



PROPOSED 2018-19 BUDGET

MASSACHUSETTS TEACHERS ASSOCIATION

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March 26, 2018

TO: The Delegates to the MTA Annual Meeting

FROM: The MTA Board of Directors

SUBJECT: **2018-2019 PROPOSED OPERATING BUDGET**

The MTA Board of Directors, Executive Committee and Advisory Budget Committee (ABC) reviewed the proposed operating budget for fiscal year 2018-2019. The Board of Directors voted as follows:

VOTED to recommend to the Delegates to the MTA Annual Meeting the adoption of the annual operating budget of \$43,805,555 and an operating budget dues level of \$474, based on 79,920 full-time-equivalent active members for the 2018-2019 fiscal year. Dues for secretaries, clerks and custodians are to be \$285; dues for aides, food service personnel and other education support professionals are to be \$143.

The following includes detailed analyses of the proposed Annual Operating Budget for Fiscal Year 2018-2019.

260008

March 26, 2018

TO: The Delegates to the MTA Annual Meeting

FROM: The MTA Board of Directors

SUBJECT: **PROPOSED FY 2018-2019 OPERATING BUDGET**

Following this narrative are the proposed FY 2018-2019 operating and public relations/organizing budgets.

Financial Overview

The following are the summarized highlights of the proposed budget:

	18-19 Budget	17-18 Budget	\$ Increase (Decrease)	% Increase (Decrease)
Membership dues	\$474.00	\$474.00	\$0.00	0.00%
Affiliation dues revenue	\$37,882,112	\$41,712,000	(\$3,829,888)	(9.18%)
FTEs	79,920	88,000	(8,080)	(9.18%)
Other revenue	\$5,923,443	\$5,804,994	\$118,449	2.04%
Total revenue	\$43,805,555	\$47,516,994	(\$3,711,439)	(7.81%)
Program expenses	\$8,807,959	\$9,661,146	(\$853,187)	(8.83%)
Non-program expenses	\$34,997,596	\$37,825,528	(\$2,827,932)	(7.48%)
Total expenses	\$43,805,555	\$47,486,674	(\$3,603,177)	(7.75%)

The MTA Board of Directors, Executive Committee and Advisory Budget Committee recommend to the Delegates to the MTA Annual Meeting a level dues amount of \$474 with a membership base of 79,920 for FY 2019, a decrease of 8,080 from the membership base for the FY 2018 budget of 88,000. There is no budget surplus in this proposed budget.

MTA's Budget Recommendation Process

Charge from MTA Board of Directors

In October 2017, the MTA Board of Directors voted to “approve the approach and priorities for the final 18-19 MTA budget” set forth in a memo provided by MTA Vice President Erik Champy, Ann Clarke and Kathy Conway. That memo described the context of the 18-19 budget process, identified priorities, and proposed that the Board endorse a budget assumption of a 10% loss of membership revenue. The following is that memo in its entirety.

The preparation of recommendations for MTA's fiscal year 18-19 budget presents challenges that we have not experienced in previous years. We face the certain loss of agency fee in the as a result of the Janus case now pending before the Supreme Court, with a decision expected by the end of June 2018. The initial effect this decision on MTA's membership will be known in December 2018 when fall membership results are in. Projecting that result will be central to our budget discussions and decisions in both preparing and implementing MTA's 18-19 fiscal year budget.

It is prudent that we adopt a thoughtful assumption on loss of members and the membership revenue associated with that loss of membership as we begin the 18-19 budget preparation and deliberations. We are proposing that MTA assume that Janus will result in a 10% loss of membership. This 10% assumption is based on Tom Kiley's membership poll. To avoid deficit spending, this assumption would require that we incorporate a 10% loss of membership revenue in preparing MTA's 18-19 expense budgets. We propose that the Executive Committee and Board approve this approach so that we would move forward with this 10% reduced budget to the 2018 annual meeting of delegates.

Though it seems unlikely as of this date, it is possible that, apart from membership loss due to Janus, other factors might cause us to project a drop in membership. As part of our budget preparation each year, we propose a full-time equivalent membership number that determines the amount of dues. In applying our FTE methodology in the 18-19 budget process, we will use our December 2017 FTE number to project a June 2018 FTE number. Then we will estimate federal and state funding for education in 18-19, consider salary increases and estimate the resulting growth or decrease in public education employment to come up with an FTE number for our 18-19 budget. It is that number which would then be reduced by 10% based on the above membership loss assumption.

To illustrate the impact of a 10% reduction in membership, we will use, for now, our June 30, 2017 FTE membership number: 87,407. Reduced by 10%, that results in an FTE of 78,666. Based on our current year expenditures, an FTE of 78,666 would require a dues increase of \$58 to support the current level of expenditures in this year's budget or a reduction in expenditures of \$4,580,676 to hold the 18-19 dues and PRO assessment at the current year level of \$494. That illustrates the impact of Janus and the importance of our All In Campaign.

In addition to reducing the budget to reflect membership loss, we suggest that we consider now how we would handle expenditures within the 18-19 fiscal year in the event that the membership loss is greater than the 10% estimated in the approved budget. We would suggest that we also prepare contingency budgets reflecting membership loss of 15% and 20% with mid-year expenditure adjustments to reflect those respective dips in revenue. We should have a good sense of our 18-19 membership levels for fiscal year 18-19 by the end of December 2018. With the guidance of these contingency budgets, the Executive Committee would then make any necessary budgetary adjustments for fiscal year 18-19. Any budget shortfalls in that year not addressed by expenditure cuts would need to come from reserves, but we would propose that in budgeting for 2019-20 we would continue to balance expenditures and revenue.

Finally, we recommend the following budget priorities to inform expenditure proposals in the fiscal 18-19 budget the ABC will propose:

- ***Support the goal of the All In Campaign to attain an unprecedented level of member engagement across the Massachusetts Teachers Association.***
- ***Provide meaningful and effective services to members and locals.***
- ***Provide leadership and membership development programs to active, retired and student members in the following areas:***
 - *Professional Development*
 - *Collective Bargaining*
 - *Grievance Processing*
 - *Organizing and Political Action*
- ***Strengthen public education and labor rights by providing resources to:***
 - *Support coalitions with external partners*
 - *Achieve MTA's legislative and election goals*
 - *Influence education policy at the state and local level*
- ***Meet contractual obligations to MTA employees by adequately funding the following:***
 - *Employee pension fund*
 - *Employee post-retirement health benefits*
 - *Contractual obligations*
- ***Protect the future financial stability of the Massachusetts Teachers Association by establishing a target and funding plan for reserves.***
- ***Review all budget items for possible savings.***

Advisory Budget Committee

The ABC met three times: January 17, 24, and 31, 2018. The discussions included a recognition of the above strategy to be used in the development of the FY 18-19 budget, an agreement that there would be no dues increase, an agreement on the number of full time equivalent members used in the budget and a comprehensive review of the budget template providing detailed information on all budget line items.

