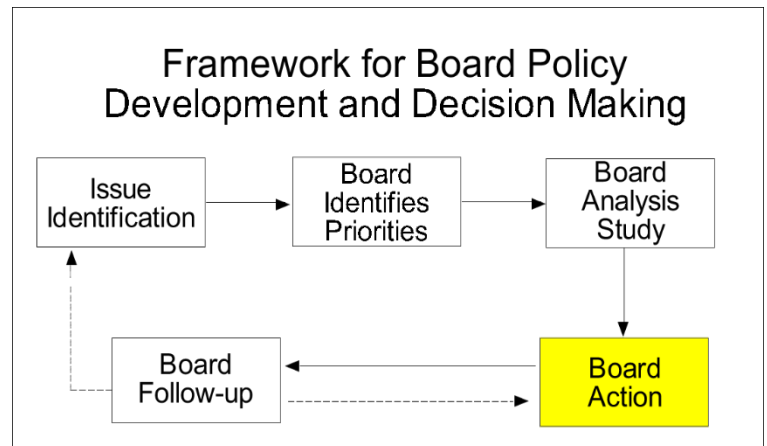


Iowa State Board of Education

Executive Summary

May 8, 2025



Agenda Item: Fiscal Year 2026 Certified Budget Approval - North Iowa Area Community College

State Board Priority: Goal 4

State Board Role/Authority: Iowa Code Chapter 260C.17

Presenter(s): Amy Gieseke, Chief
Bureau of Community Colleges

Joel Pedersen, President
North Iowa Area Community College

Mindy Eastman, Vice President of Finance and Administration
North Iowa Area Community College

Attachment(s): Two

Recommendation: It is recommended that the State Board approve the North Iowa Area Community College Fiscal Year 26 Certified Budget Report as provided.

Background: The State Board has statutory responsibility for approval of the community college certified budgets. The annual certified budget report is prepared by the Department of Education each year, along with staff from the colleges, in an effort to provide the State Board with background information necessary to review and approve these budgets.

North Iowa Area Community College (NIACC) FY26 Certified Budget Report Summary

President: Joel Pedersen
Chief Financial Officer Name: Mindy Eastman
Administrative Center: Mason City
Total Number of Campuses/Locations: 4

- Campuses: 1
- Additional locations/centers: 3
- High school locations: 0

Area Number: 2
Year Established: 1966
Total Number of Employees: 489 (264 full-time)
Counties Served: 9
School Districts Served: 20
FY25 State General Aid (SGA): \$11,490,067

2023-2024 Student Profile

Credit Overview		Noncredit Overview	
Credit Student Enrollment	3,317	Noncredit Student Enrollment	11,384
Average Age, Years	20.8	Average Age, Years	38.1
Percent Enrolled Full-Time	229.0%	Average Contact Hours/Student	21.6
Percent Enrolled Part-Time	71.0%	Career and Technical Education (CTE)	7,232
Average Credits/Student/Year	15.3	Percent Enrolled in CTE	60.8%
Percent Enrolled Career and Technical Education (CTE)	27.0%	Adult Basic Education (ABE)	380
Percent Enrolled Other (A&S, AGS No Program of Study)	73.0%	Percent Enrolled in ABE	3.3%
Percent Concurrent Enrollment	48.9%	Percent Enrolled Other	35.9%
Tuition and Fees, Average/Credit	\$215	Noncredit Outcomes	
Pell Award Recipients	582	Employed 1st Year After Training	88.7%
Average Pell Award per Student	\$4,593	Employed in Iowa	98.9%
Credit Outcomes		Median Wages Before Training	\$46,816
Conferred Associate Degrees	580	Median Wages After Training	\$52,240
Conferred Diplomas/Certificates	368	Transferred to Credit Education	6.4%

Credit Program Completions

Program	Completions
Associate of Arts and Associate of Science (2019-2023)	1792
Career and Technical Education Program Completions: Top Ten (2018-2022)	
Nursing Assistant/Aide and Patient Care Assistant/Aide	650
Emergency Medical Technology/Technician (EMT Paramedic)	249
Registered Nursing/Registered Nurse	195
Welding Technology/Welder	111
Licensed Practical/Vocational Nurse Training	92
Automobile/Automotive Mechanics Technology/Technician	76
Physical Therapy Assistant	69
Agricultural Production Operations, General	69
Physical Education Teaching and Coaching	57
Diesel Mechanics Technology/Technician	57

College Best Practice Highlight

The EDUCATE (**E**ducation, **C**areer & **T**raining **E**xperience) program at North Iowa Area Community College is a four-semester Comprehensive Transition and Postsecondary Program (CTP) designed to provide inclusive postsecondary education and experience for students with intellectual disabilities. EDUCATE aims to prepare individuals for competitive employment and a fulfilling, independent life. Students gain the full college experience by enrolling in college courses, participating in student activities, and having the option to live on campus. NIACC is the only community college in Iowa that has an approved CTP program that allows eligible students access to financial aid.

