

**NEBRASKA COMMUNITY COLLEGE ASSOCIATION**  
**FY 2026 PROPOSED BUDGET**  
**Status: Preliminary Approval, NCCA Board 6/9/25**

	<b>2024 Actual</b>	<b>2025 Budget</b>	<b>2026 Budget</b>	<b>\$ Change Over 2025*</b>	<b>% Change Over 2025*</b>
<b>TOTAL INCOME</b>	<b>\$327,990.97</b>	<b>\$400,207.20</b>	<b>\$427,384.95</b>	<b>\$27,177.75</b>	<b>6.79%</b>
<b>EXPENSES</b>					
PERSONAL SERVICES	\$272,731.54	\$305,577.20	\$313,985.95	\$8,408.75	2.75%
OPERATING EXPENSES	\$44,898.27	\$78,430.00	\$75,217.00	(\$3,213.00)	-4.10%
TRAVEL EXPENSES	\$10,361.16	\$14,700.00	\$14,682.00	(\$18.00)	-0.12%
CAPITAL OUTLAY	\$0.00	\$1,500.00	\$4,500.00	\$3,000.00	200.00%
ANNUAL EVENTS	\$0.00	\$0.00	\$19,000.00	\$19,000.00	0.00%
<b>TOTAL ALL EXPENSES</b>	<b>\$327,990.97</b>	<b>\$400,207.20</b>	<b>\$427,384.95</b>	<b>\$27,177.75</b>	<b>6.79%</b>
<b>NET INCREASE/(DECREASE)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>

**\*NOTE:**

As the annual audit of the NCCA concluded the day prior to the Executive Committee meeting, auditor suggestions were not included in the budget presented to the Executive Committee, but were discussed verbally during the meeting. The budget presented to the full Board for its Q2 meeting (this budget) reflects budget changes as a result of the audit, and as discussed with the Executive Committee during its meeting.

Executive Director Wittstruck discussed with the auditor the possibility of including the estimated costs of the Phi Theta Kappa award ceremony and the annual awards in the Association's budget. These costs have never before been included in the Association's budget. In past years, costs were borne by the Association, reimbursed the Association 100% after-the-fact, but these transactions were not included anywhere in the budget, despite being yearly occurrences.

Executive Director Wittstruck is of the opinion that, since the Association hosts these events every year, the estimated cost of the events and associated reimbursements should be included in the budget, just like any other line item (e.g., travel costs). All anticipated / foreseeable events should be included in the budget. Only unanticipated / unforeseeable events should be left off the budget.

Executive Director Wittstruck discussed with the auditor, and the auditor approved. The previous method was not "wrong," but the new method better captures the Association's anticipated budget for the year. As a result, the 2026 budget appears to have a greater increase over 2025 than it actually has, simply because special event costs were not included in previous budgets (but were still paid by colleges.)

It appears that the Association's proposed budget for 2026 increased by \$27,178, or 6.79%, over 2025. This is not the case. 2026's budget includes special events which were not included in 2025's budget, and have never before been included in any prior budgets.

If special events were not included in the 2026 budget (thus comparing "apples to apples"), the increase over 2025 would be **\$8,178, or 2.04%**.

**NEBRASKA COMMUNITY COLLEGE ASSOCIATION**  
**FY 2026 PROPOSED BUDGET**  
**Status:Preliminary Approval, NCCA Board 6/9/25**

	2024	2025	2026	\$ Change	% Change
	Actual	Budget	Budget	Over 2025	Over 2025
<b>INCOME</b>					
Membership Dues	374,325.24	385,207.20	385,207.20	0.00	0.00%
Annual Meeting	0.00	0.00	15,000.00	15,000.00	0.00%
Phi Theta Kappa	0.00	0.00	4,000.00	4,000.00	0.00%
Interest	24,574.57	15,000.00	15,000.00	0.00	0.00%
Cash Reserves	0.00	0.00	8,177.75	8,177.75	0.00%
<b>TOTAL</b>	<b>327,990.97</b>	<b>400,207.20</b>	<b>427,384.95</b>	<b>27,177.75</b>	<b>6.79%</b>
<b>EXPENSES</b>					
<b>PERSONNEL SERVICES</b>					
<b>Salaries</b>					
Salaries - Perm.	208,076.16	214,318.53	220,748.09	6,429.56	3.00%
Salaries - Temporary	0.00	3,000.00	3,000.00	0.00	0.00%
Legislative Consultant	0.00	15,000.00	15,000.00	0.00	0.00%
<b>Subtotal Salaries</b>	<b>208,076.16</b>	<b>232,318.53</b>	<b>238,748.09</b>	<b>6,429.56</b>	<b>2.77%</b>
<b>Benefits/Taxes</b>					
Disability Insurance	1,750.08	7,944.00	7,980.00	36.00	0.45%
Health Insurance	20,854.12	21,445.68	22,665.76	1,220.08	5.69%
Life Insurance	478.84	518.04	545.04	27.00	5.21%
Payroll Taxes	16,059.38	16,395.37	16,887.23	491.86	3.00%
Retirement	24,969.12	25,718.22	26,489.77	771.55	3.00%
Worker's Comp	422.04	1,126.36	551.87	(574.49)	-51.00%
State Unemploy. Tax	37.80	27.00	34.20	7.20	26.67%
Fed. Unemploy. Tax	84.00	84.00	84.00	0.00	0.00%
<b>Subtotal Ben./Tax</b>	<b>64,655.38</b>	<b>73,258.67</b>	<b>75,237.87</b>	<b>1,979.20</b>	<b>2.70%</b>
<b>PERSONNEL SERVICES</b>	<b>272,731.54</b>	<b>305,577.20</b>	<b>313,985.95</b>	<b>8,408.75</b>	<b>2.75%</b>
<b>OPERATING EXPENSES</b>	<b>44,898.27</b>	<b>78,430.00</b>	<b>75,217.00</b>	<b>(3,213.00)</b>	<b>-4.10%</b>
<b>TRAVEL EXPENSES</b>	<b>10,361.16</b>	<b>14,700.00</b>	<b>14,682.00</b>	<b>(18.00)</b>	<b>-0.12%</b>
<b>CAPITAL OUTLAY</b>	<b>0.00</b>	<b>1,500.00</b>	<b>4,500.00</b>	<b>3,000.00</b>	<b>200.00%</b>
<b>ANNUAL EVENTS</b>	<b>0.00</b>	<b>0.00</b>	<b>19,000.00</b>	<b>19,000.00</b>	<b>0.00%</b>
<b>TOTAL ALL EXPENSES</b>	<b>327,990.97</b>	<b>400,207.20</b>	<b>427,384.95</b>	<b>27,177.75</b>	<b>6.79%</b>
<b>NET INCREASE/(DECREASE)</b>				<b>0.00</b>	<b>0.00%</b>

