

Iowa State Board of Education

Executive Summary

May 14, 2026

Agenda Item: Fiscal Year 2027 Certified Budget Approval - Northwest Iowa Community College

State Board Priority: Goal 4

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

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 2027 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 Fiscal Year 2027 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: 343 (139 full-time)
Counties Served: 5
School Districts Served: 14
FY26 State General Aid (SGA): \$5,867,409

2024-2025 Student Profile

Credit Overview		Noncredit Overview	
Credit Student Enrollment	2,900	Noncredit Student Enrollment	4,545
Average Age, Years	20.9	Average Age, Years	35.7
Percent Enrolled Full-Time	18.4%	Average Contact Hours/Student	16.7
Percent Enrolled Part-Time	81.6%	Career and Technical Education (CTE)	3,692
Average Credits/Student/Year	13.1	Percent Enrolled in CTE	79.9%
Percent Enrolled Career and Technical Education (CTE)	25.7%	Adult Basic Education (ABE)	340
Percent Enrolled Other (A&S, AGS No Program of Study)	74.3%	Percent Enrolled in ABE	7.5%
Percent Concurrent Enrollment	42.9%	Percent Enrolled Other	7.8%
Tuition and Fees, Average/Credit	\$208	Noncredit Outcomes	
Pell Award Recipients	433	Employed 1st Year After Training	92.8%
Average Pell Award per Student	\$4,631	Employed in Iowa	93.6%
Credit Outcomes		Median Wages Before Training	\$38,448
Conferred Associate Degrees	236	Median Wages After Training	\$54,188
Conferred Diplomas/Certificates	208	Transferred to Credit Education	13.5%

Top Ten CTE Programs by Completion

Program	Completions
Career and Technical Education Program Completions: Top Ten (2019-2023)	
Line worker	285
Registered Nursing/Registered Nurse	198
Licensed Practical/Vocational Nurse Training	188
Industrial Electronics Technology/Technician	104
Automobile/Automotive Mechanics Technology/Technician	103
Diesel Mechanics Technology/Technician	57
Health Information/Medical Records Technology/Technician	45
Electrician	41
Accounting	40
Radiologic Technology/Science - Radiographer	39

College Best Practice Highlight

At NCC we have worked really hard to link all budgets, new positions, construction projects, equipment purchases to our mission and our institutional strategic plan. In all requests for the items listed, there needs to be an explanation of how the request will link to the strategic plan, the mission, and better student 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 FY26 re-estimated budget and the FY25 actual budget numbers are included as well.

Resources	General Funds FY 2026/2027 Budget	Plant Funds FY 2026/2027 Budget	Bonds and Interest Funds FY 2026/ 2027 Budget	Total of All Funds FY 2026/2027 Budget	FY 2025/2026 Re-Estimate	FY 2024/2025 Audited Actual
Total Resources	36,091,263	8,051,179	1,477,787	45,620,229	33,149,190	36,700,319
Total Expenditures	34,037,443	7,958,442	1,477,787	43,473,672	35,639,674	28,491,776
Net Resources minus Expenditures	2,053,820	92,737	0	2,146,557	-2,490,484	8,208,543
Beginning Fund Balance	3,499,962	56,106	6,002	3,562,070	6,052,554	-2,155,989
Ending Fund Balance	5,553,782	148,843	6,002	5,708,627	3,562,070	6,052,554

Budget Context

There were some increased expenses for the two construction projects that will be started in this fiscal year. Also, we received a Title 3 grant so we are working to add the new programs and will have some added equipment expenses.

Department's Recommendation

The Department recommends approval of the certified fiscal year 2027 budget as submitted as statutorily compliant with Iowa Code section 260C.17.

May 14, 2026

Northwest Iowa Community College Fiscal Year 2027 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 and Postsecondary Readiness

Bureau of Community Colleges

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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 section 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.”