FY26 Certified Budget Summary

The “published budgets” (or “certified budgets”) contain the “best” estimate of revenues and expenditures, many of which are unknown at the time of the budget development. Specifically, state general aid, tuition and fees and salary/benefits may remain undetermined.

The funds used for published and certified budgets are the Unrestricted General Fund (Fund 1), Restricted General Fund (Fund 2), the Plant Fund (Fund 7) and the Bond and Interest Fund (Fund 7). For comparative purposes, the FY25 re-estimated budget and the FY24 actual budget numbers are included as well.

Resources	General Funds FY 2025/2026 Budget	Plant Funds FY 2025/2026 Budget	Bonds and Interest Funds FY 2025/ 2026 Budget	Total of All Funds FY 2025/2026 Budget	FY 2024/2025 Re-Estimate	FY 2023/ 2024 Audited Actual
Total Resources	44,534,813	7,271,552	2,061,550	53,867,915	56,269,042	52,338,730
Total Expenditures	42,926,175	10,000,000	2,061,550	54,987,725	51,344,363	55,393,875
Net Resources minus Expenditures	1,608,638	-2,728,448	0	-1,119,810	4,924,679	-3,055,145
Beginning Fund Balance	21,197,511	10,474,916	469,236	32,141,663	27,216,984	30,272,129
Ending Fund Balance	22,806,49	7,746,468	469,236	31,021,853	32,141,663	27,216,984

Department's Recommendation

The Department recommends approval of the certified fiscal year 2026 budget as submitted as statutorily compliant with Iowa Code Section 260C.17.

May 8, 2025

North Iowa Area Community College (NIACC) FY26 Certified Budget Report



State of Iowa
Department of Education
Grimes State Office Building
400 E. 14th Street
Des Moines, IA 50319-0146

State Board of Education

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Cindy Dietz, *Cedar Rapids*
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Division of Higher Education Bureau of Community Colleges

Amy Gieseke, Bureau Chief
Kayli Sampson, Administrative Consultant Policy and Finance

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Table of Contents

Executive Summary	4
Report Overview	4
College Location	4
College Finances	5
Table 1.1: In-State (Resident) Tuition and Fees	5
Table 1.2: Out-of-State (Non-Resident) Tuition and Fees	5
Total Revenue FY24.....	5
Total Expenditures FY24	6
Students.....	6
Table 1.3: 2024 Credit student enrollment	6
Table 1.4: 2024 Noncredit student enrollment	7
Programs	8
Table 1.5: Top Ten CTE Programs by Completion	8
Faculty and Staff	9
Organizational Structure	9
Table 2.1: College Administration	9
Table 2.2: Credit Faculty.....	10
Table 2.3: Noncredit Faculty	10
Table 2.4: Professional Staff.....	11
Table 2.5: Clerical Staff	11
Table 2.6: Service Staff	12
Fiscal Detail	13
Table 3.1: NIACC Adopted Budget and Certification of Community College Taxes	13
Table 3.2: NIACC Long Term Debt - Fiscal Year July 1, 2025 – June 30, 2026.....	14
Table 3.3: NIACC Supplemental Detail Resources– Actual FY 2023/2024	15
Table 3.4: NIACC Supplemental Detail Expenditures– Actual FY 2023/2024	16
Table 3.5: NIACC Supplemental Detail Resources– Re-Estimated FY 2024/2025.....	17
Table 3.6: NIACC Supplemental Detail Expenditures– Re-Estimated FY 2024/2025.....	18
Table 3.7: NIACC Supplemental Detail Resources– Fiscal Year July 1, 2025 – June 30, 2026	19
Table 3.8: NIACC Supplemental Detail Expenditures– Fiscal Year July 1, 2025 – June 30, 2026	20
Table 3.9: NIACC Adopted Budget Summary – Budget Estimate – Fiscal Year July 1, 2025 – June 30, 2026	21
College Highlight for AY25-26	22
Major Strategic Priorities for AY25-26	22

Executive Summary

The Iowa Department of Education (Department), Bureau of Community Colleges annually prepares Iowa Community College Certified Budget Reports. These reports provide information to assist the Iowa State Board of Education (State Board) members in their role as outlined in Iowa Code chapter 260C.17, as follows:

“The board of directors of each merged area shall prepare an annual budget designating the proposed expenditures for operation of the community college. The board shall further designate the amounts, which are to be raised by local taxation and the amounts which are to be raised by other sources of revenue for the operation. The budget of each merged area shall be submitted to the state board no later than May 1 preceding the next fiscal year for approval. The state board shall review the proposed budget and shall, prior to June 1, either grant its approval or return the budget without approval with the comments of the state board attached to it. Any unapproved budget shall be resubmitted to the state board for final approval.”

