

**NEBRASKA COMMUNITY COLLEGE ASSOCIATION**  
**FY 2027 PROPOSED BUDGET**  
Preliminary Approval by NCCA Board, May 11, 2026

	2023 Actual	2024 Actual	2025 Actual	2026 Actual YTM	2026 Budget YTM	2026 Budget	2027 Budget	\$ Change Over 2026	% Change Over 2026
<b>TOTAL INCOME</b>	\$392,886.45	\$418,005.72	\$414,016.78	\$103,210.11	\$172,096.24	\$527,384.96	\$446,269.01	(81,115.95)	-15.38%
<b>EXPENSES</b>									
PERSONNEL SERVICES	\$277,922.21	\$231,703.04	\$238,652.76	\$72,301.96	\$85,981.77	\$313,985.95	\$323,637.57	9,651.62	3.07%
OPERATING EXPENSES	\$50,070.03	\$41,080.50	\$48,690.24	\$9,865.34	\$19,355.49	\$75,217.00	\$77,331.44	2,114.44	2.81%
TRAVEL EXPENSES	\$11,379.49	\$10,361.16	\$9,423.73	\$1,497.72	\$4,845.49	\$14,682.00	\$14,800.00	118.00	0.80%
CAPITAL OUTLAY	\$0.00	\$0.00	\$0.00	\$0.00	\$125.01	\$4,500.00	\$4,500.00	0.00	0.00%
EVENTS	\$14,518.42	\$19,105.91	\$58,492.84	\$0.00	\$100,000.00	\$119,000.00	\$26,000.00	(93,000.00)	-78.15%
<b>TOTAL ALL EXPENSES</b>	\$353,890.15	\$302,250.61	\$355,259.57	\$83,665.02	\$210,307.76	\$527,384.95	\$446,269.01	(81,115.94)	-15.38%
<b>NET INCREASE/(DECREASE)</b>	\$38,996.30	\$115,755.11	\$58,757.21	\$19,545.09	(\$38,211.52)	\$0.01	\$0.00	(\$0.00)	-100.00%

**COMMENTS/NOTES:**

It appears that the Association's proposed budget for 2027 decreased by **\$81,115.94, or -15.38%**, over 2026, however, this is not the case. The \$100K Economic Impact Study for 2026 is not included in the proposed 2027 budget as it was a one-time income/expense. In addition, the Annual Conference & Phi Theta Kappa events are 100% reimbursed. The 'actual' budget increase from 2026 to 2027 for the remaining expenses is **\$11,884.06 or 2.91%**.

To also cover the increase in expenses but keep the dues billed to the areas flat, the Association is proposing the use of \$20,061.81 in cash reserves, or an increase of \$11,884.05 from the amount used in 2026.

As of the end of 2026 Q1, the Association is forecasting a cash reserve surplus of \$105,647 in excess of the required 6 month reserve of \$204,192.

