



NORTHWEST ARKANSAS  
COMMUNITY COLLEGE

# **2025 – 2026 OPERATING BUDGET**



NWACC – Benton County Campus  
One College Drive  
Bentonville, Arkansas 72712  
[www.nwacc.edu](http://www.nwacc.edu)



## **NorthWest Arkansas Community College**

### **MISSION**

As a community-responsive college, NWACC ignites passion, unlocks potential, and creates economic mobility

### **VISION**

Positively changing the lives of those we serve.

### **QUALITY INSTRUCTION & PROGRAMS**

Northwest Arkansas Community College (NWACC) provides quality and affordable higher education to empower lives and strengthen communities within northwest Arkansas and the surrounding areas. We offer a full range of certificates and associate degrees that can lead to careers in business, computer science, art, communications, culinary, nursing, paramedic, engineering, criminal justice and more.

With over 55 degrees and certificates, as an NWACC student you can choose your own path. Your journey may include earning a certificate in only a few months, pursuing a two-year degree in a high-demand trade, or taking core courses that transfer to a four-year university.

Whether it's pursuing your dream to be a chef at our new, cutting-edge culinary training center or becoming a nurse through our Health Professions division, NWACC offers you the quality instruction and academic support you need to begin your journey toward success.

No matter the path you follow, your journey begins at NWACC. There's a place for you here.

### **STATEMENT OF NON-DISCRIMINATION**

Recognition of and respect for the dignity of each human being are central to NWACC's mission. Discrimination, harassment, or any other conduct that diminishes the worth of a person is incompatible with our fundamental goals of serving and strengthening the community.

Northwest Arkansas Community College (NWACC) adheres to all federal and state civil rights laws banning discrimination in publicly funded institutions. NWACC does not discriminate on the basis of gender, age, race, color, creed, religion, ancestry, national or ethnic origin, sexual orientation, gender identity, disability, genetic information, military status, veteran status, familial status, or any other protected category under applicable local, state, or federal law, ordinance or regulation, including protections for those opposing discrimination or participating in any complaint process. Sexual harassment, which includes acts of sexual violence, is a type of sex discrimination

prohibited under Title IX of the Education Amendments of 1972.



Greetings Colleagues and Friends,

Thank you to the faculty, staff, administrators, members of the finance committee, and the Board of Trustees for working collaboratively to prepare and vet a balanced and vibrant FY2026 Budget. The budget aligns institutional priorities and student needs with the usage of scarce resources. The FY2026 Budget is intentionally conservative as the college concludes a year exhibiting exceptional enrollment growth. In order for the college to not become overly optimistic with such growth and the resultant revenues, the college has budgeted revenues associated with tuition and fees at modest growth levels for FY2026 so that if rapid growth continues, the college is well-

positioned to expend additional revenues in support of the students, employees, campus maintenance, and debt reduction.

In closing, as the new fiscal year unfolds, the NWACC team of professionals will continuously monitor college expenditures to ensure we operate as good fiscal stewards. Furthermore, we will continue to keep the public apprised of the quality, access, and affordability of Northwest Arkansas Community College as we serve with pride our diverse student body.

Sincerely,

A handwritten signature in dark ink that reads "Dennis C. Rittle". The signature is fluid and cursive, with a long horizontal flourish at the end.

Dennis C. Rittle, PhD  
President



## Board of Trustees

<u>Name</u>	<u>District</u>	<u>Term Expiration</u>
Mr. Mark Scott	6	12-31-30
Mrs. Rachel Harris (Vice Chair)	3	12-31-28
Mr. Todd Schwartz (Chair)	4	12-31-28
Ms. Lori Frank	2	12-31-28
Dr. Carolyn Reeves	1	12-31-26
Mr. Ron Branscum	5	12-31-26
Mrs. Mary Schneider	7	12-31-30
Mrs. Amber Latimer (Secretary)	8	12-31-26
Mr. Joe Spivey	9	12-31-30

## Cabinet

Mrs. Liz Anderson	Executive Director of Advancement
Mr. Alex Vasquez	Chief of Staff and Executive Director of Government & Public Relations
Dr. Diana Johnson	Senior VP for Learning
Ms. Anya Petersen-Frey	VP of Finance & Administration
Dr. Justin White	VP of Student Services



NWACC- Benton County  
 1 College Dr.  
 Bentonville, AR 72712  
 479-986-4000



Date: May 12, 2025

To: Northwest Arkansas Community College Board of Trustees (BOT)

From: Anya Petersen-Frey, VP Finance and Administration

Subject: Approval of FY2026 Budget

The budget preparation process for the FY2026 Budget commenced November 2025. From November 2025 to April 2026, the Controller and Budget team met and consulted with Cabinet members, division deans, and budget administrators to review budget priorities and needs. Working budget sessions were held with the BOT and college employees to seek input and feedback.

