



**NORTHWEST ARKANSAS
COMMUNITY COLLEGE**

2026 – 2027 OPERATING BUDGET



**NWACC – Benton County Campus
One College Drive
Bentonville, Arkansas 72712
www.nwacc.edu**



MISSION

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

VISION

To make high-quality education unmistakably accessible - for everyone, for life

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 108 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 respect for the dignity of each human being is central to a healthy and welcoming learning environment. Discrimination, harassment, or any other conduct that diminishes the worth of a person is incompatible with our fundamental goal of having an open and transparent environment where students, staff, faculty, visitors and alumni feel welcome, safe, valued, connected and informed.

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 FY2027 Budget. The budget aligns institutional priorities and student needs with the usage of scarce resources. The FY2027 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 FY2027 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 in our diverse student body.

Sincerely,

A handwritten signature in black 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>
Mrs. Ashley Pointer	1	12-31-32
Ms. Lori Frank	2	12-31-28
Mrs. Rachel Harris	3	12-31-28
Mr. Todd Schwartz (Chair)	4	12-31-28
Mr. Ron Branscum	5	12-31-32
Mr. Mark Scott	6	12-31-30
Mrs. Mary Schneider (Secretary)	7	12-31-30
Mrs. Amber Latimer (Vice Chair)	8	12-31-32
Mr. Joe Spivey	9	12-31-30

Cabinet

<u>Name</u>	<u>Title</u>
Dr. Diana Johnson	Senior VP for Learning
Dr. Justin White	VP of Student Affairs and Strategic Initiatives
Vacant	VP of Finance & Administration
Mr. Alex Vasquez	Chief of Staff & Executive Director of Government & Public Relations
Mrs. Liz Anderson	Executive Director of Advancement
Mrs. Brooke Brewer	Executive Director of Athletics and Institutional Branding



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



Date: May 11, 2026

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

From: Catherin Doner, Interim CFO

Subject: Approval of FY2027 Budget

The budget preparation process for the FY2027 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 FY2027 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 FY2027 Budget is based on a flat rate of actual 2026 Student Semester Credit Hours (SSCH). This puts our goal 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 \$2,621,102 over FY2026 Budget. The state appropriation revenue budget is decreased \$ 188,097. The millage revenue allocated for operations is also projected to increase by an estimated \$1,068,140. The BOT reviewed and provided input for the FY2027 Operating Budget at their April 29, 2026, work session. The College Administration requested a general tuition rate increase and increases to differential tuition for Food Studies and Health Professions courses. Increases in tuition and fees were approved by the BOT at the February board meeting. FY2027 is also projecting an increase to Other Revenue of \$350,000.

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 FY2027 budget includes plans for the college to implement Phase IV of the compensation alignment which will bring adjunct faculty rates closer to market rate for their positions.



Overall, the FY2027 budget includes an increase to personnel costs of \$1,735,592 and an increase in employee benefit costs by \$433,898, and an overall operating/maintenance/service increase of \$1,681,655. These combined new expenses equal the amount of expected additional revenue, making for a balanced budget.

The FY2027 Budget sets aside \$3,640,685 as the BOT Cash Reserve at 7.6% of Educational and General Fund revenues.

The college president reviewed the final draft of the FY2027 operating budget, and together we presented it to faculty and staff at the college-wide budget meeting. The BOT Finance Committee reviewed the FY2027 Proposed Budget on April 22, 2026.

Including the projected increase described above, the FY2027 proposed operating budget is \$58,718,232 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 FY2027 operating budget based on the recommendation of the NWACC administration.



Mr. Todd Schwartz, Chairperson



Mrs. Mary Schneider, Secretary



Date: May 11, 2026
To: Northwest Arkansas Community College Board of Trustees (BOT)
From: Catherin Doner, Interim CFO
Subject: Approval of Promotional & Recruitment Purchases Request as required by
Arkansas Code §6-63-304

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 2027. These purchases are already part of the FY2027 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 2027.

A handwritten signature in blue ink, appearing to be "Todd Schwartz", written over a horizontal line.

Mr. Todd Schwartz, Chairperson

A handwritten signature in blue ink, appearing to be "Mary Schneider", written over a horizontal line.