**NEBRASKA COMMUNITY COLLEGE ASSOCIATION  
FY2027 PROPOSED BUDGET  
Preliminary Approval by NCCA Board, May 11, 2026**

Health Insurance with \$650 Deductible

	2023	2024	2025	2026	2026	2026	2027	\$ Change	% Change
	Actual	Actual	Actual	Actual Q1	Budget Q1	Budget	Budget	Over 2026	Over 2026
<b>INCOME</b>									
Membership Dues	358,394.40	374,325.24	385,207.20	96,301.80	96,301.80	385,207.20	385,207.20	0.00	0.00%
Interest	19,973.63	24,574.57	22,809.56	4,863.87	3,750.00	15,000.00	15,000.00	0.00	0.00%
Cash Reserves Transferred In	0.00	0.00	0.00	2,044.44	2,044.44	8,177.76	20,061.81	11,884.05	145.32%
Annual Meeting Reimbursement	8,679.42	14,468.45	0.00	0.00	0.00	15,000.00	20,000.00	5,000.00	33.33%
Phi Theta Kappa Reimbursement	5,839.00	4,637.46	166.68	0.00	0.00	4,000.00	6,000.00	2,000.00	50.00%
Economic Impact Study Reimbursement	0.00	0.00	5,833.34	0.00	70,000.00	100,000.00	0.00	(100,000.00)	-100.00%
<b>TOTAL</b>	<b>392,886.45</b>	<b>418,005.72</b>	<b>414,016.78</b>	<b>103,210.11</b>	<b>172,096.24</b>	<b>527,384.96</b>	<b>446,269.01</b>	<b>(81,115.95)</b>	<b>-15.38%</b>
<b>EXPENSES</b>									
<b>Personnel Services</b>									
Salaries - Perm.	204,697.87	208,076.16	214,318.56	55,187.04	55,187.01	220,748.08	227,370.52	6,622.44	3.00%
Salaries - Temporary	0.00	0.00	0.00	0.00	750.00	3,000.00	3,000.00	0.00	0.00%
Legislative Consultant	10,000.00	0.00	0.00	0.00	11,250.00	15,000.00	15,000.00	0.00	0.00%
<b>Subtotal Salaries</b>	<b>214,697.87</b>	<b>208,076.16</b>	<b>214,318.56</b>	<b>55,187.04</b>	<b>67,187.01</b>	<b>238,748.08</b>	<b>245,370.52</b>	<b>6,622.44</b>	<b>2.77%</b>
<b>Benefits/Taxes</b>									
Payroll Taxes	15,659.38	16,059.38	16,548.72	4,221.81	4,221.81	16,887.23	17,393.85	506.62	3.00%
Retirement	24,241.92	24,969.12	25,718.28	6,622.44	6,622.44	26,489.77	27,284.46	794.69	3.00%
Disability Insurance	1,750.08	1,750.08	1,750.08	437.52	1,995.00	7,980.00	7,980.00	0.00	0.00%
Health Insurance	20,613.50	20,854.12	21,576.68	5,563.08	5,563.08	22,665.76	24,479.60	1,813.84	8.00%
Life Insurance	470.55	478.84	468.40	43.96	136.26	545.04	573.54	28.50	5.23%
Worker's Comp	377.91	422.04	420.84	102.51	137.97	551.87	432.01	(119.86)	-21.72%
State Unemployment Tax	27.00	37.80	34.20	39.60	34.20	34.20	39.60	5.40	15.79%
Federal Unemployment Tax	84.00	84.00	84.00	84.00	84.00	84.00	84.00	0.00	0.00%
<b>Subtotal Ben./Tax</b>	<b>63,224.34</b>	<b>23,626.88</b>	<b>24,334.20</b>	<b>17,114.92</b>	<b>18,794.76</b>	<b>75,237.87</b>	<b>78,267.06</b>	<b>3,029.19</b>	<b>4.03%</b>
<b>PERSONNEL SERVICES</b>	<b>277,922.21</b>	<b>231,703.04</b>	<b>238,652.76</b>	<b>72,301.96</b>	<b>85,981.77</b>	<b>313,985.95</b>	<b>323,637.57</b>	<b>9,651.62</b>	<b>3.07%</b>
<b>OPERATING EXPENSES</b>	<b>50,070.03</b>	<b>41,080.50</b>	<b>48,690.24</b>	<b>9,865.34</b>	<b>19,355.49</b>	<b>75,217.00</b>	<b>77,331.44</b>	<b>2,114.44</b>	<b>2.81%</b>
<b>TRAVEL EXPENSES</b>	<b>11,379.49</b>	<b>10,361.16</b>	<b>9,423.73</b>	<b>1,497.72</b>	<b>4,845.49</b>	<b>14,682.00</b>	<b>14,800.00</b>	<b>118.00</b>	<b>0.80%</b>
<b>CAPITAL OUTLAY</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125.01</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EVENTS</b>	<b>14,518.42</b>	<b>19,105.91</b>	<b>58,492.84</b>	<b>0.00</b>	<b>100,000.00</b>	<b>119,000.00</b>	<b>26,000.00</b>	<b>(93,000.00)</b>	<b>-78.15%</b>
<b>TOTAL ALL EXPENSES</b>	<b>353,890.15</b>	<b>302,250.61</b>	<b>355,259.57</b>	<b>83,665.02</b>	<b>210,307.76</b>	<b>527,384.95</b>	<b>446,269.01</b>	<b>(81,115.94)</b>	<b>-15.38%</b>
<b>NET INCREASE/(DECREASE)</b>								<b>(0.00)</b>	<b>0.00%</b>