Executive Committee

The Executive Committee reviewed the ABC proposed budget on March 3, 2018. An adjustment was made to the ABC recommendation to account for a decrease in NEA UniServ revenue, which was announced after the ABC completed its work.

Board of Directors

The Board of Directors reviewed the Executive Committee proposed budget on March 24, 2018. The Board voted two budget transfers:

1. \$55,000 to line 84, Board Meetings from line 94, Policy, Documents, Projects, Coalitions and Donations, and
2. \$1,584 to line R45, Summer Conference from line 30, Large Locals.

Other Considerations Related to the Budget Process

Funding the RUM Campaign

MTA has been committed to the efforts of Raise Up Massachusetts (RUM), a grassroots coalition of community organizations, religious groups and labor unions committed to build an economy that invests in families, gives everyone the opportunity to succeed and creates broadly shared prosperity. Currently, RUM is focusing on three issues: the Fair Share Amendment, the Fight for \$15 and Paid Family and Medical Leave. MTA's contributions to the campaign include participation in the governance of RUM, funding from the PRO fund and the work done by MTA members and staff who gathered 28,678 signatures in 2015 for a constitutional amendment to raise revenue for public education and infrastructure, and 41,139 signatures on two petitions in 2017 for ballot questions to establish a minimum wage of \$15 and paid family and medical leave. MTA is represented on the RUM steering committee and other structures within RUM charged with planning and executing the current campaign to enact the constitutional amendment and the statutory provisions for minimum wage and paid family medical leave by ballot question in the November 2018 election. Because the height of RUM's campaign activity in the summer and fall will overlap with our first post-Janus membership drive, we need to design a campaign that both supports victory on the ballot questions and which integrates with that goal with our All In Campaign. We are fortunate to have had the experience of our highly successful Question 2 campaign to inform our approach to the RUM campaign, including our internal decision-making process for planning and funding Q2. Discussions about RUM took place at the January PRO meeting and a plan for MTA's internal campaign was presented to the February 2-3 Board meeting. Further discussions took place at

the March meeting of the Board of Directors where the Board voted to recommend funding for the campaign to the delegates to the 2018 Annual Meeting.

Reserve Study Update

We engaged Grant Thornton to review and update the study they did last year to help us assess the adequacy of the level of MTA's reserves. That update was presented to the Board at its February 2-3 meeting. There will be a further update to the delegates to the Annual Meeting.

Proposed Budget

We believe the dues amount proposed is reasonable, prudent, and necessary to continue to fund core membership services, facilitate member engagement and maintain the financial health and stability of our association. The materials that follow include an overview of the MTA Board of Director's budget recommendations and an explanation of the major changes in the proposed budget.

The Board of Directors and Executive Committee want to thank all of the members of the Advisory Budget Committee for devoting their time and effort in preparing the budget. The committee members are:

Barbara Madeloni, President and Member Ex-Officio
 Erik J. Champy, Vice President and ABC Chair
 Timothy Dwyer, Executive Committee, Dedham
 Michael Zilles, Executive Committee, Newton
 Diana Marcus, Board Member, Burlington
 Robert Travers, Board Member, Cambridge
 Christine Boseman, Member At-Large, Classified Staff Union
 Thomas Goodkind, Member At-Large, Professional Staff Union
 Wendy MacMillan, Member At-Large
 Mary Rapien, Member At-Large, MCCC
 Lisa Rosenberg, Member At-Large, Cambridge
 Ann Clarke, Executive Director-Treasurer
 Kathleen Conway, Director of Finance and Accounting, Staff Consultant
 Nancy Shukan, Financial Reporting Accountant

We look forward to discussing the budget at the Annual Meeting of Delegates and hope you will vote to support the MTA Board of Director's proposed operating budget for 2018-2019.

Additional Information:

Budget Overview

Where does MTA's revenue come from? What does MTA spend money on?

There are 18 line items in the MTA budget that describe most of the sources of revenue recognized in our operating budget and 121 line items that capture our operating budget expenses. There is a small amount of revenue from grants, which is not included in the budget, and a portion of our expenses for capital items (purchases and leases) that, based on accounting requirements, are accounted for both in our budget and in our financial statements.

In November we provided a document for presidents attending the fall regional presidents' meetings to give them an overview of the major categories of revenue and expenses and to show the relationship of staff costs (68.2% of the 17-18 budget) to other budget categories.

The takeaways from this document are:

- The good stewardship of MTA leaders in taking many steps over the years to result in a well-funded employee pension plan and an impressive level of reserves. MTA is in a better financial position than many of NEA's other affiliate states based on the prudence of the leaders who came before us.
- The fact that substantial reductions in MTA revenue will necessitate staff reductions because staff costs constitute 68.4% of our budget.

What constraints do we have in setting our budget?

In seeking cost savings, we have some limitations in terms of what are referred to as "fixed costs" which involve legal obligations. The major fixed costs are the contracts with our three staff unions and the terms of the leases for MTA offices. (In that regard, we recently signed a 5-year lease for our Raynham office, but we were careful to negotiate a very favorable sublet provision.) Our staff contracts prescribe the salary and benefits we pay our employees. If we decide to reduce staff, the contracts prescribe layoff procedures, benefits we provide to laid off employees, and recall rights. Staff contracts have additional requirements we must honor, such as providing health insurance, pension and other benefits and reimbursing employees for reasonable business expenses. All three staff contracts expire in June 2019 and the Board Negotiating Team has begun its preparation for what may be a challenging round of bargaining. In addition, our budget is constrained by policies that have been adopted by MTA. Examples here include the Legal Services Policy, which in its current form and practice obliges MTA to provide free legal services to members for legal issues related to their employment and to locals for most legal issues they confront, votes of the Board this year to increase Annual Meeting and NEA RA delegate stipends, and policies precluding fees for professional development workshops offered by MTA.

The federal law governing the funding of private sector pension plans (which includes the pension plan for MTA employees) constrains us with regard to how we fund the pension plan. In addition, there are certain costs we cannot forego - audit costs for example - because as an entity we are legally obliged to do things (such as have an audit) as long as we exist.

What budget items provide direct support for local work?

Our budget includes many items, which provide direct financial support to our locals and support, which the local would otherwise have to provide for itself:

- Field staff
- No cost legal services
- All In organizing grants
- Health insurance expert costs
- Air quality/workplace safety expert costs
- Local office support
- Materials for new members
- Funds to support local collective bargaining crises
- Membership recruitment grants
- PAL stipends
- Public relations support
- Local website support
- Financial management assistance
- Contract database access
- Delegate stipends
- AFL-CIO membership
- Advice on local education policy issues
- Training for local leaders
- Assistance with campaigns for local election campaigns

What budget items directly benefit members?