The FY2026 budget development process started with emphasizing the college's Annual Strategic Plan, financial stability, and affordability for our students, personnel, critical needs, and linking strategic objectives to resources.

The FY2026 Budget is based on a 3% increase of the actual 2024 Student Semester Credit Hours (SSCH). This increases our goal of SSCH to 152,738. With the additional projected revenue from increased SSCH and tuition and fees increase, total tuition and fees revenue is budgeted at \$4,244,157 over FY2025 Budget. The state appropriation revenue budget is increased \$218,482. The millage revenue allocated for operations is also projected to increase by an estimated \$501,773. The BOT reviewed and provided input for the FY2026 Operating Budget at their April 30, 2025, work session. The College Administration requested a general tuition rate increase and increases to differential tuition for the Bike and Trails Programs and a new differential tuition for the Robotics and Electronics Program. In addition, there is an increase to the Learning Support fee and program specific fees. Increases in tuition and fees were approved by the BOT at the February board meeting. FY2026 is also projecting an increase to Other Revenue of \$500,000.

In FY2023, the college performed a compensation study resulting in the need to increase employees' base salaries to market standard rates. In the next step toward meeting this need, the FY2026 budget includes plans for the college to implement Phase III of the compensation alignment which will bring staff to market rate for their positions accounting for experience and education.







## NORTHWEST ARKANSAS COMMUNITY COLLEGE

Overall, the FY26 budget includes an increase to personnel costs of \$2,408,667 and an increase in employee benefit costs by \$602,167, an increase to capital expenditures by \$100,000, and an overall operating/maintenance/service increase of \$2,353,578. These combined new expenses equal the amount of expected additional revenue, making for a balanced budget.

The FY2026 Budget sets aside \$4,169,899 as the BOT Cash Reserve at 7.6% of Educational and General Fund revenues.

The college president reviewed the final draft of the FY2026 operating budget, and together we presented it to faculty and staff at the college-wide budget meeting. The BOT Finance Committee reviewed the FY2026 Proposed Budget on April 1, 2025.

Including the projected increase described above, the FY2026 proposed operating budget is \$54,867,087 consisting of educational and general, designated, non-credit and auxiliary funds.

Recommendation: The NorthWest Arkansas Community College Board of Trustees Finance/Audit Committee recommends the NWACC BOT's approval of the FY2026 operating budget based on the recommendation of the NWACC administration.

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Todd Schwartz, Chairperson

A handwritten signature in black ink, appearing to read 'Amber Latimer', written over a horizontal line.

Amber Latimer, Secretary



**NORTHWEST ARKANSAS  
COMMUNITY COLLEGE**

Date: 05/12/2025  
To: Board of Trustees  
From: Anya Petersen-Frey, V.P. Finance & Administration  
Subject: Approval of Promotional & Recruitment Purchases Request as required by  
Arkansas Code §6-63-304

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As required by Arkansas Code §6-63-304, the following departments within the College are requesting the Board of Trustees approval for the use of funds to purchase student promotional and recruitment items for the Fiscal Year 2026. These purchases are already part of the FY2026 Proposed Operating Budget, but specific approval is required by the referenced state statute. The list of departments that are requesting promotional items spending authorization is attached.

Recommendation: The administration recommends that the Board of Trustees approve the use of funds to purchase student promotional and recruitment items for the Fiscal Year 2026.

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Todd Schwartz, Chairperson

A handwritten signature in black ink, appearing to be "A Latimer", written over a horizontal line.

Amber Latimer, Secretary



# NORTHWEST ARKANSAS COMMUNITY COLLEGE

## NWACC FY2026 Promotional Item and Events

All funds - Ledger 71501, 71502, 71503

CC Code	Cost Center	Amount
10000	Board of Trustees	800.00
10001	President	9,000.00
11110	Communication & Art	500.00
11120	Business Computer Info	500.00
11123	Computer Information	1,000.00
11130	Social and Behavioral Sciences	2,000.00
11173	Adult Education Other Support Svcs	3,000.00
11190	Library	1,200.00
11410	Food Studies	4,000.00
11424	Respiratory Therapy	500.00
11427	Health Information Management	500.00
11440	Dean of Workforce	300.00
11447	Workforce Contract Training	500.00
11450	Cycling and Technician Education	300.00
11515	Student Success	550.00
11521	Student Activities	2,000.00
11524	Community Standards	1,000.00
11529	Counseling & Wellness	1,459.00
11531	Washington County	1,500.00
11541	Early College Experience	7,000.00
11543	New Student Relations	16,000.00
11545	Secondary Career Center	5,000.00
15001	General Athletics	1,000.00
13020	Development	500.00
13021	Alumni Relations	3,000.00
14002	Grants	500.00
14004	Public Relations and Marketing	5,000.00
		<b>68,099.00</b>





