current proposed plan - intensive work in Summer 2021:</b></p> <ol style="list-style-type: none"> <li><b>1. refining/revising key performance indicators</b></li> <li><b>2. obtaining baseline data</b></li> <li><b>3. setting targets</b></li> </ol> <p><b>A draft to present to Leadership Council at August LC meeting</b></p>
5. Determine a transparent <u>process on communicating progress</u> to the greater college community	College-planning procedure (TBD).
6. Explain how other continuous improvement plans (e.g., program reviews and academic assessments) are being utilized in the strategic planning process	College-planning procedure (TBD).
7. Explain how the integrated planning will be sustained into the future	College-planning procedure (TBD).



## **Input from District Governing Board (Feb 26, 2021)**

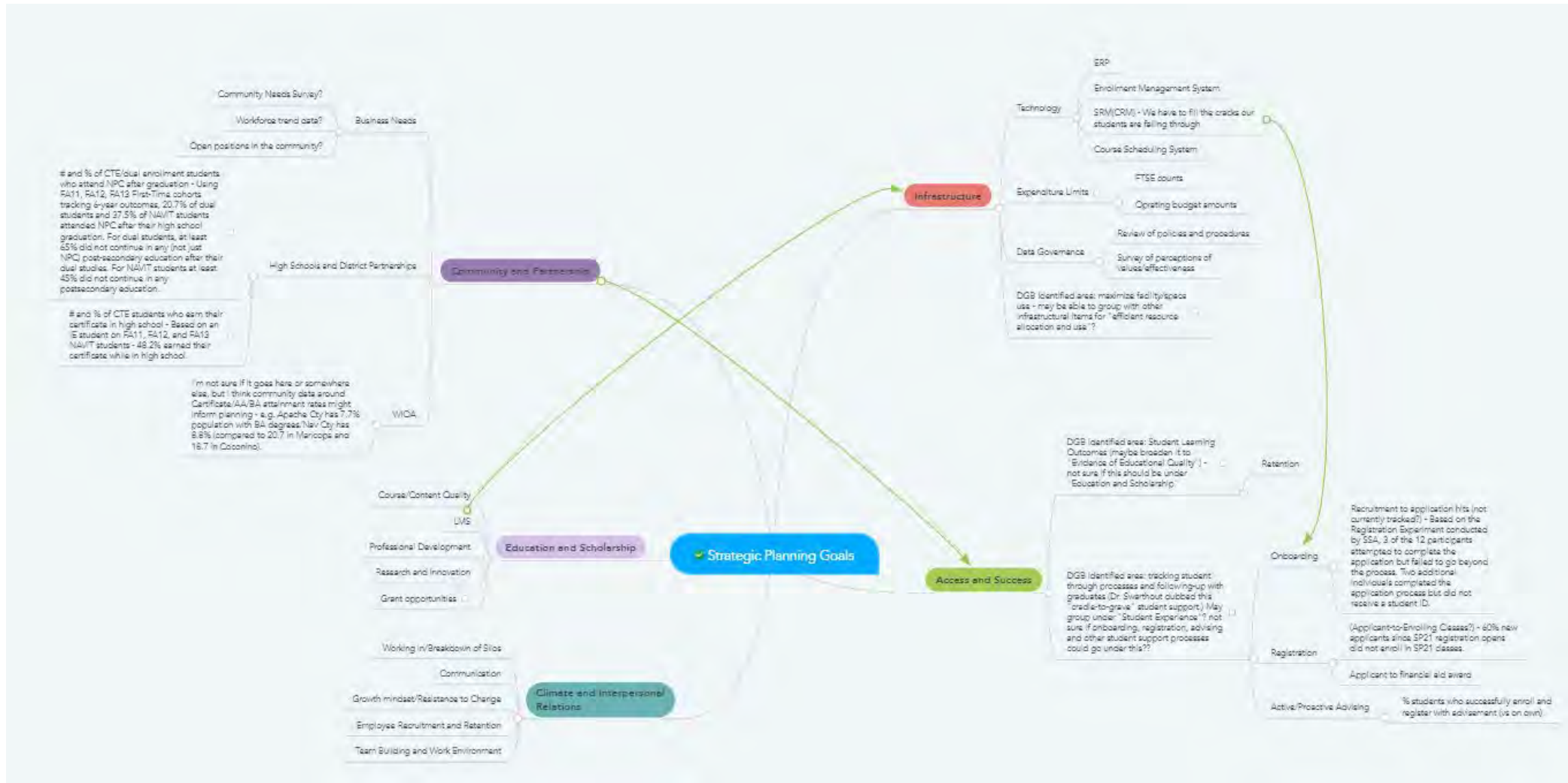
- Growth in student population/enrollment
- Financial solvency (expenditure limit)
- Maximizing facilities usage
- Support to students
- Student learning outcomes

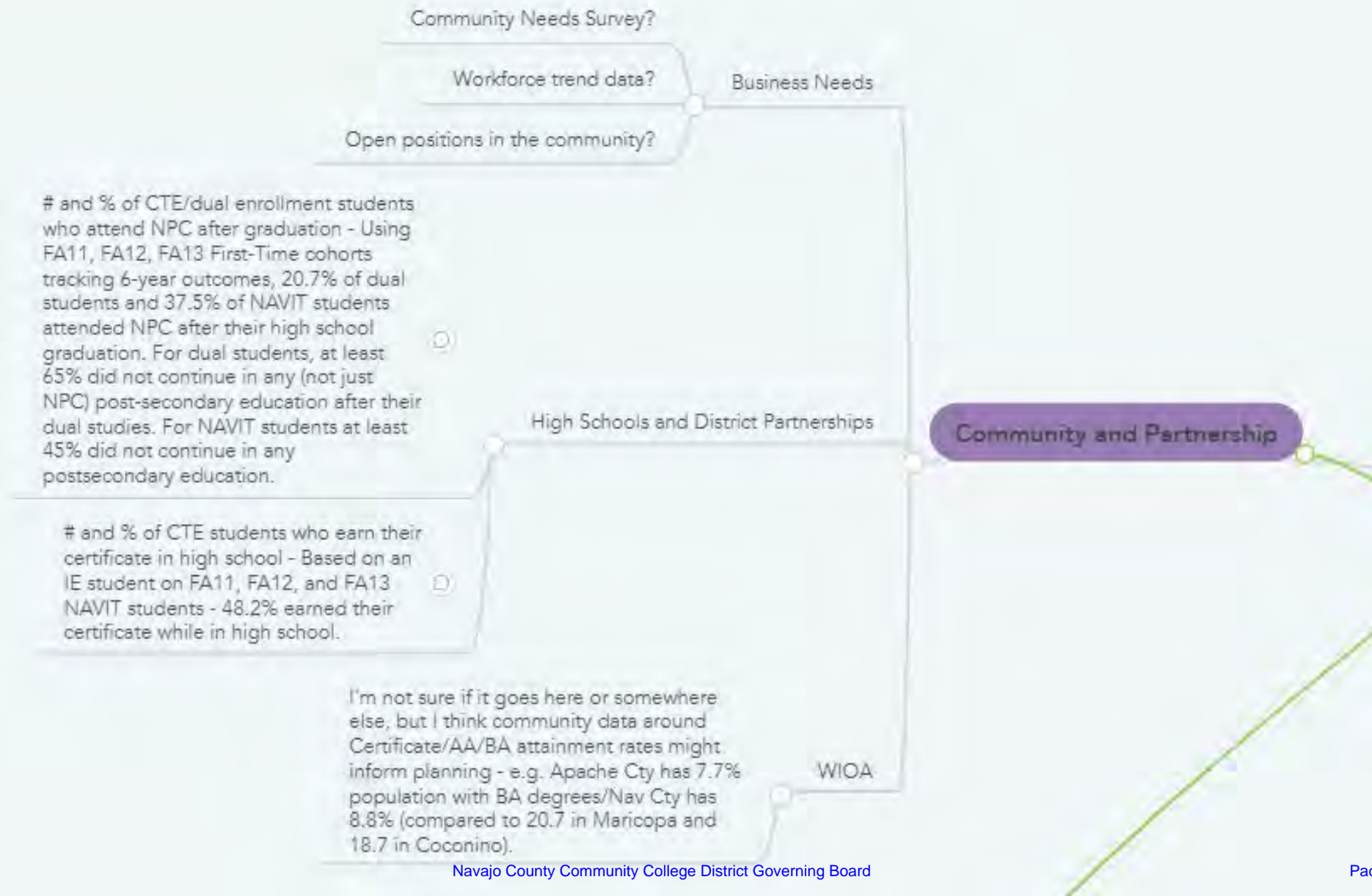
## **Input from college-wide strategic goal survey (closed on Mar 5, 2021)**