	2024	2025	2026	\$ Change	% Change
	Actual	Budget	Budget	Over 2025	Over 2025
<b>OPERATING EXPENSES</b>					
Communications	3,101.66	5,000.00	5,000.00	0.00	0.00%
Conference Fees	1,885.00	3,700.00	4,750.00	1,050.00	28.38%
Contingency	0.00	250.00	250.00	0.00	0.00%
Copier Lease	3,025.83	3,900.00	3,900.00	0.00	0.00%
CPA Audit	5,665.00	5,875.00	6,232.00	357.00	6.08%
D&O Insurance	2,060.04	2,150.00	2,155.00	5.00	0.23%
Dues/Subsc./Educ.	4,565.83	8,000.00	8,560.00	560.00	7.00%
Food	1,718.54	2,100.00	2,100.00	0.00	0.00%
Janitorial Services	1,144.14	1,255.00	1,275.00	20.00	1.59%
Lobbying	300.00	3,000.00	3,000.00	0.00	0.00%
Office Insurance	801.04	900.00	1,095.00	195.00	21.67%
Office Supplies	1,415.31	2,100.00	2,100.00	0.00	0.00%
Postage	204.00	400.00	400.00	0.00	0.00%
Printing	0.00	600.00	2,000.00	1,400.00	233.33%
Property Taxes	275.58	500.00	500.00	0.00	0.00%
Rent	10,893.00	20,000.00	20,000.00	0.00	0.00%
Repair/Maint./I.T. Support	4,159.90	15,000.00	8,200.00	(6,800.00)	-45.33%
Depreciation	3,683.40	3,700.00	3,700.00	0.00	0.00%
<b>Subtotal</b>	<b>44,898.27</b>	<b>78,430.00</b>	<b>75,217.00</b>	<b>(3,213.00)</b>	<b>-4.10%</b>
<b>TRAVEL EXPENSES</b>					
Board/Lodging	1,654.44	4,500.00	4,500.00	0.00	0.00%
Commercial Trans	604.48	1,500.00	1,500.00	0.00	0.00%
Personal Vehicle	396.95	500.00	500.00	0.00	0.00%
Auto Lease	4,579.28	4,800.00	4,782.00	(18.00)	-0.38%
Auto Expense	3,126.01	3,400.00	3,400.00	0.00	0.00%
<b>Subtotal</b>	<b>10,361.16</b>	<b>14,700.00</b>	<b>14,682.00</b>	<b>(18.00)</b>	<b>-0.12%</b>
<b>CAPITAL OUTLAY</b>					
Office Equipment	0.00	1,000.00	4,000.00	3,000.00	300.00%
Office Furnishings	0.00	500.00	500.00	0.00	0.00%
<b>Subtotal</b>	<b>0.00</b>	<b>1,500.00</b>	<b>4,500.00</b>	<b>3,000.00</b>	<b>200.00%</b>
<b>ANNUAL EVENTS</b>					
Annual Conference	0.00	0.00	15,000.00	15,000.00	0.00%
Phi Theta Kappa	0.00	0.00	4,000.00	4,000.00	0.00%
<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>19,000.00</b>	<b>19,000.00</b>	<b>0.00%</b>
<b>TOTAL</b>	<b>330,014.97</b>	<b>400,207.20</b>	<b>427,384.95</b>	<b>27,177.75</b>	<b>6.79%</b>
<b>NET INCREASE/(DECREASE)</b>				<b>0.00</b>	<b>0.00%</b>