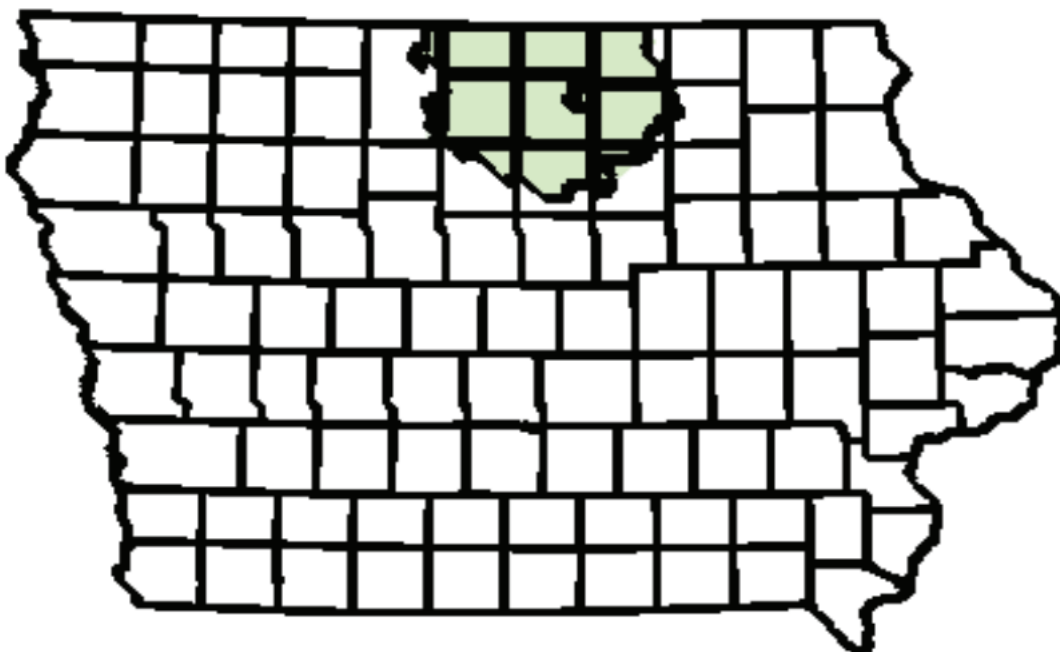
In accordance with Iowa Code, each community college’s projected budget must be reviewed and approved by the State Board on or before June 1 each year. At the time information for this report is requested from Iowa’s 15 community colleges, state general aid appropriations, tuition revenues and employee salaries may not be finalized for the next fiscal year. Only budget estimates can be provided. Community college staff demonstrated their best attempts at preparing the following budget estimates for next year.

Report Overview

The report contains information relating to college location, tuition and fees, those served by the college, programs offered by the college, information on college faculty and staff, and certified budget information as provided by the community college.

College Location

Counties served: Butler, Cerro Gordo, Chickasaw, Floyd, Franklin, Hancock, Kossuth, Mitchell, Winnebago, Worth, Wright



College Finances

An overview of tuition and fees for the 2024 and 2025 academic years, total revenue and expenditures is provided below.

Table 1.1: In-State (Resident) Tuition and Fees

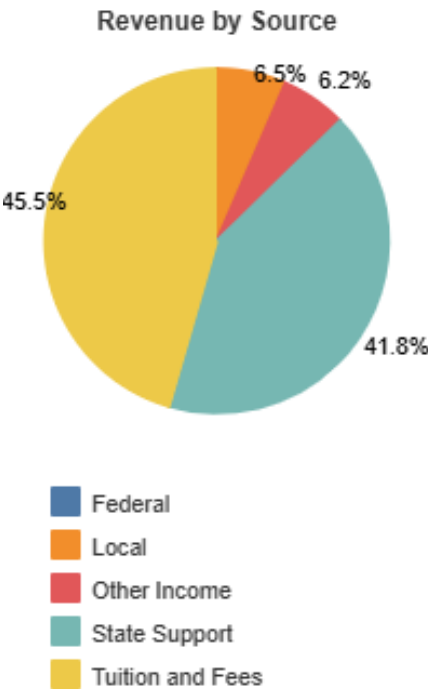
Tuition and Fees	FY24 Actual	FY25 Actual	Change
Resident Tuition	\$187.25	\$193.25	
Fees	\$27.25	\$28.50	
Cost of Enrollment	\$214.50	\$221.75	\$7.25 (3.4%)

Table 1.2: Out-of-State (Non-Resident) Tuition and Fees

Tuition and Fees	FY24 Actual	FY25 Actual	Change
Non-Resident Tuition	\$280.88	\$289.88	
Fees	\$27.25	\$28.50	
Cost of Enrollment	\$308.13	\$318.38	\$10.25 (3.3%)

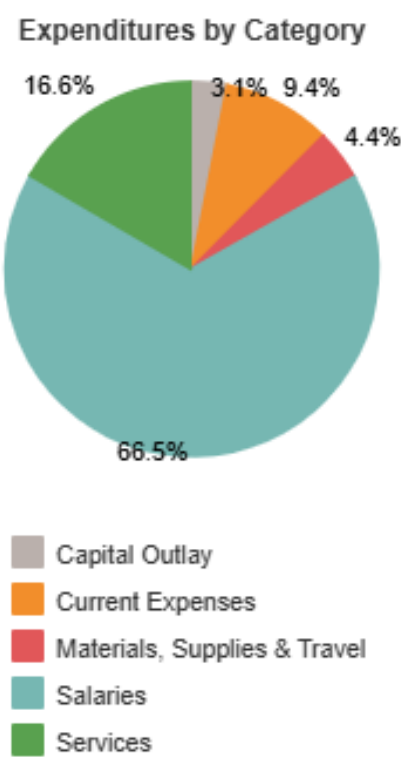
Total Revenue FY24

Total Revenue
\$27,216,623
Previous Year: ▲ 1.3%
Five-Year Average Change: ▼ -0.2%



