

PUBLIC HEARING FOR 2017-18 PROPOSED BUDGET

Summary:

The approved preliminary budget was posted on the NPC website after the April 18, 2017 regular District Governing Board meeting. In accordance with statutory requirements, the preliminary budget was published on May 10, 2017 in the White Mountain Independent along with a notice of the budget hearing. The preliminary budget and public hearing notice were also published on May 11, 2017 in the Holbrook Tribune.

The official budget documents are attached. No alterations have been made to the preliminary budget approved by the Board. The 2017-18 proposed budget is aligned with the NPC Strategic Priorities approved by the District Governing Board. Extensive involvement at the department and executive level resulted in the proposed budget.

Staff anticipates the expenditure limit will be breached in FYE 2018, but carryforward balances will be used to cover the expected overage. The current available carryforward amount is approximately \$30 million.

Staff will answer questions from the Board and the public. The budget can be reduced, but cannot be increased following the public hearing.



OFFICIAL BUDGET FORMS
NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
FISCAL YEAR 2018

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2018
SUMMARY OF BUDGET DATA**

	Budget 2018	Budget 2017	Increase/Decrease From Budget 2017 To Budget 2018	
			Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$ 27,296,054	\$ 26,463,019	\$ 833,035	3.1%
Unexpended Plant Fund	5,369,100	5,353,700	15,400	0.3%
Retirement of Indebtedness Plant Fund				
TOTAL	<u>\$ 32,665,154</u>	<u>\$ 31,816,719</u>	<u>\$ 848,435</u>	<u>2.7%</u>
B. Expenditures Per Full-Time Student Equivalent (FTSE):				
Current General Fund	\$ 13,703 /FTSE	\$ 13,232 /FTSE	\$ 471 /FTSE	3.6%
Unexpended Plant Fund	\$ 2,695 /FTSE	\$ 2,677 /FTSE	\$ 18 /FTSE	0.7%
Projected FTSE Count	<u>1,992</u>	<u>2,000</u>		
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
Employee Salaries and Hourly Costs	\$ 14,963,955	\$ 14,736,058	\$ 227,897	1.5%
Retirement Costs	1,567,742	1,562,910	4,832	0.3%
Healthcare Costs	1,730,640	1,792,560	(61,920)	-3.5%
Other Benefit Costs	1,363,203	1,346,602	16,601	1.2%
TOTAL	<u>\$ 19,625,540</u>	<u>\$ 19,438,130</u>	<u>\$ 187,410</u>	<u>1.0%</u>
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied:				
Primary Tax Levy	\$ 14,834,954	\$ 14,361,969	\$ 472,985	3.3%
Secondary Tax Levy				
TOTAL LEVY	<u>\$ 14,834,954</u>	<u>\$ 14,361,969</u>	<u>\$ 472,985</u>	<u>3.3%</u>
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.8067	1.7884	0.0183	1.0%
Secondary Tax Rate				
TOTAL RATE	<u>1.8067</u>	<u>1.7884</u>	<u>0.0183</u>	<u>1.0%</u>
IV. MAXIMUM ALLOWABLE PRIMARY PROPERTY TAX LEVY FOR FISCAL YEAR 2018 PURSUANT TO A.R.S. §42-17051			\$ 14,834,954	
V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2017 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051			\$	

**NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE
BUDGET FOR FISCAL YEAR 2018
RESOURCES**

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2018	Total All Funds 2018	Total All Funds 2017	% Increase/ Decrease
	General Fund 2018	Restricted Fund 2018	Auxiliary Fund 2018	Unexpended Plant Fund 2018	Retirement of Indebtedness 2018				
BEGINNING BALANCES-July 1*									
Restricted	\$	\$	\$	\$	\$	\$	\$	\$	
Unrestricted	45,800,000			8,000,000			53,800,000	25,400,000	111.8%
Total Beginning Balances	\$ 45,800,000	\$	\$	\$ 8,000,000	\$	\$	\$ 53,800,000	\$ 25,400,000	111.8%
REVENUES AND OTHER INFLOWS									
Student Tuition and Fees									
General Tuition	\$ 3,000,000	\$	\$	\$	\$	\$	\$ 3,000,000	\$ 2,900,000	3.4%
Out-of-District Tuition							100,000	100,000	
Out-of-State Tuition	100,000						100,000	100,000	
Student Fees	700,000						700,000	700,000	
Tuition and Fee Remissions or Waivers	1,000,000						1,000,000	1,000,000	
State Appropriations									
Maintenance Support	1,649,000						1,649,000	1,606,000	2.7%
Equalization Aid	6,672,100						6,672,100	6,081,500	9.7%
Capital Support				369,100			369,100	353,700	4.4%
Property Taxes									
Primary Tax Levy	14,834,954						14,834,954	14,361,969	3.3%
Secondary Tax Levy									
Gifts, Grants, and Contracts	1,500,000	6,000,000					7,500,000	7,800,000	-3.8%
Sales and Services									
Investment Income	140,000						140,000	140,000	
State Shared Sales Tax		400,000					400,000	400,000	
Other Revenues	200,000		350,000				550,000	646,300	-14.9%
Proceeds from Sale of Bonds									
Total Revenues and Other Inflows	\$ 29,796,054	\$ 6,400,000	\$ 350,000	\$ 369,100	\$	\$	\$ 36,915,154	\$ 36,089,469	2.3%
TRANSFERS									
Transfers In		600,000	300,000	2,000,000			2,900,000	2,800,000	3.6%
(Transfers Out)	(2,900,000)						(2,900,000)	(2,800,000)	3.6%
Total Transfers	(2,900,000)	600,000	300,000	2,000,000					
Less:									
Governing Board Designations	(23,551,973)						(23,551,973)	(2,691,240)	775.1%
Policy 1924 - Cash Reserve	(13,648,027)						(13,648,027)	(13,231,510)	3.1%
Policy 1926 - Future Capital Reserve	(8,200,000)	(400,000)		(5,000,000)			(13,600,000)	(6,500,000)	109.2%
Total Resources Available for the Budget Year	\$ 27,296,054	\$ 6,600,000	\$ 650,000	\$ 5,369,100	\$	\$	\$ 39,915,154	\$ 39,066,719	2.2%

*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 2018
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
Contingency

Total Expenditures and Other Outflows

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2018	Total All Funds 2018	Total All Funds 2017	% Increase/Decrease
	General Fund 2018	Restricted Fund 2018	Auxiliary Fund 2018	Unexpended Plant Fund 2018	Retirement of Indebtedness 2018				
\$ 27,296,054	\$ 6,600,000	\$ 650,000	\$ 5,369,100	\$	\$	\$ 39,915,154	\$ 39,066,719	2.2%	
\$ 10,647,012	\$ 1,400,000	\$	\$	\$	\$	\$ 12,047,012	\$ 11,846,133	1.7%	
	20,000					20,000	20,000		
1,111,599						1,111,599	1,108,841	0.2%	
1,875,369	650,000					2,525,369	2,476,180	2.0%	
8,514,328	30,000					8,544,328	8,458,518	1.0%	
1,769,885						1,769,885	1,709,072	3.6%	
1,917,775	4,500,000					6,417,775	6,444,275	-0.4%	
		650,000				650,000	650,000		
			5,369,100			5,369,100	5,353,700	0.3%	
1,460,086						1,460,086	1,000,000	46.0%	
\$ 27,296,054	\$ 6,600,000	\$ 650,000	\$ 5,369,100	\$	\$	\$ 39,915,154	\$ 39,066,719	2.2%	



Northland Pioneer College

EXPANDING MINDS • TRANSFORMING LIVESSM

Notice is hereby given to the residents and taxpayers of the Navajo County Community College District that the District Governing Board will conduct **Truth in Taxation** (per Arizona Revised Statutes, §15-1461.01) and **Budget Public Hearings** for consideration of the proposed budget for the 2017–2018 Fiscal Year at the Tiponi Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on **Tuesday, May 16, 2017** at 10:00 a.m. (M.S.T.)