Mrs. Mary Schneider, Secretary

**NWACC FY2027 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
11100	Learning CAO	4,700.00
11400	Enterprise Relations	9,100.00
11500	Student Affairs	36,509.00
13020	Development	3,500.00
14004	Public Relations and Marketing	10,000.00
		<u>73,609.00</u>

**NORTHWEST ARKANSAS COMMUNITY COLLEGE
FY 2026 AND FY 2027 BUDGET COMPARISON BY ACCOUNT**

ACCOUNT	ACCOUNT TITLE	FY 2026 TOTAL	FY 2027 TOTAL	CHANGE	% CHANGE
51000	Tuition-Credit	\$ 17,901,637	\$ 19,125,687	\$ 1,224,050	6.8
51010	Other Tuition-Credit	\$ -	\$ -	\$ -	0.0
51020	NWACC Tuition Scholarship/Waiver	\$ (250,000)	\$ (240,000)	\$ 10,000	-4.0
51050	Tuition-Non-Credit	\$ 388,100	\$ 408,500	\$ 40,400	11.0
51063	Tuition Non Credit Other	\$ -	\$ -	\$ -	0.0
51070	Tuition ScholarWaiver NonCred	\$ -	\$ -	\$ -	0.0
51100	Student Fees-Credit	\$ 12,060,546	\$ 12,496,290	\$ 435,744	3.6
51160	Student Fees-Non-Credit	\$ 29,100	\$ 25,000	\$ (4,100)	-14.1
51200	Other Operating Revenues	\$ 956,700	\$ 461,176	\$ (495,524)	-51.8
52000	Gifts & Grants Reimbursement	\$ -	\$ -	\$ -	0.0
52010	State Gifts Grants & Contracts	\$ 700	\$ -	\$ (700)	-100.0
52020	Federal Gifts Grants & Contracts	\$ -	\$ -	\$ -	0.0
52101	General Revenue	\$ 13,262,371	\$ 13,544,420	\$ 282,049	2.1
52102	Educational Excellence Trust Fund	\$ -	\$ -	\$ -	0.0
52200	Other Non Operating Revenue	\$ 700	\$ 838,824	\$ 838,124	119732.1
58000	Property Taxes	\$ 10,537,233	\$ 12,058,335	\$ 1,521,102	14.4
	Total Revenue	\$ 54,867,087	\$ 58,718,232	\$ 3,851,145	7.0
61000	Instructional Administration	\$ 464,188	\$ 2,944,876	\$ 2,480,688	534.4
61010	Full-Time Instructors	\$ 9,555,818	\$ 10,268,117	\$ 712,299	7.5
61020	Part-Time Instructors	\$ 3,222,484	\$ 3,477,303	\$ 254,819	7.9
61200	Administrative/Professional	\$ 18,309,817	\$ 17,294,557	\$ (1,015,260)	-5.5
61400	Extra Help	\$ 230,942	\$ 662,341	\$ 431,399	186.8
61500	Work Study	\$ -	\$ -	\$ -	0.0
61600	Compensated Absences Labor	\$ -	\$ 34,454	\$ 34,454	0.0
62000	Health Insurance	\$ 3,760,737	\$ 4,233,284	\$ 472,548	12.6
62020	Other Payroll Deductions	\$ 4,553,682	\$ 4,915,993	\$ 362,311	8.0
71000	Operating Expenses	\$ 3,393,032	\$ 3,597,702	\$ 204,670	6.0
71100	Travel NWACC Business	\$ 161,000	\$ 431,006	\$ 270,006	167.7
71200	Utilities	\$ 1,442,000	\$ 1,587,000	\$ 145,000	10.1
71300	Repairs & Maintenance	\$ 1,686,300	\$ 1,647,168	\$ (39,132)	-2.3
71400	Vehicle Operations	\$ 40,600	\$ 41,300	\$ 700	1.7
71500	Promotional Items and Recognition	\$ 68,109	\$ 73,609	\$ 5,500	8.1
71600	Technology Hardware/Software/Services	\$ 3,526,428	\$ 3,525,722	\$ (706)	0.0
72000	Travel-Prof Dev	\$ 251,275	\$ 257,087	\$ 5,812	2.3
73000	Professional/Contract Fees & Services	\$ 2,198,538	\$ 1,965,879	\$ (232,659)	-10.6
75000	Scholarships	\$ 5,000	\$ 5,000	\$ -	-100.0
76000	Capital Outlay	\$ -	\$ 130,000	\$ 130,000	130000
76500	Equip, Furn, Vehicle \$5000 and Over	\$ 937,500	\$ 484,000	\$ (453,500)	-48.4
76900	Library Holdings	\$ -	\$ 28,000	\$ 28,000	0.0
79000	Other Expenses	\$ 21,700	\$ 61,200	\$ 39,500	182.0
79030	Insurance Expenses	\$ 341,938	\$ 374,379	\$ 32,441	9.5
79050	Debt Services	\$ 696,000	\$ 673,255	\$ (22,745)	-3.3
	Total Expenditures	\$ 54,867,087	\$ 58,713,232	\$ 3,846,145	7.0