Total Expenditures FY24

Total Expenditures
\$28,834,408
Previous Year: ▲ 12.3%
Five-Year Average Change: ▲ 2.8%



Students

Information regarding credit and non-credit student enrollment is provided below.

Table 1.3: 2024 Credit student enrollment

Students	FY24 Actual
Credit student enrollment	3,317
Full-time students	29.0%
Part-time students	71.0%
Concurrent enrollment	48.9%
Career and Technical Education (CTE)	27.0%
Pell Recipients	582

Table 1.4: 2024 Noncredit student enrollment

Students	FY24 Actual
Noncredit student enrollment	11,384
Career and Technical Education (CTE)	7,232
Enrolled in CTE	60.8%
Adult Basic Education (ABE)	3.3%
Transferred to credit education	6.4%

Programs

Credit programs provided by Iowa's 15 community colleges fall under two general categories: arts and sciences (A&S) and career and technical education (CTE). The A&S programs are college parallel (transfer) programs of study designed to provide a strong general education component to satisfy the first two years of liberal arts and science requirements for a bachelor's degree. In accordance with Iowa Code, A&S programs consist of 60 to 64 credit hours and culminate in an Associate of Arts (AA) or an Associate of Science (AS) degree, the latter consisting of at least 20 math and science credits. These degrees are intended to prepare students to transfer into four-year colleges or universities with junior standing.

Noncredit programs consist of a variety of instructional offerings, including personal and academic basic development, workforce preparation skill development, technical courses directly related to specific industry-based work opportunities, continuing education for recertification and licensure and courses to pursue special interests.

Table 1.5: Top Ten CTE Programs by Completion

Program	Years	Completions	Median Annual Wages
Nursing Assistant/Aide and Patient Care Assistant/Aide	2018-2022	650	\$22,082
Emergency Medical Technology/Technician (EMT)	2018-2022	249	\$52,017
Registered Nursing/Registered Nurse	2018-2022	195	\$68,404
Welding Technology/Welder	2018-2022	111	\$43,300
Licensed Practical/Vocational Nurse Training	2018-2022	92	\$51,157
Automobile/Automotive Mechanics Technology/Technician	2018-2022	76	\$40,269
Physical Therapy Assistant	2018-2022	69	\$41,752
Agricultural Production Operations, General	2018-2022	69	\$34,888
Physical Education Teaching and Coaching	2018-2022	57	\$47,402
Diesel Mechanics Technology/Technician	2018-2022	57	\$52,726

Faculty and Staff

Information about the college's organizational structure, including specific positions, is provided below.