# NORTHWEST ARKANSAS COMMUNITY COLLEGE

## NORTHWEST ARKANSAS COMMUNITY COLLEGE FY 2025 AND FY 2026 BUDGET COMPARISON BY ACCOUNT

ACCOUNT	ACCOUNT TITLE	FY 2025 TOTAL	FY 2026 TOTAL	CHANGE	% CHANGE
51000	Tuition-Credit	\$ 18,857,757	\$ 17,901,637	\$ 1,043,880	6.2
51010	Other Tuition-Credit	\$ 103,550	\$ -	\$ (103,550)	-100.0
51020	NWACC Tuition Scholarship/Waiver	\$ (303,800)	\$ (250,000)	\$ 53,800	-17.7
51050	Tuition-Non-Credit	\$ 456,329	\$ 388,100	\$ (88,229)	-19.3
51063	Tuition Non Credit Other	\$ 11,245	\$ -	\$ (11,245)	-100.0
51070	Tuition Scholar/Waiver NonCred	\$ (759)	\$ -	\$ 759	-100.0
51100	Student Fees-Credit	\$ 6,934,581	\$ 12,060,546	\$ 5,125,965	73.9
51180	Student Fees-Non-Credit	\$ 148,315	\$ 29,100	\$ (119,215)	-80.4
51200	Other Operating Revenues	\$ 189,208	\$ 956,700	\$ 767,492	405.6
52000	Gifts & Grants Reimbursement	\$ 44,512	\$ -	\$ (44,512)	-100.0
52010	State Gifts Grants & Contracts	\$ 434	\$ 700	\$ 266	61.3
52020	Federal Gifts Grants & Contracts	\$ 36,206	\$ -	\$ (36,206)	-100.0
52101	General Revenue	\$ 14,264,837	\$ 13,262,371	\$ (1,002,466)	-7.0
52102	Educational Excellence Trust Fund	\$ 226,239	\$ -	\$ (226,239)	-100.0
52200	Other Non Operating Revenue	\$ 38,973	\$ 700	\$ (38,273)	-98.2
56000	Property Taxes	\$ 10,395,048	\$ 10,537,233	\$ 142,185	1.4
	<b>Total Revenue</b>	<b>\$ 49,402,675</b>	<b>\$ 54,867,087</b>	<b>\$ 5,464,412</b>	<b>11.1</b>
61000	Instructional Administration	\$ 4,339,558	\$ 464,188	\$ (3,875,370)	-89.3
61010	Full-Time Instructors	\$ 9,166,778	\$ 9,555,818	\$ 389,040	4.2
61020	Part-Time Instructors	\$ 3,356,297	\$ 3,222,484	\$ (133,813)	-4.0
61200	Administrative/Professional	\$ 12,560,401	\$ 18,309,817	\$ 5,749,416	45.8
61400	Extra Help	\$ 502,035	\$ 230,942	\$ (271,093)	-54.0
61500	Work Study	\$ -	\$ -	\$ -	0.0
61600	Compensated Absences Labor	\$ -	\$ -	\$ -	0.0
62000	Health Insurance	\$ 5,213,884	\$ 3,760,737	\$ (1,453,147)	-27.9
62020	Other Payroll Deductions	\$ 4,175,410	\$ 4,553,682	\$ 378,272	9.1
71000	Operating Expenses	\$ 3,403,006	\$ 3,393,032	\$ (9,974)	-0.3
71100	Travel NWACC Business	\$ 15,100	\$ 161,000	\$ 145,900	966.2
71200	Utilities	\$ 1,433,810	\$ 1,442,000	\$ 8,190	0.6
71300	Repairs & Maintenance	\$ 1,655,279	\$ 1,686,300	\$ 31,021	1.9
71400	Vehicle Operations	\$ 23,760	\$ 40,600	\$ 16,840	70.9
71500	Promotional Items and Recognition	\$ 68,109	\$ 68,109	\$ -	0.0
71600	Technology Hardware/Software/Services	\$ 1,658,440	\$ 3,526,428	\$ 1,867,988	112.6
72000	Travel-Prof Dev	\$ 273,917	\$ 251,275	\$ (22,642)	-8.3
73000	Professional/Contract Fees & Services	\$ 1,077,312	\$ 2,198,538	\$ 1,121,226	104.1
75000	Scholarships	\$ -	\$ 5,000	\$ 5,000	-100.0
76000	Capital Outlay	\$ 97,200	\$ -	\$ (97,200)	-100.0
76500	Equip, Furn, Vehicle \$5000 and Over	\$ 35,877	\$ 937,500	\$ 901,623	2513.1
79000	Other Expenses	\$ 116,386	\$ 21,700	\$ (94,686)	-81.4
79030	Insurance Expenses	\$ 199,876	\$ 341,938	\$ 142,062	71.1
79050	Debt Services	\$ 30,240	\$ 696,000	\$ 665,760	2201.6
	<b>Total Expenditures</b>	<b>\$ 49,402,675</b>	<b>\$ 54,867,087</b>	<b>\$ 5,464,412</b>	<b>11.1</b>