**NORTHWEST ARKANSAS
COMMUNITY COLLEGE**

**NORTHWEST ARKANSAS COMMUNITY COLLEGE
FY 2026 AND FY 2027 EXPENDITURES BUDGET COMPARISON**

CC CODE	DEPARTMENT TITLE	SALARIES & BENEFITS			MAINTENANCE & OPERATION		
		FY 2026	FY 2027	Annual Change (%)	FY 2026	FY 2027	Annual Change (%)
10000	Board of Trustees	-	-	0.0%	21,100	38,400	82.0%
10001	President	467,245	489,090	4.7%	150,918	145,249	-3.8%
11100	VP Ofc Learning CAO	572,671	735,060	28.4%	66,103	70,803	7.1%
11102	Global	-	-	0.0%	-	3,000	0.0%
11103	Faculty Senate	-	-	0.0%	200	-	-100.0%
11104	Honors Program	-	-	0.0%	1,800	-	-100.0%
11106	Accreditation & AQIP	99,577	102,381	2.8%	18,352	31,411	71.2%
11107	AVP of General Education	-	-	0.0%	14,532	14,532	0.0%
11108	Student Academic Organizations	-	-	0.0%	2,436	-	-100.0%
11109	Academic Organization Groups	-	-	0.0%	680	2,680	294.1%
11110	Dean Ofc Communication & Arts	289,050	368,902	27.6%	9,000	9,000	0.0%
11111	Art	415,750	632,497	52.1%	360	13,660	3694.4%
11112	Academic Support Centers Read/Write	159,965	164,373	2.8%	7,080	7,080	0.0%
11113	English	1,568,536	1,326,783	-15.4%	13,280	13,280	0.0%
11114	Foreign Language	226,725	193,773	-14.5%	2,190	2,190	0.0%
11115	Graphic Design	262,251	292,262	11.4%	2,367	19,514	724.4%
11116	Music	241,644	204,503	-15.4%	9,040	15,409	70.5%
11117	Student Newspaper	1,600	-	-100.0%	3,000	4,100	36.7%
11118	Communications	365,549	443,716	21.4%	1,550	4,030	160.0%
11119	Theater	95,084	101,291	6.5%	5,000	5,000	0.0%
11120	Dean Ofc Business & Computer Info	322,539	341,895	6.0%	5,751	5,251	-8.7%
11121	Business Information	907,824	1,087,596	19.8%	4,320	35,253	716.0%
11122	Computer Aided Drafting	154,221	192,167	24.6%	1,800	10,267	470.4%
11123	Computer Information	792,369	842,672	6.3%	7,220	27,439	280.0%
11124	Sustainability Institute	-	-	0.0%	-	-	0.0%
11130	Dean Ofc Social & Behavioral Sci	270,926	339,622	25.4%	8,500	8,500	0.0%
11131	Behavioral Sciences	903,577	928,882	2.8%	10,600	9,000	-15.1%
11132	Criminal Justice	298,352	226,570	-24.1%	7,235	13,630	88.4%
11133	Early Childhood Development Ed	151,556	146,756	-3.2%	3,140	15,318	387.8%
11134	Education & Instruction	76,127	71,748	-5.8%	1,340	1,340	0.0%
11135	Fitness & Wellness Education	99,298	114,647	15.5%	-	-	0.0%
11136	English for College and Career	72,248	75,409	4.4%	3,325	-	-100.0%
11137	Intramural Activities	-	-	0.0%	-	-	0.0%
11138	Paralegal	95,986	116,026	20.9%	5,200	7,840	50.8%
11139	Social Sciences	1,323,426	1,438,031	8.7%	7,273	7,273	0.0%
11150	Dean Ofc Math & Sciences	238,621	294,815	23.5%	7,920	7,920	0.0%
11151	Developmental Math	544,938	557,921	2.4%	5,760	5,760	0.0%
11152	Environmental & Regulatory Science	-	7,650	0.0%	1,306	9,118	598.2%
11153	Life & Physical Science	2,194,941	2,286,306	4.2%	7,410	138,657	1771.2%
11154	Math / Physics / Engineering	1,707,452	1,825,933	6.9%	4,452	12,327	176.9%
11160	High School Relations (Early College Experience)	53,300	100,000	87.6%	-	-	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%	3,000	-	-100.0%
11180	Distance Learning	-	650,327	0.0%	-	565,433	0.0%
11181	Faculty Professional Development	87,286	90,397	3.6%	28,346	28,346	0.0%
11190	Library	994,106	885,368	-10.9%	20,090	262,952	1208.9%
11400	VP Ofc Career and Workforce Educ	453,208	-	-100.0%	5,500	-	-100.0%