Organizational Structure

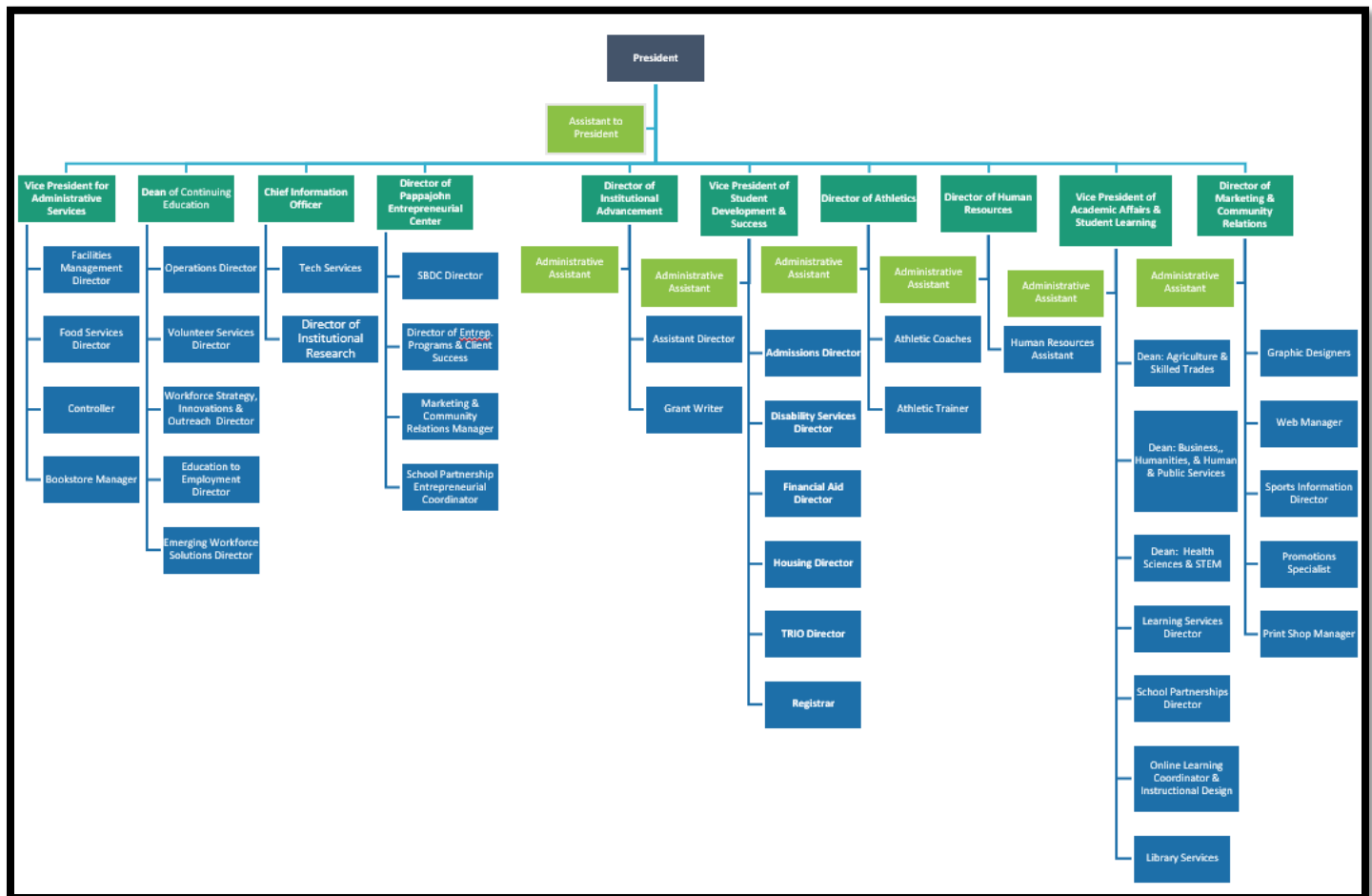


Table 2.1: College Administration

Chief executive officer and the cabinet and/or administrative team.

College Administration	FY24 Actual
Full-time Administrative	7
Part-time Administrative	0
Temp Administrative	0
Adjunct Administrative	0
Total College Administration	7

Table 2.2: Credit Faculty

Personnel involved in direct instructional (for credit course) contact with students, including counselors, librarians, and tutors, if the principal activity (50% or more their time) is instructional.

Faculty	FY24 Actual
Full-time Faculty	77
Part-time Faculty	1
Temp Faculty	0
Adjunct Faculty	82
Total Faculty	160

Table 2.3: Noncredit Faculty

Personnel involved in full-time direct instructional (for non-credit course) contact with students.

Noncredit Faculty	FY24 Actual
Full-time Noncredit Faculty	0
Part-time Noncredit Faculty	0
Temp Noncredit Faculty	0
Adjunct Noncredit Faculty	0
Total Noncredit Faculty	0

Table 2.4: Professional Staff

Persons employed for the primary purpose of performing academic support, student services, and institutional support activities. Includes all data processing staff (non-data entry), media support staff, and business office personnel.

Professional Staff	FY24 Actual
Full-time Professional Staff	137
Part-time Professional Staff	94
Temp Professional Staff	0
Adjunct Professional Staff	14
Total Professional Staff	245

Table 2.5: Clerical Staff

Persons whose assignments are typically associated with clerical activities and/or specifically secretarial in nature. Include personnel who are responsible for internal and external communications, recording and retrieving data (other than computer programmers), and/or information and other paperwork required in an office.

Clerical Staff	FY24 Actual
Full-time Clerical	28
Part-time Clerical	105
Temp Clerical	0
Adjunct Clerical	0
Total Clerical Staff	133

Table 2.6: Service Staff

Include maintenance and repair staff, machine operators, vehicle drivers, and security.

Professional Staff	FY24 Actual
Full-time Service Staff	15
Part-time Service Staff	9
Temp Service Staff	0
Adjunct Service Staff	0
Total Service Staff	24

Fiscal Detail

Table 3.1: NIACC Adopted Budget and Certification of Community College Taxes

ESTIMATED TAX LEVIES COMPLETED BY THE COMMUNITY COLLEGE Tax Levies Adopted		Estimated Dollars Necessary to be Raised By Property Tax AND Utility Replacement Tax	Approved Tax Rate	Property Taxes Levied	Estimated Utility Replacement Dollars
Unrestricted General	1	1,871,552	0.20250	1,822,429	49,123
Restricted General	2				
Unemployment Compensation	3				
Tort Liability	4	330,000	0.03571	321,378	8,622
Insurance	5	3,030,000	0.32784	2,950,445	79,555
Early Retirement	6	700,000	0.07574	681,634	18,366
Equipment Replacement	7	831,801	0.09000	809,969	21,832
Cash Reserve	8				
Standby	9				
Total General Funds	10	6,763,353	0.73179	6,585,855	177,498
Plant Funds	11	1,871,552	0.20250	1,822,429	49,123
Bonds & Interest Funds	12	2,061,550	0.20246	2,012,398	49,152
Grand Total - All Funds	13	10,696,455	1.13675	10,420,682	275,773