EDUCATIONAL & GENERAL-CREDIT FUND							
		SALARIES & BENEFITS			MAINTENANCE & OPERATION		
CC CODE	DEPARTMENT TITLE	FY 2025	FY 2026	Annual Change (%)	FY 2025	FY 2026	Annual Change (%)
10000	Board of Trustees	-	-	0.0%	36,400	21,100	-42.0%
10001	President	395,682	467,245	18.1%	136,249	150,918	10.8%
11100	VP Ofc Learning CAO	543,193	572,671	5.4%	66,862	66,103	-1.1%
11102	Global	-	-	0.0%	3,000	-	-100.0%
11103	Faculty Senate	-	-	0.0%	-	200	0.0%
11104	Honors Program	-	-	0.0%	1,800	1,800	0.0%
11106	Accreditation & AQIP	79,398	99,577	25.4%	31,411	18,352	-41.6%
11107	AVP of General Education	-	-	0.0%	14,532	14,532	0.0%
11108	Student Academic Organizations	-	-	0.0%	2,436	2,436	0.0%
11109	Academic Organization Groups	8,843	-	-100.0%	894	680	-23.9%
11110	Dean Ofc Communication & Arts	236,226	289,050	22.4%	9,552	9,000	-5.8%
11111	Art	536,132	415,750	-22.5%	4,440	360	-91.9%
11112	Academic Support Centers Read/Write	182,043	159,965	-12.1%	7,000	7,080	1.1%
11113	English	1,380,458	1,568,536	13.6%	14,082	13,280	-5.7%
11114	Foreign Language	204,011	226,725	11.1%	2,523	2,190	-13.2%
11115	Graphic Design	243,243	262,251	7.8%	2,366	2,367	0.0%
11116	Music	229,628	241,644	5.2%	9,213	9,040	-1.9%
11117	Student Newspaper	9,068	1,600	-82.4%	9,030	3,000	-66.8%
11118	Communications	327,397	365,549	11.7%	1,550	1,550	0.0%
11119	Theater	83,273	95,084	14.2%	2,530	5,000	97.6%
11120	Dean Ofc Business & Computer Info	247,417	322,539	30.4%	9,651	5,751	-40.4%
11121	Business Information	961,044	907,824	-5.5%	7,606	4,320	-43.2%
11122	Computer Aided Drafting	137,365	154,221	12.3%	4,733	1,800	-62.0%
11123	Computer Information	776,103	792,369	2.1%	7,606	7,220	-5.1%
11124	Sustainability Institute	-	-	0.0%	2,160	-	-100.0%
11130	Dean Ofc Social & Behavioral Sci	364,049	270,926	-25.6%	10,700	8,500	-20.6%
11131	Behavioral Sciences	883,281	903,577	2.3%	12,779	10,600	-17.1%
11132	Criminal Justice	176,702	298,352	68.8%	7,235	7,235	0.0%
11133	Early Childhood Development Ed	139,271	151,556	8.8%	4,213	3,140	-25.5%
11134	Education & Instruction	57,129	76,127	33.3%	5,906	1,340	-77.3%
11135	Fitness & Wellness Education	-	99,298	0.0%	-	-	0.0%
11136	English for College and Career	77,738	72,248	-7.1%	2,610	3,325	27.4%
11137	Intramural Activities	-	-	0.0%	-	-	0.0%
11138	Paralegal	97,102	95,986	-1.1%	5,291	5,200	-1.7%
11139	Social Sciences	1,183,002	1,323,426	11.9%	7,273	7,273	0.0%
11150	Dean Ofc Math & Sciences	354,739	238,621	-32.7%	7,992	7,920	-0.9%
11151	Developmental Math	626,767	544,938	-13.1%	5,875	5,760	-2.0%
11152	Environmental & Regulatory Science	-	-	0.0%	1,306	1,306	0.0%
11153	Life & Physical Science	1,881,109	2,194,941	16.7%	19,651	7,410	-62.3%
11154	Math / Physics / Engineering	1,313,870	1,707,452	30.0%	6,280	4,452	-29.1%
11160	High School Relations (Early College Experience)	113,950	53,300	-53.2%	-	-	0.0%
11161	Career & Technical Programs	-	-	0.0%	-	-	0.0%
11162	Dental Program High School	-	-	0.0%	-	-	0.0%
11163	Medical Professions	-	-	0.0%	-	-	0.0%
11166	Criminal Justice ECE	-	-	0.0%	-	-	0.0%
11173	Adult Education Other Support Services	-	-	0.0%	2,500	3,000	20.0%
11180	Distance Learning	355,101	-	-100.0%	317,449	-	-100.0%
11181	Faculty Professional Development	69,157	87,286	26.2%	28,410	28,346	-0.2%
11190	Library	709,309	994,106	40.2%	20,092	20,090	0.0%

