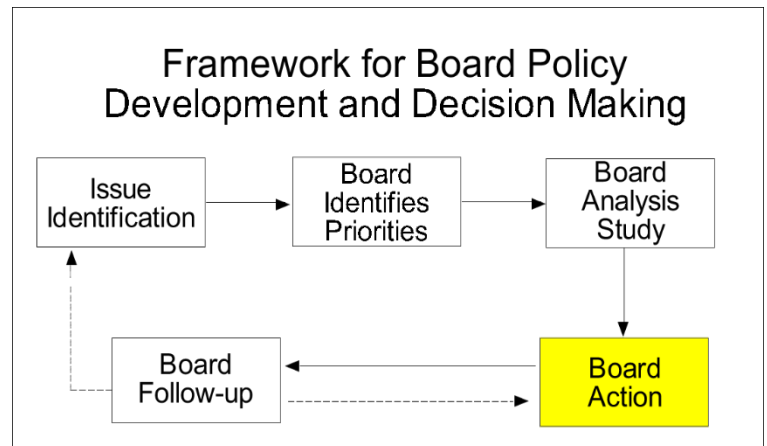


Iowa State Board of Education

Executive Summary

May 8, 2025



Agenda Item: Fiscal Year 2026 Certified Budget Approval - Northwest Iowa 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

John Hartog, President
Northwest Iowa Community College

Jessica Williams, Executive Director of Operations & Finance
Northwest Iowa Community College

Attachment(s): Two

Recommendation: It is recommended that the State Board approve the Northwest Iowa 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.

Northwest Iowa Community College (NCC) FY26 Certified Budget Report Summary

President: John Hartog
Chief Financial Officer Name: Jessica Williams
Administrative Center: Sheldon
Total Number of Campuses/Locations: 1

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

Area Number: 4
Year Established: 1966
Total Number of Employees: 294 (130 full-time)
Counties Served: 5
School Districts Served: 14
FY25 State General Aid (SGA): \$5,406,450

2023-2024 Student Profile

Credit Overview		Noncredit Overview	
Credit Student Enrollment	2,748	Noncredit Student Enrollment	4,509
Average Age, Years	20	Average Age, Years	35.6
Percent Enrolled Full-Time	18.3%	Average Contact Hours/Student	20.5
Percent Enrolled Part-Time	81.7%	Career and Technical Education (CTE)	3,618
Average Credits/Student/Year	12.9	Percent Enrolled in CTE	84.5%
Percent Enrolled Career and Technical Education (CTE)	29.5%	Adult Basic Education (ABE)	405
Percent Enrolled Other (A&S, AGS No Program of Study)	70.5%	Percent Enrolled in ABE	9.0%
Percent Concurrent Enrollment	43.7%	Percent Enrolled Other	6.5%
Tuition and Fees, Average/Credit	\$230	Noncredit Outcomes	
Pell Award Recipients	335	Employed 1st Year After Training	93.2%
Average Pell Award per Student	\$4,506	Employed in Iowa	100.0%
Credit Outcomes		Median Wages Before Training	\$41,392
Conferred Associate Degrees	206	Median Wages After Training	\$52,860
Conferred Diplomas/Certificates	168	Transferred to Credit Education	14.9%

Credit Program Completions

Program	Completions
Associate of Arts and Associate of Science (2019-2023)	278
Career and Technical Education Program Completions: Top Ten (2018-2022)	
Lineworker	291
Registered Nursing/Registered Nurse	216
Licensed Practical/Vocational Nurse Training	204
Automobile/Automotive Mechanics Technology/Technician	100
Industrial Electronics Technology/Technician	97
Accounting	74
Diesel Mechanics Technology/Technician	60
Health Information/Medical Records Technology/Technician	51
Electrician	46
Radiologic Technology/Science - Radiographer	43

College Best Practice Highlight

NCC's Mastery Math and Writing programs have demonstrated strong, data-driven success in improving student outcomes. For students enrolled in Mastery Math, 3-year rolling averages show that 73–78% earned college-level math credit, with individual years ranging from 41% to 92%. This is a significant improvement compared to national benchmarks, such as a 2014 CCRC study which found only 11% of students placed into three levels of developmental math completed a college-level course. Similarly, students in Mastery Writing show college credit completion rates between 72% and 85%, far exceeding the national completion rate of 29% for those placed in lower-level developmental English. Additionally, performance in college-level courses reflects the strength of the placement approach: about 80% of college-ready students earn credit in their highest-enrolled math classes and 90% in written communication. These results collectively demonstrate that NCC's placement and mastery strategies are equipping students with the tools and motivation needed for sustained academic success.

