

PROPOSED

MASSACHUSETTS COMMUNITY COLLEGE COUNCIL

BUDGET

July 1, 2018 – June 30, 2019

BOARD OF DIRECTORS

Officer Directors

Diana Yohe, Chair.....* President
Jeff Seideman..... * Vice President
DeAnna Putnam..... * Secretary
Gail Guarino * Treasurer

At-large Part-Time/Adjunct Directors

Carol GrayAt-Large
Michael Pearson.....At-Large

Ex Officio Directors

Cathy Boudreau.....MTA Board
Joe LeBlancMTA Board
Joseph Nardoni..... MTA Board
Candace Shivers..... NEA Board

Chapter Directors

Liz Recko-MorrisonBerkshire
Mary Rapien Bristol
Sara Satham Bunker Hill
Claudine Barnes * Cape Cod
Rosemarie Freeland * Greenfield
Trudy Tynan Holyoke
Bob Tarutis MassBay
Tom Kearns Massasoit
Carlos Brocatto * Middlesex
Ellen Pratt Mount Wachusett
Tiffany Magnolia North Shore
Joe LeBlanc Northern Essex
Susan McPherson..... Quinsigamond
Ruth Kiefson..... Roxbury
Nick Camerota Springfield Technical

*** EXECUTIVE COMMITTEE**

FINANCE COMMITTEE

Gail Guarino, Chair Treasurer, MCCC
Meghan Callaghan Chapter President, Bunker Hill
Steve Hilbun..... Treasurer, Holyoke
Tom Kearns.....Director, Massasoit
Jerry LePage..... DCE, Bristol
Susan McPherson President/Director, Quinsigamond

Preliminaries

Audit

The MCCC was audited for the period July 1, 2016 – June 30, 2017 (FY 2017) in November, 2017 by Alexander, Aronson, Finning & Co., P.C. The results are an unqualified audit, presented to the Board at its January meeting. At that meeting the Board adopted the Audit. Copies available upon request.

Some Data

Fiscal Year	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Fall Unduplicated Student Headcount*	88,936	98,066	100,480	100,442	100,798	99,786	96,887	92,671	87,527	82,200
Annual Unduplicated Student Headcount*	121,507	127,844	137,509	138,688	138,972	139,483	137,731	132,642	127,324	120,660
Fall Credit Full-Time Enrollment (FTE)*			61,226	61,761	62,001	61,017	58,948	56,108	52,947	48,260
Annual FTE Credit Headcount*			64,277	64,964	64,860	65,532	64,108	61,300	58,597	55,074
MCCC Membership										
DCE/PT Day **	4,279	4,336	4,965	5,290	5,359	5,357	5,333	5,160	4,986	4,717
Full-Time **	2,058	2,084	2,103	2,182	2,168	2,324	2,376	2,290	2,357	2,353
	6,337	6,420	7,068	7,472	7,527	7,681	7,709	7,450	7,343	7,070

* Per DHE documents at <http://www.mass.edu/datacenter/home/home.asp> ; see Access & Affordability, and Success & Completion

** Computed by Treasurer

Highlights of the FY 2019 Budget

Background

With the Finance Committee the Treasurer prepared a preliminary budget. The Finance Committee examined and modified the budget at several meetings, and considered feedback from the Executive Committee and the Board of Directors.

Last year the Finance Committee and the Board of Directors recommended a \$12 dues increase, and this was adopted by the Delegate Assembly. This year we are not recommending an increase.

Reassigned time is one of our biggest expenses. It has grown over the years, facilitated by healthy dues and fees as membership rose and as more needs were seen by the MCCC. Another factor is the cost of reassigned time, which has grown from \$2,718 per course in 2008 to \$3,423 currently, a 26% increase. Expectations around reassigned time stipends have grown for our bargaining teams. Also, paying stipends at the reassigned time cost of a 3-credit course instead of freeing up time has become accepted, and is needed when applied to adjuncts.

Cost Cutting Measures

Various cost-cutting measures were considered by the Finance Committee, Executive Committee and the Board. In recent years the Board adopted a meetings policy to contain meetings costs. It has also reduced funding for conferences and other significant cuts.

Last year the Finance Committee recommended cutbacks in some reassigned time entitlements, but with input from the Board it recommended the formation of a diverse committee to look into costs and practices around reassigned time. That committee did report to the Board, recommending many changes. These were examined by the Finance Committee while preparing this budget. In this budget chapter reassigned times are capped at five, and SAC Steering Committee reassigned times are eliminated.

Appendix A and B notes the cost cutting measures adopted in the last few years.

Decreasing enrollments, due to demographics and an improving economy, continue to point to fewer students, and therefore fewer unit members, and therefore fewer dues payers and less MCCC income. Thus some pro-active steps in this area are needed. Total spending from the 09-10 fiscal year to last year's 15-16 fiscal year has gone up 17%, and dues have gone up 12.6%.

Primary Budget Goals

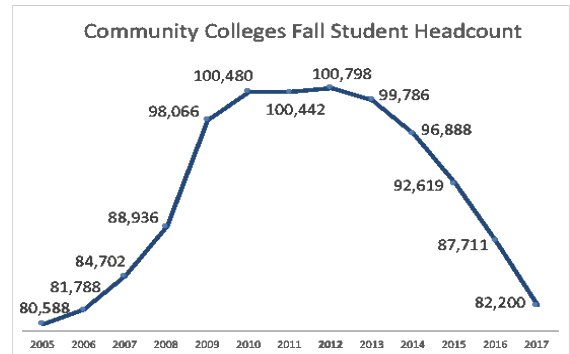
The primary goals of the Finance Committee remain those of last year– to reduce or control spending and produce a budget surplus. Some of the reasoning behind this goal follows.

1. We have had a net deficit of \$14,007 for the last four years.
2. Our long-term savings have gone from a high of \$832,544 to \$692,481, a historic low since before 2005.
3. The auditor last year noted that the MCCC has **reserves** for three months of operations. Per a question at the Board, their representative said six months is better for an organization like ours.
4. At some point we may need to restore the previous position of office manager, which would entail increased spending of at least \$45,000.
5. Prepare for the attack on agency fees. It is not going away.
6. Demographics say we can expect reducing enrollments, and thus fewer unit members, and therefore less income.

From the BHE website:

The Fall 2015 Early Enrollment Report, based on enrollment estimates provided by 28 public undergraduate campuses, shows an overall 4.3% decline in open enrollments at the state's community colleges in the last year (representing a loss of 4,181 students); ... Massachusetts is one of fifteen states located in the Northeast and upper Midwest whose populations of high school students are projected to shrink by more than five percent within the next eight years. Many of the community college enrollment declines correspond to population losses in certain regions of the state, such as Cape Cod and the Berkshires.

The figure updates one from the BHE by adding recent figures.



All of this means we need to restore a healthy balance of income over spending. The following are significant examples of efforts to balance the budget and keep dues in check.

Reassigned Time for Chapters Program

This program continues but is capped. This program provides one reassigned time for each chapter that requests it for sufficient reason. There are deadlines. This budget caps this at five reassigned times, which exceeds what has been the norm in practice.