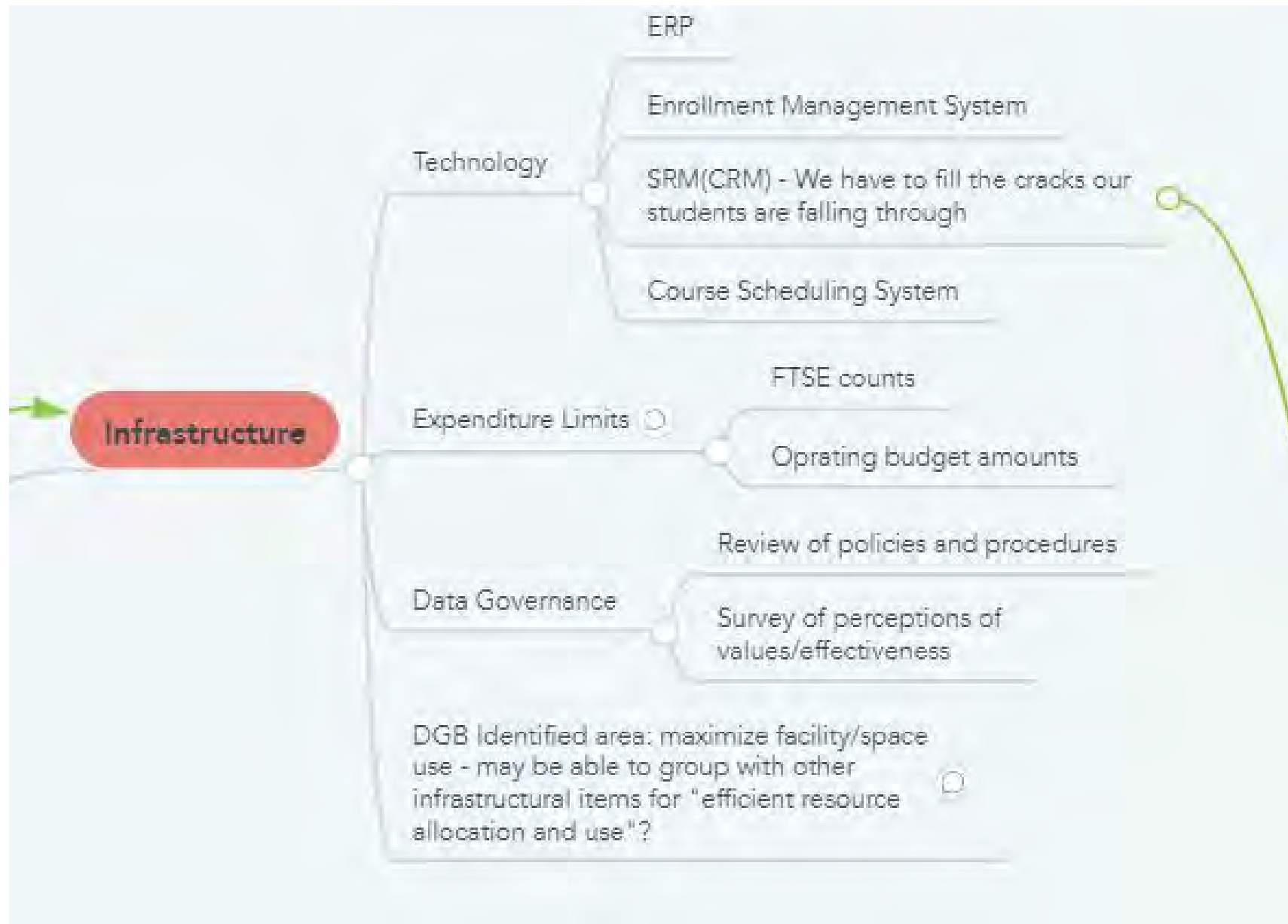
- Program offerings; Teaching; student pathway from interest to transfer/employment
- Enrollment, retention, comprehensive enrollment management strategies
- Student access to technology
- Community partnerships; local advocacy on education and value of NPC to communities
- Employee Retention; interdepartmental relations and support; internal communication; culture; Sustainability (wise use of resources)
- Technological upgrade (replace ERP, redo MyNPC, local/state partnership to increase broadband)

**Note: Many responses from the college-wide strategic goal survey are suggested initiatives/strategies, not truly goals. Nonetheless, the responses provided important areas of emphases from the college.**