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	29,091,029	4,802,346	1,310,400	35,203,775	30,765,494	27,567,765
Total Expenditures	29,576,721	4,802,346	1,310,400	35,689,467	27,898,397	32,797,102
Net Resources minus Expenditures	-485,692	0	0	-485,692	2,867,097	-5,229,337
Beginning Fund Balance	7,353,089	-6,455,760	-186,221	711,108	-2,155,989	3,073,348
Ending Fund Balance	6,867,397	-6,455,760	-186,221	225,416	711,108	-2,155,989

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

Northwest Iowa Community College (NCC) 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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Division of Higher Education Bureau of Community Colleges

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

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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.”

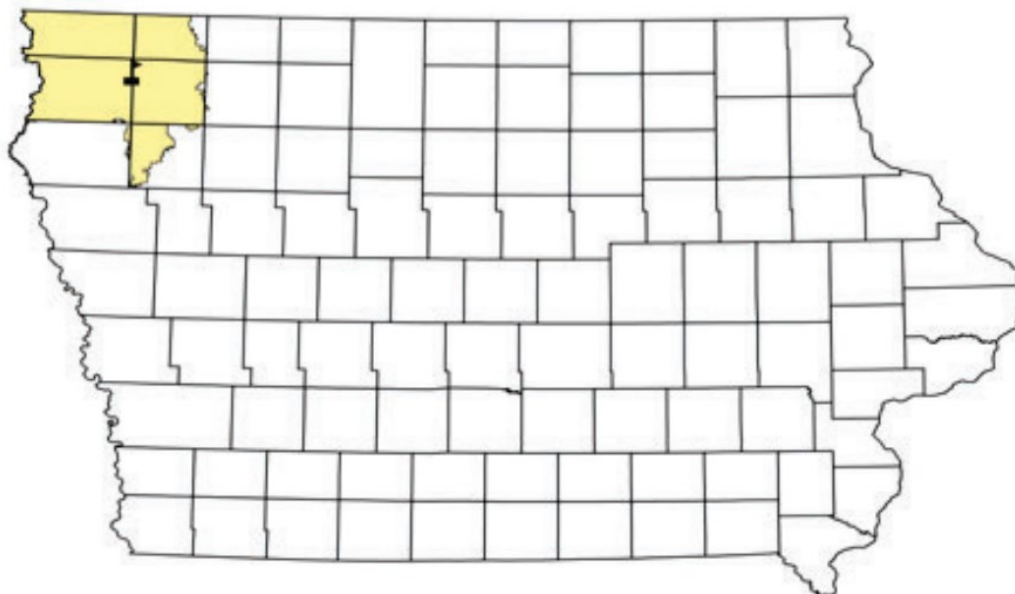
In accordance with Iowa Code, each community college’s projected budget must be reviewed and approved by the State Board on or before June 1 each year. At the time information for this report is requested from Iowa’s 15 community colleges, state general aid appropriations, tuition revenues and employee 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: Cherokee, Clay, Dickinson, Lyon, O'Brien, Osceola, Plymouth, Sioux



College Finances

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

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

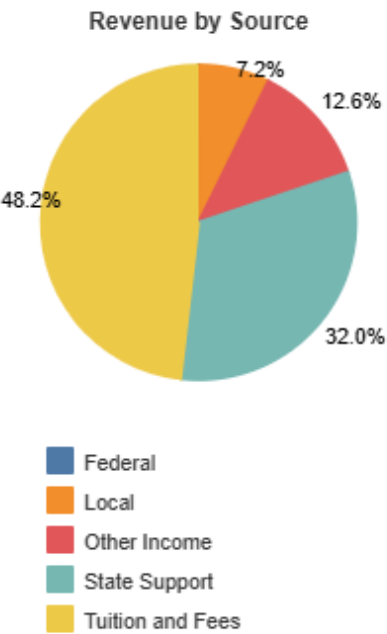
Tuition and Fees	FY24 Actual	FY25 Actual	Change
Resident Tuition	\$200	\$208	
Fees	\$30	\$28	
Cost of Enrollment	\$230	\$236	\$6 (2.6%)