Conference Support was Reexamined - Again

Up until recently, the MCCC saw a notable increase in requests for travel support to MTA and NEA conferences. Note that officer and coordinator travel are generally funded from the Professional Development line item. Policy caps the conference travel budget to that adopted by the Delegate Assembly, unless the Board explicitly overrides the budgeted amount. There has been absolutely no abuse in this area, but as travel requests have been increasing it was deemed prudent to put in some controls where none existed before. This is reflected in many of the proposed cost-cutting measures adopted by the Board in the last couple of years.

Stipend for MTA Delegates Level Funded

This budget continues MTA stipends at the rate of \$50 per day and shared-room hotel accommodations for attendees who live more than 25 miles from Boston.

SAC Steering Committee Reassigned Time Eliminated

At the suggestion of both the MCCC Vice President and the Blue Ribbon Committee on Reassigned Times, this budget eliminates the three annual reassigned times for the SAC Steering Committee.

Newsletter

Printing and mailing the newsletter is expensive. The Board agreed to print and mail only two issues of the newsletter per year – the first one in each semester. In FY 2017 this would have saved \$7,200 in postage and \$16,300 in printing costs.

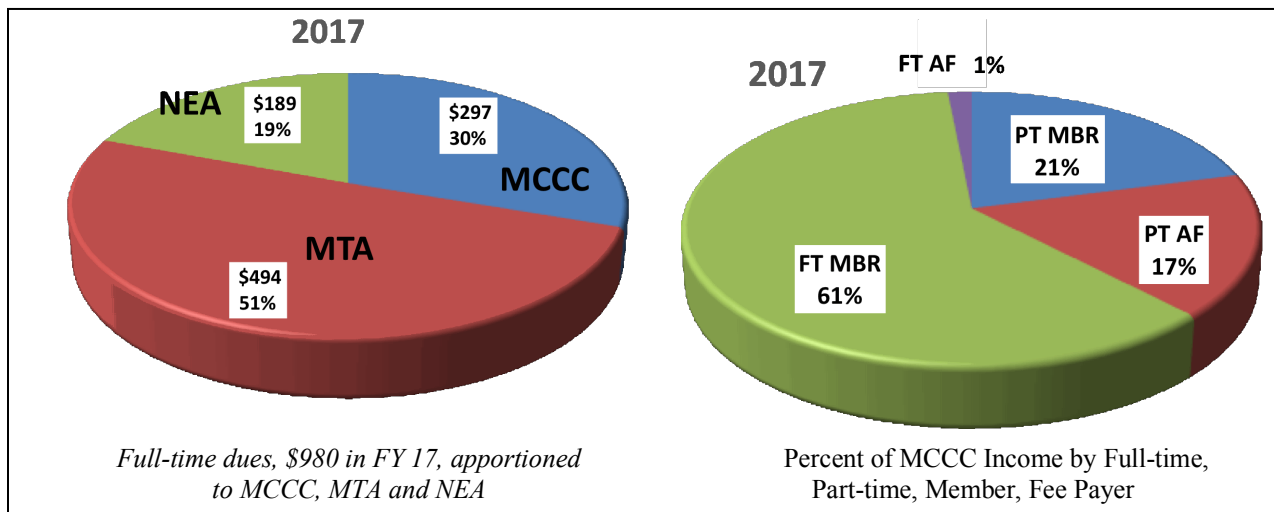
Dues Rate Recommendation

The MCCC Delegate Assembly raised dues by \$12 for full-time members last year. This has been effective. Also the cost cutting that has been done in recent years has brought spending down to 2013 levels and this budget anticipates income at 2014 levels. With these parameters the Finance Committee does not recommend a dues increase for 2018-2019.

MOTION

MOVED to adopt the proposed FY 2019 MCCC operating budget of **\$1,166,694**. This FY 2019 budget represents a FY 2019 MCCC dues rate of **\$297** (no increase) for DAY unit members based on approximately 2,328 DAY unit members and a MCCC dues rate of **\$89.00** (no increase) for DCE and other part-time unit members, based on approximately 4,517 DCE and other part-time unit members. Dues for agency fee payers and others qualifying for other rates will be discounted accordingly.

Maker: Board of Directors



Some of the Services Provided by Each Organization

About 30% of your dues directly support the MCCC. The MCCC is also the collection agent for the MTA and NEA with whom we are, of course, affiliated.

The MCCC provides

- representation with the colleges and the legislature by a President and Vice President,
- representation locally and at the state level by chapter leadership,
- reassigned time support for chapters,
- financial chapter support,
- negotiation of contracts for the day unit and the DCE unit, that include articles on job security and academic freedom, and an effective distance education agreement,
- maintenance of contractual rights through chapter leaders and a statewide Grievance Coordinator for day contract infractions, and a statewide Grievance Coordinator for DCE contract infractions,
- support for chapter early contact meetings with new faculty and professional staff,
- a fall MCCC-related professional conference,
- a newsletter and website,
- support for research through our research coordinator,
- support for member-driven committees such as the Professional Staff Issues Committee, and the Adjunct Issues Committee,
- support for delegates to the NEA Representative Assembly,
- support for delegates to the MTA Annual Meeting and Delegate Assembly,
- support for members to attend the MTA Summer Leadership Conference at Williams College,
- support to attend the MTA Higher Ed conference,
- support to attend the NEA Higher Ed conference, COCAL, and other regional and national conferences,
- strong lobbying with our employer, the Commonwealth of Massachusetts, through our active Strategic Action Committee, led by the MCCC Vice President, our chapters, and a well-known paid lobbyist,
- organizing concerted action when that is what is needed to safeguard our conditions of employment,
- the opportunity to be a member of a professional organization dedicated to high quality education in our two-year colleges and to dignity in the workplace - the opportunity to have a voice and take a stand.



The MTA provides

- two full-time Uniserve consultants to the MCCC,
- the services of one or more lobbyists,
- general support as requested,
- significant legal help, including, for DCE members, appealing unemployment compensation decisions, and including legal requests made on behalf of members related to retirement and contractual rights,
- research services,
- leadership meetings,
- printing DCE member materials,
- retirement consulting and advocacy for members,
- communications assistance, including MTA Today and the MTA website, and assistance with press relations,
- assistance with legal and political questions,
- web support for chapters,
- bargaining assistance, including on-line and printed member surveys,
- organizing and grievance training,
- Higher Education Leadership Council (HELC),
- and other services important to the MCCC.



At its annual meeting the MTA supplies a very detailed budget which explains how your dues dollars are spent.

The NEA provides

- consulting services related to the classification study,
- leadership grants,
- help to the MTA on the biggest legislative and election challenges,
- part of the cost of our Uniserve consultants,
- federal lobbying and campaigning on pro-public education pro-public employee, pro-student agendas,
- member leadership, organizing, and advocacy training,
- higher education research and advocacy,
- communications, including the Higher Ed Advocate and website,
- NEA Professional Liability Insurance up to \$1,000,000,
- and many other important services.