- All of the above local support which makes their local more capable, powerful and valued
- No cost legal services for employment related matters
- Licensure advice
- Training in both union skills and professional issues
- Conferences

- *MTA Today*
- *massteacher.org*
- Support for MTA Benefits
- MTA Reporter
- Governance – opportunities to participate in setting the direction of MTA

Then there are items which we need to spend money on to be effective in the work we do - providing for expenses to foster member involvement and success in elections and in our legislative agenda, the costs of providing high quality training - both the skills members and leaders need so that locals function at a high level and the individual professional development we provide so that members reach their potential as employees.

None of the money MTA spends is unnecessary or wasteful, which makes any effort to cut costs difficult. Throughout the budget process, staff and elected leaders strove to find expenses that could be trimmed without fundamentally altering the work that those expenses support. Of course, there were some different views of the particulars now being recommended to the Annual Meeting. We debated and voted and now present the budget to the delegates. As charged by the Board, this budget acknowledges the likely impact of the Janus case on MTA revenue, (a drop in revenue based on a 10% drop in membership), but provides the resources we need to meet the ongoing challenges members, locals and MTA face, and to achieve victory in the 2018 RUM campaign.

Revenue Budget: \$43,805,555

The combination of reducing our 18-19 FTE by 10% and wanting to present a balanced budget with no increase in dues required that our operating budget expenses not exceed our total revenue, consisting of dues revenue of \$37,882,112 (474 x 79,920) plus other revenue sources MTA has which are set forth in lines 3-18 of our revenue budget. We worked to find ways to increase these other sources of revenue and are proposing that other revenue be budgeted at \$5,923,443 the sum of lines 3-18. The sum of dues revenue and other revenue results in total operating revenue of \$43,805,555 for our 18-19 budget.

Here is a summary of the revenue increases in the proposal.

Increased Revenue in Budget Recommendation

	Line	Amount
Annual Meeting booths	10	17,500
<i>MTA Today</i> Ads	12	15,000
Interest on investments	16	83,251
MTAB fees	17	39,000

Expense Budget for 2018-19: \$43,805,555

The following chart shows the recommended cost savings in this budget proposal.

A. Expense Savings Proposed

Affiliate Services PreK-12	Line	Amount
Reduce Pittsfield office support staff from full-time to part-time	2	(56,313)
Consolidate organizing expenses	27,41	(15,000)
Large locals	30	(1,584)
Reduce cost of membership materials by printing in-house and eliminating pocket calendar	35	(37,800)
Reduce staff meeting costs	36	(5,000)
Higher Ed		
Eliminate payments for local membership data	29	(35,000)
Reduce HELC meeting costs	39	(5,000)
TPL		
Part-time employee changes	3	(95,699)
Reduce number and costs of regional presidents meetings	44	(25,000)
Reduce costs of Summer Leadership Conference, shorten by one day	45	(182,764)
Combine SEAM conference with Just for New Teachers	47	(4,000)
Fund Biennial Higher Ed Conferences over 2 budget years	49	(21,500)
Reduce costs of ESP conference	51	(24,770)
Reduce training venue costs	43	(7,615)
Grassroots		
Eliminate Deputy Manager Position	1	(146,035)
Eliminate intern position	3	(15,000)
Reduce costs of SDC meetings	56	(10,000)
Government Relations		
Eliminate one lobbyist position effective August 2018	1	(176,597)
Reduce spending for state issues/polling	68	(180,000)
Communications		
Consolidate local and state lines for communication expenses	70	(1,000)
Reduce cost of printing MTA Today	72	(9,000)
Reduce digital budget	74	(10,000)
Reduce services of outside copy editor for MTA Today	75	(900)

Legal	Line	Amount
Limit criminal case benefit to NEA insurance policy; limit representation in unemployment cases	77	(73,000)
Eliminate representation in workers' compensation cases	78	(139,500)
CEPP		
Reduce full-time coordinator to half-time	2	(42,437)
Eliminate part-time licensure advisor	3	(13,676)
Reduce expenses for agency monitoring	79	(1,500)
Reduce materials expenses	80	(19,500)
Reduce budget for contract database to recognize feature budgeted but not implemented and now covered by VAN	81	(5,100)
Governance		
Reduce Annual Meeting costs	82	(38,000)
Reduce cost of Board meetings (Board vote restored \$55,000)	84	21,000
Reduce Board business expenses	85	(46,300)
Reduce cost of Executive Committee meetings	86	(2,915)
Reduce Executive Committee business expenses	87	(9,400)
Reduce expenses for NEA Representative Assembly	91	(70,600) <i>Net (49,150)</i>
Reduce cost of running MTA elections	92	(7,150)
Transfer funds to Board meetings	94	(55,000)
Human Resources		
Reduce cost of All Staff Meetings	97	(18,000)
Reduce recruitment costs	100	(9,000)
ITS		
Eliminate 2 positions: software developer, help desk	2	(249,363)
Reduce use of consultants	13	(32,500)
Finance & Accounting		
Reduce audit fees	15	(3,000)
Reduce bank fees	109	(5,000)
Administration		
Reduce corporate counsel rates by 10%	18	TBD
Reduction in depreciation	118	(100,000)
Salary freeze – Executive Director	1	(6,913)
Salary freeze – managers (17)	1	(80,786)
Salary freeze – supervisors, other non-unit employees (3)	1	(12,541)

MTA Offices	Line	Amount
Telephone	19	(25,000)
Janitorial supplies, services	21	(5,000)
Utilities	22	(19,720)
Equipment leasing	102	(66,500)
Equipment repairs	105	(3,000)
Offsite Storage	108	(4,800)
MTAB		
Reduction in payment for MTAB work on Hanover advertising	110	(57,024)
Pension Contribution		
Reduce pension contribution	6	(382,411)

The elimination of the Deputy Grassroots Campaign Manager position is part of a reorganization of Grassroots. JoAnn Fitzgerald's recent retirement provided an opportunity to rethink the Grassroots structure. Two positions are moving out of Grassroots and into Affiliate Services. They are the New Member Organizer and the Retiree/Student Organizers. Earlier this year the ESP organizer position was moved to Affiliate Services by vote of the Board. That position and work is supervised by Ann Sullivan. Ann is the overall manager of the PreK-12 part of Affiliate Service, manages the Metro office and the ESP organizer. Ann will be able to add supervision of the newly created new member organizer and the student/retiree organizer to her portfolio. That will enable Grassroots with only one manager to concentrate on the LPAT program and its 40 SDCs and other grassroots political assignments it has taken on in recent years. Grassroots is one of our most high functioning divisions, and this reorganization will enable the director to concentrate on grassroots legislative and electoral work as well as other organizational grassroots work.