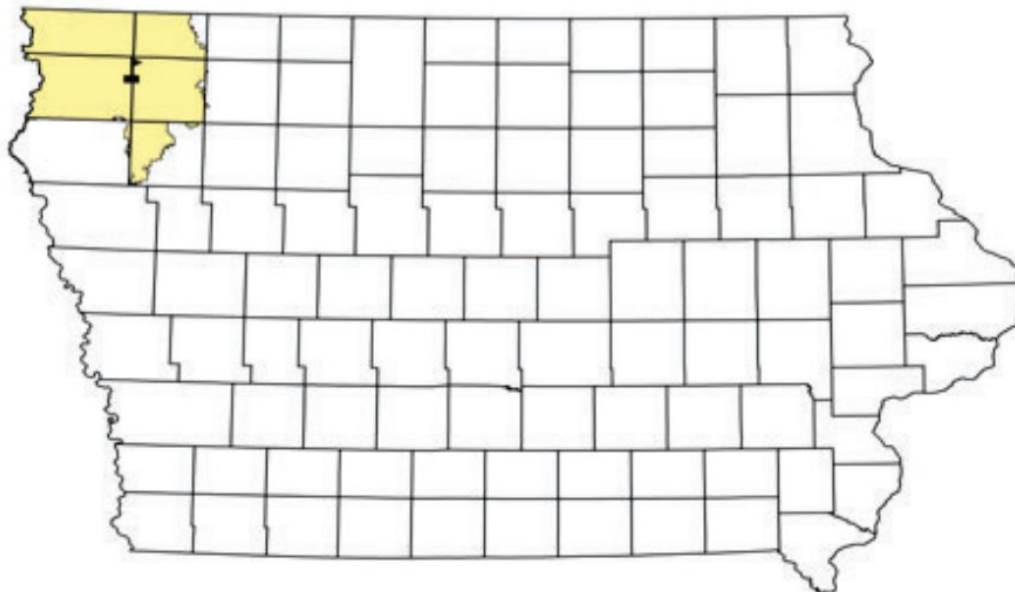
In accordance with Iowa Code, each community college’s projected budget must be reviewed and approved by the State Board on or before June 1 each year. At the time information for this report is requested from Iowa’s 15 community colleges, state general aid appropriations, tuition revenues and employee salaries may not be finalized for the next fiscal year. Only budget estimates can be provided. Northwest Iowa Community College (NCC) 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 FY25 and FY26, total revenue and expenditures is provided below.

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

Tuition and Fees	FY25 Actual	FY26 Actual	Change
Resident Tuition	\$208	\$213	
Fees	\$28	\$30	
Cost of Enrollment	\$236	\$243	\$7 (3.0%)

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

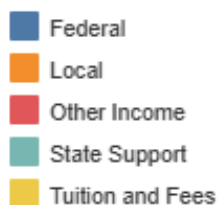
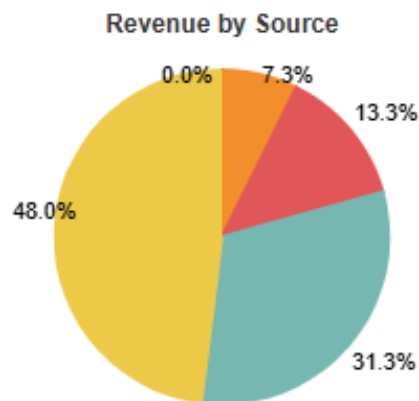
Tuition and Fees	FY25 Actual	FY26 Actual	Change
Non-Resident Tuition	\$218	\$223	
Fees	\$28	\$30	
Cost of Enrollment	\$246	\$253	\$7 (2.8%)