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

Tuition and Fees	FY24 Actual	FY25 Actual	Change
Non-Resident Tuition	\$210	\$218	
Fees	\$30	\$28	
Cost of Enrollment	\$240	\$246	\$6 (2.5%)

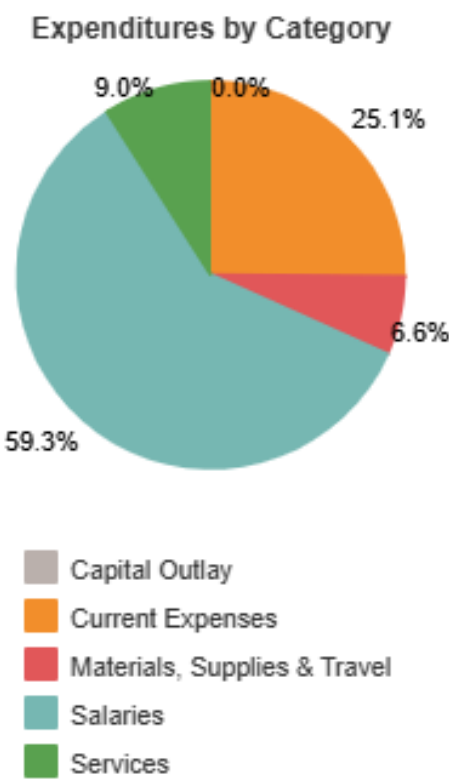
Total Revenues AY24

Total Revenue
\$16,444,998
Previous Year: ▲ 7.4%
Five-Year Average Change: ▲ 5.1%



Total Expenditures AY24

Total Expenditures
\$16,322,285
Previous Year: ▲ 7.3%
Five-Year Average Change: ▲ 5.0%



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	2,748
Full-time students	18.3%
Part-time students	81.7%
Concurrent enrollment	43.7%
Career and Technical Education (CTE)	29.5%
Pell Recipients	335

Table 1.4: 2024 Noncredit student enrollment

Students	FY24 Actual
Noncredit student enrollment	4,509
Career and Technical Education (CTE)	3,618
Enrolled in CTE	84.5%
Adult Basic Education (ABE)	9.0%
Transferred to credit education	14.9%

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
Lineworker	2017-2021	291	\$70,462
Registered Nursing/Registered Nurse	2017-2021	216	\$61,682
Licensed Practical/Vocational Nurse Training	2017-2021	204	\$44,095
Automobile/Automotive Mechanics Technology/Technician	2017-2021	100	\$45,065
Industrial Electronics Technology/Technician	2017-2021	97	\$44,428
Accounting	2017-2021	74	\$35,237
Diesel Mechanics Technology/Technician	2017-2021	60	\$55,751
Health Information/Medical Records Technology/Technician	2017-2021	51	\$34,057
Electrician	2017-2021	46	\$66,956
Radiologic Technology/Science – Radiographer	2017-2021	43	\$54,161