B. Saving realized from past actions, which will be realized in 2018-19.

There are notable savings from actions MTA has taken in the past to achieve cost savings:

	Line	Amount
Change in EEO policy	14	(25,000)
BNT negotiation of 16-19 staff contracts-health insurance savings	7	(685,809)
Move from Boston to Quincy – employee parking costs	24	(97,000)

C. Reductions based on actuals

As happens in every budget year, there are reductions based on actual expenditures. They are:

	Line	Amount
Employee life insurance	9	(5,178)
Employee disability insurance	10	(22,271)
Unemployment/medical taxes	11	(46,600)
Employee mileage reimbursement	23	(79,896)
President's expenses	25	(39,000)
Equipment repair	105	(3,000)
Corporate insurance	111	(13,000)
Dues	114	(5,650)
Subscriptions	115	(5,800)
Furniture/fixtures	116	(4,000)
Unrelated business income tax	121	(3,500)

D. Possible Additional Savings Pending

We are still exploring possible cost savings related to the following items. These opportunities will not alter this proposal, but may provide additional savings in the coming year.

	Line	
Expense reduction: further reduce pension contribution	6	Actuary Study – March 2018
Expense reduction – Boston office sublet	20	Discussions Underway

E. Expense Increases

Below are the budget items that are increased over last year.

	Line	Amount
FICA	5	31,382
Employee post-retirement health insurance	8	37,598
Employee workers compensation insurance	12	2,491
Rent	20	63,690

PALs stipends	55	12,500
Elections – Grassroots	58	50,000
SDC lobby registration	61	1,875
Board meetings	84	21,000
NEA RA delegate stipends	90	80,200
MTA committees	93	3,000
AFL-CIO memberships	95	17,521
Office equipment & supplies	101	47,580
Software licenses	106	24,935
Postage	112	23,900
Record retention	117	2,000

F. Level-funded expenses

The following items are level-funded.

	Line
Overtime	4
Corporate Counsel	18*
Payroll/HR fees	17*
Vice President's expenses	25
State and local organizing	27
Higher Ed research	28
Collective bargaining crisis grants	31
Boston Benefit Partners	32
Air Quality/Safety Consultant	33
Regional rep training	37
Higher Ed negotiating support	38
MTA Reporter	40
PreK-12 membership recruitment grants	42
Workshops	46
EMAC Conference	48
ESP leadership training	50
Retired conference and gathering	52
Conference supplies	53
OCC-VOC conference	54
LPAT meetings	57

LPAT legislative activities	59
State conventions	60
Federal Elections	62
State Elections	63
VOTE	64
Mass Budget & Policy Center	65
Legislative materials/fees	66
Mass Alliance	67
Media policy/priorities	69*
MTA Today photo/artwork	71
MTA Today postage	73
Legal case fees	76
Human Rights Dinner	83
President's Projects	88
National Conferences	89
Policy documents, projects (\$55,000 reduction by BOD vote)	94
Staff meetings (not All Staff)	96
Employee training	98
Employee engagement (HR)	99
Computer leasing	103*
Office internet	104
APL insurance	107
Paper	113

*** Level-funded when the amount included in contingency in the 17-18 budget is considered.**

Conclusion

Not surprisingly, this budget process was much harder and more time-consuming than any in recent experience. The Board recognizes the commitment of the management and leadership teams to the work that needs to be done to assure that MTA survives the impact of the Janus decision, remains the strong union it has been and grows ever more powerful and successful as we both save and renew this great organization.





March 26, 2018

TO: The Delegates to the MTA Annual Meeting

FROM: The MTA Board of Directors

SUBJECT: **2018-2019 PROPOSED PUBLIC RELATIONS/ORGANIZING CAMPAIGN BUDGET**

The MTA Board of Directors, Executive Committee and Advisory Budget Committee reviewed the proposed Public Relations/Organizing Campaign budget for fiscal year 2018-2019. The Board of Directors voted as follows:

VOTED to recommend to the Delegates to the MTA Annual Meeting the adoption of the Public Relations/Organizing Campaign budget of \$1,598,400 and a Public Relations/Organizing Campaign dues level of \$20, based on 79,920 full-time-equivalent active members for the 2018-2019 fiscal year. Dues for secretaries, clerks and custodians are to be \$12; dues for aides, food service personnel and other education support professionals are to be \$6.

Information about the Public Relations/Organizing Campaign follows.

MTA Public Relations/Organizing Campaign Committee Report March 2018

The Public Relations/Organizing Campaign Committee is a major participant in projects and initiatives that help build the MTA's influence and power while seeking gains for our students, schools, colleges, and communities. During fiscal 2017-2018, much of the funding allocated to the committee has been dedicated to the Raise Up Massachusetts campaign, which is spearheading the drive for a constitutional amendment that would provide approximately \$2 billion annually for public education and transportation, as well as advocating for initiatives to raise the minimum wage and create a statewide paid family and medical leave program. The allocation of those funds and the conditional allocation of funds that are approved in 2018-2019 were based on the following motion, which was approved on January 11:

Motion: The Public Relations/Organizing Campaign Committee will:

- (1) Use all unencumbered funds, a current amount of \$1,427,840 as of January 8, 2018, to begin funding the MTA's contribution to the RUM 2018 campaign ballot committee, less a hold-back of \$427,840 for spending through 2018-19 for the needs of any other campaigns and projects.
- (2) If the MTA Board of Directors approves a Raise Up Massachusetts/All In funding plan to provide resources
 - for MTA contributions to the RUM 2018 campaign to win the November 2018 tax ballot question and, if appropriate measures are not enacted by the Legislature, to win the minimum wage and paid family and medical leave ballot questions, and
 - for an MTA internal member-to-member campaign to win the ballot question(s) and to ensure that all MTA members not previously contacted in the course of the MTA's All In Campaign have a one-to-one conversation about the election and MTA membership, then, through the November 2018 election, use all funds budgeted by the Annual Meeting for the Public Relations/Organizing Campaign in 2018-2019 to support both aspects of the RUM 2018 campaign: the external campaign and the MTA's internal campaign, combining ballot question and membership efforts.

Intent: The Public Relations/Organizing Campaign Committee commits to spend the remainder of all currently unencumbered funds, less \$427,840, to finance the MTA's contribution to the RUM external campaign. And contingent on Board approval of the campaign plan, the committee approves spending all money budgeted for the Public Relations/Organizing Campaign for 2018-2019 for the external campaign and the resources needed for the MTA's internal campaign, including All In work, which will be integrated with our member-to-member election work.

On March 24, the Board voted to recommend funding for the campaign to the delegates to the 2018 MTA Annual Meeting.

Other expenditures during the year — some of them from funds that previously had been set aside — have helped the MTA and other coalitions in which we participate continue their strategic activities. The committee has provided support for the African-Latino-Asian-Native American Educators Initiative, for a Springfield parent and community organizer, for Jobs With Justice/Massachusetts Education Justice Alliance organizing, and for the efforts of the Public Higher Education Network of Massachusetts. It is currently supporting JWW's activities as the organization moves forward under new leadership.