A **Special Board Meeting** for the purpose of adopting the District's 2017–2018 budget shall be held immediately following the Budget Hearing at the same location.

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

Dr. **Jeanne Swarthout**, President, Northland Pioneer College

Questions about the budget should be directed to **Maderia Ellison**, Chief Business Officer, (928) 532-6743 or online www.npc.edu/budget_comment_form.

The budget is posted for public review on the college's website, www.npc.edu/fy2018-preliminary-budget

Published in the *White Mountain Independent*, May 9, 2017

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2018
SUMMARY OF BUDGET DATA — SCHEDULE A

	Budget		Increase/Decrease	
	2018	2017	Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$27,296,054	\$26,463,019	\$833,035	3.1%
Unexpended Plant Fund	5,369,100	5,353,700	15,400	0.3%
Retirement of Indebtedness Plant Fund	-0-	-0-	-0-	-0-
TOTAL	\$32,665,154	\$31,816,719	\$848,435	2.7%
B. Expenditures Per Full-Time Student Equivalent (FTSE)				
Current General Fund	\$13,703/FTSE	\$13,232/FTSE	\$471/FTSE	3.6%
Unexpended Plant Fund	\$2,695/FTSE	\$2,677/FTSE	\$18/FTSE	0.7%
Projected FTSE Count	1,992	2,000		
II. TOTAL ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
Employee Salaries and Hourly Costs	\$14,963,955	\$14,736,058	\$227,897	1.5%
Retirement Costs	1,567,742	1,562,910	4,832	0.3%
Healthcare Costs	1,730,640	1,792,560	(61,920)	-3.5%
Other Benefit Costs	1,363,203	1,346,602	16,601	1.2%
TOTAL	\$19,625,540	\$19,438,130	\$187,410	1.0%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied:				
Primary Tax Levy	\$14,834,954	\$14,361,969	\$472,985	3.3%
Secondary Tax Levy	-0-	-0-	-0-	-0-
TOTAL LEVY	\$14,834,954	\$14,361,969	\$472,985	3.3%
B. Rates Per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.8067	1.7884	0.0183	1.0%
Secondary Tax Rate	-0-	-0-	-0-	-0-
TOTAL RATE	1.8067	1.7884	0.0181	1.0%
IV. MAXIMUM ALLOWABLE PRIMARY TAX LEVY FOR FISCAL YEAR 2018 PURSUANT TO A.R.S. §42-17051				
			\$14,834,954	
V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2017 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051.				
				-0-