MCCC BUDGET FY 19

July 1, 2018 to June 30, 2019

	FY 16	FY 17	FY 18	FY 19	Inc (Dec) 16-19	% of Expense
EXPENSES						
Payroll	388,121	416,667	488,803	436,957	13%	37%
Course Reassignment	208,665	227,204	136,920	153,487	-26%	13%
Chapter Support	110,000	110,000	110,000	110,000	0%	9%
Payroll Taxes & Benefits	76,876	76,876	76,876	76,700	0%	7%
Travel	62,000	68,000	68,000	68,000	10%	6%
Condominium Expense	61,380	61,380	61,380	63,877	4%	5%
Conferences	51,469	47,550	50,550	47,800	-7%	4%
Bad Debt	50,000	40,000	40,000	52,313	5%	4%
Professional Fees	48,500	20,500	22,500	27,000	-44%	2%
Arbitration & Mediation	21,000	21,000	27,000	27,000	29%	2%
Printing & Copying	43,400	35,900	23,100	24,700	-43%	2%
Meals	23,000	23,000	23,000	23,000	0%	2%
Electronic Communications	26,000	15,747	18,542	17,389	-33%	1%
Postage	19,988	20,000	20,000	12,800	-36%	1%
Office Supplies	11,414	11,414	11,414	13,000	14%	1%
Miscellaneous	9,300	6,050	6,050	6,050	-35%	1%
Non-depreciated Equipment	5,021	5,021	5,021	5,021	0%	0%
Memberships & Subscriptions	4,500	1,900	1,900	1,100	-76%	0%
Donations	5,250	5,250	2250	500	-90%	0%
TOTAL Expense	1,225,884	1,213,459	1,193,306	1,166,694	-5%	100%
INCOME						
Dues	1,111,122	1,077,819	1,115,050	1,078,047	-3%	
MTA Support/Grants	112,000	112,000	100,000	91,500	-18%	
Investment Income	5,000	5,000	6,800	5,000	0%	
TOTAL Income	1,228,122	1,194,819	1,221,850	1,174,547	-4%	
CONTINGENCY						
Contingency	2,238	-18,640	28,544	7,853		

BUDGET ITEMS EXPLANATION

PERSONNEL

Payroll *(Detail in budget)*

Officer salaries are set by policy at the greater of the CPI-U (2.1% in CY 2017) or any across-the-board increases granted to our members (pending bargaining). We have budgeted 2.10 % this year. Coordinator salaries are set by the PCA contract.

Payroll Taxes and Benefits

The MCCC payroll is processed by ADP, a payroll services firm. This also includes health insurance.

Course Reassignment *(Detail in budget)*

Includes reassigned time for: the four officers; coordinators; the chair of the day and DCE negotiations teams; SAC Chair and three SAC Representatives; up to 5 sections for chapter use; miscellaneous board awards; at-large XC members, MTA Board members.

Professional Fees

Audit, consulting services for bookkeeping and parliamentarian, lobbyist.

OFFICE

Condominium Expense

The cost of taxes, condominium fees, normal maintenance, depreciation, and utilities for 3,000 square feet in the MCCC office condominium in Worcester. this facility is used for almost all MCCC meetings: Board of Directors, Executive Committee, most other committees, negotiations, mediations, MTA consultant for retiring members ...

CHAPTERS

Chapter Support

Chapters receive support based on a formula which is largely based on membership size. The chapter payroll, paid by the MCCC, is deducted from this amount. Employer payroll costs & taxes are paid by the MCCC.

CONFERENCES *(Detail in budget)*

MCCC Delegate Assembly

The cost of the annual meeting. The amount is set to reflect recent actual cost.

MCCC Fall Leadership Meeting

The cost of a Fall Leadership Meeting. Per this budget this will be held in odd-numbered years only.

MTA Summer Leadership

Chapters are guaranteed two fully paid members (room, board, registration) per chapter, for up to three nights, exclusive of MCCC officers, directors, and coordinators, who are funded separately.

MTA Delegate Assembly

This pays for a \$50 per day stipend for all MCCC delegates, and shared hotel room for all eligible delegates, at the MTA Annual Meeting.

NEA Representative Assembly

This forms a reserve to be spent in July of the next fiscal year for eligible elected MCCC Delegates to the NEA Annual Meeting. Reimbursement up to \$800 for the top 10 candidates is funded.

NEA Higher Ed Conference (NCHE)

This budget limits support for the growing demand for travel to this conference.

Other Conferences

Notably this has supported two adjunct DCE members to attend the COCAL conference (Coalition of Contingent Academic Labor) up to a maximum of \$800 (if fewer than six persons are funded from this pool), and fund up to four other attendees at this or other conferences. This has been increased to provide a larger pool for other conferences, but spending cannot go beyond this amount without explicit Board approval.

Professional Development

Officer travel, Coordinator travel, and other travel authorized by the President in consultation with the Treasurer.

BAD DEBT

Bad Debt

Allowance for dues that are billed but not collected. We collected over \$3,180,917 in the last fiscal year, and wrote off \$32,033. or 1.0% of income. The net for the MCCC is about \$10,000, the rest is MTA and NEA uncollected dues.

MEALS AND TRAVEL (Detail in budget)

Meals

Funds the meals for all MCCC standing committees when performing authorized MCCC business. Meals for ad hoc committees if authorized by the Board. Individual meals for officers, coordinators and pre-approved committee members when performing authorized MCCC business. Meals related to a conference is charged to the conference.

Travel

Funds the travel costs (primarily mileage) for all MCCC standing committees when performing authorized MCCC business. Travel for ad hoc committees if authorized by the Board. Also funds individual travel for officers, coordinators and pre-approved committee members when performing authorized MCCC business. Travel related to a conference is charged to the conference.

CONTRACT ENFORCEMENT

Arbitration Services

Funded to reflect recent spending patterns. Arbitrations are generally held in Boston at the American Arbitration Association.

Mediation Services

Funded to reflect recent spending patterns. Mediations are generally held in the Worcester office or a campus.

INTERNAL SUPPORT

Non-Depreciated Equipment

Supports foreseeable and unforeseeable equipment needs for officers, coordinators and the office.

Office Supplies

Adjusted to reflect actual spending patterns.

Postage

MCCC Newsletter, balloting, member mailings.

Printing/Copying

Printing costs, including the newsletter, and copying costs.

Professional Memberships

Membership in appropriate professional organizations, including the National Council for Higher Education (NCHE), a part of the NEA, and the Mass Higher Ed Caucus, a part of the MTA sponsored Higher Ed Leadership Council (HELC).

Subscriptions

Subscriptions to appropriate periodicals, State House News Service, computer support groups, etc. This budget removes the State House News Service.

TELEPHONE (Detail in budget)

Voice

Voice service for officers and coordinators.

Cell

Cell phone service for President, Vice President, Grievance Coordinators, day bargaining chair; minimal support for Secretary and Treasurer.

Fax

Fax lines for President and Grievance Coordinators.

Internet

ISP service per policy. The MCCC reimburses for DSL or Broadband Internet Access for officers and coordinators. This budget removes support for Internet-only. It is maintained where voice and fax service is integrated (officers and coordinators).

DONATIONS AND MISCELLANEOUS (Detail in budget)

Student Interns etc. Miscellaneous

Not funded in this budget but the program is still available.

Bank Fees & Interest

Fees charged to the MCCC for maintaining a checking account, PayPal fees, and other fees.

Insurance

Insurance on the condominium property.

Equipment Depreciation

Depreciation on all MCCC-owned equipment with a cost of \$3,000 or more. This amount is put in the Equipment Depreciation Reserve fund. This is tracked on the Reserves page.

Donations & Miscellaneous Expenses

Donations voted by the Board of Directors, notably for the MCCC PAC.