NORTHWEST ARKANSAS COMMUNITY COLLEGE
 FY 2026 AND FY 2027 EXPENDITURES BUDGET COMPARISON

CC CODE	DEPARTMENT TITLE	SALARIES & BENEFITS			MAINTENANCE & OPERATION		
		FY 2026	FY 2027	Annual Change (%)	FY 2026	FY 2027	Annual Change (%)
11400	VP Ofc Career and Workforce Educ	453,208	-	-100.0%	5,500	-	-100.0%
11401	Office of VP of Workforce	-	415,392	0.0%	-	29,600	0.0%
11405	Service Learning	-	-	0.0%	1,000	1,000	0.0%
11410	Food Studies	871,927	1,643,672	88.5%	32,900	373,200	1034.3%
11420	Dean Ofc Health Professions	338,202	518,759	53.4%	13,780	223,782	1524.0%
11421	Emergency Med Services	825,594	1,196,224	44.9%	22,800	117,694	416.2%
11422	Fire Science	-	18,000	0.0%	-	-	0.0%
11423	Physical Therapy Assistant	430,649	889,794	106.6%	20,360	26,602	30.7%
11424	Respiratory Care	391,117	417,931	6.9%	25,303	39,623	56.6%
11425	Nursing	1,528,767	1,627,363	6.4%	66,165	111,165	68.0%
11426	Dental Assisting Program	90,559	148,325	63.8%	8,200	9,034	10.2%
11427	Health Information Management	272,514	372,500	36.7%	14,000	18,144	29.6%
11428	CNA / PCA	128,262	140,800	9.8%	1,760	4,400	150.0%
11429	Phlebotomy	-	-	0.0%	4,047	14,000	245.9%
11430	Medical Assisting	6,885	20,000	190.5%	4,590	4,878	6.3%
11431	Pharmacy Technician	-	-	0.0%	4,590	4,590	0.0%
11432	Practical Nursing	-	-	0.0%	-	13,740	0.0%
11433	Medical Laboratory Technician Program	-	-	0.0%	-	7,500	0.0%
11440	Dean Ofc Workforce Development	110,703	153,419	38.6%	3,500	2,000	-42.9%
11441	Electrical Apprenticeship	16,439	7,863	-52.2%	-	42,000	0.0%
11445	HVAC & Trades	60,950	35,691	-41.4%	-	5,000	0.0%
11446	Plumbing Apprenticeship	38,100	20,938	-45.0%	500	500	0.0%
11447	Contract Training	93,989	138,117	46.9%	61,600	71,600	16.2%
11448	Retail Supplier Education	312,817	250,481	-19.9%	9,000	25,296	181.1%
11450	Cycling and Technical Education	-	-	0.0%	300	18,711	6137.0%
11452	11452 New Bike Tech Grant 24040 Only	-	-	0.0%	-	9,882	0.0%
11485	Construction Technology	171,717	361,775	110.7%	3,600	22,888	535.8%
11500	VP Ofc Student Services	500,356	729,504	45.8%	43,367	106,553	145.7%
11511	Enrollment Services	938,245	1,003,844	7.0%	14,968	14,968	0.0%
11512	Financial Aid	432,132	456,688	5.7%	11,908	11,908	0.0%
11514	Student Records	453,695	400,230	-11.8%	80,800	80,800	0.0%
11515	Student Success	184,742	205,554	11.3%	10,786	10,736	-0.5%
11516	Admissions	181,422	277,567	53.0%	2,300	2,300	0.0%
11520	Dean Ofc Students	188,299	219,761	16.7%	1,550	223,040	14289.7%
11521	Student Activities	141,581	207,358	46.5%	35,560	33,560	-5.6%
11523	International Programs	151,490	167,419	10.5%	14,460	14,640	1.2%