11400	VP Ofc Career and Workforce Educ	330,836	453,208	37.0%	5,580	5,500	-1.4%
11405	Service Learning	-	-	0.0%	1,000	1,000	0.0%
11410	Food Studies	958,553	871,927	-9.0%	57,750	32,900	-43.0%
11420	Dean Ofc Health Professions	291,717	338,202	15.9%	12,280	13,780	12.2%
11421	Emergency Med Services	756,249	825,594	9.2%	63,303	22,800	-64.0%
11422	Fire Science	6,643	-	-100.0%	11,740	-	-100.0%
11423	Physical Therapy Assistant	424,900	430,649	1.4%	20,360	20,360	0.0%
11424	Respiratory Care	381,858	391,117	2.4%	25,203	25,303	0.4%
11425	Nursing	1,546,454	1,528,767	-1.1%	72,915	66,165	-9.3%
11426	Dental Assisting Program	97,333	90,559	-7.0%	8,200	8,200	0.0%
11427	Health Information Management	255,246	272,514	6.8%	14,000	14,000	0.0%
11428	CNA / PCA	127,261	128,262	0.8%	1,760	1,760	0.0%
11429	Phlebotomy	9,180	-	-100.0%	3,000	4,047	34.9%
11430	Medical Assisting	6,885	6,885	0.0%	4,590	4,590	0.0%
11431	Pharmacy Technician	6,885	-	-100.0%	4,590	4,590	0.0%
11440	Dean Ofc Workforce Development	153,314	110,703	-27.8%	3,500	3,500	0.0%
11441	Electrical Apprenticeship	76,866	16,439	-78.6%	1,200	-	-100.0%
11445	HVAC & Trades	112,483	60,950	-45.8%	1,000	-	-100.0%
11446	Plumbing Apprenticeship	270,217	38,100	-85.9%	2,000	500	-75.0%
11447	Contract Training	101,591	93,989	-7.5%	135,000	61,600	-54.4%
11448	Retail Supplier Education	173,167	312,817	80.6%	9,000	9,000	0.0%
11450	Cycling and Technical Education	-	-	0.0%	300	300	0.0%
11485	Construction Technology	145,114	171,717	18.3%	3,600	3,600	0.0%
11500	VP Ofc Student Services	224,315	500,356	123.1%	31,167	43,367	39.1%
11511	Enrollment Services	892,244	938,245	5.2%	18,748	14,968	-20.2%
11512	Financial Aid	282,879	432,132	52.8%	12,026	11,908	-1.0%
11514	Student Records	413,318	453,695	9.8%	21,080	80,800	283.3%
11515	Student Success	127,408	184,742	45.0%	13,787	10,786	-21.8%
11516	Admissions	165,267	181,422	9.8%	4,042	2,300	-43.1%
11520	Dean Ofc Students	175,648	188,299	7.2%	3,630	1,550	-57.3%
11521	Student Activities	142,927	141,581	-0.9%	40,426	35,560	-12.0%
11523	International Programs	135,068	151,490	12.2%	6,206	14,460	133.0%
11524	Community Standards	135,068	142,831	5.7%	5,452	5,400	-1.0%
11525	Disability Services	342,918	258,965	-24.5%	15,000	82,000	446.7%
11526	Veterans Services	128,578	162,278	26.2%	4,916	4,864	-1.1%
11527	Hispanic Outreach	138,328	133,832	-3.3%	21,287	11,338	-46.7%
11528	Career Pathways	46,432	49,742	7.1%	-	2,500	0.0%
11529	Counseling & Wellness	286,880	286,880	0.0%	23,038	1,459	-93.7%
11530	Dean Ofc Off Campus Operations	-	-	0.0%	530	530	0.0%
11531	Washington County Learning Center	340,230	287,431	-15.5%	25,459	17,780	-30.2%
11540	Office of Enrollment Management	204,866	306,270	49.5%	10,180	10,000	-1.8%
11541	Early College Experience	254,512	297,670	17.0%	32,415	31,960	-1.4%
11542	Testing Services	241,519	303,775	25.8%	25,574	26,500	3.6%
11543	New Student Relations	277,609	231,626	-16.6%	17,340	24,840	43.3%
11544	Transfer Services	78,330	69,600	-11.1%	2,040	2,040	0.0%
11545	Secondary Career Center	-	213,904	0.0%	4,500	35,000	677.8%
11560	Dean of Community & Student Engagement	-	134,385	0.0%	-	10,180	0.0%
13020	Development	539,202	659,121	22.2%	15,039	15,039	0.0%
13021	Alumni Relations	-	-	0.0%	13,500	12,000	-11.1%
14002	Grants	137,397	85,048	-38.1%	4,100	4,100	0.0%
14003	Institutional Research & Planning	162,663	196,302	20.7%	7,730	6,640	-14.1%
14004	Marketing and Planning	498,629	471,224	-5.5%	152,900	217,900	42.5%
14005	Public Relations	-	-	0.0%	-	-	0.0%
15001	General Athletics	248,974	427,672	71.8%	175,000	1,000	-99.4%
17000	VP Ofc Finance & Administration	224,316	349,130	55.6%	34,800	22,800	-34.5%
17101	Accounting	453,899	459,384	1.2%	61,000	43,440	-28.8%
17102	Treasury Services	334,455	363,487	8.7%	18,400	18,400	0.0%
17200	Budget, Financial Analysis & Rptg	190,766	205,307	7.6%	10,650	10,650	0.0%
17300	Human Resources	404,225	507,753	25.6%	73,050	75,800	3.8%
17301	Payroll	162,663	206,235	26.8%	2,000	2,000	0.0%
17400	Inst Policy /Risk Mgmt /Compliance	382,137	494,838	29.5%	16,200	16,200	0.0%
17403	Public Safety	1,102,490	1,073,682	-2.6%	29,200	29,200	0.0%
17500	Information Technology Services	1,627,827	2,231,986	37.1%	4,036,778	5,535,578	37.1%
17600	Operations	198,373	245,816	23.9%	83,880	94,860	13.1%
17602	Physical Plant	805,884	1,066,899	32.4%	2,494,340	2,421,000	-2.9%
17605	Shipping, Receiving & Mail Services	139,296	196,278	40.9%	13,000	26,560	104.3%
17606	Special Events	183,123	242,835	32.6%	4,920	4,920	0.0%
17607	Purchasing	174,637	243,417	39.4%	2,960	3,960	33.8%
19000	College-wide Operations	2,626,194	16,000	-99.4%	3,652,279	1,186,475	-67.5%
19010	Campus Disaster Recovery	-	-	0.0%	-	385,000	0.0%
	<b>Totals</b>	<b>36,383,669</b>	<b>37,990,701</b>	<b>4.4%</b>	<b>12,555,628</b>	<b>11,009,864</b>	<b>-12.3%</b>