In addition, another session of the MTA Campaign School has been funded to help encourage members to run for office, and resources remain available for grants that help locals organize and conduct initiatives that enhance the image of educators and public education, often in conjunction with their *All In* activities. Also in 2017-2018, the committee is sponsoring *High School Quiz Show* on WGBH and *As Schools Match Wits* on WGBY, showcasing its support for high-quality public television programming that involves students and schools. In addition, it provided support for the Massachusetts Parent Teacher Association's safety and wellness summit, for Health Care for All, and for WGBY's Kids' Fan Day in Springfield.

These activities have been conducted in the aftermath of the committee's substantial support in 2016-2017 for the No on Question 2 campaign, which helped the MTA and its allies win a landslide victory over an effort to radically increase the cap on charter schools in Massachusetts.

Looking ahead, the PR/Organizing Campaign fund, if reauthorized by delegates to the Annual Meeting, will remain highly instrumental to building and demonstrating the MTA's power and reach as we move forward with the Raise Up Massachusetts campaign, the *All In* effort, and other statewide and local initiatives and projects. The *Janus* agency fee case, the administration of Governor Charlie Baker, the presidency of Donald Trump, and the continued ascension of the right wing combine to present an ongoing series of threats to the MTA and other unions, to public education at all levels, and to communities across our Commonwealth. The PR/Organizing Campaign has been key to overcoming many critical challenges, and it will continue to play that role as our union seeks to help Massachusetts students build their lives and to ensure that our schools, colleges and universities succeed in their noble mission.

I would like to thank the members of the committee for their work and dedication.

The following members and staff currently serve on, assist the committee, or have been members in 2017-2018:

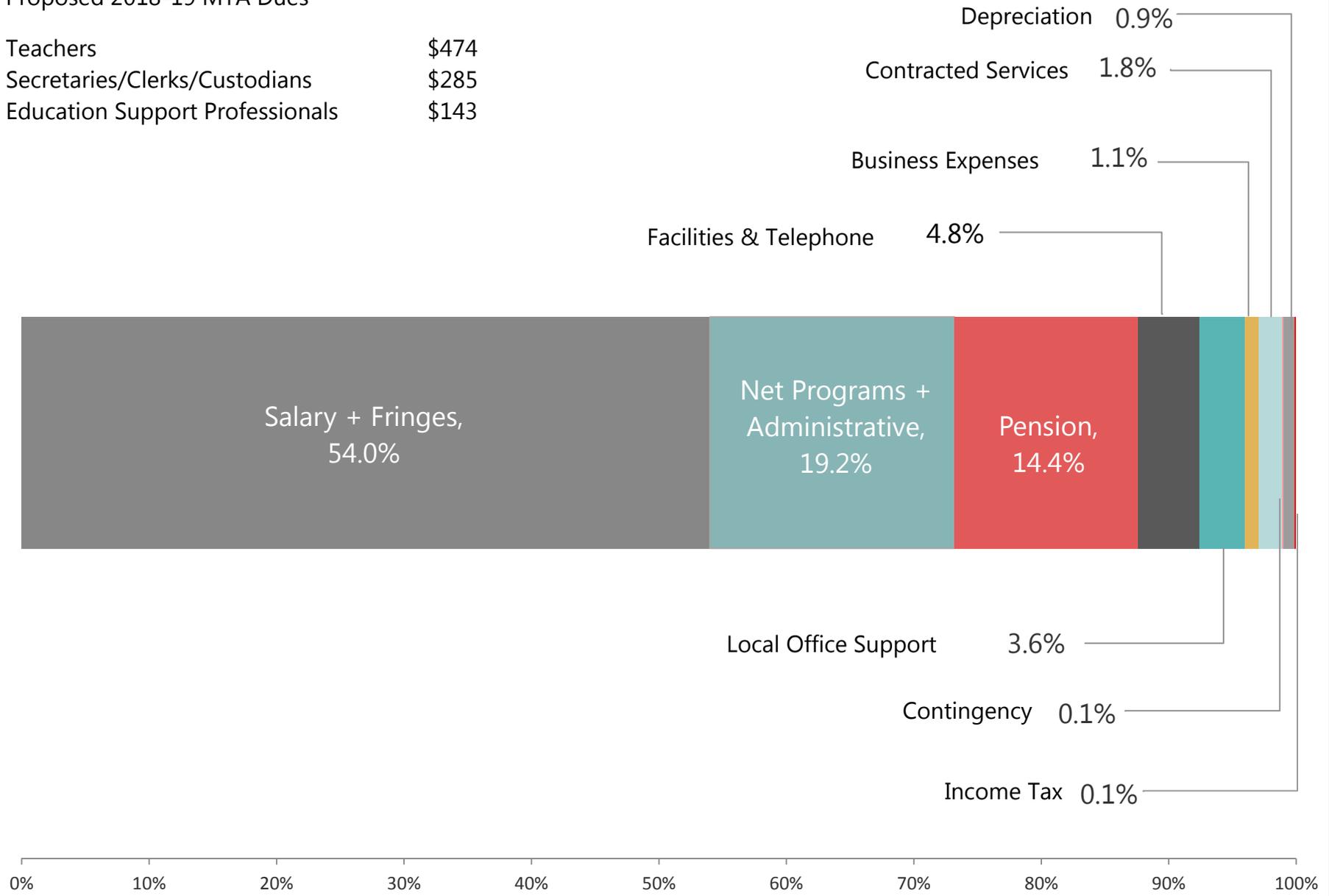
Barbara Madeloni — MTA President
Steven Andrews — Northampton
Anneta Argyres — Professional Staff Union, Boston
Colleen Avedikian — MCCC, Bristol Community College
Matthew Bach — Andover
Cheri Cluff — Martha's Vineyard
Allison Cox — Quincy
Debra King — Watertown
Lamikco Magee — Amherst-Pelham
Merrie Najimy — Concord
Jamie Rinaldi — Newton
Gloria Salazar — Somerville
Christine Scully — Retired

Michael Zilles — Newton
Ann Clarke — Executive Director-Treasurer
Bob Duffy — MTA Communications Specialist
Janice Morrissey — Communications Division Staff Assistant
Jim Sacks — Co-Chair and MTA Director of Communications

Thank you,
Erik J. Champy
MTA Vice President
PR/Organizing Campaign Committee Co-Chair