NORTHWEST ARKANSAS COMMUNITY COLLEGE
 FY 2026 AND FY 2027 EXPENDITURES BUDGET COMPARISON

CC CODE	DEPARTMENT TITLE	SALARIES & BENEFITS			MAINTENANCE & OPERATION		
		FY 2026	FY 2027	Annual Change (%)	FY 2026	FY 2027	Annual Change (%)
11524	Community Standards	142,831	183,469	28.5%	5,400	22,164	310.4%
11525	Disability Services	258,965	339,191	31.0%	82,000	87,000	6.1%
11526	Veterans Services	162,278	159,557	-1.7%	4,864	4,864	0.0%
11527	Hispanic Outreach	133,832	105,879	-20.9%	11,338	11,338	0.0%
11528	Career Pathways	49,742	66,437	33.6%	2,500	2,500	0.0%
11529	Counsling & Wellness	286,880	325,811	13.6%	1,459	25,928	1677.1%
11530	Dean Ofc Off Campus Operations	-	-	0.0%	530	-	-100.0%
11531	Washington County Learning Center	287,431	318,990	11.0%	17,780	17,780	0.0%
11540	Office of Enrollment Management	306,270	227,953	-25.6%	10,000	10,000	0.0%
11541	Early College Experience	297,670	416,303	39.9%	31,960	34,960	9.4%
11542	Testing Services	303,775	370,456	22.0%	26,500	33,000	24.5%
11543	New Student Relations	231,626	267,443	15.5%	24,840	8,840	-64.4%
11544	Transfer Services	69,600	71,559	2.8%	2,040	2,040	0.0%
11545	Secondary Career Center	213,904	181,629	-15.1%	35,000	50,425	44.1%
11560	Dean of Community & Student Engagement	134,385	240,348	78.9%	10,180	10,180	0.0%
13020	Development	659,121	700,334	6.3%	15,039	18,039	19.9%
13021	Alumni Relations	-	-	0.0%	12,000	9,000	-25.0%
14002	Grants	85,048	52,199	-38.6%	4,100	3,600	-12.2%
14003	Institutional Research & Planning	196,302	195,202	-0.6%	6,640	6,640	0.0%
14004	Marketing and Planning	471,224	411,826	-12.6%	217,900	216,900	-0.5%
14005	Public Relations	-	243,293	0.0%	-	25,000	0.0%
15001	General Athletics	427,672	533,148	24.7%	1,000	464,500	46350.0%
17000	VP Ofc Finance & Administration	349,130	315,497	-9.6%	22,800	22,800	0.0%
17101	Accounting	459,384	591,317	28.7%	43,440	38,440	-11.5%
17102	Treasury Services	363,487	395,411	8.8%	18,400	18,400	0.0%
17200	Budget, Financial Analysis & Rptg	205,307	175,675	-14.4%	10,650	23,000	116.0%
17300	Human Resources	507,753	594,101	17.0%	75,800	90,800	19.8%
17301	Payroll	206,235	216,586	5.0%	2,000	2,000	0.0%
17400	Inst Policy /Risk Mgmt /Compliance	494,838	504,255	1.9%	16,200	16,200	0.0%
17403	Public Safety	1,073,682	1,689,988	57.4%	29,200	195,597	569.9%
17500	Information Technology Services	2,231,986	2,191,281	-1.8%	5,535,578	4,527,265	-18.2%
17600	Operations	245,816	254,579	3.6%	94,860	81,920	-13.6%
17602	Physical Plant	1,066,899	1,068,658	0.2%	2,421,000	2,344,857	-3.1%
17605	Shipping, Receiving & Mail Services	196,278	168,157	-14.3%	26,560	27,500	3.5%
17606	Special Events	242,835	251,513	3.6%	4,920	49,920	914.6%
17607	Purchasing	243,417	252,544	3.7%	3,960	3,960	0.0%
19000	College-wide Operations	16,000	30,000	87.5%	1,186,475	3,091,245	160.5%
19010	Campus Disaster Recovery	-	-	0.0%	385,000	-	-100.0%
	Totals	37,990,701	43,830,925	15.4%	11,392,083	14,864,897	30.5%