Taxable Valuation	WITH Gas & Electric Utilities	9,242,230,218	WITHOUT Gas & Electric	8,999,650,296
Tax Increment Valuation	WITH Gas & Electric Utilities	940,081,253	WITHOUT Gas & Electric	940,081,253
Debt Service Valuation	WITH Gas & Electric Utilities	10,182,311,471	WITHOUT Gas & Electric	9,939,731,549

Table 3.2: NIACC Long Term Debt - Fiscal Year July 1, 2025 – June 30, 2026

	Series Name (A)	Original Amount of Issue (B)	Original Principal Due (C)	Original Interest Due (D)	Subtotal Original Obligation Due (C) + (D) = (E)	Bond Administration Costs (F)	Payment Reduction due to Principal Surplus Levied in Prior Years (G)	Interest Savings from Surplus Levy (H)	Amount Paid from Other Sources & Fund Balance in Appropriate Fund (I)	Net Amount Levied for this Fiscal Year (E) + (F) - (G) - (H) - (I) = (J)
1	2020 go Bond	15,000,000	1,490,000	244,950	1,734,950	1,600				1,736,550
2	2026 Surplus Levy		325,000		325,000					325,000
3					0					0
4					0					0
5					0					0
Totals		15,000,000	1,815,000	244,950	2,059,950	1,600	0	0	0	2,061,550

Table 3.3: NIACC Supplemental Detail Resources– Actual FY 2023/2024

Resources		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
Taxes Levied on Property	1	1,762,623		77,130	183,586	2,723,327	1,468,547	783,387		0	1,762,623	1,919,209	10,680,432
Utility Replacement Tax	2												0
400-409 Student Fees	3	1,148,534											1,148,534
410-414 Tuition	4	11,239,385											11,239,385
421-424 State Aid	5	11,316,993											11,316,993
429 Other State Aid	6	52,700	1,252,963	896	2,150	31,889	17,241	9,160			1,420,609	22,475	2,810,083
430-449 Federal Aid	7	15,147	1,706,599										1,721,746
450-469 Sales-Service	8	230,722	4,790										235,512
470-499 Other	9	2,948,795	3,926,397	2,425	0	2,286,839	56,902	216,006			3,748,681		13,186,045
480 Proceeds from Certificates	10												0
Total Resources	11	28,714,899	6,890,749	80,451	185,736	5,042,055	1,542,690	1,008,553	0	0	6,931,913	1,941,684	52,338,730
Beginning Fund Balance	12	12,455,227	3,047,381	13,219	-65,081	361,810	557,177	1,985,628	285,793		11,403,794	227,181	30,272,129

Table 3.4: NIACC Supplemental Detail Expenditures– Actual FY 2023/2024

Expenditures		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
1000 Liberal Arts and Sciences	1	5,332,026					36,023	1,698					5,369,747
2000 Vocational and Technical	2	5,836,344	1,034,159				118,040	476,929					7,465,472
3000 Adult Education	3	3,158,259	425,303				-12,883						3,570,679
4000 Cooperative Programs/Services	4		5,566,742				48,521						5,615,263
5000 Administration	5	1,905,968	-6,173				668,937						2,568,732
6000 Student Services	6	6,876,825	898,603				149,689				54,280		7,979,397
7000 Learning Resources	7	281,430					10,986						292,416
8000 Physical Plant	8	2,912,249				4,906,799	24,734				9,986,464	1,745,229	19,575,475
9000 General Institution	9	2,531,304	6	10,836	249,906	70,067	86,933				7,642		2,956,694
Total Expenditures	10	28,834,405	7,918,640	10,836	249,909	4,976,866	1,130,980	478,627	0	0	10,048,386	1,745,229	55,393,875
Ending Fund Balance	11	12,335,721	2,019,490	82,834	-129,251	426,999	968,887	2,515,554	285,793	0	8,287,321	423,636	27,216,984

Table 3.5: NIACC Supplemental Detail Resources– Re-Estimated FY 2024/2025

Resources		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
Taxes Levied on Property	1	1,833,771		5,729	437,834	2,666,577	165,422	793,178			1,833,771	1,989,900	9,726,182
Utility Replacement Tax	2												0
400-409 Student Fees	3	1,409,142											1,409,142
410-414 Tuition	4	12,905,235											12,905,235
421-424 State Aid	5	11,458,455											11,458,455
429 Other State Aid	6	19,420	1,137,061	121	12,066	73,423	4,578	21,832			419,420	21,074	1,708,995
430-449 Federal Aid	7	3,000	2,952,561										2,955,561
450-469 Sales-Service	8	258,568	26,000										284,568
470-499 Other	9	1,616,285	2,721,310			2,442,400					5,791,383	24,526	12,595,904
480 Proceeds from Certificates	10		3,225,000										3,225,000
Total Resources	11	29,503,876	10,061,932	5,850	449,900	5,182,400	170,000	815,010	0	0	8,044,574	2,035,500	56,269,042
Beginning Fund Balance	12	12,335,721	2,019,490	82,834	-129,251	426,999	968,887	2,515,554	285,793	0	8,287,321	423,636	27,216,984