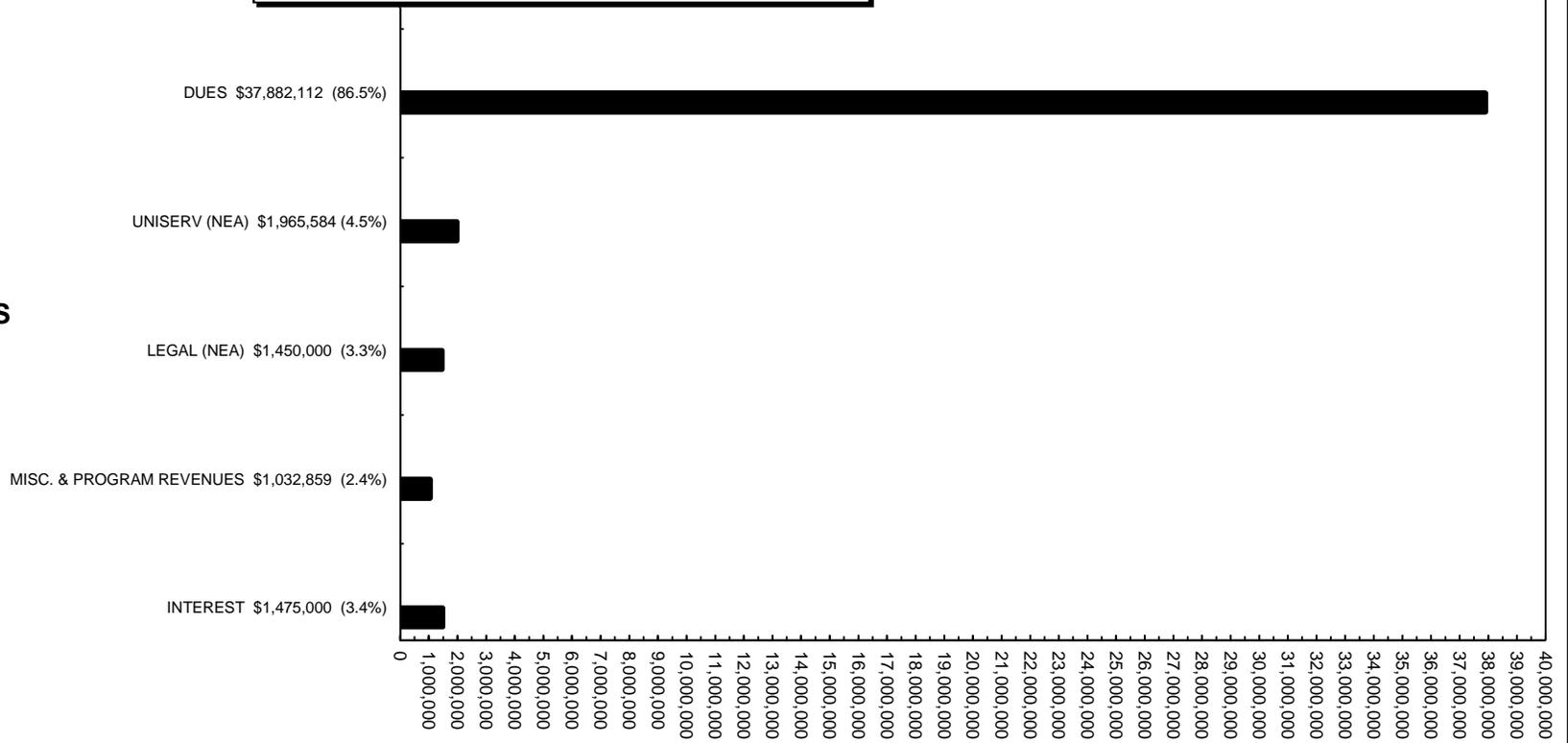
Breakdown of Board of Directors
Proposed 2018-19 MTA Dues

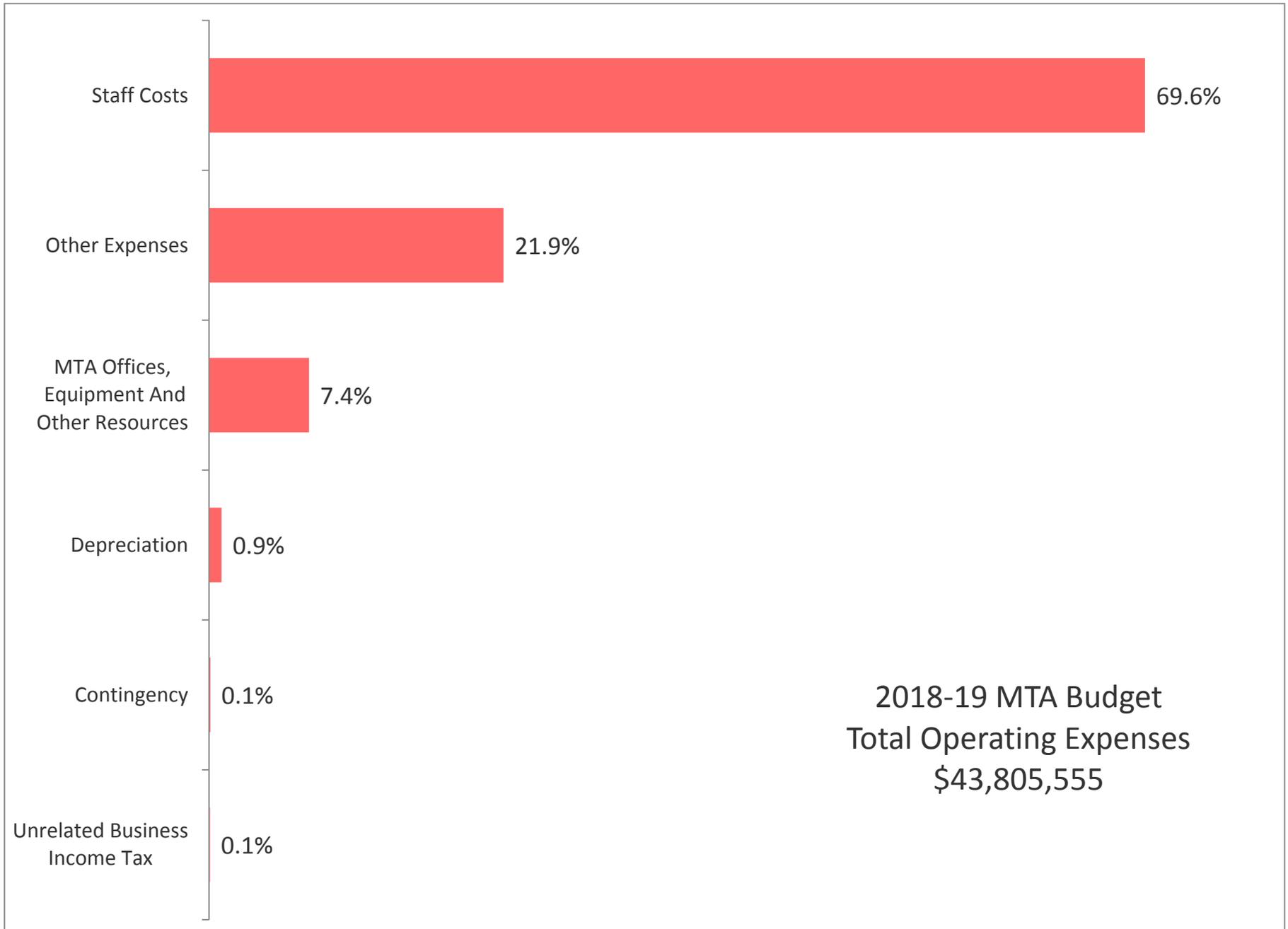
Teachers	\$474
Secretaries/Clerks/Custodians	\$285
Education Support Professionals	\$143