Total Revenues FY25

Total Revenue
\$17,619,538

Previous Year: ▲ 7.1%

Five-Year Average Change: ▲ 6.6%

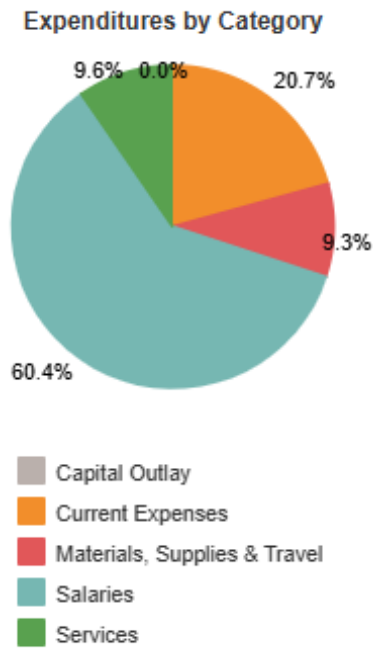


Total Expenditures FY25

Total Expenditures
\$17,410,122

Previous Year: ▲ 6.7%

Five-Year Average Change: ▲ 6.3%



Students

Information regarding credit and noncredit student enrollment is provided below.

Table 1.3: 2025 Credit student enrollment

Students	FY25 Actual
Credit student enrollment	2,900
Full-time students	18.4%
Part-time students	81.6%
Concurrent enrollment	42.9%
Career and Technical Education (CTE)	25.7%
Pell Recipients	433

Table 1.4: 2024 Noncredit student enrollment

Students	FY25 Actual
Noncredit student enrollment	4,545
Career and Technical Education (CTE)	3,692
Enrolled in CTE	79.9%
Adult Basic Education (ABE)	7.5%
Transferred to credit education	12.8%

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
Line worker	2019-2023	285	\$68,977
Registered Nursing/Registered Nurse	2019-2023	198	\$65,724
Licensed Practical/Vocational Nurse Training	2019-2023	188	\$45,778
Industrial Electronics Technology/Technician	2019-2023	104	\$47,830
Automobile/Automotive Mechanics Technology/Technician	2019-2023	103	\$46,096
Diesel Mechanics Technology/Technician	2019-2023	57	\$62,035
Health Information/Medical Records Technology/Technician	2019-2023	45	\$36,241
Electrician	2019-2023	41	\$69,175
Accounting	2019-2023	40	\$35,633
Radiologic Technology/Science - Radiographer	2019-2023	39	\$58,415

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

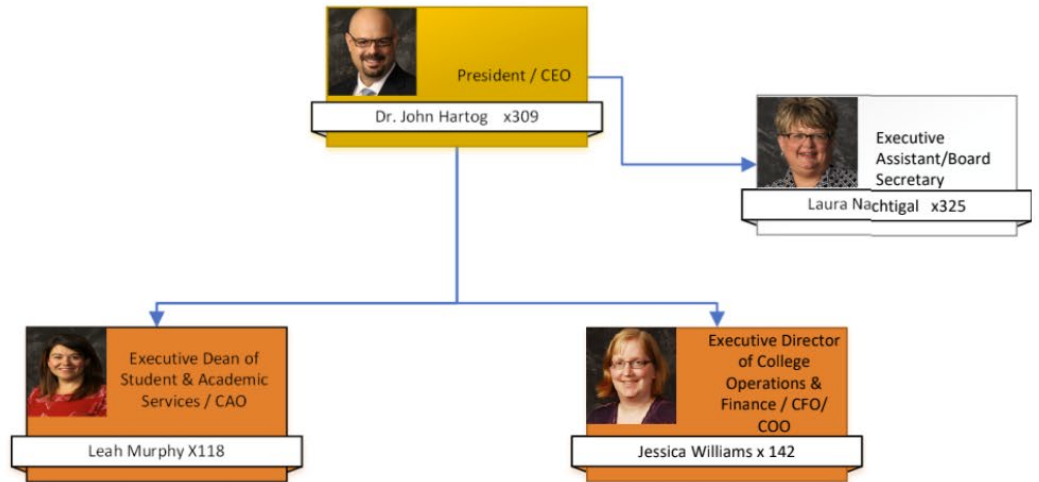


Table 2.1: College Administration

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

College Administration	FY25 Actual
Full-time Administrative	4
Part-time Administrative	0
Temporary Administrative	0
Adjunct Administrative	0
Total College Administration	4

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	FY25 Actual
Full-time Faculty	39
Part-time Faculty	5
Temporary Faculty	0
Adjunct Faculty	114
Total Faculty	158