Table 3.6: NIACC Supplemental Detail Expenditures– Re-Estimated FY 2024/2025

Expenditures		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest funds	Total
1000 Liberal Arts and Sciences	1	4,713,732						220,279					4,934,011
2000 Vocational and Technical	2	4,618,975	560,886					177,209					5,357,070
3000 Adult Education	3	3,216,888	815,032										4,031,920
4000 Cooperative Programs/Services	4		3,473,061										3,473,061
5000 Administration	5	1,187,644											1,187,644
6000 Student Services	6	5,305,638	676,115					10,886					5,992,639
7000 Learning Resources	7	374,870											374,870
8000 Physical Plant	8	7,352,043				5,349,153					5,856,979	1,898,900	20,548,075
9000 General Institution	9	4,292,283		6,324	284,774	61,450	735,533	64,609					5,445,073
Total Expenditures	10	31,062,073	5,525,094	6,324	284,774	5,410,603	735,533	472,893	0	0	5,856,979	1,989,900	51,344,363
Ending Fund Balance	11	10,777,524	6,556,328	82,360	35,875	198,796	403,254	2,857,581	285,739	0	10,474,916	469,236	32,141,663

Table 3.7: NIACC Supplemental Detail Resources– Fiscal Year July 1, 2025 – June 30, 2026

Resources		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
Taxes Levied on Property	1	1,822,429		0	321,378	2,950,445	681,634	809,969		0	1,822,429	2,012,398	10,420,682
Utility Replacement Tax	2	49,123		0	8,622	79,555	18,366	21,832		0	49,123	49,152	275,773
400-409 Student Fees	3	1,235,000											1,235,000
410-414 Tuition	4	13,079,000											13,079,000
421-424 State Aid	5	11,604,973											11,604,973
429 Other State Aid	6	28,000	1,137,061								400,000		1,565,061
430-449 Federal Aid	7	3,700	2,637,026								3,000,000		5,640,726
450-469 Sales-Service	8	300,000	30,000										330,000
470-499 Other	9	1,112,200	3,040,000			2,564,500					2,000,000		8,716,700
480 Proceeds from Certificates	10		1,000,000										1,000,000
Total Resources	11	29,234,425	7,844,087	0	330,000	5,594,500	700,000	831,801	0	0	7,271,552	2,061,550	53,867,915
Beginning Fund Balance	12	10,777,524	6,556,328	82,360	35,875	198,796	403,254	2,857,581	285,793	0	10,474,916	469,236	32,141,663

Table 3.8: NIACC Supplemental Detail Expenditures– Fiscal Year July 1, 2025 – June 30, 2026

Expenditures		Unrestricted	Restricted	Unemployment	Tort Liability	Insurance	Early Retirement	Equipment Replacement	Cash Reserve	Standby	Plant Funds	Bond & Interest Funds	Total
1000 Liberal Arts and Sciences	1	5,402,149						231,293					5,633,442
2000 Vocational and Technical	2	5,229,805	975,278					686,069					6,891,152
3000 Adult Education	3	3,451,787	1,350,485										4,802,272
4000 Cooperative Programs/Services	4		4,970,575										4,970,575
5000 Administration	5	1,881,122	100,000										1,981,122
6000 Student Services	6	5,950,617	637,570					111,430					6,699,617
7000 Learning Resources	7	392,154											392,154
8000 Physical Plant	8	3,405,352				3,149,500					10,000,000	2,061,550	18,616,402
9000 General Institution	9	3,343,149		20,000	360,000	70,000	1,140,000	67,840					5,000,989
Total Expenditures	10	29,056,135	8,033,908	20,000	360,000	3,219,500	1,140,000	1,096,362	0	0	10,000,000	2,061,550	54,987,725
Ending Fund Balance	11	10,955,814	6,366,507	62,360	5,875	2,573,796	-36,746	2,592,750	285,793	0	7,746,468	469,236	31,021,853

Table 3.9: NIACC Adopted Budget Summary – Budget Estimate – Fiscal Year July 1, 2025 – June 30, 2026