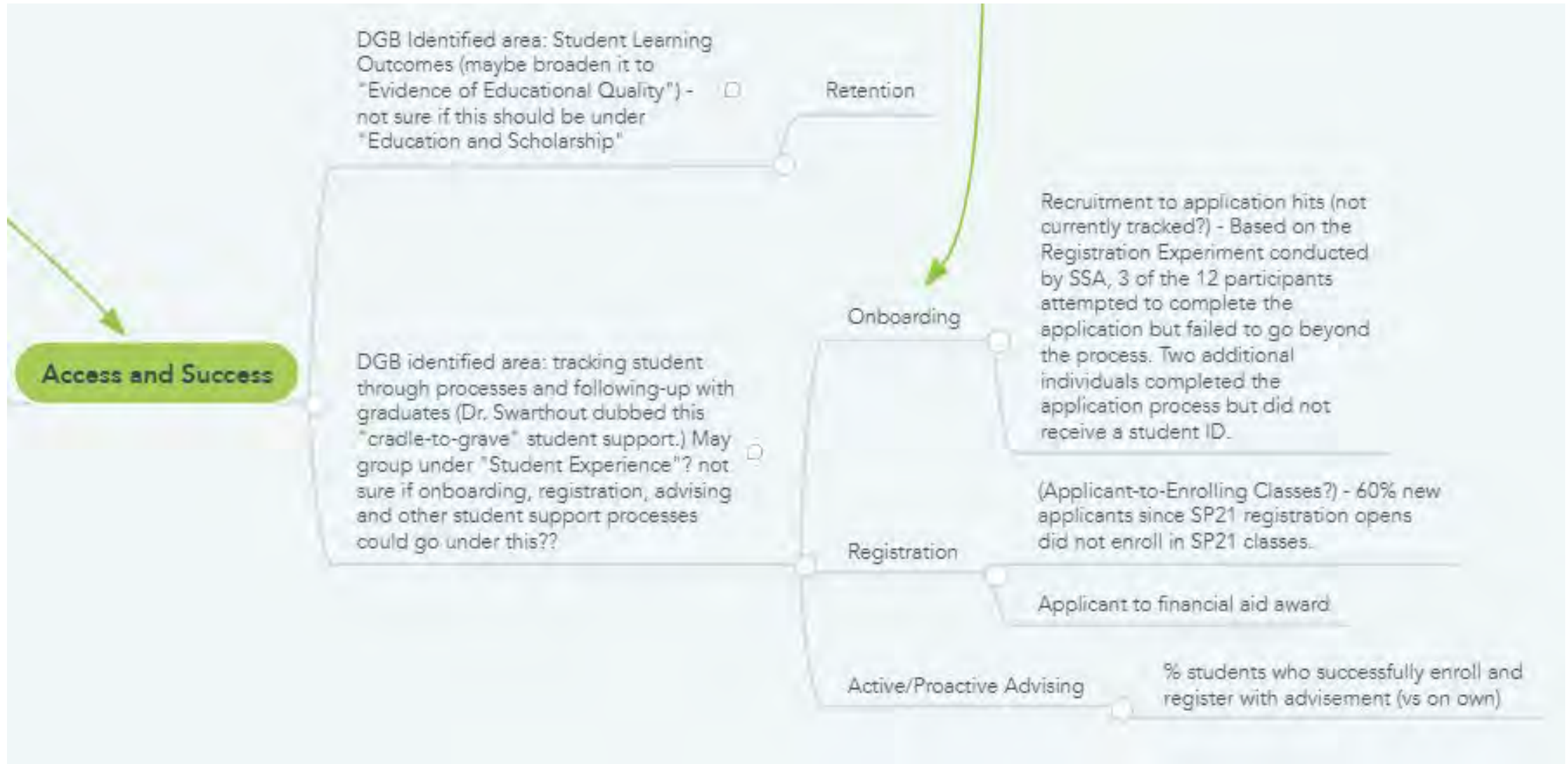












# 2021 – 2025 Strategy

## Strategic Goal Template Planning framework

- Mission, Vision, Values
  - Strategy
    - Strategic Goals
    - Master Plans
      - Strategic Initiatives

<b>Mission</b> Northland Pioneer College provides educational excellence that is affordable and accessible for the enrichment of communities across northeastern Arizona.		<b>Values</b> Integrity Inclusion Adaptability Civility Access		<b>Vision</b> NPC continually responds to the needs of our communities by cultivating generations of learners. By 2030, NPC will transform lives by advancing student success and socio-economic well-being through a spirit of innovation, partnership, and creative problem-solving.	
Goal <b>Increase enrollment</b>				Key Performance Indicators	
<b>Access and Student Success</b>	<b>Education and Scholarship</b>	<b>Community and Partnership</b>	<b>Group and Interpersonal Climate</b>	<b>Infrastructure</b>	
Recommendations from College Input (not finalized strategic actions)					
+Fixing Onboarding	+Redesign curriculum	+create infrastructure of student connections (students, mentor, and resources)	+Comprehensive Communication Plan	+Change Expenditure Limits +ERP +Crs scheduling	
Education/Academic Master Plan					
Technology Master Plan		Facility Master Plan		Resource Master Plan	

# Broad Goal Areas

1. Increase Enrollment
2. Improve Student Outcomes
3. Improve College Sustainability

(see the accompanying Strategic Goals PDF for more detail)

The Strategic Goal Task Force will meet during the summer to identify/develop baseline data and targets, as well as revise KPI's as needed.

# Navajo County Community College District Governing Board Meeting Minutes

April 20, 2021 – 9:00 a.m.

ZOOM

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**Governing Board Member Present:** Mr. Frank Lucero; Mr. Everett Robinson; Ms. Kristine Laughter; Mr. Derrick Leslie.

**Governing Board Member Present by Phone:**

**Governing Board Member Absent:** Mr. Elias Jouen.

**Staff Present:** Interim President Jeanne Swarhout; Interim Vice President for Learning and Student Services (VPLSS) Mike Solomonson; Vice President for Administrative Services (VPAS) Maderia Ellison; Chief Information Officer (CIO) Scott Estes; Chief Human Resources Officer (CHRO) Bob Ficken; Director of Institutional Effectiveness Judy Yip-Reyes; Recording Secretary to the Board Paul Hempsey.

**Others Present:** Ann Hess; Peggy Belknap; Cassie Dows; Wes King; Betsy Wilson; Cecilia Cervantes; Rebecca Hunt; Donna Krieser; Curtis Stevens; Lorie Hendershot; Lauren Maestas; Ryan Jones; Frank Pinnell; Melody Niesen; Terrie Shevat; Susan Hoffman; Ruth Zimmerman; Tony Hill; Tamara Osborne; Jeanette Hancock; David Borofsky; Allison Landy; Bob Ficken; Lia Keenan; Josh Rogers; Jeremy Raisor; Colleen Readell; Wei Ma; Amelinda Webb; Gail Campbell; Michael Broyles; Pat Lopez; Diane Joe; Deborah Keith; Rickey Jackson; Loria Hute; Eleanore Hempsey; Denise Rominger; Kevin Westfall; Matt Weber; Nicole Ulibarri; Pam Dominguez; Rachel Arroyo-Townsend; Olivia Jaquez; Amber Hill; Chato Hazelbaker.

**Others Present by Phone:**

## **Agenda Item 1: Call to Order and Pledge of Allegiance**

Chair Lucero called the meeting to order at 9:00 a.m. and led the Pledge of Allegiance.

## **Agenda Item 2: Adoption of Agenda**

*Mr. Robinson moved to adopt the agenda as presented. Mr. Leslie seconded the motion. The motion carried upon a roll-call vote with Mr. Robinson, Ms. Laughter, Mr. Leslie, and Chair Lucero voting in favor. There were no votes against.*

## **Agenda Item 3: Call for Public Comment**

None.

## **Agenda Item 4: Discussion Items**

### **4.A. Standing Presentations:**

**4.A.1. Financial Position**

VPAS Ellison addressed the Board and reviewed the Financial Position Report noting it covers the period through February 2021.