Assets & Liabilities (Detail in budget)

Audited Historical Financial Data

Historic Demographic Data (Detail in budget)

Data the treasurer has accumulated here to show trends.

APPENDIX A

COST-CUTTING MEASURES

Adopted by the Board of Directors February 19, 2016

1. MCCC Fall Conference: The MCCC Fall Conference shall be held in odd-numbered years only. (\$3,000)
2. For the MTA Summer Conference (Up to \$12,000+ depending on attendance. Predicted: \$1,000. Caps our financial exposure.)
 - a. two (2) members will be supported for up to three (3) nights, per chapter. Unused chapter allocations will be assigned to a waiting list. The method of allocation of unused allocation slots will be one per chapter in order of chapter size, as long as the list contains opportunities. (Currently up to 4 nights, and 3 per chapter)
 - b. Members of the Board of Directors, including officers, will be supported for up to three (3) nights and receive travel expenses.
3. For the NEA Representative Assembly (R.A.) the top ten (10) electees ranked by votes will receive up to \$800 in expense reimbursement. (From 15 to 10; \$4,000 possible savings)
4. For the MTA Higher Ed conference up to 30 stipends of \$50 each will be awarded to appointed MCCC attendees. (Deletes 4 @ \$250 and higher Board support; could save \$3,400)
5. For the NEA Higher Ed conference, four (4) stipends of \$800 will be available to appointed MCCC attendees. (Deletes all \$1,500 stipends here. Possible savings \$4,500.)
6. Other conferences: A total of six (6) stipends of \$800 will be available to split among other conferences. (Deletes any \$1,500 stipends. Perhaps save \$1,000.)
7. Appointment Process

Appointment for funding to the MTA and NEA Higher Ed conferences and other conferences will follow a process determined by the Board of Directors for each event. This process must meet the following criteria.

 - a. Requests will be received after a state-wide announcement is sent to the chapters for distribution. A deadline for application should be included in the announcement.
 - b. Applicants may be requested to respond to a brief questionnaire.
 - c. After consultation with chapter presidents about the pool of requests a selection will be made. A reasonable effort should be made to achieve diversity and accommodate first time participants and presenters.
 - d. Selection should be made based upon the value to the MCCC and its chapters; criteria may include prior and current service to the chapter and the MCCC.
8. Stipends paid in lieu of reassigned time shall be paid at Step 2 on the DCE salary schedule. (Save \$12,111)
9. The subscription to the State House News Service will be dropped. (Save \$2,600)
10. The services of the paid lobbyist will be dropped. (Save \$27,000)
11. The MCCC will stop paying for Internet service, except for the MCCC office. (Save \$8,000+)

APPENDIX B

COST-CUTTING MEASURES

Adopted by the Board of Directors March 25, 2016

12. The daily stipend for an MCCC Delegate to the MTA shall be \$50. (Save \$5,000 for 100 attendees)

Total Possible Savings from all of the items above: \$71,600.

		BUDGET	BUDGET	BUDGET	BUDGET	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
EXPENSE		18-19	17-18	16-17	15 - 16	16-17	15-16	14-15	13-14	12 - 13	11 - 12
50100 Arbitration & Mediation											
50110 Arbitration					7,709	5,075	6,144	8,639	6,140	6,931	3,802
50120 Mediation					13,291	23,582	21,250	14,895	9,323	17,953	16,858
Total 50100 Arbitration & Mediation		27,000	27,000	21,000	21,000	28,657	27,394	23,534	15,463	24,884	20,660
1	50150 BadDebt	52,313	40,000	40,000	50,000	32,033	84,824	42,918	71,461	29,486	53,158
51000 Chapter Support: salaries, rat, payroll taxes											
51100 Berkshire					6,374	4,185	4,781	7,534	5,241	3,867	4,269
51150 Bristol					6,460	7,263	10,342	7,636	7,932	7,853	7,333
51200 Bunker Hill					9,966	8,128	11,506	11,780	8,761	7,264	7,310
51250 Cape Cod					7,449	7,540	4,887	8,805	6,437	5,759	5,307
51300 Greenfield					4,233	6,853	8,300	5,003	4,993	4,049	5,208
51350 Holyoke					6,743	7,982	7,690	7,971	8,230	7,304	7,585
51400 Massasoit					6,376	7,410	7,224	7,537	7,698	6,571	6,600
51450 MassBay					7,144	6,343	4,711	8,444	6,849	5,806	5,188
51500 Middlesex					6,024	10,947	6,923	7,120	6,160	7,463	6,666
51550 Mt Wachuset					8,388	5,476	8,590	9,915	8,478	4,691	5,305
51600 North Shore					6,907	7,801	7,796	8,164	5,718	8,404	7,516
51650 Northern Essex					10,684	7,462	11,415	12,629	8,274	6,449	7,251
51700 Quinsigamond					9,699	7,440	7,002	11,465	13,039	7,609	8,230
51750 Roxbury					7,222	4,502	4,591	8,537	5,003	4,737	4,619
51800 Springfield					6,331	8,012	8,029	7,484	7,020	6,945	7,647
51900 Other Programs											
51000 Chapter Support		110,000	110,000	110,000	110,000	107,344	113,787	103,508	104,318	94,771	96,034
53000 Office											
53010 Electric		6,500	6,500	6,500	6,500	6,407	6,887	8,753	5,883	3,607	3,001
53110 Condo Fee		15,500	15,500	15,500	15,500	16,270	15,019	15,019	15,228	12,506	10,421
53150 Cleaning Services		5,000	5,000	5,000	5,000	5,146	5,040	5,240	4,970	3,860	3,980
53210 Parking		2,880	2,880	2,880	2,880	3,080	2,640	2,880	2,880	2,880	3,171
53310 Property Insurance		3,600	3,000	3,000	3,000	3,671	3,561	3,444	3,264	2,570	2,371
53350 Property Tax		14,000	14,000	14,000	14,000	14,394	15,636	14,601	14,192	9,943	9,445
53410 Repairs & Maintenance		2,500	2,500	2,500	2,500	2,334	447	923	1,064	2,280	4,121
53500 Equipment (non-dep'td)		4,000	2,000	2,000	2,000	7,385	2,833	3,086	1,693	1,570	4,224
53600 Depreciation (bldg,eqpt)		9,897	10,000	10,000	10,000	9,897	9,897	9,897	9,401	9,269	8,945
Total 53000 Office		63,877	61,380	61,380	61,380	68,583	61,960	63,843	56,882	48,485	49,679
*	54000 Conferences	47,800	50,550	47,550	51,469	45,498	52,787	53,624	48,622	41,394	54,241
*	54510 Re-Assigned Time	153,487	136,920	230,891	208,665	122,863	165,198	176,090	222,336	172,373	135,008
56010 Membership											
56020 Prof Memberships		1,100	1,100	1,100	1,100	343	529	533	1,458	1,284	818
56030 Prof Subscriptions, Books		0	800	800	3,400	821	2,912	2,711	2,683	3,089	2,997
Total 56010 Membership		1,100	1,900	1,900	4,500	1,164	3,441	3,244	4,141	4,373	3,815
56500 Miscellaneous											
56519 Miscellaneous		400	400	400	400	294	313	580	1,467	292	250
56530 Bank Fees		150	150	150	2,900	559	180	150	6	437	1,835
56560 Promotional Items		2,000	2,000	2,000	2,000	3,375	1,027	2,277	434	1,944	
56580 Student Interns		0	0	0	0	0	0	0	0	0	500
56590 PayPal Fees		3,500	3,500	3,500	4,000	3,790	3,644	3,304	3,562	4,145	3,144
Total 56500 Miscellaneous		6,050	6,050	6,050	9,300	8,018	5,164	6,311	5,469	6,818	5,729
*	56600 Donations & Gifts	500	2,250	5,250	5,250	18	1,110	5,978	8,850	4,109	5,803