Resources:		General Funds FY 2025/2026 Budget	Plant Funds FY 2025/2026 Budget	Bonds & Interest Funds FY 2025/2026 Budget	Total of All Funds FY 2025/2026 Budget	FY 2024/2025 Re-Estimated Budget	FY 2023/2024 Audited Actual
Taxes Levied on Property	1	6,585,855	1,822,429	2,012,398	10,420,682	9,726,182	10,680,432
Utility Replacement Tax	2	177,498	49,123	49,152	275,773	0	0
Student Fees	3	1,235,000	0	0	1,235,000	1,409,142	1,148,534
Tuition	4	13,079,000	0	0	13,079,000	12,905,235	11,239,385
State Aid	5	11,604,973	0		11,604,973	11,458,455	11,316,993
Other State Aid	6	1,165,061	400,000	0	1,565,061	1,708,995	2,810,083
Federal Aid	7	2,640,726	3,000,000	0	5,645,726	2,955,561	1,721,746
Sales-Service	8	330,000	0	0	330,000	284,568	235,512
Other	9	6,716,700	2,000,000	0	8,716,700	12,595,904	13,186,045
Proceeds from Certificates	10	1,000,000	0	0	1,000,000	3,225,000	0
Total Resources	11	44,534,813	7,271,552	2,061,550	53,867,915	56,269,042	52,338,730
Expenditures:							
Liberal Arts and Sciences	12	5,633,442	0	0	5,663,442	4,934,011	5,369,747
Vocational and Technical	13	6,891,152	0	0	6,891,152	5,357,070	7,465,472
Adult Education	14	4,802,272	0	0	4,802,272	4,031,920	3,570,697
Cooperative Programs/Services	15	4,970,575	0	0	4,970,575	3,473,061	5,615,263
Administration	16	1,981,122	0	0	1,981,122	1,187,644	2,568,732
Student Services	17	6,699,617	0	0	6,699,617	5,992,639	7,979,397
Learning Resources	18	392,154	0	0	392,154	374,870	292,416
Physical Plant	19	6,554,852	10,000,000	2,061,550	18,616,402	20,548,075	19,575,475
General Institution	20	5,000,989	0	0	5,000,989	5,445,073	2,956,694
Total Expenditures	21	42,926,175	10,000,000	2,061,550	54,987,725	51,344,363	55,393,875
Net Resources minus Expenditures	22	1,608,638	-2,728,448	0	-1,119,810	4,924,679	-3,055,145
Beginning Fund Balance	23	21,197,511	10,474,916	469,236	32,141,663	27,216,984	30,272,129
Ending Fund Balance	24	22,806,49	7,746,468	469,236	31,021,853	32,141,663	27,216,984

College Highlight for AY25-26

Please provide a description of a good practice you've recently implemented that you think has applicability statewide.

The EDUCATE (**E**ducation, **C**areer & **T**raining **E**xperience) program at North Iowa Area Community College is a four-semester Comprehensive Transition and Postsecondary Program (CTP) designed to provide inclusive postsecondary education and experience for students with intellectual disabilities. EDUCATE aims to prepare individuals for competitive employment and a fulfilling, independent life. Students gain the full college experience by enrolling in college courses, participating in student activities, and having the option to live on campus. NIACC is the only community college in Iowa that has an approved CTP program that allows eligible students access to financial aid.

This program emphasizes diversity and belonging while fostering social skills, career readiness, and academic growth. Students engage in a structured curriculum that includes academic components and practical experiences, such as internships and work-based training, to enhance their employability. By participating in this program, students will develop crucial job-seeking skills, improve their interpersonal abilities, and gain greater independence through enhanced decision-making and self-advocacy.

Major Strategic Priorities for AY25-26

Please provide a list of some of the college's major strategic priorities for AY 25-26 (as example, breaking ground on a new building; selling an underutilized building; refurbishing to align space to new, in-demand CTE program, starting a new academic program; winding down a low-enrollment program, etc.)

2026-2031 Strategic Plan

NIACC is developing a new strategic plan for the next five years. Given the evolving educational demands and demographic shifts, this plan may be more critical to the future of NIACC than previous plans. Having a well-crafted plan enables NIACC to identify key opportunities and challenges unique to our area. By carefully aligning resources, the college can develop targeted programs that meet the needs of the local industries and attract a diverse student population. In addition, the plan will provide a proactive approach to enhance student success and retention and strengthen the college's role as a catalyst for economic growth and community development, ultimately serving all the college's stakeholders.

Aviation Program Offering

Starting Fall 2025, the Professional Pilot Aviation program will be offered as a five-semester curriculum designed to prepare students for careers in aviation through a blend of classroom instruction and hands-on lab and flight training in partnership with North Iowa Air Service and the Mason City Airport. The program will provide comprehensive training, technical skills, and practical experience through real-world aviation experiences. The goal is to equip graduates with the skills and certifications required to meet the Federal Aviation Administration (FAA) standards, preparing them for various pilot career opportunities, including commercial, agricultural, survey, aerial mapping, and flight instructor.

Campus Facility Master Plan

Developing a Campus Facility Master Plan is a crucial initiative for NIACC. While facility plans have been discussed in the past, a formal plan has never been fully implemented, making this plan essential for the evolving needs of our students and the community. This plan will assess current facilities and identify upgrades and expansions that support innovative teaching methods, modern learning environments, and spaces for college students to socialize and access resources necessary for their success. The plan will aid the college in creating an inviting

atmosphere that fosters student success and retention by prioritizing flexible spaces for collaboration, technology, and community engagement. Also, the campus master plan will ensure that our facilities are accessible and sustainable for years to come. This initiative will enable the college to adapt to the changing education demands, attract students from all over the country and the world, and enhance our role as a vital resource for lifelong learning in our region.