**4.A.2. NPC Student Government Association (SGA)**

Written Report.

**4.A.3. Faculty Association**

Dr. Allison Landy addressed the Board and, referencing the written report in the Board packet, provided an update from Faculty Association highlighting the support for the compensation recommendation the Board would see later in the meeting.

**4.A.4. Classified & Administrative Staff Organization (CASO)**

Donna Krieser provided a presentation from CASO highlighting the Library Services department and the work they have completed during the pandemic and the support for the compensation recommendation.

**4.A.5. NPC Friends and Family**

Director Wilson addressed the Board and provided a report of recent Friends and Family activities highlighting the success from Arizona Gives Day and additional scholarships that will be available this coming year.

**4.A.6. Human Resources**

Written Report.

**4.A.7. President's Report**

Interim President Swarouth addressed the Board and reported on recent activity at the state legislature.

**4.B. Student Success Alliance (SSA) Report**

Ryan Jones addressed the Board and provided a brief history of the Student Success Alliance and the work the group has, or intends to, complete. Melody Niesen reported that the group had applied to participate in the Community College Research Center's 2021 Guided Pathways at Rural Colleges Summer Institute. Over 200 colleges applied and, of the 16 accepted, NPC was included.

**4.C. Enrollment Report**

Director Raisor addressed the Board and reviewed the Enrollment Report which shows a decline over the Spring 2020 semester of close to 9.6%.

Board Member Laughter asked what activities were taking place to assist enrollment and engage potential students at the Kayenta Center, which has been closed due to the Navajo Nation lockdown for a large portion of the year. Director Raisor noted that a lot of the enrollment from each location had moved to an online format. All students were still included in regular emails

and center staff were still working directly with students. Director Raisor noted he did not have a lot of specifics but would be happy to gather some additional information.

NPC Friends and Family Director Wilson noted the efforts to provide students, all over the NPC service area, with laptops and hotspots to assist them in taking classes online during the pandemic estimating the number from the Kayenta Center.

#### ***4.D. Primary Property Tax Levy & Rate***

VPAS Ellison noted this was a first read of the Primary Property Tax Levy and Rate and staff was recommending a rate below the maximum levy which would result in a drop in the tax rate to \$1.7505. VPAS Ellison noted that, with new construction, the levy amount would still increase even with a drop in the tax rate.

Chair Lucero asked which colleges were asking taxpayers to pay the Transwestern Pipeline settlement costs. VPAS Ellison responded that Coconino and Arizona Western were making the request.

#### ***4.E. 2021-22 Budget Analysis***

VPAS Ellison reviewed the 2021-22 Budget Analysis noting that the State of Arizona has not finalized their budget.

#### ***4.F. 2021-22 Verification of Navajo County Residency***

VPAS Ellison presented an update on what the college can do to verify a student's Navajo County residency, and the limitations currently faced.

Chair Lucero asked if the issues within Jenzabar had been discussed with representatives of Jenzabar. CIO Estes noted that the request has been made but the response has been to upgrade to a newer system which will require the college to complete the Request For Proposal procurement process. Conversations have begun and the college is looking to join a consortium of Arizona Community Colleges to assist with the cost.

Chair Lucero asked if a newer version of Jenzabar would actually contain the fix the college required. CIO Estes noted that no demonstrations had taken place yet but it would be on the list of criteria for a new system.

Board Member Robinson noted that the town of Blue Gap should be considered in Apache County and be removed from the list. Board Member Robinson would also recommend an exception for the Town of McNary, where the county line splits the community in two. VPAS Ellison thanked Board Member Robinson for the suggestions and offered to look into each Township, but noted that the provided list was from an existing source for county information. VPAS Ellison suggested, if the Board would like to take action to direct staff, an agenda item could be added to the next meeting for that purpose.

Chair Lucero asked VPAS Ellison to provide an update on the decision at the next meeting.



## **Agenda Item 5: Consent Agenda**

- A. **February 26, 2021 Retreat Minutes**
- B. **March 16, 2021 Regular Meeting Minutes**
- C. **March 22, 2021 Special Meeting Minutes**
- D. **March 23, 2021 Special Meeting Minutes**
- E. **March 24, 2021 Special Meeting Minutes**
- F. **March 30, 2021 Special Meeting Minutes**
- G. **Dual Enrollment Intergovernmental Agreement Amendment** between Navajo County Community College District and Holbrook USD.

*Mr. Robinson moved to adopt the Consent Agenda as presented. Mr. Leslie seconded the motion. The motion carried upon a roll-call vote with Ms. Laughter, Mr. Robinson, Mr. Leslie, and Chair Lucero voting in favor. There were no votes against.*

## **Agenda Item 6: For Discussion and Possible Action**

### **6A. Old Business**

**6A.1. Presidential Search Executive Session - Pursuant to A.R.S. § 38-431.03(A)(1) – Personnel Matters, the District Governing Board may vote to enter Executive Session to deliberate on the contract in the Presidential Search**

*At 10:01 a.m. Mr. Robinson made a motion for the Board to go into Executive Session. Mr. Leslie seconded the motion. The motion carried upon a roll-call vote with Ms. Laughter, Mr. Robinson, Mr. Leslie, and Chair Lucero voting in favor. There were no votes against.*

*At 10:13 a.m. The Board moved back into regular session and adjourned from executive session upon a motion by Mr. Robinson, seconded by Mr. Leslie. The motion carried upon a roll-call vote with Ms. Laughter, Mr. Robinson, Mr. Leslie, and Chair Lucero voting in favor. There were no votes against.*

### **6.A.2. Potential Action on Presidential Search**

*Mr. Robinson made a motion to offer the contract, as discussed in Executive Session, to Dr. Hazelbaker to be the next President of Northland Pioneer College. Mr. Leslie seconded. The motion carried upon a roll-call vote with Ms. Laughter, Mr. Robinson, Mr. Leslie, and Chair Lucero voting in favor. There were no votes against.*

Board Member Robinson asked if Dr. Hazelbaker would like the opportunity to say a few words. Dr. Hazelbaker noted that he was not prepared for how pleased and honored he would be at hearing the motion and could not be happier to join Northland Pioneer College.

Board Member Robinson extended his thanks to the Search Committee for their hard work in bringing an excellent candidate to NPC. Board Members Leslie and Laughter echoed the words of Board Member Robinson and welcomed Dr. Hazelbaker.

Chair Lucero also offered thanks to the Association of Community College Trustees team who assisted in the search.

## **6B. New Business**

### **6.B.1. Cancel Annual Review of President for 2021**

Interim President Swarthout asked the Board to consider cancelling the annual review of the President.

*Mr. Robinson made a motion cancel the President's review for 2021 only. Mr. Leslie seconded. The motion carried upon a roll-call vote with Ms. Laughter, Mr. Robinson, Mr. Leslie, and Chair Lucero voting in favor. There were no votes against.*

### **6.B.2. 2021-22 Salary & Wage Recommendation**

VPAS Ellison reviewed the 2021-22 Salary & Wage Recommendation with the Board noting this was the second time they were seeing it. VPAS Ellison highlighted some erroneous information included in the packet and provided the corrected information during the meeting.