EXPENSE	BUDGET 18-19	BUDGET 17-18	BUDGET 16-17	BUDGET 15 - 16	ACTUAL 16-17	ACTUAL 15-16	ACTUAL 14-15	ACTUAL 13-14	ACTUAL 12 - 13	ACTUAL 11 - 12
56700 Office Supplies										
56750 Equipment (non-dep'td)	5,021	5,021	5,021	5,021	6,769	489	4,281	12,484	3,265	4,796
56700 Office Supplies - Other	13,000	11,414	11,414	11,414	14,824	18,743	20,544	17,577	13,633	12,404
Total 56700 Office Supplies	18,021	16,435	16,435	16,435	21,593	19,232	24,825	30,061	16,898	17,200
* 56800 Salaries										
56820 Coordinator	223,274	218,682	194,668	189,920	217,370	207,720	184,037	180,123	173,710	160,877
56830 Office Staff	118,126	115,696	111,778	109,052	109,022	111,010	105,218	101,476	98,852	92,389
56840 Officer	94,557	153,237	90,353	88,149	135,905	99,073	88,525	83,683	80,808	78,374
56850 MCCC At-large Dir/BoD Pgrms	1,000	1,218	1,077	1,051	2,983	2,295	8,506	5,622	14,969	6,107
Total 56800 Salaries	436,957	488,833	397,988	388,172	465,280	420,098	386,286	370,904	368,339	337,747
56900 Payroll Taxes & Benefits										
56910 Health Insurance	20,000	17,376	17,376	17,376	20,070	17,847	16,460	17,079	15,854	14,131
56920 Payroll Processing Fees	6,000	4,000	4,000	4,000	5,886	5,982	5,044	4,754	3,881	3,146
56930 Payroll Taxes NO! (exclude chapters)	49,000	54,000	54,000	54,000	57,317	50,510	44,848	53,937	52,996	45,481
56940 Workers Comp Insur	1,700	1,500	1,500	1,500	1,867	1,589	1,305	1,366	1,418	813
Total 56900 Payroll Taxes & Benefits	76,700	76,876	76,876	76,876	85,140	75,928	67,657	76,822	74,149	63,571
57000 Postage										
57100 Newsletter	2,800				11,729	11,691	25,400	19,186	25,457	17,612
57000 Postage - Other	10,000				8,679	11,791	12,731	19,510	11,916	15,556
Total 57000 Postage	12,800	20,000	20,000	19,988	20,408	23,482	38,131	38,696	37,373	33,168
57500 Printing										
57510 Newsletter	6,300	4,700	17,500	17,429	24,636	21,132	23,237	26,772	23,754	25,670
57520 Other	10,900	10,900	10,900	10,900	9,135	13,253	10,388	10,984	10,074	9,429
57530 Contracts	7,500	7,500	7,500	7,500	3,421	0	4,988	16,196	0	15,500
Total 57500 Printing	24,700	23,100	35,900	43,400	37,192	34,385	38,613	53,952	33,828	50,599
57700 Professional Fees										
57710 Accounting	5,000	5,000	5,000	6,000	4,918	5,153	4,065	5,005	7,444	5,788
57720 Audit	17,000	14,500	14,500	14,500	17,197	16,710	17,947	13,344	14,768	14,599
57730 Consultants - Other	5,000	3,000	1,000	1,000	7,822	4,510	6,029	1,204	2,090	0
57740 SAC Consultant				27,000	0	27,000	27,000	27,000	27,000	27,000
Total 57700 Professional Fees	27,000	22,500	20,500	48,500	29,937	53,373	55,041	46,553	51,302	47,387
* 58000 Electronic Cmmnctns	17,389	18,542	15,747	26,000	17,526	22,142	23,587	25,895	24,543	22,637
* 58100 Meals	23,000	23,000	23,000	23,000	22,244	23,249	23,561	23,128	24,288	20,491
* 58200 Travel	68,000	68,000	68,000	62,000	63,754	68,385	72,056	68,031	66,526	60,373
EXPENSES FY 18	1,166,694	1,193,337	1,198,466	1,225,935	1,177,252	1,255,939	1,208,807	1,271,584	1,123,939	1,077,300
INCOME FY 18	1,174,547	1,221,813	1,194,819	1,228,122	1,175,694	1,206,251	1,249,587	1,131,348	1,185,012	1,069,403
Net Income (Deficit)	7,853	28,476	(3,647)	2,187	(1,558)	(49,688)	40,780	(140,236)	61,073	(7,897)

INCOME Use "Predict Member Size" from FY 17

FY 19	Qty (estimated)	Price	Total
MCCC Full Time Mmbr	2,264	\$297.00	\$672,408
MCCC Full Time AF	64	\$273.01	\$17,473
Total	2,328		\$689,881
Total 1 DCE - Members	2,361	\$89.10	\$210,365
Total 1 DCE Agency	2,137	\$81.90	\$175,028
MCCC 1/2 Time Mmbr	15	\$148.50	\$2,228
MCCC 1/2 Time AF	4	\$136.51	\$546
Total	4,517		\$388,166
Dues Increase		DUES	\$1,078,047
\$0.00		MTA SUPPORT	\$91,500
		INTEREST AND OTHEF	\$5,000
\$1 increase ≈ \$3,788 income		TOTAL INCOME	\$1,174,547
		Total Spending	\$1,166,694
		Excess (Deficit)	\$7,853

5400 Conferences

Cost Cutting Measurers Document

	BUDGET 19	BUDGET 18	BUDGET 17	BUDGET 16	ACTUAL 17	ACTUAL 16	ACTUAL 15	ACTUAL 14	ACTUAL 13	ACTUAL 12	ACTUAL 11
MCCC Delegate Assembly	12,000	8,000	6,000	6,071	16,263	7,944	5,802	6,047	5,401	6,765	7,175
MCCC Fall Conference	0	0	3,000	6,075	7,427	0	7,166	5,851	5,101	7,274	6,279
MTA Annual Meeting	20,000	20,000	12,500	8,746	14,759	20,603	14,522	11,508	6,780	7,949	9,580
MTA Summer Leadership	1,000	7,000	10,500	10,167	1,938	520	11,345	9,715	12,196	8,590	8,125
NEA RA	8,000	4,800	4,800	6,142	8,800	4,800	4,800	4,025	4,000	10,400	8,800
MTA Higher Ed	0	750	750	2,500	0	1,361	0	5,401		2,791	
NEA Higher Ed	2,400	3,200	3,200	4,769	1,592	5,246	8,819	3,309	3,658	7,339	7,684
Other Conf & Prof Dvlpmnt	4,400	6,800	6,800	7,000	2,146	4,885	1,170	1,675	4,258	3,844	6,294
Total	47,800	50,550	47,550	53,700	52,925	45,359	53,624	48,622	41,394	54,241	53,936

Budgeting estimate based on
spending caps

47,800

Budget Caps
MCCC Delegate Assembly
MCCC Fall Conference
MTA Annual Meeting
MTA Summer Leadership *
NEA RA
MTA Higher Ed
NEA Higher Ed
Other

	CAP	Budget
Budgeted based on recent actual costs	12000	12000
In Odd Numbered Year	6000	0
\$10,000 for stipends, \$10,000 for hotel	20,000	20,000
	2,000	1000
10 @ \$800	8,000	8000
25 stipends at \$50 but every two years	1,250	0
3 @ \$800	2,400	2400
3 @ \$800	2,400	4,400
Coordinator Prof Development (est)	2,000	

POLICY RECOMMENDATION	
NEA RA	TOP SIX
MTA HE	\$50 X 25
DELETE MCCC FALL CONFERENCE	
MTA ANNUAL MEETIN Rooms cost \$330.	