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2018
RESOURCES — SCHEDULE B

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2018	Total All Funds 2018	Total All Funds 2017	% Increase/Decrease
	General Fund 2018	Restricted Fund 2018	Auxiliary Fund 2018	Unexpended Plant Fund 2018	Retirement of Indebtedness 2018				
BEGINNING BALANCES — JULY 1 (Excludes amounts not in spendable form (i.e. prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.)									
Restricted									
Unrestricted	\$45,800,000			\$8,000,000			\$53,800,000	\$25,400,000	111.8%
Total Beginning Balances	\$45,800,000			\$8,000,000			\$53,800,000	\$25,400,000	111.8%
REVENUES AND OTHER INFLOWS									
Student Tuition and Fees									
General Tuition	\$3,000,000						\$3,000,000	\$2,900,000	3.4%
Out-of-District Tuition									
Out-of-State Tuition	100,000						100,000	100,000	
Student Fees	700,000						700,000	700,000	
Tuition and Fee Remissions or Waivers	1,000,000						1,000,000	1,000,000	
State Appropriations									
Maintenance Support	1,649,000						1,649,000	1,606,000	2.7%
Equalization Aid	6,672,100						6,672,100	6,081,500	9.7%
Capital Support				369,100			369,100	353,700	4.4%
Property Taxes									
Primary Tax Levy	14,834,954						14,834,954	14,361,969	3.3%
Secondary Tax Levy									
Gifts, Grants, and Contracts	1,500,000	6,000,000					7,500,000	7,800,000	-3.8%
Sales and Services									
Investment Income	140,000						140,000	140,000	
State Shared Sales Tax		400,000					400,000	400,000	
Other Revenues	200,000		350,000				550,000	646,300	-14.9%
Proceeds from Sale of Bonds				369,100			369,100		
Total Revenues and Other Inflows	\$29,796,054	\$6,400,000	\$350,000	369,100			\$36,915,154	\$36,089,469	2.3%
TRANSFERS									
Transfers In		600,000	300,000	2,000,000			2,900,000	2,800,000	3.6%
(Transfers Out)	(2,900,000)						(2,900,000)	(2,800,000)	3.6%
Total Transfers	(\$2,900,000)	\$600,000	\$300,000	\$2,000,000			-0-	-0-	
Less:									
Governing Board Designations	(23,551,973)						(23,551,973)	(2,691,240)	775.1%
Policy 1924 – Future Cash Reserves	(13,648,027)						(13,648,027)	(13,231,510)	3.1%
Policy 1926 – Future Capital Reserves	(8,200,000)	(400,000)		(5,000,000)			(13,600,000)	(6,500,000)	109.2%
Total Resources Available for Budget Year	\$27,296,054	\$6,600,000	\$650,000	\$5,369,100			\$39,915,154	\$39,066,719	2.2%

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2018
EXPENDITURES AND OTHER OUTFLOWS — SCHEDULE C

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2018	Total All Funds 2018	Total All Funds 2017	% Increase/Decrease
	General Fund 2018	Restricted Fund 2018	Auxiliary Fund 2018	Unexpended Plant Fund 2018	Retirement of Indebtedness 2018				
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)	\$27,296,054	\$6,600,000	\$650,000	\$5,369,100			\$39,915,154	\$39,066,719	2.2%
EXPENDITURES AND OTHER OUTFLOWS									
Instruction	\$10,647,012	\$1,400,000					\$12,047,012	\$11,846,133	1.7%
Public Service		20,000					20,000	20,000	
Academic Support	1,111,599						1,111,599	1,108,841	0.2%
Student Services	1,875,369	650,000					2,525,369	2,476,180	2.0%
Institutional Support (Administration)	8,514,328	30,000					8,544,328	8,458,518	1.0%
Operation and Maintenance of Plant	1,769,885						1,769,885	1,709,072	3.6%
Scholarships	1,917,775	4,500,000					6,417,775	6,444,275	-0.4%
Auxiliary Enterprises			650,000				650,000	650,000	
Capital Assets				5,369,100			5,369,100	5,353,700	0.3%
Debt Service – General Obligation Bonds									
Debt Service – Other Long Term Debt									
Other Expenditures									
Contingency	1,460,086						1,460,086	1,000,000	46.0%
Total Expenditures and Other Outflows	\$27,296,054	\$6,600,000	\$650,000	\$5,369,100			\$39,915,154	\$39,066,719	2.2%



Northland Pioneer College

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Questions about the budget should be directed to **Maderia Ellison**, Chief Business Officer, (928) 532-6743 or online www.npc.edu/budget_comment_form.

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Published in the *Tribune-News*, May 10, 2017

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2018
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V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2017 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051				
				-0-

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2018
RESOURCES — SCHEDULE B

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2018	Total All Funds 2018	Total All Funds 2017	% Increase/Decrease
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BEGINNING BALANCES - JULY 1 (Excludes amounts not in spendable form (i.e. prepaids, inventories, and capital assets) or amounts legally or contractually required to be maintained intact.)									
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State Appropriations									
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Total Resources Available for Budget Year	\$27,296,054	\$6,600,000	\$650,000	\$5,369,100			\$39,915,154	\$39,066,719	2.2%