# NORTHWEST ARKANSAS COMMUNITY COLLEGE

## NORTHWEST ARKANSAS COMMUNITY COLLEGE FY 2026 BUDGET STATEMENT of REVENUES and EXPENDITURES

EDGEF	LEDGER TITLE	Educational & General		DESIGNATED	AUXILIARY	TOTAL	%
		Credit	Non Credit				
5100	Tuition-Credit	17,647,337	-	-	-	\$ 17,647,337	32.2
5101	Other Tuition-Credit	-	-	-	-	\$ -	0.0
5102	NWACC Tuition Scholarship/Waiver	245,000	-	5,000	-	\$ 250,000	0.5
5105	Tuition-Non-Credit	-	368,100	-	-	\$ 368,100	0.7
5106	Tuition Non Credit Other	-	-	-	-	\$ -	0.0
5107	Tuition ScholarWaiver NonCred Budget	-	-	-	-	\$ -	0.0
5110	Student Fees-Credit	-	-	12,060,546	-	\$ 12,060,546	22.0
5116	Student Fees-Non-Credit	-	24,100	5,000	-	\$ 29,100	0.1
5120	Other Operating Revenues	607,096	-	6,700	94,000	\$ 707,796	1.3
5200	Private Gifts Grants & Contracts	-	-	-	-	\$ -	0.0
5201	State Gifts Grants & Contracts	-	-	-	-	\$ -	0.0
5202	Federal Gifts Grants & Contracts	-	-	-	-	\$ -	0.0
5210	General Revenue	13,266,275	-	-	-	\$ 13,266,275	24.2
5210	Educational Excellence Trust Fund	-	-	-	-	\$ -	0.0
5220	Other Non Operating Revenue	-	-	700	-	\$ 700	0.0
5600	Millage	10,537,233	-	-	-	\$ 10,537,233	19.2
<b>Total Revenue</b>		<b>\$ 42,302,941</b>	<b>\$392,200</b>	<b>\$ 12,077,946</b>	<b>\$ 94,000</b>	<b>\$ 54,867,087</b>	<b>100.0</b>
6100	Instructional Administration Salaries	339,412	42,724	82,052	-	\$ 464,188	0.8
6101	Full-Time Instructors Salaries	9,555,818	-	-	-	\$ 9,555,818	17.4
6102	Part-Time Instructors Salaries	3,106,910	78,475	63,799	-	\$ 3,249,184	5.9
6120	Administrative/Professional Salaries	16,581,725	-	1,392,992	42,400	\$ 18,017,117	32.8
6140	Part Time/Temporary	179,842	10,400	40,700	-	\$ 230,942	0.4
6150	Work Study Salaries	-	-	-	-	\$ -	0.0
6160	Compensated Absences Labor	-	-	-	-	\$ -	0.0
6200	Health Insurance	3,636,828	4,052	119,857	-	\$ 3,760,737	6.9
6202	Employer Paid Benefits	4,295,286	11,205	247,190	-	\$ 4,553,682	8.3
7100	Operating Expenses	2,175,736	14,044	1,398,252	50,000	\$ 3,638,032	6.6
7110	Travel NWACC Business	30,000	-	131,000	-	\$ 161,000	0.3
7120	Utilities	1,442,000	-	-	-	\$ 1,442,000	2.6
7130	Repairs & Maintenance	1,430,800	-	255,500	-	\$ 1,686,300	3.1
7140	Vehicle Operations	2,000	16,600	22,000	-	\$ 40,600	0.1
7150	Promotional Items and Recognition	68,109	-	-	-	\$ 68,109	0.1
7160	Technology Hardware/Software/Services	2,865,389	-	661,039	-	\$ 3,526,428	6.4
7200	Travel-Professional Development	208,775	-	42,500	-	\$ 251,275	0.5
7300	Professional/Contract Fees & Services	2,128,038	53,000	17,500	-	\$ 2,198,538	4.0
7600	Land and Construction in Progress	-	-	-	-	\$ -	0.0
7650	Equip, Furn, Vehicle \$5000 and Over	921,000	-	16,000	-	\$ 937,000	1.7
7900	Administrative Expenses	42,200	-	6,000	-	\$ 48,200	0.1
7903	Insurance Expenses	328,938	-	13,000	-	\$ 341,938	0.6
7905	Debt Services	696,000	-	-	-	\$ 696,000	1.3
7999	Operation Contingency	-	-	-	-	\$ -	0.0
<b>Total Expenditures</b>		<b>\$ 50,034,806</b>	<b>\$230,500</b>	<b>\$ 4,509,381</b>	<b>\$ 92,400</b>	<b>\$ 54,867,087</b>	<b>100.0</b>