* Policy Change

5451 Reassigned Time

		Number of Sections			Cost			
		FALL 18	SPR 19	TOTAL	FALL 18	SPR 19	STIPEND	COLLEGE
OFFICERS	PRES	4	4	8	13,966	13,966		27,932
	VICE PRES	2	2	4	6,983	6,983		13,966
	SEC	2	2	4	6,983	6,983		13,966
	TREAS	3	3	6	10,474	10,474		20,949
COORD	COMM	0	0	0	0	0		
	RESRCH	1	1	2	3,491	3,491		6,983
	WBMSTR	0	0	0	0	0		
CHPTR SUPPORT		2	3	5	6,983	10,474	10,474	6,983
BRD SPCL PRGRMS		0	0	0	0	0		0
XC AT-LARGE		1.5	1.5	3	5,237	5,237	10,474	
MTA BOARD (4 persons)		2	2	4	6,983	6,983	13,966	
SAC	CHAIR	2	2	4	6,983	6,983		13,966
	STR CMT	0	0	0	0	0		0
	LBBYST	0	0	0	0	0		0
NEGOT	DAY Chr	1	1	2	3,491	3,491		6,983
	DCE Chr	1	1	2	3,491	3,491	6,846	
	NEG TM	0	0	0	0	0	0	
		21.5	22.5	44				
base		3423					41,761	111,727
		3-Credits	F 18	S 19				\$ 153,487
		2%						
		STEP 2	3491	3491				
		STEP 4	3491	3491				

(1) Up to 15 sections, one per chapter; guessing on how many would be stipend vs RaT.

(2) One each per year, 3 members

(3) Three (3) 44H members, one NEA Board

(4) RaT was folded into base pay in current PCA Contract.

(5) Chair does not get separate reassigned time during negotiations.

5660 DONATIONS

	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual	Actual
	2019	2018	2017	2017	2017	2016	2015	2014	2013
PHENOM		0	0						3,500
MCCC PAC		500	3000				3500		
Conference on Teaching and Learning		1000	1000				1000	1,000	*
Unanticipated		500	500						
Misc (flowers, etc)		0	500	18	18	210	460	630	109
Bread & Roses		250	250				250	250	250
Bread & Roses (same fiscal year)									
Office Staff Bonus						200			
Conn. Edu. Assn - Sandy Hook									500
Greater New Haven Labor History Assn								250	
Mass Higher Ed Caucus Breakfast						700.5	768		
Total	500	2,250	5,250			1,111	5,978	1,130	4,359

* Under 54090 Other Conference and I

5680 Salaries

	3.00% FY 2012 Actual	4% FY 2013 Actual	2.50% FY 2014 Actual	3.50% FY 2015 Actual	3.50% FY 2014 Budget	3.50% FY 2015 Budget	3.0% FY 2016 Budget	2.50% FY 2017 Budget	2.50% FY 2018 Budget	2.10% FY 2019 Budget
OFFICERS										
President	28,708	29,778	30,818	31,894	30,926	32,008	32,648	33,464	34,301	35,021
Vice President	15,790	16,378	16,950	17,541	17,009	17,604	17,956	18,405	18,865	19,261
Secretary	11,007	11,911	12,327	12,757	12,370	12,803	13,059	13,386	13,721	14,009
Treasurer	21,530	22,334	23,114	23,920	23,195	24,006	24,486	25,098	25,725	26,266
	77,035	80,401	83,209	86,112	83,500	86,421	88,149	90,353	92,612	94,557
COORDINATORS										
Communications	21,743	22,318	23,098	23,904	23,179	23,990	24,470	25,082	37,197	37,978
Research Coordinator	21,512	22,318	23,098	23,904	23,179	23,990	24,470	25,082	25,709	26,249
Webmaster		3,230	3,520	3,654	3,453	3,574	3,645	3,736	11,488	11,729
Day Grievance	59,599	64,114	66,399	68,717	66,631	68,963	70,342	72,101	73,904	75,456
DCE Grievance	56,762	61,061	63,237	65,444	63,458	65,679	66,993	68,667	70,384	71,862
	159,616	173,041	179,352	185,623	179,900	186,196	189,920	194,668	218,682	223,274
OFFICE STAFF										
Membership Services Day	44,786	47,093	48,763	50,466	49,994	51,744	53,296	54,628	55,994	57,170
Membership Services DCE	48,790	50,559	52,068	54,142	53,305	55,170	56,825	58,246	59,702	60,956
& Bookkeeping/Accounting	93,576	97,652	100,831	104,608	103,298	106,914	109,052	111,778	115,696	118,126
At Large PT/DCE Directors		1,000	1,000	1,000	1,000	1,000	1,051	1,077	1,104	1,000
TOTAL	330,227	355,297	364,392	377,343	367,698	380,531	388,121	397,877	428,094	436,957

Salary Policies

- (1) Officers salary increases per policy; the greater of the CPI-U index or negotiated and funded across-the-board salary adjustments for full-time members.
- (2) Officers who are not full-time are also paid the Reassigned Time cost equivalent for their position; this can be found in the Reassigned Time tab.
- (3) Coordinator salaries are set by the Professional Coordinator contract.
- (4) Office staff salaries are set by Finance Committee request and Board approval.

Notes

- (5) The office has stayed at two full-time positions after one staff member left.
Existing staff assumed the extra duties.
- (6) At-large PT/DCE directors receive an annual stipend of \$500 each; this was recorded elsewhere in past budgets.