NAVAJO COUNTY COMMUNITY COLLEGE DISTRICT
NORTHLAND PIONEER COLLEGE BUDGET FOR FISCAL YEAR 2018
EXPENDITURES AND OTHER OUTFLOWS — SCHEDULE C

	CURRENT FUNDS			PLANT FUNDS		Other Funds 2018	Total All Funds 2018	Total All Funds 2017	% Increase/Decrease
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TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (from Schedule B)									
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Auxiliary Enterprises			650,000				650,000	650,000	
Capital Assets				5,369,100			5,369,100	5,353,700	0.3%
Debt Service - General Obligation Bonds									
Debt Service - Other Long Term Debt									
Other Expenditures									
Contingency	1,460,086						1,460,086	1,000,000	46.0%
Total Expenditures and Other Outflows	\$27,296,054	\$6,600,000	\$650,000	\$5,369,100			\$39,915,154	\$39,066,719	2.2%

Fiscal Year 2018 Preliminary Budget

As approved by the Navajo County Community College District Governing Board on **Tuesday, April 18, 2017**.

Notice is hereby given to the residents and taxpayers of the Navajo County Community College District that the District Governing Board will conduct **Truth in Taxation** (per Arizona Revised Statutes, [§15-1461.01](#)) and **Budget Public Hearings** for consideration of the proposed budget for the **2017–2018 Fiscal Year** at the Tipton Community Center, 2251 E. Navajo Blvd., Holbrook, Arizona, 86025, on **Tuesday, May 16, 2017** at 10:00 a.m. (M.S.T.)

Special Board Meetings for the purpose of adopting the District's 2017–2018 budget and adopting the primary property tax rate shall be held immediately following the Budget Hearing at the same location. The final budget may only be reduced, and cannot be increased, from this preliminary budget.

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

Dr. Jeanne Swarthout,
 President, Northland Pioneer College

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

PRELIMINARY FY2018 BUDGET

As adopted by the District Governing Board, April 18, 2017

[Download as PDF](#)

**Navajo County Community College District
 Northland Pioneer College
 Budget for Fiscal Year 2018
 Summary of Budget Data
 SCHEDULE A**

	Budget 2018	Budget 2017	Increase/Decrease From Budget 2017 To Budget 2018 Amount	%
I. CURRENT GENERAL AND PLANT FUNDS				
A. Expenditures:				
Current General Fund	\$27,296,054	\$26,463,019	\$833,035	3.1%
Unexpended Plant Fund	5,369,100	5,353,700	15,400	0.3%
Retirement of Indebtedness Plant Fund	-0-	-0-	-0-	-0-
TOTAL	\$32,665,154	\$31,816,719	\$848,435	2.7%
B. Expenditures Per Full-Time Student Equivalent (FTSE):				
Current General Fund	\$13,703/FTSE	\$13,232/FTSE	\$471/FTSE	3.6%
Unexpended Plant Fund	\$2,695/FTSE	\$2,677/FTSE	\$18/FTSE	0.7%
Projected FTSE Count	1,992	2,000		
II. TOTAL OF ALL FUNDS ESTIMATED PERSONNEL COMPENSATION				
Employee Salaries and Hourly Costs	\$14,963,955	\$14,736,058	\$227,897	1.5%
Retirement Costs	1,567,742	1,562,910	4,832	0.3%
Healthcare Costs	1,730,640	1,792,560	(61,920)	-3.5%
Other Benefit Costs	1,363,203	1,346,602	16,601	1.2%
TOTAL	\$19,625,540	\$19,438,130	\$187,410	1.0%
III. SUMMARY OF PRIMARY AND SECONDARY PROPERTY TAX LEVIES AND RATES				
A. Amount Levied:				
Primary Tax Levy	\$14,834,954	\$14,361,969	\$472,985	3.3%
Secondary Tax Levy	-0-	-0-	-0-	-0-
TOTAL LEVY	\$14,834,954	\$14,361,969	\$472,985	3.3%
B. Rates per \$100 Net Assessed Valuation:				
Primary Tax Rate	1.8067	1.7884	0.0183	1.0%
Secondary Tax Rate	-0-	-0-	-0-	-0-
TOTAL RATE	1.8067	1.7884	0.0183	1.0%
IV. MAXIMUM ALLOWABLE PRIMARY TAX LEVY FOR FISCAL YEAR 2018 PURSUANT TO A.R.S. §42-17051				\$14,834,954
V. AMOUNT RECEIVED FROM PRIMARY PROPERTY TAXES IN FISCAL YEAR 2017 IN EXCESS OF THE MAXIMUM ALLOWABLE AMOUNT AS CALCULATED PURSUANT TO A.R.S. §42-17051				-0-