	2023	2024	2025	2026	2026	2026	2027	\$ Change	% Change
	Actual	Actual	Actual	Actual YTM	Budget YTM	Budget	Budget	Over 2026	Over 2026
<b>OPERATIONS</b>									
Communications	3,346.52	3,101.66	3,839.94	660.00	1,250.01	5,000.00	4,000.00	(1,000.00)	-20.00%
Conference Fees	1,100.00	1,885.00	2,259.00	150.00	1,700.00	4,750.00	6,000.00	1,250.00	26.32%
Contingency	939.95	(1,050.96)	0.00	0.00	62.49	250.00	250.00	0.00	0.00%
Copier Lease	2,904.23	3,025.83	3,315.41	929.61	975.00	3,900.00	3,718.44	(181.56)	-4.66%
CPA Audit	5,450.00	5,665.00	5,875.00	0.00	0.00	6,232.00	7,150.00	918.00	14.73%
D&O Insurance	1,995.60	2,060.04	2,110.80	537.99	537.99	2,155.00	2,260.00	105.00	4.87%
Dues/Subsc./Educ.	10,172.35	4,565.83	5,575.94	1,665.58	2,767.51	8,560.00	10,000.00	1,440.00	16.82%
Food	1,418.81	1,718.54	1,728.31	605.11	850.00	2,100.00	2,100.00	0.00	0.00%
Janitorial Services	1,234.35	1,144.14	1,158.36	289.59	318.75	1,275.00	1,275.00	0.00	0.00%
Lobbying	858.31	300.00	648.37	0.00	1,620.00	3,000.00	3,000.00	0.00	0.00%
Office Insurance	765.04	801.04	1,018.00	165.51	273.75	1,095.00	978.00	(117.00)	-10.68%
Office Supplies	1,820.70	1,415.31	725.76	657.81	525.00	2,100.00	2,100.00	0.00	0.00%
Postage	265.00	204.00	327.46	0.00	0.00	400.00	400.00	0.00	0.00%
Printing	720.00	0.00	150.00	189.35	0.00	2,000.00	2,000.00	0.00	0.00%
Property Taxes	401.52	275.58	208.50	145.42	500.00	500.00	300.00	(200.00)	-40.00%
Rent	10,893.00	10,893.00	10,893.00	2,723.25	5,000.01	20,000.00	20,000.00	0.00	0.00%
Repair/Maint./I.T. Support	1,813.06	1,393.09	5,619.75	520.74	2,049.99	8,200.00	8,200.00	0.00	0.00%
Depreciation	3,971.59	3,683.40	3,236.64	625.38	924.99	3,700.00	3,600.00	(100.00)	-2.70%
<b>Subtotal</b>	<b>50,070.03</b>	<b>41,080.50</b>	<b>48,690.24</b>	<b>9,865.34</b>	<b>19,355.49</b>	<b>75,217.00</b>	<b>77,331.44</b>	<b>2,114.44</b>	<b>2.81%</b>
<b>TRAVEL</b>									
Board/Lodging	3,702.75	1,654.44	1,315.10	0.00	2,200.00	4,500.00	4,500.00	0.00	0.00%
Commercial Trans	660.97	604.48	639.46	0.00	750.00	1,500.00	1,500.00	0.00	0.00%
Personal Vehicle	299.86	396.95	50.17	0.00	0.00	500.00	500.00	0.00	0.00%
Auto Lease	3,798.52	4,579.28	4,782.00	1,195.50	1,195.50	4,782.00	5,200.00	418.00	8.74%
Auto Expense	2,917.39	3,126.01	2,637.00	302.22	699.99	3,400.00	3,100.00	(300.00)	-8.82%
<b>Subtotal</b>	<b>11,379.49</b>	<b>10,361.16</b>	<b>9,423.73</b>	<b>1,497.72</b>	<b>4,845.49</b>	<b>14,682.00</b>	<b>14,800.00</b>	<b>118.00</b>	<b>0.80%</b>
<b>CAPITAL OUTLAY</b>									
Office Equipment	0.00	0.00	0.00	0.00	0.00	4,000.00	4,000.00	0.00	0.00%
Office Furnishings	0.00	0.00	0.00	0.00	125.01	500.00	500.00	0.00	0.00%
<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>125.01</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>EVENTS</b>									
Annual Meeting	8,679.42	14,468.45	22,354.27	0.00	0.00	15,000.00	20,000.00	5,000.00	33.33%
Economic Impact Study	0.00	0.00	35,000.00	0.00	100,000.00	100,000.00	0.00	(100,000.00)	-100.00%
Phi Theta Kappa	5,839.00	4,637.46	1,138.57	0.00	0.00	4,000.00	6,000.00	2,000.00	50.00%
<b>Subtotal</b>	<b>14,518.42</b>	<b>19,105.91</b>	<b>58,492.84</b>	<b>0.00</b>	<b>100,000.00</b>	<b>119,000.00</b>	<b>26,000.00</b>	<b>(93,000.00)</b>	<b>-78.15%</b>
<b>TOTAL</b>	<b>353,890.15</b>	<b>302,250.61</b>	<b>355,259.57</b>	<b>83,665.02</b>	<b>210,307.76</b>	<b>527,384.95</b>	<b>446,269.01</b>	<b>(81,115.94)</b>	<b>-15.38%</b>
<b>NET INCREASE/(DECREASE)</b>								<b>(0.00)</b>	<b>0.00%</b>