Table 2.3: Noncredit Faculty

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

Noncredit Faculty	FY25 Actual
Full-time Noncredit Faculty	0
Part-time Noncredit Faculty	0
Temporary 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	FY25 Actual
Full-time Professional Staff	66
Part-time Professional Staff	9
Temporary Professional Staff	4
Adjunct Professional Staff	0
Total Professional Staff	79

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	FY25 Actual
Full-time Clerical	18
Part-time Clerical	32
Temporary Clerical	32
Adjunct Clerical	0
Total Clerical Staff	82

Table 2.6: Service Staff

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

Professional Staff	FY25 Actual
Full-time Service Staff	12
Part-time Service Staff	2
Temporary Service Staff	6
Adjunct Service Staff	0
Total Service Staff	20

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	1,396,179	0.20250	1,373,783	22,396
Restricted General	2				
Unemployment Compensation	3	21,898	0.00318	21,573	325
Tort Liability	4	259,061	0.03757	254,879	4,182
Insurance	5	3,220,349.46	0.46708	3,168,724	51,625
Early Retirement	6	789,657	0.11453	776,985	12,672
Equipment Replacement	7	620,524	0.09000	610,570	9,954
Cash Reserve	8				
Standby	9	0	0.00000	0	0
Total General Funds	10	6,307,668	0.91486	6,206,514	101,154
Plant Funds	11	1,396,179	0.20250	1,373,783	22,396
Bonds & Interest Funds	12	1,477,787	0.19578	1,456,121	21,666
Grand Total - All Funds	13	9,181,634	1.31314	9,036,418	145,216

Taxable Valuation	WITH Gas & Electric Utilities	6,894,712,719	WITHOUT Gas & Electric	6,784,114,887
Tax Increment Valuation	WITH Gas & Electric Utilities	653,421,159	WITHOUT Gas & Electric	653,421,159
Debt Service Valuation	WITH Gas & Electric Utilities	7,548,133,878	WITHOUT Gas & Electric	7,437,536,046

Table 3.2: NCC Long Term Debt - Fiscal Year July 1, 2026 – June 30, 2027

	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	2017 Revenue bond	2,560,000	120,000	42,487.50	162,487.50	300				162,787.50
2	GO School Bond Series 2019	6,600,000	440,000	69,600	509,600	600				510,200
3	GO School Bonds Series 2021	7,585,000	765,000	39,200	804,200	600				804,800
4										
5										
Totals		16,745,000	1,325,000	151,287.50	1,476,287.50	1,500	0	0	0	1,477,787.50

Table 3.3: NCC Supplemental Detail Resources – Actual 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	1,269,591			220,058	1,844,664	492,774	564,262			1,269,591	1,264,505	6,925,445
Utility Replacement Tax	2	21,956			3,806	31,902	8,522	9,758			21,956	21,868	119,768
400-409 Student Fees	3	756,198											756,198
410-414 Tuition	4	8,179,876											8,179,876
421-424 State Aid	5	5,406,455											5,406,455
429 Other State Aid	6		679,301										679,301
430-449 Federal Aid	7		739,641										739,641
450-469 Sales-Service	8	52,437											52,437
470-499 Other	9	1,933,026	2,404,865			1,100,000					8,403,307		13,841,198
480 Proceeds from Certificates	10												0
Total Resources	11	17,619,539	3,823,807	0	223,864	2,976,566	501,296	574,020	0	0	9,694,854	1,286,373	36,700,319
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 3.4: NCC Supplemental Detail Expenditures– Actual 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	1,755,171											1,755,171
2000 Vocational and Technical	2	5,550,749	309,694					665,978					6,526,421
3000 Adult Education	3	1,113,537	397,888										1,511,425
4000 Cooperative Programs/Services	4												0
5000 Administration	5	921,252	111,928									1,304,150	2,337,330
6000 Student Services	6	1,727,179	14,057										1,741,236
7000 Learning Resources	7	79,470											79,470
8000 Physical Plant	8	1,305,266			179,735	2,473,313					2,919,432		6,877,746
9000 General Institution	9	4,957,498	855,059	280			1,850,140						7,662,977
Total Expenditures	10	17,410,122	1,688,626	280	179,735	2,473,313	1,850,140	665,978	0	0	2,919,432	1,304,150	28,491,776
Ending Fund Balance	11	2,354,906	3,231,193	21,898	0	1,626,773	-1,339,656	1,126,320	119,015	0	-943,897	-143,998	6,052,554