NORTHWEST ARKANSAS COMMUNITY COLLEGE
FY 2027 BUDGET STATEMENT of REVENUES and EXPENDITURES

LEDGER	LEDGER TITLE	CREDIT	NON-CREDIT	DESIGNATED	AUXILIARY	TOTAL	%
5100	Tuition-Credit	19,125,687	-	-	-	\$ 19,125,687	32.8
5101	Other Tuition-Credit	-	-	-	-	\$ -	0.0
5102	NWACC Tuition Scholarship/Waiver	(245,000)	-	5,000	-	\$ (240,000)	-0.4
5105	Tuition-Non-Credit	-	408,500	-	-	\$ 408,500	0.7
5106	Tuition Non Credit Other	-	-	-	-	\$ -	0.0
5107	Tuition Scholar/Waiver NonCred Budgt	-	-	-	-	\$ -	0.0
5110	Student Fees-Credit	12,496,290	-	-	-	\$ 12,496,290	21.3
5116	Student Fees-Non-Credit	-	20,000	5,000	-	\$ 25,000	0.0
5120	Other Operating Revenues	249,499	-	26,677	185,000	\$ 461,176	0.8
5200	Private Gifts Grants & Contracts	-	-	-	-	\$ -	0.0
5201	State Gifts Grants & Contracts	-	-	-	-	\$ -	0.0
5202	Federal Gifts Grants & Contracts	-	-	-	-	\$ -	0.0
5210	General Revenue	13,544,420	-	-	-	\$ 13,544,420	23.1
5220	Other Non Operating Revenue	-	-	838,824	-	\$ 838,824	1.4
5600	Millage	12,058,335	-	-	-	\$ 12,058,335	20.5
	Total Revenue	\$ 57,229,231	\$ 428,500	\$ 875,501	\$185,000	\$ 58,718,232	100.0
6100	Instructional Administration Salaries	2,800,876	140,000	4,000	-	\$ 2,944,876	5.0
6101	Full-Time Instructors Salaries	10,262,017	6,100	-	-	\$ 10,268,117	17.5
6102	Part-Time Instructors Salaries	3,342,328	44,975	90,000	-	\$ 3,477,303	5.9
6120	Administrative/Professional Salaries	15,722,212	5,000	1,477,345	90,000	\$ 17,294,557	29.5
6140	Part Time/Temporary	501,862	12,226	148,254	-	\$ 662,341	1.1
6150	Work Study Salaries	-	-	-	-	\$ -	0.0
6160	Salaries-Other	34,454	-	-	-	\$ 34,454	0.1
6200	Health Insurance	4,077,476	8,094	147,714	-	\$ 4,233,284	7.2
6202	Employer Paid Benefits	4,610,760	23,028	282,204	-	\$ 4,915,993	8.4
7100	Operating Expenses	1,965,872	110,500	1,421,330	100,000	\$ 3,597,702	6.1
7110	Travel NWACC Business	47,900	10,000	373,108	-	\$ 431,008	0.7
7120	Utilities	1,587,000	-	-	-	\$ 1,587,000	2.7
7130	Repairs & Maintenance	1,442,155	-	205,013	-	\$ 1,647,168	2.8
7140	Vehicle Operations	24,000	16,600	700	-	\$ 41,300	0.1
7150	Promotional Items and Recognition	73,609	-	-	-	\$ 73,609	0.1
7160	Technology Hardware/Software/Services	2,061,289	-	1,464,433	-	\$ 3,525,722	6.0
7200	Travel-Professional Development	213,071	-	44,016	-	\$ 257,087	0.4
7300	Professional/Contract Fees & Services	1,903,394	50,000	12,485	-	\$ 1,965,879	3.3
7500	Scholarships	5,000	-	-	-	\$ 5,000	0.0
7600	Land and Construction in Progress	130,000	-	-	-	\$ 130,000	0.2
7650	Equip, Furn, Vehicle \$5000 and Over	421,000	-	63,000	-	\$ 484,000	0.8
7690	Library Holdings	-	-	28,000	-	\$ 28,000	0.0
7900	Administrative Expenses	61,200	-	-	-	\$ 61,200	0.1
7903	Insurance Expenses	315,879	-	58,500	-	\$ 374,379	0.6
7905	Debt Services	673,255	-	-	-	\$ 673,255	1.1
7999	Operation Contingency	-	-	-	-	\$ -	0.0
	Total Expenditures	\$ 52,276,609	\$ 426,523	\$ 5,820,100	\$190,000	\$ 58,713,232	100.0
	NWACC Board of Trustee Reserve*	\$ 3,640,685					

*The BOT Reserve is funded from the prior Educational and General Fund year-end balance.



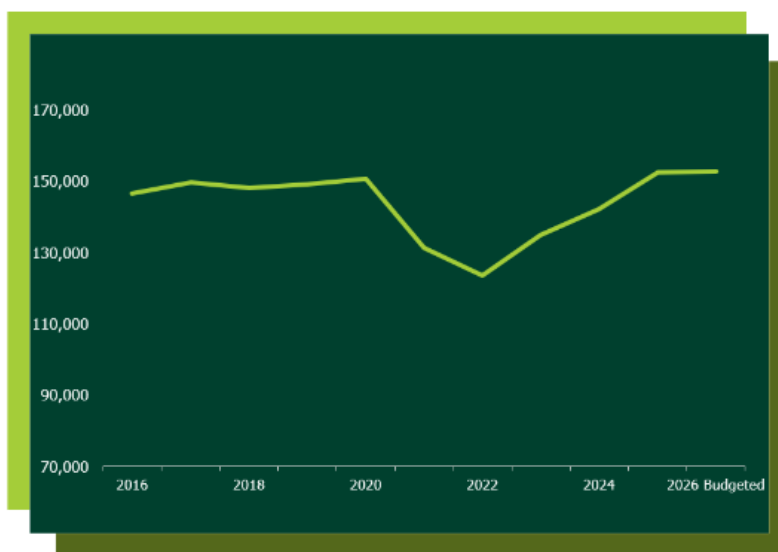
NORTHWEST ARKANSAS COMMUNITY COLLEGE
FY 2027 BUDGET by NACUBO FUNCTIONAL PROGRAM CODES