Chair Lucero asked VPAS Ellison to clarify the total cost of compensation at the college. VPAS Ellison responded that the current cost was approximately \$18 million and the recommendation would add \$1,284,000 to that cost bringing it to approximately \$19.3 million.

*Mr. Robinson made a motion to approve the 2021-22 Salary & Wage Recommendation as presented. Ms. Laughter seconded. The motion carried upon a roll-call vote with Ms. Laughter, Mr. Robinson, and Chair Lucero voting in favor. There were no votes against.*

### **6.B.3. Request to Approve 2021-22 Preliminary Budget**

VPAS Ellison reviewed the request to approve the 2021-22 Preliminary Budget noting that, if approved, adjustments could only be made to lower the budget.

Chair Lucero confirmed that the information provided was for the Board opting for the Truth In Taxation property tax rate presented earlier.

*Mr. Robinson made a motion to approve the 2021-22 Preliminary Budget with the correction noted on Schedule C. Mr. Leslie seconded. The motion carried upon a roll-call vote with Ms. Laughter, Mr. Robinson, Mr. Leslie, and Chair Lucero voting in favor. There were no votes against.*

### **6.B.4. Request to Approve 2022-2024 Preliminary Capital Budget**

VPAS Ellison reviewed the request to approve the 2022-2024 Preliminary Capital Budget noting the first year of this budget was incorporated in the budget just approved.

*Mr. Robinson made a motion to approve the 2022-2024 Preliminary Capital Budget as presented. Mr. Leslie seconded. The motion carried upon a roll-call vote with Ms. Laughter, Mr. Robinson, Mr. Leslie, voting in favor. Chair Lucero voted against.*



**6.B.5. 2022-2023 and 2023-2024 Academic Calendars**

Dean Ma addressed the Board and noted the reason behind bringing the 2022-2023 Academic Calendar back to the Board, with changes, for approval and noted the 2023-2024 Academic Calendar conformed to the same parameters.

*Mr. Robinson made a motion to approve the revised 2022-23 Academic Calendar and the proposed 23-24 Calendar as presented. Mr. Leslie seconded. **The motion carried upon a roll-call vote with Ms. Laughter, Mr. Robinson, Mr. Leslie, and Chair Lucero voting in favor. There were no votes against.***

**6.B.6. Request to Approve Cisco Telepresence Endpoints for BUS Classrooms**

CIO Estes addressed the Board and presented the request to approve the purchase of Cisco Telepresence Endpoints for BUS classrooms for a total amount of \$74,093.55.

*Mr. Robinson made a motion to approve the purchase of 3 Cisco Telepresence Endpoints from CDWG under AZ State Procurement Contract E&ICNR01439 for a total cost of \$74,093.55. Mr. Leslie seconded. **The motion carried upon a roll-call vote with Ms. Laughter, Mr. Robinson, Mr. Leslie, and Chair Lucero voting in favor. There were no votes against.***

**Agenda Item 7: DGB Agenda Items and Informational Needs for Future Meetings**

Chair Lucero asked for follow-up information on the Towns and ZIP codes to be considered as part of Navajo County for tuition rates.

Mr. Leslie left the meeting at 10:50 a.m.

**Agenda Item 8: Board Report/Summary of Current Event**

Mr. Robinson expressed his appreciation for Technology Advancement and Support technician, Isaac Hutton, for his assistance during the email migration.

**Agenda Item 9: Announcement of Next Regular Meeting**

Regular District Governing Board meeting on Tuesday, May 18, 2021 at 9 a.m.

**Agenda Item 10: Adjournment**

*The meeting was adjourned at 10:53 a.m. upon a motion by Mr. Robinson and a second by Ms. Laughter. **The motion carried upon a roll-call vote with Ms. Laughter; Mr. Robinson, and Chair Lucero, voting in favor. There were no votes against.***

Respectfully submitted,



Paul Hempsey  
Recording Secretary to the Board

## Policy 1900 Collection of College Funds

The President, or designee, is authorized to establish procedures for the collection of college funds.

(Revised 3/10/98; Reviewed only 2/20/18)

## Policy 1901 Tax Levy

The District Governing Board is responsible for ~~authorizing~~ approving the request to the Board of Supervisors of Navajo County for the District's annual ~~college~~ property-tax levy.

(Revised 6/8/93; formerly Policy 1045; Reviewed only 2/20/18)

## Policy 1902 Out-of-County Tuition Reimbursement

Counties which do not have operating, organized community colleges will be billed for their students' tuition in accordance with A.R.S. §15-1469.

(New 9/21/04; Reviewed only 2/20/18)

## Policy 1903 Funds from College Events

Funds raised through and by college-sponsored activities are deposited with the Business Office and accounted for in accordance with policies of the Uniform System of Accounting and Financial Reporting for Arizona Community College Districts (USAFR).

(New 3/15/94; Reviewed only 2/20/18)

## Policy 1910 Budget Development

The President, or designee, is responsible for the preparation of college budgets for recommendation to the District Governing Board in accordance with A.R.S. §15-1461 and the Uniform System of Accounting and Financial Reporting for Arizona Community College Districts (USAFR).

(Revised 9/21/04; Reviewed only 2/20/18)

## Policy 1915 Budget Transfer

The President, or designee, is authorized to establish procedures ~~s~~ for budget transfers.

(Revised 3/10/98; Reviewed only 2/20/18)

### Policy 1920 Accounting

The President, or designee, is responsible for the establishment and maintenance of an accounting system in accordance with the guidelines set forth in the Uniform System of Accounting and Financial Reporting for Arizona Community College Districts (USAFR), guidelines published by the American Institute of Certified Public Accountants (AICPA), and A.R.S. ~~§~~215-1473.

(Revised 9/21/04; Reviewed only 2/20/18)

### Policy 1921 Financial Guidelines

The Uniform System of Accounting and Financial Reporting for Arizona Community College Districts (USAFR) as prescribed by the State Auditor General's Office will be the guidelines for all financial activity.

(Revised 9/21/04; Reviewed only 2/20/18)

### Policy 1922 Financial Audit

A financial audit will be conducted by the State Auditor General ~~as soon as possible~~ within six (6) months after the close of each fiscal year. If such audit cannot be completed in reasonable time by the Auditor General, the President ~~may be~~ is authorized to hire a Certified Public Accountant to perform such audit.

(New 3/15/94; Reviewed only 2/20/18)

### Policy 1923 Financial Condition

The President shall avoid fiscal jeopardy and material deviation from District Governing Board priorities as described in the current Strategic Plan.