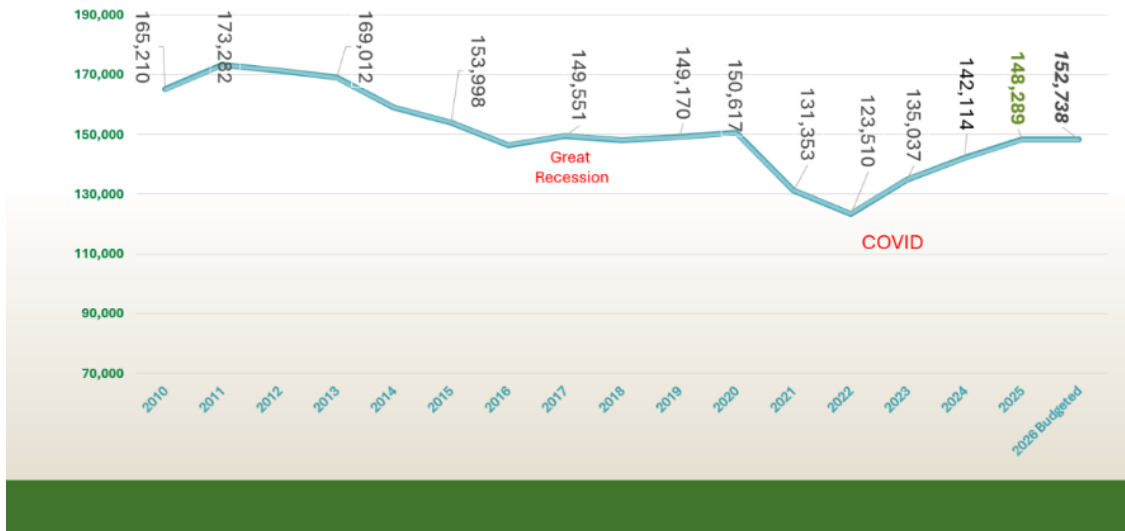
# NORTHWEST ARKANSAS COMMUNITY COLLEGE

## NORTHWEST ARKANSAS COMMUNITY COLLEGE FY 2026 BUDGET by NACUBO FUNCTIONAL PROGRAM CODES

		EDUCATION & GENERAL				TOTAL	% of ANNUAL BUDGET
PROGRAM	PROGRAM TITLE	CREDIT	NON_CREDIT	DESIGNATED	AUXILIARY		
000	Tuition & Fees	\$ 18,432,019	\$ 392,200	\$ 11,562,268		\$ 30,386,487	55.4
001	Appropriations	\$ 23,798,104				\$ 23,798,104	43.4
002	Gifts, Grants & Contracts					\$ -	0.0
004	Auxiliary Revenue				\$ 49,000	\$ 49,000	0.1
005	Other Misc Revenues	\$ 607,096		\$ 26,400		\$ 633,496	1.2
<b>Total Revenue</b>		<b>\$ 42,837,219</b>	<b>\$ 392,200</b>	<b>\$ 11,588,668</b>	<b>\$ 49,000</b>	<b>\$ 54,867,087</b>	<b>100.0</b>
100	Instruction-Credit	\$ 17,188,490		\$ 947,595		\$ 18,136,085	33.1
101	Instruction-Non-Credit	\$ 216,424	\$ 230,500	\$ 3,400		\$ 450,324	0.8
102	Instruction-Secondary	\$ 297,204				\$ 297,204	0.5
300	Academic Administration	\$ 2,328,680		\$ 1,025,649	\$ 42,400	\$ 3,396,729	6.2
301	Library/Educational Media Services	\$ 1,014,196		\$ 271,000		\$ 1,285,196	2.3
302	Academic Support Technology	\$ 7,767,564		\$ -		\$ 7,767,564	14.2
400	Student Support Services	\$ 6,494,776		\$ 984,590		\$ 7,479,366	13.6
500	Institutional Support	\$ 7,804,362		\$ 969,480	\$ 786,000	\$ 9,559,842	17.4
600	Operation & Maintenance of Plant	\$ 5,576,278		\$ 913,500	\$ 5,000	\$ 6,494,778	11.8
700	Scholarships	\$ 245,000		\$ 5,000		\$ 250,000	0.5
<b>Total Expenditures</b>		<b>\$ 48,687,973</b>	<b>\$ 230,500</b>	<b>\$ 5,115,214</b>	<b>\$ 833,400</b>	<b>\$ 54,867,087</b>	<b>100.0</b>