**Navajo County Community College District
Northland Pioneer College
Budget for Fiscal Year 2018
Resources
SCHEDULE B**

	Current Funds			Plant Funds		Other Funds 2018	Total All Funds 2018	Total All Funds 2017	% Increase/Decrease
	General Fund 2018	Restricted Fund 2018	Auxiliary Fund 2018	Unexpended Plant Fund 2018	Retirement of Indebtedness 2018				
BEGINNING BALANCES – July 1*									
Restricted									
Unrestricted	\$45,800,000			\$8,000,000			\$53,800,000	\$25,400,000	111.8%
Total Beginning Balances	\$45,800,000			\$8,000,000			\$53,800,000	\$25,400,000	111.8%
REVENUES AND OTHER INFLOWS									
Student Tuition and Fees									
General Tuition	\$3,000,000						\$3,000,000	\$2,900,000	3.4%
Out-of-District Tuition									
Out-of-State Tuition	100,000						100,000	100,000	
Student Fees	700,000						700,000	700,000	
Tuition and Fee Remissions or Waivers	1,000,000						1,000,000	1,000,000	
State Appropriations									
Maintenance Support	1,649,000						1,649,000	1,606,000	2.7%
Equalization Aid	6,672,100						6,672,100	6,081,500	9.7%
Capital Support				369,100			369,100	353,700	4.4%
Property Taxes									
Primary Tax Levy	14,834,954						14,834,954	14,361,969	3.3%
Secondary Tax Levy									
Gifts, Grants, and Contracts	1,500,000	6,000,000					7,500,000	7,800,000	-3.8%
Sales and Services									
Investment Income	140,000						140,000	140,000	
State Shared Sales Tax		400,000					400,000	400,000	
Other Revenues	200,000		350,000				550,000	646,300	-14.9%
Proceeds from Sale of Bonds									
Total Revenues and Other Inflows	\$29,796,054	\$6,400,000	\$350,000	\$369,100			\$36,915,154	\$36,089,469	2.3%
Transfers									
Transfers In		600,000	300,000	2,000,000			2,900,000	2,800,000	3.6%
(Transfers Out)	(2,900,000)						(2,900,000)	(2,800,000)	3.6%
Total Transfers	(\$2,900,000)	\$600,000	\$300,000	\$2,000,000					
Less:									
Governing Board Designations	(23,551,973)						(23,551,973)	(2,691,240)	775.1%
Policy 1924 – Future Cash Reserve	(13,648,027)						(13,648,027)	(13,231,510)	3.1%
Policy 1926 – Future Capital Reserve	(8,200,000)	(400,000)		(5,000,000)			(13,600,000)	(6,500,000)	109.2%
Total Resources Available for Budget Year	\$27,296,054	\$6,600,000	\$650,000	\$5,369,100			\$39,951,154	\$39,066,719	2.2%

* 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 2018
Expenditures and Other Outflows**