The President will:

1. ~~Avoid~~ Authorize to expend less than or equal to the amount ~~expending more than~~ has been received and carried forward in the fiscal year in the General Fund.
2. ~~Avoid expending funds or indebting the District in~~ Maintain an amount that reduces in the ending General Fund balance to less than of thirty percent or more of General Fund revenues recognized during the fiscal year.
3. ~~2.~~ Avoid ~~Establish and maintain~~ cash management practices that ~~prevent the provide for the settlement in a~~ timely manner settlement of payroll and other debts ~~or and~~ obligations of the District.
4. ~~3.~~ Make tax payments or and other government-ordered payments or and filings on an accurate and timely basis.
5. ~~4.~~ Inform the District Governing Board of contractual breaches, losses or potential losses from grant or contractual arrangements in the amount exceeding \$~~10050~~,000.
6. ~~5.~~ Submit a fiscally solvent budget that is in accordance with the College District's Mission and ~~the~~ Strategic Plan.
7. ~~6.~~ Submit a balanced budget ensuring that planned expenditures will not exceed the projected disbursements for the fiscal year.

Commented [EMJ1]: Operating reserve and capital reserve addressed in Policy in 1924 & 1926.

(Adopted January 19, 2010; Revised 4/17/18)

### Policy 1924 Cash Reserve Policy

The District Governing Board recognizes the importance of maintaining adequate reserves in order to ensure financial and operational stability and has established the following cash reserve policy:

Northland Pioneer College will maintain actual June 30 general fund unrestricted and unallocated cash levels equal to at least twelve (12) months of budgeted general fund annual expenses. If these cash reserves fall below this level, the President shall present an action plan to the District Governing Board that will fully correct the shortfall within one year.

(Revised November 21, 2017; Reviewed only 2/20/18)

### Policy 1925 Issuance of Bonds

The District Governing Board shall authorize negotiable bonds by resolution. The issuance of bonds shall be in accordance with the Arizona Revised Statutes, Title 15, Chapter 12, Article 5.

(Rev 6/8/93, 1/18/05; formerly Policy 1065; Reviewed only 2/20/18)

## Policy 1926 Future Capital Reserve

The District Governing Board recognizes the importance of maintaining adequate reserves in order to ensure future capital financial resources and to reduce the cost of capital acquisitions and has accordingly established the following Future Capital Reserve policy:

~~Northland Pioneer College~~The District e-will ~~annually indicate~~establish annually an appropriate and specific dollar amount to be designated as future capital reserves in conjunction with the annual adoption of the capital fund budget. The Future Capital Reserve designation will occur by June 30 of each year.

(Adopted March 18, 2014; Revised 4/17/18)

## Policy 1930 Expenditure of College Funds

The President, or designee, is responsible for the development of procedures for the expenditure of college funds in accordance with the Uniform System of Accounting and Financial Reporting for Arizona Community College Districts (USAFR) and guidelines published by the American Institute of Certified Public Accountants (AICPA).

(New 3/15/94; Reviewed only 2/20/18)

## Policy 1931 Payment of Expenses

The ~~Board~~District Governing Board grants authority to the President, or designee, to pay all properly authorized expenses.

1. Payments made by checks will be signed by the President, Chief ~~Business~~Financial Officer, or Director for Financial Services/Controller. In lieu of actual signature, a facsimile signature plate may be used.
2. Payments made by electronic transfer require approval by the President, Chief Financial Officer, or Director for Financial Services/Controller~~President, or Chief Business Officer, or Controller.~~

(Revised 4/18/17; Reviewed only 2/20/18)

## Policy 1932 Procurement

Northland Pioneer College purchasing procedures shall substantially follow the rules and regulations of the Arizona State Procurement Code.

A.R.S. [§15-1444](#) describes general powers and duties of district governing boards and allows for district boards, in conjunction with other districts, to establish policies for the procurement of goods and services.

According to A.R.S. [§15-1445](#), the administrative powers and duties of the ~~d~~District ~~G~~governing ~~b~~BBoard include adopting policies for the ~~government governance~~ of the community college ~~districts~~ under its jurisdiction.

Additionally, under A.R.S. [§15-1473](#), the auditor general, in conjunction with the community college districts, shall prescribe a uniform system of accounting as provided in section [41-1279.21](#) for use by all community college districts ~~in~~ Arizona.

Under these statutes and system of accounting, the ~~d~~District ~~g~~Governing ~~b~~BBoard is responsible for the establishment of broad purchasing and ~~competitive~~ bidding policies and designates the President to develop ~~a~~ Ppurchasing procedures.

The President, or designee, will recommend and administer purchasing procedures in order to arrive at the best value for the college to provide sound fiscal stewardship for all stakeholders of ~~Navajo County Community College~~the District.

Additionally, as expenditures of federal assistance or contract funds occur, the College shall comply with all applicable state and federal regulations.

(Revised 5/21/19)

### Policy 1933 ~~Voucher:~~ Check Approval Authorization

The District Governing Board grants authority to the President, or designee, to authorize and release checks.

1. All checks for amounts less than twenty-five thousand dollars will be released upon one signature on the check, which ~~It~~ may be a facsimile signature.
2. All checks for amounts more than twenty-five thousand dollars will be released upon two signatures on the check. One signature may be a facsimile signature with authorized signatories including the President, Chief Financial Officer, or Director for Financial Services/Controller~~the President, Chief Business Officer and Controller~~, of which one must be an original signature.

(Revised 4/18/17, 1/15/08; formerly Policy 1261; Revised 4/17/18)

### Policy 1937 Contracting with Equal Opportunity Employers

Prior to the signing of contract documents with any contractor to perform services or provide goods in excess of fifty thousand dollars, to be funded from Federal dollars, the ~~Board~~District Governing Board shall require the submission of a letter of assurance that the contractor is an Equal Opportunity Employer in compliance with Executive Order 11246.

(Revised 4/21/92; formerly Policy 1080; Reviewed only 2/20/18)

### Policy 1940 Capital Asset Policy

The ~~Board~~District Governing Board has established the following Capital Asset Policy ~~that is within the guidelines established by~~in accordance with the Uniform System of Accounting and Financial Reporting for Arizona Community College Districts (USAFR) as required by the Office of the Auditor General.

#### **Capitalization Thresholds:**

Equipment, buildings, intangibles and improvements other than buildings valued at \$5,000 or more, and having a useful life of more than one year will be capitalized.

Land is ~~always~~ capitalized upon acquisition and/or purchase or donation at market value.

If expenditures increase the utility or significantly extend the useful life of an asset, they will be capitalized and added to the recorded cost of the asset. If expenditures maintain the original condition of an asset, they will be classified as repair and maintenance. The distinguishing feature between a capital improvement and a repair and maintenance expenditure is that a capital improvement results in an improved asset.

#### **Acquisitions:**

Equipment purchases of \$5,000 or more unless specified by grant procedure and land, building and site improvements must be purchased from the Unexpended Plant Fund, the Current Restricted Fund or the Current Auxiliary Enterprises Fund.

"System purchases" should be capitalized as a whole unit; however, items purchased in bulk will not be capitalized unless the unit cost is \$5,000 or greater.

Capital Grant Assets will be purchased from the Current Restricted Fund and capitalized.



#### **Inventory and Maintenance:**

A current Capital Asset Schedule will be maintained by the ~~Chief Business Officer~~Chief Financial Officer or ~~D~~designee. This list shall include current year additions, deletions and impairments. Assets are placed on the Master Capital Asset Schedule when they are purchased and removed from the listing when they are disposed.