## Semester Credit Hours History from 2010



## State General (Appropriations) & EETF Revenue

### Actual Historical Revenue

➤ FY2016	\$11,646,430
➤ FY2017	\$11,689,510
➤ FY2018	\$11,713,051
➤ FY2019	\$11,750,845
➤ FY2020	\$11,931,795
➤ FY2021	\$12,559,563
➤ FY2022	\$13,147,355
➤ FY2023	\$13,410,303
➤ FY2024	\$13,122,766
➤ FY2025	\$13,514,035
➤ <b>FY2026</b>	<b>\$13,732,517</b>

**\$218,482**

Projecting 2% increase from FY25 to FY26

## Local Property Tax Revenue (Millage)



### (Millage based on calendar year revenue)

<u>2/3 Operating</u>	<u>1/3 Capital</u>	<u>Total</u>
➤ \$6,257,541	\$3,128,771	\$9,386,312
➤ \$6,719,096	\$3,359,548	\$10,078,644
➤ \$6,719,845	\$3,359,923	\$10,079,768
➤ \$7,335,555	\$3,667,778	\$11,003,333
➤ \$7,748,882	\$3,874,441	\$11,623,323
➤ \$7,989,670	\$3,994,835	\$11,984,505
➤ \$8,068,000	\$4,034,000	\$12,090,450
➤ \$8,861,870	\$4,430,935	\$13,292,805
➤ \$9,748,057	\$4,874,029	\$14,622,086
➤ \$10,035,460	\$5,017,730	\$15,053,190
<b>\$10,537,233</b>	<b>\$5,268,616</b>	<b>\$15,805,847</b>

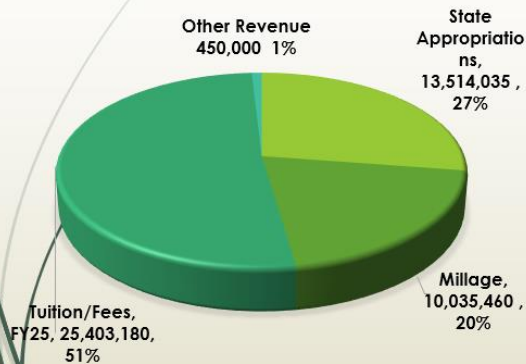
Projecting 5% increase from FY25 to FY26



## NORTHWEST ARKANSAS COMMUNITY COLLEGE

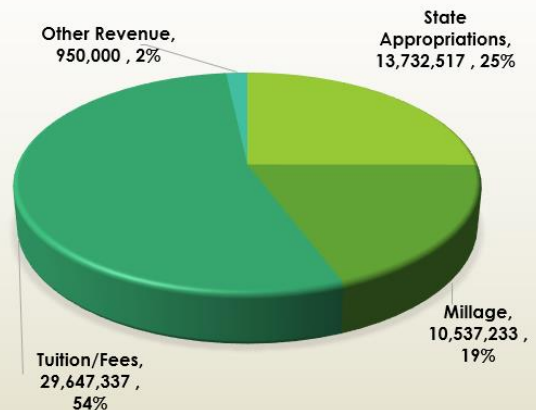
**\$49,402,675**

**FY25**



**\$54,867,087**

**FY26**



## BUDGETED REVENUES





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Questions about NWACC-Washington County? Feel free to email [enrollmentsupport@nwacc.edu](mailto:enrollmentsupport@nwacc.edu) or call 479-986-4000.



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