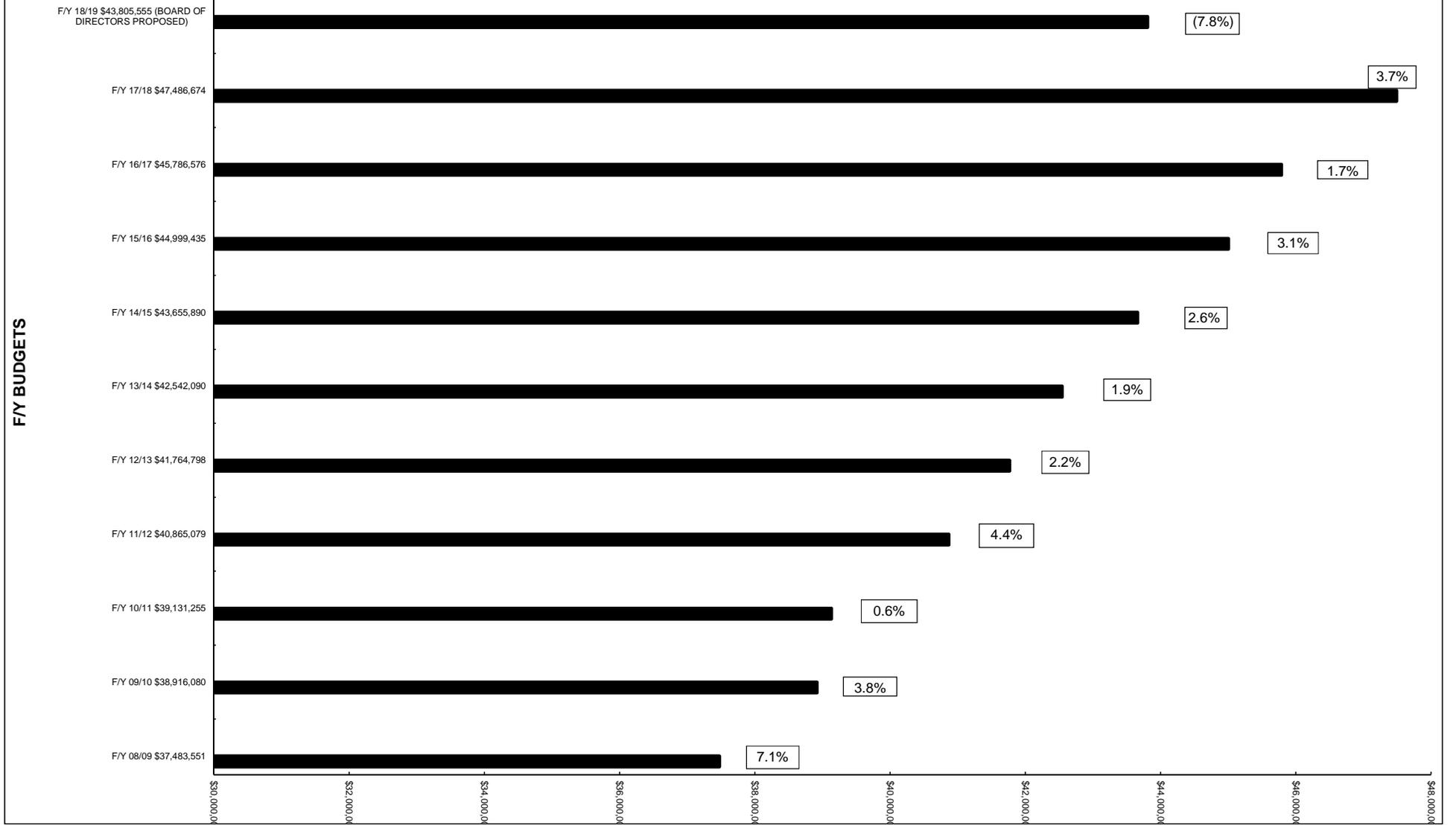
**2018- 2019 SOURCES OF REVENUE
BOARD OF DIRECTORS
PROPOSED BUDGET
\$43,805,555**