5800 ELECTRONIC COMMUNICATIONS

	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
	17	16	15	14	13	12
5800 Electronic Cmmnctns						
5801 Cell	3,340	5,091	5,351	6,231	6,528	6,817
5802 Fax	137	456	609	383	440	108
5803 Internet	6,468	8,913	10,648	11,553	11,388	10,445
5804 Voice	7,444	7,682	6,979	7,728	6,187	5,267
5800 Other	0	0	10		0	581
Total 5800 Elctrnc Cmm	17,389	22,142	23,598	24,543	20,750	22,968

**FY 19 Budget
17,389**

	17	16	15	14	17	16	15	14	17	16	15	14	17	16	15	14
COORDINATORS	Cmmnctns				DAY Grvnc				DCE Grvns				Research			
5801 Cell					1115	1,507	1,313	2,101	1260	1,329	1,077	1,276				
5802 Fax					0	329	0	148	137	127	609	235				
5803 Internet	593	647	643	579	1964	824	1,424	1,511	411	744	829	904	800	1,200	1,200	937
5804 Voice				164	713	828	449	148	1095	1,306	866	1,027	400			327
5800 Other							0	10								
Total 5800 Elctrnc Cmm	593	647	643	743	3,792	3,489	3,186	3,918	2,903	3,506	3,380	3,442	1,200	1,200	1,200	1,264
OFFICERS	Pres				VPres				Sec				Trsr			
5801 Cell	865	1,218	1,303	922	0	988	890	1,168	100	50						
5802 Fax																
5803 Internet	154	825	1,389	1,316	0	777	217	555	50	478	717	717				
5804 Voice	330	564	136	699	0	454	980	737	450				340	417	335	443
5800 Other																
Total 5800 Elctrnc Cmm	1,349	2,607	2,828	2,937	0	2,219	2,087	2,460	600	528	717	717	340	417	335	443
OTHER	Directors				Day Negotiations				Office				TOTAL			
5801 Cell					0	0	585	764					3,340	5,092	5,168	6,231
5802 Fax													137	456	609	383
5803 Internet	0	1,320	1,395	1,935	0	0	250	355	2496	2,053	2,028	2,740	6,468	8,868	10,092	11,549
5804 Voice									4116	4,112	4,133	4,101	7,444	7,681	6,898	7,646
5800 Other													0	0	0	10
Total 5800 Elctrnc Cmm	0	1,320	1,395	1,935	0	0	835	1,119	6,612	6,165	6,161	6,841	17,389	22,098	22,767	25,819

	16-17			15-16			14-15			13-14			12-13			11-12			10-11		
	Meals	Travel	Σ	Meals	Travel	Σ	Meals	Travel	Σ	Meals	Travel	Σ	Meals	Travel	Σ	Meals	Travel	Σ	Meals	Travel	Σ
BOD	9086	16794	25880	6953	11726	18679	7744	15901	23645	7129	13969	21098	7041	13557	20598	5265	13752	19017	4703	12682	17385
COORDINATORS																					
Cmmnctns	13	81	94		89	89					74	74		406	406		237	237		287	287
DAY Grvnc	285	2150	2435	787	2602	3389	833	2812	3645	684	4125	4809	60	2417	2477	363	1664	2027	551	3096	3647
DCE Grvns	642	3103	3745	310	2333	2643	476	3222	3698	256	4149	4405	181	2259	2440	904	2458	3362	646	3603	4248
Research		47	47								83	83					130	130		69	69
Webmaster		0	0		80	80															
COMMITTEES																					
Adjunct Issues	528	2734	3262	460	2297	2757	307	718	1025	521	3210	3731	791	5067	5858	260	1186	1446	583	2582	3165
Appeals	206	204	410	11	233	244	19	944	963	99	127	226		25	25	114	142	256	152	137	290
ByLaw	0	79	79		21	21															
CAS	84	354	438					86	86								344	344			
Day Grievance	1271	1245	2516	353	319	672	247	858	1105		190	190	897	1010	1907		623	623	619	90	709
DCE Grievance	0	464	464		347	347	103	798	901	339	1120	1459	1079	2163	3242	516	864	1380	465	281	746
DstEd	0	0	0											161	161						
Finance	306	895	1201	135	920	1055	271	1051	1322	98	702	800	291	671	962	159	1338	1497	246	737	983
Joint Study	0	199	199		209	209	172	1133	1305	135		135	32	207	239				73	338	411
N&E	48	526	574	53	349	402	63	311	374	22		22								3	3
Prsnl	223	761	984	91		91														133	133
PrStaff	635	2578	3213	868	2349	3217	754	3650	4404	1349	4468	5817	1078	2860	3938	581	2653	3234	655	2914	3569
SAC	400	1660	2060	503	2009	2512	1168	3919	5087	1768	5458	7226	2807	5717	8524	2395	8897	11292	2119	8166	10285
MTA			0				241	442	683					317	317	367	1657	2024	366	2030	2396
NEA			0					67	67							150	97	247	593	446	1039
Misc & Ad Hoc	720	674	1394	132		132	251	256	507	559	362	921	343		343				569	1554	2123
NEGOTIATIONS																					
Day	968	3490	4458	6459	23270	29729	2695	14185	16880	143	622	765	54	608	662	833	4650	5483	525	1780	2305
DCE	1615	9357	10972	21	55	76	20	190	210	3285	7703	10988	4274	9854	14128	10	163	173	10	287	297
OFFICE	1176	119	1295	771	54	825	1762		1762	983		983	1417	77	1494	1514	373	1887	761		761
OFFICERS																					
Pres	385	3227	3612	622	2223	2845	973	2084	3057	432	2136	2568	256	2684	2940	1853	3590	5443	948	4042	4989
VPres	61	649	710	134	942	1076	104	817	921	99	892	991	204	1640	1844	105	638	743	186	1102	1288
Sec	83	138	221		57	57								116	116	12	705	717		1170	1170
Trsr	245	4045	4290	165	2935	3100	250	2355	2605	546	3138	3684	120	4260	4380	664	2915	3579	754	3760	4514
XC	3344	13973	17317	2867	6738	9605	4270	11576	15846	3353	10279	13632		7886	7886	2436	5642	8078	2525	5077	7602
CONFERENCES	332	1007	1339	649	2960	3609	672	3802	4474	1570	5150	6720	351	2813	3164	1079	2515	3594			
MISC							139	878	1017		82	82		150	150	913	3141	4054			
TOTAL	22656	70553	93209	22344	65117	87461	23534	72055	95589	23370	68039	91409	21276	66925	88201	20493	60374	80867	18050	56364	74414
Budget Estimate	\$23,000	\$68,000																			