Faculty and Staff

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

Organizational Chart

Northwest Iowa Community College
1/3/2025

Executive Council

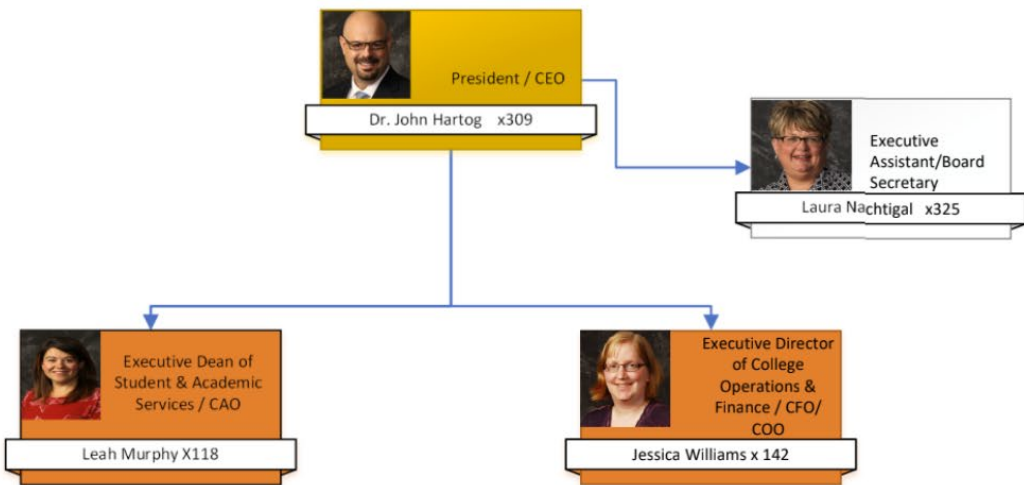


Table 2.1: College Administration

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

College Administration	FY24 Actual
Full-time Administrative	3
Part-time Administrative	0
Temp Administrative	0
Adjunct Administrative	0
Total College Administration	3

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	32
Part-time Faculty	5
Temp Faculty	0
Adjunct Faculty	109
Total Faculty	146

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	67
Part-time Professional Staff	16
Temp Professional Staff	3
Adjunct Professional Staff	0
Total Professional Staff	86

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	17
Part-time Clerical	28
Temp Clerical	28
Adjunct Clerical	0
Total Clerical Staff	73

Table 2.6: Service Staff

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

Professional Staff	FY24 Actual
--------------------	-------------

Full-time Service Staff	11
Part-time Service Staff	3
Temp Service Staff	1
Adjunct Service Staff	0
Total Service Staff	15

Fiscal Detail

Table 3.1: NCC 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	1,297,346	0.20250	1,275,766	21,580
Restricted General	2				
Unemployment Compensation	3				
Tort Liability	4	237,500	0.03707	233,544	3,956
Insurance	5	1,825,000	0.28486	1,794,640	30,360
Early Retirement	6	550,000	0.08585	540,862	9,138
Equipment Replacement	7	576,598	0.09000	567,007	9,591
Cash Reserve	8				
Standby	9				
Total General Funds	10	4,486,444	0.70028	4,411,819	74,625
Plant Funds	11	1,297,346	0.20250	1,275,766	21,580
Bonds & Interest Funds	12	1,310,400	0.18643	1,290,528	19,872
Grand Total - All Funds	13	7,094,190	1.08921	6,978,113	116,077

Taxable Valuation	WITH Gas & Electric Utilities	6,406,648,591	WITHOUT Gas & Electric	6,300,078,874
Tax Increment Valuation	WITH Gas & Electric Utilities	622,240,164	WITHOUT Gas & Electric	622,240,164
Debt Service Valuation	WITH Gas & Electric Utilities	7,028,888,755	WITHOUT Gas & Electric	6,922,319,038

Table 3.2: NCC 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	GO School Bonds Series 2021	7,585,000	750,000	46,700	796,700	600				797,300
2	GO School Bond Series 2023	6,600,000	430,000	82,500	512,500	600				513,100
3										
4										
5										
Totals		14,185,000	1,180,000	129,200	1,309,200	1,200	0	0	0	1,310,400

Table 3.3: NCC 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	1,167,329		0	116,371	1,555,476	558,474	518,814		0	1,167,329	1,303,654	6,387,447
Utility Replacement Tax	2	20,195		0	2,013	26,909	9,662	8,975		0	20,195	22,553	110,502
400-409 Student Fees	3	734,723											734,723
410-414 Tuition	4	7,189,688											7,189,688
421-424 State Aid	5	5,575,737											5,575,737
429 Other State Aid	6		781,392										781,392
430-449 Federal Aid	7	13,717	713,143										726,860
450-469 Sales-Service	8	50,791											50,791
470-499 Other	9	1,701,818	1,504,633			950,000		31,200			1,822,974		6,010,625
480 Proceeds from Certificates	10												0
Total Resources	11	16,453,998	2,999,168	0	118,384	2,532,385	568,136	558,989	0	0	3,010,498	1,326,207	27,567,765
Beginning Fund Balance	12	2,011,982	1,253,709	30,003	-425	357,087	-558,948	1,164,576	119,015		-1,134,423	-169,228	3,073,348