SCHEDULE C

	Current Funds			Plant Funds		Other Funds 2018	Total All Funds 2018	Total All Funds 2017	% Increase/Decrease
	General Fund 2018	Restricted Fund 2018	Auxiliary Fund 2018	Unexpended Plant Fund 2018	Retirement of Indebtedness 2018				
TOTAL RESOURCES AVAILABLE FOR THE BUDGET YEAR (FROM SCHEDULE B):	\$27,296,054	\$6,600,000	\$650,000	\$5,369,100			\$39,915,154	\$39,066,719	2.2%
EXPENDITURES AND OTHER OUTFLOWS									
Instruction	10,647,012	1,400,000					12,047,012	11,846,133	1.7%
Public Service		20,000					20,000	20,000	
Academic Support	1,111,599						1,111,599	1,108,841	0.2%
Student Services	1,875,369	650,000					2,525,369	2,476,180	2.0%
Institutional Support (Administration)	8,514,328	30,000					8,544,328	8,458,518	1.0%
Operation and Maintenance of Plant	1,769,885						1,769,885	1,709,072	3.6%
Scholarships	1,917,775	4,500,000					6,417,775	6,444,275	-0.4%
Auxiliary Enterprises			650,000				650,000	650,000	
Capital Assets				5,369,100			5,369,100	5,353,700	0.3%
Debt Service - General Obligation Bonds									
Debt Service - Other Long-Term Debt									
Other Expenditures									
Contingency	1,460,086						1,460,086	1,000,000	46.0%
Total Expenditures and Other Outflows	\$27,296,054	\$6,600,000	\$650,000	\$5,369,100			\$39,915,154	\$39,066,719	2.2%

ECONOMIC ESTIMATES COMMISSION

Department of Revenue Building



Douglas A. Ducey
Governor

Grant Nülle
Chairman

Elliott D. Pollack
Member

Alan E. Maguire
Member

March 29, 2017

Community College Business Officials
State of Arizona

RE: Final FY 2017/18 Expenditure Limits

The final fiscal year 2017/18 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 2016. The formula is shown below.

$$\frac{\text{2017/18 Population}}{\text{1978 Population}} \times \frac{\text{GDP Implicit Price Deflator 2016}}{\text{GDP Implicit Price Deflator 1978}} \times \text{FY 1979/80 Base Limit} = \text{Final FY 2017/18 Expenditure Limit}$$

Please contact Karen Jacobs in Economic Research and Analysis at (602) 716-6923 if you have any questions.

Sincerely,

ECONOMIC ESTIMATES COMMISSION


Grant Nülle, Chairman

FINAL FY 2017/18 EXPENDITURE LIMITS: COMMUNITY COLLEGES

COMMUNITY COLLEGE DISTRICT	POPULATION**		POPULATION FACTOR	INFLATION FACTOR*	FY 1979/80 BASE LIMIT	FINAL FY 2017/18 EXPENDITURE LIMITATION
	2017/18	1979/80				
COCHISE	7,620	2,156	3.5343	2.9577	\$6,038,815	\$63,125,907
COCONINO	2,191	1,000	2.1910	2.9577	\$2,459,758	\$15,939,858
GILA	745	905	0.8232	2.9577	\$1,948,412	\$4,743,929
GRAHAM	3,113	1,329	2.3424	2.9577	\$4,508,230	\$31,232,727
MARICOPA	79,690	27,299	2.9192	2.9577	\$52,841,755	\$456,230,185
MOHAVE	2,900	1,033	2.8074	2.9577	\$3,163,993	\$26,271,380
NAVAJO	1,992	1,566	1.2720	2.9577	\$3,716,543	\$13,982,552
PIMA	19,842	11,038	1.7976	2.9577	\$19,071,763	\$101,399,448
PINAL	4,527	2,452	1.8462	2.9577	\$7,534,121	\$41,140,760
SANTA CRUZ	337	700	0.4814	2.9577	\$1,507,059	\$2,145,912
YAVAPAI	4,196	1,568	2.6760	2.9577	\$5,759,613	\$45,586,098
YUMA/LA PAZ	5,759	1,952	2.9503	2.9577	\$6,215,322	\$54,235,118
TOTAL	132,912	52,998	2.5079		\$114,765,384	\$856,033,874

* SOURCE: BEA February 2017 - (2016 GDP Implicit Price Deflator / 1978 GDP Implicit Price Deflator) = 111.445 / 37.68

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