#### **Transfer and Disposition:**

An Equipment Transfer/Disposition form is required to be completed and approved by the Director for Financial Services/Controller or their ~~D~~designee for all asset transfers and dispositions.

Assets transferred on a temporary basis meeting the capital asset threshold as defined above, will be tracked internally by the Dean, Director or Designee on a "check-out" sheet if the re-assignment is for less than one week.

Grant assets must follow this procedure and require additional approval from the Grant Administrator to ensure that any disposition requirements are fulfilled for items originally costing \$1,000 and greater.

(Revised 4/18/17; Revised 4/17/18)

#### **Policy 1950 Salary Deductions**

The ~~Board~~District Governing Board authorizes the President, or designee, to establish procedures for ~~the making of~~ payroll deductions from employees' salaries in accordance with Federal and State law and ~~Board~~District Governing Board policy. (New 1/6/75; formerly Policy 1055; Reviewed only 2/20/18)

#### **Policy 1960 Reimbursement for Damages**

The President, or designee, is authorized to ~~develop~~establish procedures for the ~~collection of~~pursuing reimbursement for damage to ~~college~~District-owned property or equipment.

(New 3/15/94)

#### **Policy 1961 Agency and Club Funds Authorization**

The President, or designee, is authorized to establish procedures for acceptance, control, and expenditure of agency and club funds.

(New 3/15/94)

### Policy 1962 Travel

The President, or designee, ~~is responsible for~~ is authorized to establish procedures for the approving and authorizing expenditures for travel in accordance with the Arizona Revised Statutes. (See A.R.S. §15-1406)

(Rev 3/10/98; formerly Policy 1505)

**RESOLUTION NO. 2**

**A RESOLUTION OF THE NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT GOVERNING BOARD, DESIGNATING THE CHIEF FISCAL OFFICER FOR OFFICIALLY SUBMITTING THE FISCAL YEAR 2022 ANNUAL BUDGETED EXPENDITURE LIMITATION REPORT TO THE ARIZONA AUDITOR GENERAL**

**RECITALS:**

WHEREAS, A.R.S. §41-1279.07(E) requires each county, city, town, and community college district to annually provide to the Arizona Auditor General by July 31 the name of the Chief Fiscal Officer the governing body designated to officially submit the current year's annual budgeted expenditure limitation report (ABELR) on the governing body's behalf; and

WHEREAS, the Navajo County Community College District Governing Board desires to designate Maderia Ellison, as the College's Chief Fiscal Officer.

WHEREAS, Entities must submit an updated form and documentation for any changes in the individuals designated to file the ABELR.

**ENACTMENTS:**

**NOW THEREFORE BE IT RESOLVED** BY THE NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT GOVERNING BOARD as follows:


SECTION 1. The recitals above are hereby incorporated as if fully set forth herein.

SECTION 2. Maderia Ellison is hereby designated as the College's Chief Fiscal Officer for purposes of officially submitting the fiscal year 2022 ABELR to the Arizona Auditor General on the governing body's behalf.

PASSED AND ADOPTED by the Navajo County Community College District Governing Board, this 18th day of May, 2021 .

**Approved as to form:**

\_\_\_\_\_  
Frank Lucero, Chairman

  
\_\_\_\_\_  
Kristin Mackin, College Legal Counsel

**FIRST AMENDMENT TO  
INTERGOVERNMENTAL AGREEMENT  
BETWEEN  
NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT  
AND  
BLUE RIDGE UNIFIED SCHOOL DISTRICT NO. 32**

This First Amendment is entered by and between Navajo County Community College District (dba Northland Pioneer College; "College"), and Blue Ridge Unified School District No. 32 ("School District") (collectively "Parties").

**WHEREAS**, College and School District are authorized to enter into this Agreement pursuant to A.R.S. § 15-342(13), § 15-701.01(F), § 15-1444(B)(4), and § 15-1821.01.

**WHEREAS**, College and School District entered into an Intergovernmental Agreement for the provision of Dual Enrollment Courses to eligible School District students for the 2020-2021 school year ("Dual Enrollment IGA"); and

**WHEREAS**, due to a reduction of funds for Dual Enrollment Instructors after the Dual Enrollment IGA was signed, the College has amended its Payment to the School District for the programs and School District desires to incorporate those changes into the Dual Enrollment IGA;

**NOW THEREFORE**, in consideration of the mutual agreements set forth, the Parties agree as follows:

1. Financial Provisions. Exhibit B, Paragraph 2, "Payments to the School District", is deleted and amended as follows:

For each course for which the School District provides and pays for the instructor, the College shall pay the School District Zero Dollars (\$ 0 ) per credit hour for each properly enrolled student, capped at N/A Dollars (\$ N/A) per credit hour for each course. (*Indicate if there is no cap.*)

Invoices from the School District to the College shall be based on College course rosters and include the information listed in Exhibit A of this Agreement.

2. Effect of the Amendment. Except as modified by this Amendment, and only to the extent so modified, all other terms and conditions of the Dual Enrollment IGA will remain unmodified and in full force and effect.

3. Counterparts. This Amendment may be executed in one or more counterparts, each of which will be deemed an original, but all of which taken together will constitute one and the same instrument, and photocopy, facsimile, electronic and other copies will have the same effect for all purposes as an ink-signed original.

4. Effective date. The Effective Date of this Amendment shall be November 1, 2020.

IN WITNESS HEREOF, the Parties sign this Agreement:

COLLEGE

SCHOOL DISTRICT

By: \_\_\_\_\_  
Dr. Jeanne Swarthout

By:  \_\_\_\_\_  
Dr. Michael Wright, Ed.D.

Title: Interim President

Title: Superintendent

\_\_\_\_\_ Date

04-06-2021

\_\_\_\_\_ Date

**APPROVAL AS TO FORM**

This Agreement has been reviewed pursuant to A.R.S. § 11-952 by the undersigned attorney who has determined that it is in proper form and is within the powers and authority granted under the laws of the State of Arizona to the Governing Board.

By: Kristin Hacki 4/28/21

Legal Counsel for College Dated

By: Ok Paul 3/30/21

Legal Counsel for School District Dated

**FIRST AMENDMENT TO  
INTERGOVERNMENTAL AGREEMENT  
BETWEEN  
NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT  
AND  
HOPI JR/SR HIGH SCHOOL**

This First Amendment is entered by and between Navajo County Community College District (dba Northland Pioneer College; "College"), and Hopi Jr/Sr High School (collectively "Parties").

WHEREAS, College and High School are authorized to enter into this Agreement pursuant to A.R.S. § 15-342(13), § 15-701.01(F), § 15-1444(B)(4), and § 15-1821.01.