Table 3.4: NCC 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	1,697,928											1,697,928
2000 Vocational and Technical	2	5,062,163	766,070					505,287					6,333,520
3000 Adult Education	3	883,474	329,622										1,213,096
4000 Cooperative Programs/Services	4												0
5000 Administration	5	843,763	587,937								9,595,394	1,283,200	12,310,294
6000 Student Services	6	1,507,899											1,507,899
7000 Learning Resources	7	74,646											74,646
8000 Physical Plant	8	1,096,315	307,101	7,825	162,088	1,765,952							3,339,281
9000 General Institution	9	5,154,303	1,166,135										6,320,438
Total Expenditures	10	16,320,491	3,156,865	7,825	162,088	1,765,952	0	505,287	0	0	9,595,394	1,283,200	32,797,102
Ending Fund Balance	11	2,145,489	1,096,012	22,178	-44,129	1,123,520	9,188	1,218,278	119,015	0	-7,719,319	-126,221	-2,155,989

Table 3.5: NCC 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	1,232,953		0	216,391	1,799,199	473,698	547,979		0	1,232,953	1,226,717	6,729,890
Utility Replacement Tax	2	20,606		0	3,609	30,089	7,902	9,159		0	20,606	18,633	110,604
400-409 Student Fees	3	550,000											550,000
410-414 Tuition	4	7,800,000											7,800,000
421-424 State Aid	5	5,400,000											5,400,000
429 Other State Aid	6	50,000	575,000								10,000		635,000
430-449 Federal Aid	7	0	600,000										600,000
450-469 Sales-Service	8	35,000	0										35,000
470-499 Other	9	2,000,000	500,000								1,000,000		3,500,000
480 Proceeds from Certificates	10		2,705,000								2,700,000		5,405,000
Total Resources	11	17,088,559	4,380,000	0	220,000	1,829,288	481,600	557,138	0	0	4,963,559	1,245,350	30,765,494
Beginning Fund Balance	12	2,145,489	1,096,012	22,178	-44,129	1,123,520	9,188	1,218,278	119,015	0	-7,719,319	-126,221	-2,155,989

Table 3.6: NCC 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	1,787,810											1,787,810
2000 Vocational and Technical	2	5,422,335	125,228					500,000					6,047,563
3000 Adult Education	3	697,814	295,045										992,859
4000 Cooperative Programs/Services	4		1,385,170										1,385,170
5000 Administration	5	1,069,621	528,400									1,305,350	2,903,371
6000 Student Services	6	1,849,665	200,000										2,049,665
7000 Learning Resources	7	81,298											81,298
8000 Physical Plant	8	1,209,487	1,077,911	2,498	206,094	1,526,881					3,700,000		7,722,871
9000 General Institution	9	3,889,272	634,634				403,884						4,927,790
Total Expenditures	10	16,007,302	4,246,388	2,498	206,094	1,526,881	403,884	500,000	0	0	3,700,000	1,305,350	27,898,397
Ending Fund Balance	11	3,226,746	1,229,624	19,680	-30,223	1,425,927	86,904	1,275,416	119,015	0	-6,455,760	-186,221	711,108

Table 3.7: NCC 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	1,275,766		0	233,544	1,794,640	540,862	567,007		0	1,275,766	1,290,528	6,978,113
Utility Replacement Tax	2	21,580		0	3,956	30,360	9,138	9,591		0	21,580	19,872	116,077
400-409 Student Fees	3	600,000											600,000
410-414 Tuition	4	7,500,000											7,500,000
421-424 State Aid	5	5,514,585											5,514,585
429 Other State Aid	6	50,000	1,500,000								5,000		1,555,000
430-449 Federal Aid	7		1,100,000										1,100,000
450-469 Sales-Service	8	40,000											40,000
470-499 Other	9	3,500,000	3,300,000								3,500,000		10,300,000
480 Proceeds from Certificates	10		1,500,000								0		1,500,000
Total Resources	11	18,501,931	7,400,000	0	237,500	1,825,000	550,000	576,598	0	0	4,802,346	1,310,400	35,203,775
Beginning Fund Balance	12	3,226,746	1,229,624	19,680	-30,223	1,425,927	86,904	1,275,416	119,015	0	-6,455,760	-186,221	711,108