	Fiscal Year	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
CURRENT ASSETS													
Cash		407,659	475,476	395,072	403,340	409,015	572,455	440,314	383,017	411,721	251,766	291,111	193,224
Accounts Receivable, net	(1)	35,356	66,949	169,517	89,181	129,018	95,131	139,745	84,757	77,438	59,480	43,343	44,984
Grants receivable		96,428	105,974	98,645	112,044	101,153	8,326	74,745	70,732	23,106	88,076	66,869	11,200
Prepaid expenses and other assets		1,022	0	0		350	11,581	7,939	15,257	19,960	28,670	580	1,274
Total current assets		540,465	648,399	663,234	604,565	639,536	687,493	662,743	553,763	532,225	427,992	401,903	250,682
INVESTMENTS													
		694,755	692,481	685,931	832,544	826,394	827,023	820,399	812,205	787,034	819,872	778,688	739,955
PROPERTY AND EQUIPMENT:													
Building and building improvements		335,425	335,425	335,425	335,425	324,145	262,399	256,317	256,317	248,379	248,379	248,379	248,379
Equipment		12,573	12,573	12,573	12,573	13,435	13,435	13,435	26,234	26,234	20,457	20,457	34,648
Furniture and fixtures		6,758	6,758	6,758	6,758	6,777	6,777	6,777	6,777	6,777	6,777	6,777	6,777
		354,756	354,756	354,756	354,756	344,357	282,611	276,529	289,328	281,390	275,613	275,613	289,804
Less accumulated depreciation		122,722	112,825	102,928	93,032	93,028	83,759	74,814	80,004	70,156	60,657	51,386	61,746
Net property and equipment		232,034	241,931	251,828	261,724	251,329	198,852	201,715	209,324	211,234	214,956	224,227	228,058
TOTAL CURRENT ASSETS		1,467,254	1,582,811	1,600,993	1,698,833	1,717,259	1,713,368	1,684,857	1,575,292	1,530,493	1,462,820	1,404,818	1,218,695
CURRENT LIABILITIES:													
Accounts payable and accrued expenses		28,792	46,857	44,956	61,728	82,626	103,284	70,842	65,305	99,438	52,317	97,666	76,172
MTA and NEA dues payable		319,271	404,589	361,231	481,359	352,313	376,997	375,278	301,604	347,067	276,238	276,158	229,484
Deferred Revenue		4,704	9,387	21,903	17,856								
Total Current Liabilities		352,767	460,833	428,090	560,943	434,939	480,281	446,120	366,909	446,505	328,555	373,824	305,656
NET ASSETS													
Property and equipment	(2)	232,034	241,931	251,828	261,724	251,329	198,852	201,715	209,324	211,234	214,956	224,227	228,058
Board designated funds													
Operating	(3)	297,044	298,367	357,570	337,883	566,160	511,852	507,329	474,964	259,583	248,648	249,240	191,992
Stability	(4)	383,305	389,473	381,195	365,869	343,190	334,549	339,244	325,271	337,017	406,116	390,000	300,000
Special purpose	(5)	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	200,000	200,000	113,000	113,000
Course release contingency		0	0	0	0	0	13,716	19,194	35,178	14,418	6,531	5,784	35,077
Facility and equipment replacement		102,104	92,207	82,310	72,414	21,641	74,118	71,255	63,646	61,736	58,014	48,743	44,912
Total unrestricted net assets		882,453	1,121,978	1,172,903	1,137,890	1,282,320	1,233,087	1,238,737	1,208,383	1,083,988	1,134,265	1,030,994	913,039
Total liabilities and net assets		1,467,254	1,582,811	1,600,993	1,698,833	1,717,259	1,713,368	1,684,857	1,575,292	1,530,493	1,462,820	1,404,818	1,218,695
Audited Income		1,175,808	1,206,251	1,249,587	1,131,348	1,185,012	1,069,403	1,063,892	1,143,590	998,736	1,018,902	932,335	858,159
Audited Expenses		1,177,249	1,256,021	1,210,358	1,271,584	1,125,752	1,076,957	1,003,112	1,022,076	1,050,043	923,171	822,407	805,508
Net Gain or Loss for that Year	(6)	(-1,441)	(-49,770)	39,229	(-140,236)	59,260	(-7,554)	60,780	121,514	(-51,307)	95,731	109,928	52,651
	(7)	285,524	286,965	336,735	297,506	437,742	378,482	386,036	325,256	203,742	255,049	159,318	49,390
	(8)	(-100,512)	(-99,071)	(-49,301)	(-88,530)	51,706	(-7,554)						
Notes													
(1) Accounts receivable less allowance for doubtful accounts													
(2) Property less accumulated depreciation													
(3) Provide adequate cash flow for normal operations; 20% of current operating budget													
(4) Ensure the continuing viability of the MCCC in any reasonable emergency. Equal to four months of operating expenses													
(5) Provide funding for extraordinary needs													
(7) Cumulative totals for (6) since 2005.													
(8) Cumulative totals for (6) since 2012.													

	2017	2016	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006	2005	2004	2003	2002	2001
FT Members	2,353	2,357	2,290	2,376	2,324	2,168	2,182	2,103	2,084	2,058	2,007	2,027	1,958	1,909	1,999	1,995	2,074
PT Members	4,717	4,986	5,160	5,333	5,357	5,359	5,290	5,003	4,337	4,291	4,215	4,203	4,106	4,101	3,824	3,424	2,773
	7,070	7,343	7,450	7,709	7,681	7,527	7,472	7,106	6,421	6,348	6,221	6,230	6,064	6,010	5,823	5,419	4,847
Fall Student Headcount	82,200	87,711	92,619	96,888	99,786	100,798	100,442	100,480	98,066	88,936	84,702	81,788	80,588				
FT Dues Income	661,345	663,533	651,729	622,049	594,934	571,032	557,236	523,683	521,343	509,387	481,964	448,437	428,917	426,237	446,595	433,565	393,728
PT Dues Income	401,736	415,458	426,090	409,996	404,664	399,462	392,149	366,006	318,148	311,968	302,634	292,578	280,184	280,902	261,396	223,464	158,817
Total Dues Income	1,063,081	1,078,991	1,077,819	1,032,045	999,598	970,494	949,385	889,689	839,491	821,355	784,597	741,015	709,101	707,139	707,991	657,029	552,545
% # FT Members	33%	32%	31%	31%	30%	29%	29%	30%	32%	32%	32%	33%	32%	32%	34%	37%	43%
% # PT Members	67%	68%	69%	69%	70%	71%	59%	59%	62%	62%	61%	61%	60%	60%	63%	66%	71%
FT Member MCCC Dues	297	285	265	265	265	260	260	253	253	253	243	234	229	229	229	218	190
FT Member MTA Dues	494	489	489	486	480	471	453	444	427	403	394	368	360	344	342	332	326
FT Member NEA Dues	189	185	183	183	180	178	166	162	158	153	145	140	137	134	130	126	123
			937	934	925	909	879	859	838	809	782	742	726	707	701	676	639
CPI Historic End of Year	246.5	240.0	237.0	236.7	233.0	229.6	224.9	218.0	214.5	215.3	207.3	201.6	195.3	188.9	184.0	179.9	177.1
CPI 12 months, Prev Dec	2.1%	1.3%	0.1%	1.6%	1.5%	2.1%	3.2%	1.6%	-0.4%	3.8%	2.8%	3.2%	3.4%	2.7%	2.3%	1.6%	2.8%
Member vs Agency Fee																	
PT Members	2,591	2,663	2,778	2,811	2,918	2,893	2,968	2,831	2,621	2,628	2,683	2,756	2,912	3,267	3,087	2,689	2,773
PT AF Fee Payers	2,126	2,323	2,405	2,523	2,439	2,466	2,322	2,172	1,716	1,663	1,532	1,447	1,194	835	737	735	
Day FT/HT Members	2,288	2,304	2,440	2,335	2,291	2,130	2,154	2,083	2,064	2,040	1,987	2,007	1,943	1,900	1,987	1,988	2,074
Day FT/HT Agency Fee	65	53	47	41	44	38	28	20	20	18	20	20	15	9	12	7	
Dues Income																	
DCE / PT Members	221,468	227,485	239,742	223,387	226,806	222,994	231,431	215,083	199,012	198,503	195,832	193,571	200,320	224,399	211,670	176,056	158,817
DCE / PT AF Fee Payers	180,268	187,973	183,675	186,609	177,858	176,468	160,717	150,923	119,136	113,466	106,801	99,007	79,864	56,504	49,726	47,408	
Day FT/HT Members	645,012	649,890	643,530	612,140	585,833	562,646	551,060	519,614	517,296	505,396	477,728	444,158	425,697	424,413	444,919	432,062	393,728
Day FT/HT Agency Fee	16,333	13,643	10,872	9,909	9,101	8,386	6,176	4,069	4,047	3,991	4,236	4,280	3,220	1,824	1,676	1,503	
* Est																	