Table 3.5: NCC Supplemental Detail Resources – Re-Estimated FY 2025/2026

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	5,860,000											5,860,000
429 Other State Aid	6	40,000	600,000								5,000		645,000
430-449 Federal Aid	7		600,000										600,000
450-469 Sales-Service	8	40,000											40,000
470-499 Other	9	1,560,000	4,600,000								4,500,000	150,000	10,810,000
480 Proceeds from Certificates	10												0
Total Resources	11	16,897,346	5,800,000	0	237,500	1,825,000	550,000	576,598	0	0	5,802,346	1,460,400	33,149,190
Beginning Fund Balance	12	2,354,906	3,231,193	21,898	0	1,626,773	-1,339,656	1,126,320	119,015	0	-943,897	-143,998	6,052,554

Table 3.6: NCC Supplemental Detail Expenditures – Re-Estimated FY 2025/2026

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	1,881,000											1,881,000
2000 Vocational and Technical	2	5,718,000	1,225,000					576,598					7,519,598
3000 Adult Education	3	850,000	351,000										1,201,000
4000 Cooperative Programs/Services	4		1,725,000										1,725,000
5000 Administration	5	1,030,000	586,000	5,000	237,500	1,829,288					1,043,901	1,310,400	6,042,089
6000 Student Services	6	1,695,000											1,695,000
7000 Learning Resources	7	80,000	125,000										205,000
8000 Physical Plant	8	1,380,000	1,213,000								3,758,442		6,351,442
9000 General Institution	9	5,867,931	3,076,614				75,000						9,019,545
Total Expenditures	10	18,501,931	8,301,614	5,000	237,500	1,829,288	75,000	576,598	0	0	4,802,343	1,310,400	35,639,674
Ending Fund Balance	11	750,321	729,579	16,898	0	1,622,485	-864,656	1,126,320	119,015	0	56,106	6,002	3,562,070

Table 3.7: NCC Supplemental Detail Resources– Fiscal Year July 1, 2026 – June 30, 2027

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	1,373,783		21,573	254,879	3,168,724	776,985	610,570		0	1,373,783	1,456,121	9,036,418
Utility Replacement Tax	2	22,396		325	4,182	51,625	12,672	9,954		0	22,396	21,666	145,216
400-409 Student Fees	3	625,000											625,000
410-414 Tuition	4	8,250,000											8,250,000
421-424 State Aid	5	5,926,086											5,926,086
429 Other State Aid	6	100,000	4,050,000								5,000		4,155,000
430-449 Federal Aid	7		1,100,000										1,100,000
450-469 Sales-Service	8	40,000											40,000
470-499 Other	9	4,000,000	3,300,000			1,642,509					6,650,000		15,592,509
480 Proceeds from Certificates	10		750,000										750,000
Total Resources	11	20,337,265	9,200,000	21,898	259,061	4,862,858	789,657	620,524	0	0	8,051,179	1,477,787	45,620,229
Beginning Fund Balance	12	750,321	729,579	16,898	0	1,622,485	-864,656	1,126,320	119,015	0	56,106	6,002	3,562,070

Table 3.8: NCC Supplemental Detail Expenditures– Fiscal Year July 1, 2026 – June 30, 2027