WHEREAS, College and High School entered into an Intergovernmental Agreement for the provision of Dual Enrollment Courses to eligible High School students for the 2020-2021 school year ("Dual Enrollment IGA"); and

WHEREAS, due to a reduction of funds for Dual Enrollment Instructors after the Dual Enrollment IGA was signed, the College has amended its Payment to the High School for the programs and High School desires to incorporate those changes into the Dual Enrollment IGA;

NOW THEREFORE, in consideration of the mutual agreements set forth, the Parties agree as follows:

1. Financial Provisions. Exhibit B, Paragraph 2, "Payments to the School District", is deleted and amended as follows:

For each course for which the High School provides and pays for the instructor, the College shall pay the High School Zero Dollars (\$ 0 ) per credit hour for each properly enrolled student, capped at N/A Dollars (\$ N/A) per credit hour for each course. *(Indicate if there is no cap.)*

Invoices from the High School to the College shall be based on College course rosters and include the information listed in Exhibit A of this Agreement.

2. Effect of the Amendment. Except as modified by this Amendment, and only to the extent so modified, all other terms and conditions of the Dual Enrollment IGA will remain unmodified and in full force and effect.

3. Counterparts. This Amendment may be executed in one or more counterparts, each of which will be deemed an original, but all of which taken together will constitute one and the same instrument, and photocopy, facsimile, electronic and other copies will have the same effect for all purposes as an ink-signed original.

4. Effective date. The Effective Date of this Amendment shall be November 1, 2020.

**IN WITNESS HEREOF, the Parties sign this Agreement:**

**COLLEGE**

**HIGH SCHOOL**

\_\_\_\_\_ By: Alban Naha By:  
**Dr. Jeanne Swarthout** **Alban Naha,**

**Title: President** **Title: Superintendent**

Valerie Kuyate Date 2/19/2021

**HJSHS Governing Board**

**APPROVAL AS TO FORM**

This Agreement has been reviewed pursuant to A.R.S. § 11-952 by the undersigned attorney who has determined that it is in proper form and is within the powers and authority granted under the laws of the State of Arizona to the Governing Board.

By: Kristi Haski 4/28/21

**Legal Counsel for College Dated**

By: \_\_\_\_\_ 02-11-2021

**Legal Counsel for High School Dated**



## Request to Approve Purchase of Desktop Computers

### **Recommendation:**

Staff recommends approval to purchase Desktop Computers from CDWG under Arizona HP Inc NVP Computer Equipment (MNNVP-133 ADSP016-098209). The total amount of the request is \$103,411.35.

### **Summary:**

This purchase is requested to replace Desktop Computers as part of our computer refresh cycle and in conjunction with our Windows 10 deployment to replace systems not compatible with the new OS. The computers will be deployed to various campuses to replace faculty, staff, and classroom computers.

The cost breakdown for these systems, along with warranty and support is \$100,576.35, tax is \$8,911.35 (which includes the 3% (\$2,835.00) due to the City of Holbrook), and shipping is included in above price for a total price of \$103,411.35. The purchase meets competitive purchasing guidelines by utilizing Arizona HP Inc NVP Computer Equipment (MNNVP-133 ADSP016-098209).

# QUOTE CONFIRMATION



**DEAR PAUL MOFFITT,**

Thank you for considering CDW•G for your computing needs. The details of your quote are below. [Click here](#) to convert your quote to an order.

QUOTE #	QUOTE DATE	QUOTE REFERENCE	CUSTOMER #	GRAND TOTAL
LZRM064	3/19/2021	LZRM064	302679	<b>\$100,576.35</b>

QUOTE DETAILS				
ITEM	QTY	CDW#	UNIT PRICE	EXT. PRICE
<a href="#">HP Workstation Z2 G5 - SFF - Core i5 10500 3.1 GHz - vPro - 16 GB - SSD 512</a>	100	6339385	\$945.00	\$94,500.00
Mfg. Part#: 2X3K1UT#ABA Contract: Arizona HP Inc NVP Computer Equipment (MNNVP-133 ADSP016-098209)				

PURCHASER BILLING INFO	SUBTOTAL	\$94,500.00
<b>Billing Address:</b> NORTHLAND PIONEER COLLEGE BUSINESS OFFICE PO BOX 610 HOLBROOK, AZ 86025-0610 <b>Phone:</b> (928) 524-7600 <b>Payment Terms:</b> NET 30 Days-Govt/Ed	<b>SHIPPING</b>	\$0.00
	<b>SALES TAX</b>	\$6,076.35
	<b>GRAND TOTAL</b>	<b>\$100,576.35</b>
<b>DELIVER TO</b> <b>Shipping Address:</b> NORTHLAND PIONEER COLLEGE BUSINESS OFFICE PO BOX 610 HOLBROOK, AZ 86025-0610 <b>Phone:</b> (928) 524-7600 <b>Shipping Method:</b> Best Way Custom Freight	<b>Please remit payments to:</b> CDW Government 75 Remittance Drive Suite 1515 Chicago, IL 60675-1515	

Need Assistance? CDW•G SALES CONTACT INFORMATION

	Lance McMillan		(866) 222-9712		lancem@cdw.com
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LEASE OPTIONS			
FMV TOTAL	FMV LEASE OPTION	BO TOTAL	BO LEASE OPTION
<b>\$94,500.00</b>	<b>\$2,533.55/Month</b>	<b>\$94,500.00</b>	<b>\$2,926.67/Month</b>

Monthly payment based on 36 month lease. Other terms and options are available. Contact your Account Manager for details. Payment quoted is subject to change.

Why finance?

- Lower Upfront Costs. Get the products you need without impacting cash flow. Preserve your working capital and existing credit line.
- Flexible Payment Terms. 100% financing with no money down, payment deferrals and payment schedules that match your company's business cycles.
- Predictable, Low Monthly Payments. Pay over time. Lease payments are fixed and can be tailored to your budget levels or revenue streams.

- Technology Refresh. Keep current technology with minimal financial impact or risk. Add-on or upgrade during the lease term and choose to return or purchase the equipment at end of lease.
- Bundle Costs. You can combine hardware, software, and services into a single transaction and pay for your software licenses over time! We know your challenges and understand the need for flexibility.

General Terms and Conditions:

This quote is not legally binding and is for discussion purposes only. The rates are estimate only and are based on a collection of industry data from numerous sources. All rates and financial quotes are subject to final review, approval, and documentation by our leasing partners. Payments above exclude all applicable taxes. Financing is subject to credit approval and review of final equipment and services configuration. Fair Market Value leases are structured with the assumption that the equipment has a residual value at the end of the lease term.

This quote is subject to CDW's Terms and Conditions of Sales and Service Projects at <http://www.cdwg.com/content/terms-conditions/product-sales.aspx>  
For more information, contact a CDW account manager

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**SAM Search Results**  
**List of records matching your search for :**

**Record Status: Active**  
**DUNS Number: 026157235**

<b>ENTITY</b> CDW Government LLC	Status: Active
DUNS: 026157235 +4:	CAGE Code: 1KH72 DoDAAC:
Expiration Date: 09/15/2021	Has Active Exclusion?: No Debt Subject to Offset?: No
Address: 230 N Milwaukee Ave City: Vernon Hills ZIP Code: 60061-4304	State/Province: ILLINOIS Country: UNITED STATES