Table 3.8: NCC 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	2,674,000											2,674,000
2000 Vocational and Technical	2	5,400,000	1,225,000					576,598					7,201,598
3000 Adult Education	3	802,000	351,000										1,153,000
4000 Cooperative Programs/Services	4		1,725,000										1,725,000
5000 Administration	5	1,750,000	586,000								1,043,904	1,310,400	4,690,304
6000 Student Services	6	2,024,000											2,024,000
7000 Learning Resources	7	242,000											242,000
8000 Physical Plant	8	1,453,000	1,213,000	5,000	220,000	1,829,288					3,758,442		8,478,730
9000 General Institution	9	4,156,931	2,300,000				1,043,904						7,500,835
Total Expenditures	10	18,501,931	7,400,000	5,000	220,000	1,829,288	1,043,904	576,598	0	0	4,802,346	1,310,400	35,689,467
Ending Fund Balance	11	3,226,746	1,229,624	14,680	-12,723	1,421,639	-407,000	1,275,416	119,015	0	-6,455,760	-186,221	225,416

Table 3.9: NCC 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	4,411,819	1,275,766	1,290,528	6,978,113	6,729,890	6,387,447
Utility Replacement Tax	2	74,625	21,580	19,872	116,077	110,604	110,502
Student Fees	3	600,000	0	0	600,000	550,000	734,723
Tuition	4	7,500,000	0	0	7,500,000	7,800,000	7,189,688
State Aid	5	5,514,585	0		5,514,585	5,400,000	5,575,737
Other State Aid	6	1,550,000	5,000	0	1,555,000	635,000	781,392
Federal Aid	7	1,100,000	0	0	1,100,000	600,000	726,860
Sales-Service	8	40,000	0	0	40,000	35,000	50,791
Other	9	6,800,000	3,500,000	0	10,300,000	3,500,000	6,010,625
Proceeds from Certificates	10	1,500,000	0	0	1,500,000	5,405,000	0
Total Resources	11	29,091,029	4,802,346	1,310,400	35,203,775	30,765,494	27,567,765
Expenditures:							
Liberal Arts and Sciences	12	2,674,000	0	0	2,674,000	1,787,810	1,697,928
Vocational and Technical	13	7,201,598	0	0	7,201,598	6,047,563	6,333,520
Adult Education	14	1,153,000	0	0	1,153,000	992,859	1,213,096
Cooperative Programs/Services	15	1,725,000	0	0	1,725,000	1,385,170	0
Administration	16	2,336,000	1,043,904	1,310,400	4,690,304	2,903,371	12,310,294
Student Services	17	2,024,000	0	0	2,024,000	2,049,665	1,507,899
Learning Resources	18	242,000	0	0	242,000	81,298	74,646
Physical Plant	19	4,720,288	3,758,442	0	8,478,730	7,722,871	3,339,281
General Institution	20	7,500,835	0	0	7,500,835	4,927,790	6,320,438
Total Expenditures	21	29,576,721	4,802,346	1,310,400	35,689,467	27,898,397	32,797,102
Net Resources minus Expenditures	22	-485,692	0	0	-485,692	2,867,097	-5,229,337
Beginning Fund Balance	23	7,353,089	-6,455,760	-186,221	711,108	-2,155,989	3,073,348
Ending Fund Balance	24	6,867,397	-6,455,760	-186,221	225,416	711,108	-2,155,989

College Highlight for AY25-26

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

NCC's Mastery Math and Writing programs have demonstrated strong, data-driven success in improving student outcomes. For students enrolled in Mastery Math, 3-year rolling averages show that 73–78% earned college-level math credit, with individual years ranging from 41% to 92%. This is a significant improvement compared to national benchmarks, such as a 2014 CCRC study which found only 11% of students placed into three levels of developmental math completed a college-level course. Similarly, students in Mastery Writing show college credit completion rates between 72% and 85%, far exceeding the national completion rate of 29% for those placed in lower-level developmental English. Prior to these programs, NCC's own data from 2014–15 showed only 50% of students completed college-level math, highlighting substantial gains since the implementation of the Mastery model.