**2027 NCCA STAFF SALARY ANALYSIS**

<b>SALARIES</b>				
<b>FULL-TIME EMPLOYEES</b>	<b>'2026 BASE SALARY</b>	<b>INCREASE</b>	<b>SUB TOTAL</b>	<b>% INC</b>
Executive Director	157,571.23	4,727.14	162,298.37	3.00%
Administrative Assistant	63,176.85	1,895.31	65,072.16	3.00%
<b>Total FTE Salaries</b>	<b>220,748.08</b>	<b>6,622.44</b>	<b>227,370.52</b>	<b>3.00%</b>
Salaries - Temporary	3,000.00		3,000.00	0.00%
Legislative Counsel	15,000.00		15,000.00	0.00%
<b>Total PTE Salaries</b>	<b>18,000.00</b>		<b>18,000.00</b>	<b>0.00%</b>
<b>GRAND TOTAL SALARIES</b>	<b>238,748.08</b>		<b>245,370.52</b>	<b>2.77%</b>

<b>BENEFITS &amp; TAXES</b>									
<b>FULL-TIME EMPLOYEES</b>	<b>7.65% FICA &amp; MC</b>	<b>12% RETIREMENT</b>	<b>DISABILITY</b>	<b>\$650 DEDUCT HEALTH</b>	<b>LIFE</b>	<b>WORKER'S COMP</b>	<b>STATE &amp; FED UC TAX</b>	<b>TOTAL BENEFITS</b>	<b>TOTAL SAL &amp; BEN</b>
Executive Director	12,415.83	19,475.80	5,880.00	12,239.80	394.50	308.37	61.80	50,776.10	213,074.46
Administrative Assistant	4,978.02	7,808.66	2,100.00	12,239.80	179.04	123.64	61.80	27,490.96	92,563.11
<b>Total FTE Benefits</b>	<b>17,393.85</b>	<b>27,284.46</b>	<b>7,980.00</b>	<b>24,479.60</b>	<b>573.54</b>	<b>432.01</b>	<b>123.60</b>	<b>78,267.06</b>	<b>305,637.57</b>
Salaries - Temporary									3,000.00
Legislative Counsel									15,000.00
<b>GRAND TOTAL PERSONAL SERVICES</b>									<b>323,637.57</b>

<b>'26 SALARY</b>	<b>'26 BENEFITS &amp; TAXES</b>	<b>TOTAL '26 SAL &amp; BEN</b>	<b>TOTAL '27 SAL &amp; BEN</b>	<b>% CHANGE SAL &amp; BEN</b>
157,571.23	48,994.66	206,565.89	213,074.46	<b>3.15%</b>
63,176.85	26,243.21	89,420.06	92,563.11	<b>3.51%</b>
<b>220,748.08</b>	<b>75,237.87</b>	<b>295,985.95</b>	<b>305,637.57</b>	<b>3.26%</b>