PROGRAM	PROGRAM TITLE	CREDIT	NON_CREDIT	DESIGNATED	AUXILIARY	TOTAL	% of ANNUAL BUDGET
000	Tuition & Fees	\$ 19,110,186	\$ 428,500	\$ 13,376,791	-	\$ 32,915,477	56.1
001	Appropriations	\$ 13,544,420	\$ -	\$ -	-	\$ 13,544,420	23.1
002	Gifts, Grants & Contracts	\$ -	\$ -	\$ -	-	\$ -	0.0
004	Auxiliary Revenue	\$ -	\$ -	\$ -	185,000	\$ 185,000	0.3
005	Other Misc Revenues	\$ 12,058,335	\$ -	\$ 15,000	-	\$ 12,073,335	20.6
Total Revenue		\$ 44,712,941	\$ 428,500	\$ 13,391,791	\$ 185,000	\$ 58,718,232	100.0
100	Instruction-Credit	\$ 20,493,976	\$ -	\$ 1,009,986	-	\$ 21,503,961	36.6
101	Instruction-Non-Credit	\$ -	\$ 798,897	\$ 6,584	-	\$ 805,480	1.4
102	Instruction-Secondary	\$ 232,054	\$ -	\$ -	-	\$ 232,054	0.4
300	Academic Administration	\$ 1,993,494	\$ 16,224	\$ 1,230,148	140,000	\$ 3,379,866	5.8
301	Library/Educational Media Services	\$ 837,975	\$ -	\$ 310,345	-	\$ 1,148,320	2.0
302	Academic Support Technology	\$ 5,894,759	\$ -	\$ 750,000	-	\$ 6,644,759	11.3
400	Student Support Services	\$ 7,053,031	\$ -	\$ 638,290	-	\$ 7,691,321	13.1
500	Institutional Support	\$ 9,440,346	\$ -	\$ 1,075,734	45,000	\$ 10,561,081	18.0
600	Operation & Maintenance of Plant	\$ 5,942,376	\$ -	\$ 804,013	5,000	\$ 6,751,389	11.5
Total Expenditures		\$ 51,888,011	\$ 815,121	\$ 5,825,100	\$ 190,000	\$ 58,718,232	100.0

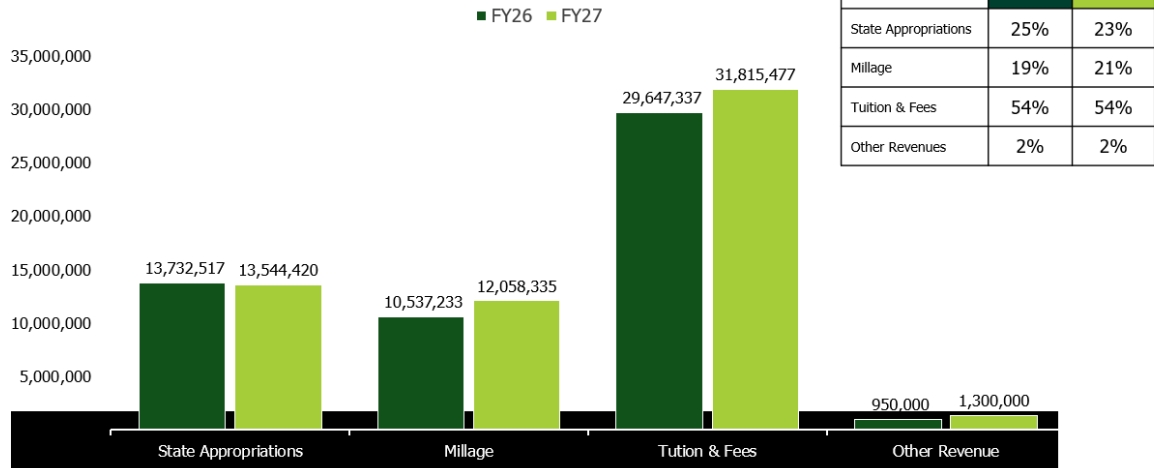
Semester Credit Hours (2016-Present)

Enrollment History from 2016

Year	Semester Credit Hours
2016	146,496
2017	149,551
2018	148,170
2019	149,170
2020	150,617
2021	131,353
2022	123,510
2023	135,037
2024	142,114
2025	152,366
2026	152,738