The integration of EdReady as a placement option has further supported this success. In math, 79% of 2,129 students who took the initial diagnostic reached their target score, with over half improving their scores by an average of 9 points. In writing, 69% of 1,563 students met their targets, with 78% improving by an average of 14 points. These outcomes are supported by flexible and supportive learning environments, including online tutoring and cohort-based learning. State data also shows that Mastery students complete more Guided Pathway KPIs than their college-ready peers. Additionally, performance in college-level courses reflects the strength of the placement approach: about 80% of college-ready students earn credit in their highest-enrolled math classes and 90% in written communication. These results collectively demonstrate that NCC's placement and mastery strategies are equipping students with the tools and motivation needed for sustained academic success.

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.)

1. Enhance the transfer experience for more of our AA / AS students. Advise more students into a higher value transfer major for optimal results at the Iowa Regents. Determine which private college / university receives most of our transfer students and / or the institution where our transfer graduates demonstrate highest rate(s) of transfer success, work with that institution to agree to our higher value transfer majors. Then, advise more students who wish to go to a private institution to transfer to that one. We hope (1) to advise more students into higher value transfer majors, (2) to reduce transfer barriers and time to baccalaureate completion, and (3) to increase student transfer success rates at the Regents and at one private institution.
2. Research regional needs for future "Industry 4.0" / "Manufacturing 4.0" credit and non-credit programming, especially in the areas of big data analytics, automation and robotics, and / or cyber security. We plan to interact with workforce data and industry partners to produce some initial recommendations.
3. Initiate the Information Technology Specialist programming at the Sioux Center Regional Center as our fifth Career Academy pathway at the site. Eventually, we hope to offer not only a certificate at the site, but a diploma and AAS degree with classes that tie information technology to some of the priorities of "Industry 4.0" (e.g., big data analytics, automation and robotics, and / or cyber security). The College applied for an Iowa Department of Education Career Academy Incentive Fund (CAIF) Grant (Tier II) for Information Technology, and the College was awarded \$556,000 in January of 2024 to implement a face-to-face IT Specialist program. This addresses several

areas of our Institutional Strategic Plan: Strengthen presence and collaboration with K-12 partners and advance programs that match market needs and student interests.

4. Expand and enhance our CDL training capabilities. NCC has strategically invested its infrastructure grant funds to expand and enhance its CDL training capabilities. **Currently**, NCC's CDL program provides Entry Level Driver Training (ELDT), designed to prepare students through a blend of online instruction and hands-on driving experience. The program includes (a) a 20-hour online course covering general knowledge, (b) three days of behind-the-wheel training, and (c) completion of the DOT CDL examination, including vehicle inspection, skills assessment, and road testing. NCC offers Class A, Class B, and School Bus CDL training and testing. While the program primarily serves our immediate service area, it also attracts participants from across Iowa and neighboring states. Its main goal is to help individuals earn a CDL efficiently and join the workforce to meet regional industry demands. The program is best suited for those with prior driving experience and is not intended for individuals pursuing over-the-road employment, which requires more extensive training. Most local employers, particularly in agriculture and manufacturing, do not require long-haul driving. Instead, they focus on regional transportation, making NCC's targeted training an ideal fit for the workforce needs of the area. Over the past four years, NCC has averaged 230 CDL training participants annually. NCC has administered an average of 320 CDL examinations per year, including both trainees and members of the public. The program currently maintains a 96% pass rate for enrolled trainees. In the first three quarters of FY25, approximately 226 individuals have completed the training. Additionally, 68 credit program students have earned their CDL through NCC during the same period. As of January 2025, NCC became a certified CDL knowledge exam center. This development makes NCC a "one-stop shop" where individuals can: (1) Obtain their Commercial Learner's Permit (CLP); (2) complete classroom and hands-on training; and (3) take the final skills/driving test, all on campus. **In the coming year**, NCC hopes to complete construction of its future Transportation Training Center (80' x 100'). Initially, we will utilize this facility in a *Phase One* capacity for centralizing equipment storage for CDL and Motorcycle Training programs. Later, during *Phase Two* utilization, NCC will add classroom and office space, consolidating all CDL operations (including instruction, testing, and staffing into one central location). In the coming year, NCC will expand its training fleet with the addition of another Class A CDL truck to meet increased training demands. NCC will also enhance its School Bus Training by purchasing a school bus and using it to begin offering regularly-scheduled School Bus Driver Training for area high schools.