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	2,800,000											2,800,000
2000 Vocational and Technical	2	5,600,000	1,200,000					620,524					7,420,524
3000 Adult Education	3	780,000	450,000										1,230,000
4000 Cooperative Programs/Services	4		1,900,000										1,900,000
5000 Administration	5	1,500,000	650,000				75,000				1,200,000	1,477,787	4,902,787
6000 Student Services	6	2,450,000											2,450,000
7000 Learning Resources	7	1,450,000	425,000										1,875,000
8000 Physical Plant	8	5,500,000	4,500,000	5,000	259,061	2,230,349					6,408,442		18,902,852
9000 General Institution	9					1,642,509					350,000		1,992,509
Total Expenditures	10	20,080,000	9,125,000	5,000	259,061	3,872,858	75,000	620,524	0	0	7,958,442	1,477,787	43,473,672
Ending Fund Balance	11	1,007,586	804,579	33,796	0	2,612,485	-149,999	1,126,320	119,015	0	148,843	6,002	5,708,627

Table 3.9: NCC Adopted Budget Summary – Budget Estimate – Fiscal Year July 1, 2026 – June 30, 2027

Resources:		General Funds FY 2026/2027 Budget	Plant Funds FY 2026/2027 Budget	Bonds & Interest Funds FY 2026/2027 Budget	Total of All Funds FY 2026/2027 Budget	FY 2025/2026 Re-Estimated Budget	FY 2024/2025 Audited Actual
Taxes Levied on Property	1	6,206,514	1,373,783	1,456,121	9,036,418	6,978,113	6,925,445
Utility Replacement Tax	2	101,154	22,396	21,666	145,216	116,077	119,768
Student Fees	3	625,000	0	0	625,000	600,000	756,198
Tuition	4	8,250,000	0	0	8,250,000	7,500,000	8,179,876
State Aid	5	5,926,086	0	0	5,926,086	5,860,000	5,406,455
Other State Aid	6	4,150,000	5,000	0	4,155,000	645,000	679,301
Federal Aid	7	1,100,000	0	0	1,100,000	600,000	739,641
Sales-Service	8	40,000	0	0	40,000	40,000	52,437
Other	9	8,942,509	6,650,000	0	15,592,509	10,810,000	13,841,198
Proceeds from Certificates	10	750,000	0	0	750,000	0	0
Total Resources	11	36,091,263	8,051,179	1,477,787	45,620,229	33,149,190	36,700,319
Expenditures:							
Liberal Arts and Sciences	12	2,800,000	0	0	2,800,000	1,881,000	1,755,171
Vocational and Technical	13	7,420,524	0	0	7,420,524	7,519,598	6,526,421
Adult Education	14	1,230,000	0	0	1,230,000	1,201,000	1,511,425
Cooperative Programs/Services	15	1,900,000	0	0	1,900,000	1,725,000	0
Administration	16	2,225,000	1,200,000	1,477,787	4,902,787	6,042,089	2,337,330
Student Services	17	2,450,000	0	0	2,450,000	1,695,000	1,741,236
Learning Resources	18	1,875,000	0	0	1,875,000	205,000	79,470
Physical Plant	19	12,494,410	6,408,442	0	18,902,852	6,351,442	6,877,746
General Institution	20	1,642,509	350,000	0	1,992,509	9,019,545	7,662,977
Total Expenditures	21	34,037,443	7,958,442	1,477,787	43,473,672	35,639,674	28,491,776
Net Resources minus Expenditures	22	2,053,820	92,737	0	2,146,557	-2,490,484	8,208,543
Beginning Fund Balance	23	3,499,962	56,106	6,002	3,562,070	6,052,554	-2,155,989
Ending Fund Balance	24	5,553,782	148,843	6,002	5,708,627	3,562,070	6,052,554

College Highlight for AY26-27

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

At NCC we have worked really hard to link all budgets, new positions, construction projects, equipment purchases to our mission and our institutional strategic plan. In all requests for the items listed, there needs to be an explanation of how the request will link to the strategic plan, the mission, and better student success.

Major Strategic Priorities for AY26-27

Please provide a list of some of the college's major strategic priorities (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.)

We are currently working on opening a regional center in Marcus and then will start construction on a regional center in Rock Rapids. This will help us serve our local high schools in those areas. Also, with the Title 3 grant that we received we are working to expand some of our medical programs. In the Fall of 2026, we are looking to add sonography, medical lab technician and healthcare leadership.