BUDGETED REVENUES

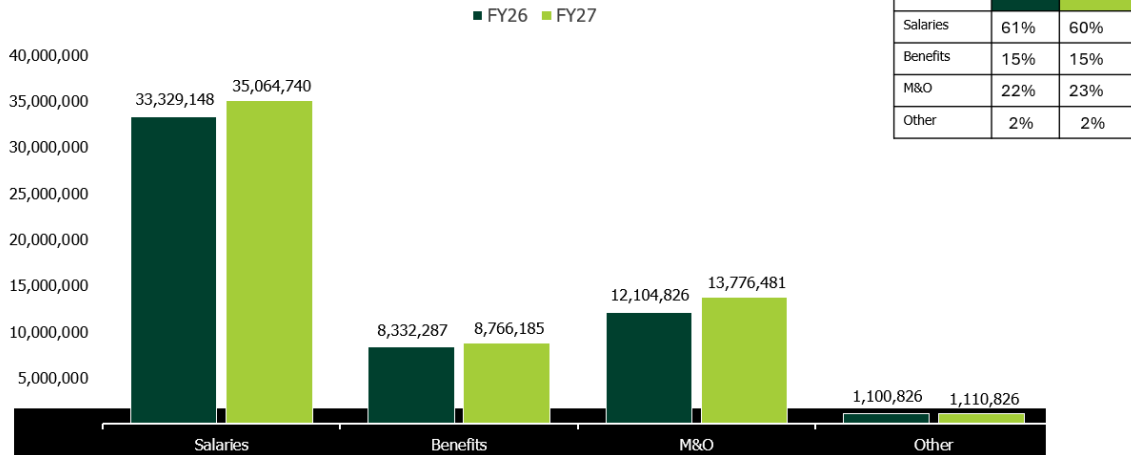


FY26 \$54,867,087

FY27 \$58,718,232



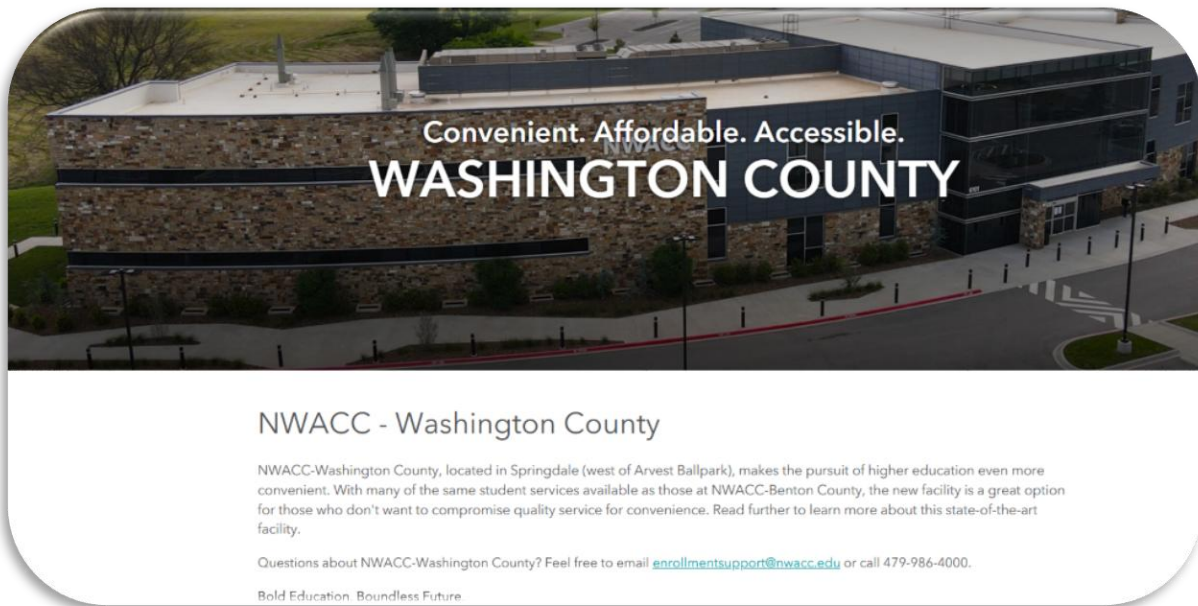
BUDGETED EXPENDITURES



FY26 \$54,867,087

FY27 \$58,718,232





Contact Information:

Brightwater:

Email : brightwater@nwacc.edu

Phone: (479)-631-8600

NWACC Washington County

Email : enrollmentsupport@nwacc.edu

Phone: (479)-986-4000