REVENUE SOURCES

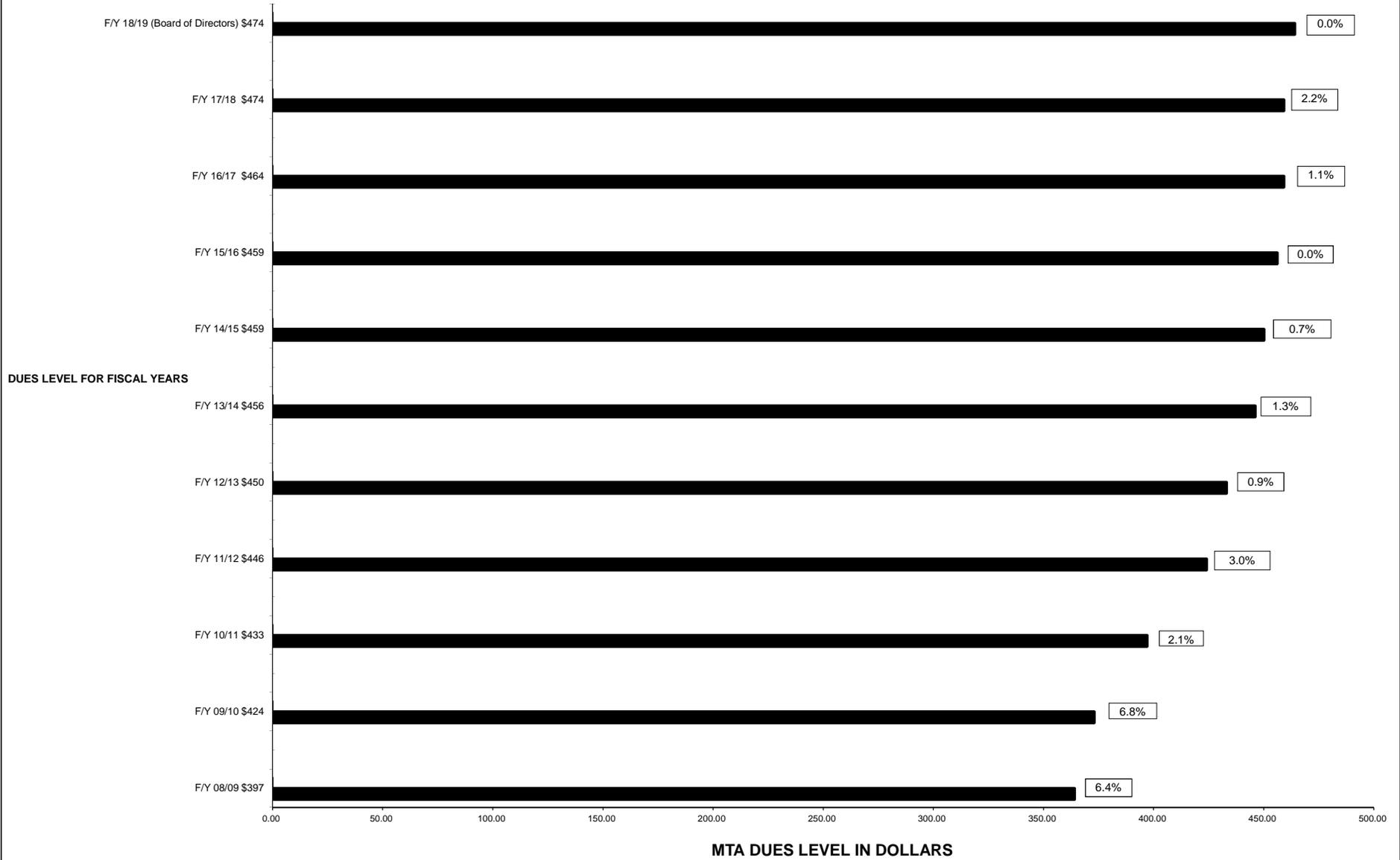




**OPERATING EXPENSES - 2008/2009 TO 2018/2019
(BOARD OF DIRECTORS PROPOSED)**



MTA DUES LEVELS - 2008/2009 TO 2017/2019



WHERE MTA RANKS AMONG THE STATES **STATE ASSOCIATION DUES FOR FY 17-18**

<u>RANK</u>			<u>RANK</u>		
1	ALASKA*	740	26	UTAH	382
2	HAWAII*	610	27	NEVADA*	378
3	OREGON *	607	28	NORTH DAKOTA *	371
4	WYOMING	532	29	ARIZONA	364
5	INDIANA	531	30	ARKANSAS	359
6	CONNECTICUT *	499	31	TEXAS	324
7	MASSACHUSETTS *	494	32	MARYLAND *	322
8	ILLINOIS*	472	33	WEST VIRGINIA	310
9	MINNESOTA*	471	34	GEORGIA	300
10	IDAHO *	468	35	ALABAMA	294
11	DELAWARE*	463	36	NORTH CAROLINA	289
12	RHODE ISLAND*	455	37	TENNESSEE*	288
13	OHIO *	454	38	OKLAHOMA *	287
14	NEW HAMPSHIRE*	452	39	LOUISIANA	284
15	IOWA *	451	40	VIRGINIA	283
16	WASHINGTON *	449	41	SOUTH CAROLINA	275
17	VERMONT*	445	42	MISSISSIPPI	273
18	SOUTH DAKOTA *	427	43	WISCONSIN*	238
19	MAINE *	414	44	FLORIDA *	234
20	MONTANA*	412		CALIFORNIA *	
21	NEW MEXICO	409		MICHIGAN*	
22	NEBRASKA*	406		NEW JERSEY*	
	KENTUCKY	406		NEW YORK*	
23	COLORADO	395		PENNSYLVANIA*	
24	MISSOURI	392			
25	KANSAS*	389			

SOURCE: NEA

*Indicates states with collective bargaining agreements (Source: Education Commission of the States)
N/A indicates states for which NEA had no dues data

2016-2017 STATE ASSOCIATIONS DUES AS A % OF AVERAGE TEACHER'S SALARY

<u>STATE</u>	<u>2016/2017 DUES</u>	<u>AVERAGE TEACHER SALARY</u>	<u>DUES AS A % OF SALARY</u>	<u>STATE</u>	<u>2016/2017 DUES</u>	<u>AVERAGE TEACHER SALARY</u>	<u>DUES AS A % OF SALARY</u>
1 ALASKA*	710	68,138	1.04%	17 COLORADO	350	51,808	0.68%
2 HAWAII*	578	56,651	1.02%	17 CONNECTICUT *	494	73,147	0.68%
3 IDAHO*	460	47,504	0.97%	18 WEST VIRGINIA	304	45,555	0.67%
3 OREGON *	598	61,862	0.97%	19 RHODE ISLAND*	439	66,477	0.66%
4 INDIANA	519	54,308	0.96%	19 NEVADA*	376	57,376	0.66%
5 WYOMING	511	58,187	0.88%	20 NORTH DAKOTA *	346	52,968	0.65%
6 SOUTH DAKOTA *	403	46,979	0.86%	21 MISSISSIPPI	273	42,925	0.64%
7 MISSOURI	392	48,618	0.81%	22 MASSACHUSETTS *	494	78,844	0.63%
8 MINNESOTA*	460	57,346	0.80%	23 OKLAHOMA *	277	45,292	0.61%
9 NEW MEXICO	373	47,122	0.79%	24 TEXAS	311	52,575	0.59%
9 MAINE *	404	51,077	0.79%	25 TENNESSEE*	284	50,099	0.57%
10 KANSAS*	385	49,422	0.78%	26 VIRGINIA	283	51,049	0.55%
10 NEW HAMPSHIRE*	446	57,522	0.78%	26 LOUISIANA	274	50,000	0.55%
11 WASHINGTON *	416	54,433	0.76%	27 SOUTH CAROLINA	265	50,000	0.53%
11 IOWA *	424	55,647	0.76%	28 GEORGIA	281	55,532	0.51%
12 VERMONT*	432	57,349	0.75%	29 ALABAMA	253	50,391	0.50%
12 MONTANA*	387	51,422	0.75%	30 NORTH CAROLINA	247	49,970	0.49%
12 ARIZONA	355	47,403	0.75%	31 FLORIDA *	220	47,267	0.47%
13 ARKANSAS	359	48,304	0.74%	31 MARYLAND *	318	68,357	0.47%
13 UTAH	351	47,244	0.74%	32 WISCONSIN*	218	54,998	0.40%
14 NEBRASKA*	384	52,338	0.73%	CALIFORNIA *	N/A	79,128	0.00%
15 OHIO *	420	58,202	0.72%	MICHIGAN*	N/A	62,287	0.00%
15 ILLINOIS*	467	64,933	0.72%	NEW JERSEY*	N/A	69,623	0.00%
16 DELAWARE*	421	60,214	0.70%	NEW YORK*	N/A	81,902	0.00%
17 KENTUCKY	354	52,338	0.68%	PENNSYLVANIA*	N/A	66,265	0.00%

*Indicates states with collective bargaining agreements (Source: Education Commission of the States)

N/A indicates states for which NEA had no dues data

SOURCE: NEA Research, NEA Estimates Database 2016-2017

1992/93 - 2018/2019 MTA DUES AS A % OF AVERAGE SALARY

<u>FISCAL YEAR</u>	<u>MTA ANNUAL DUES</u>	<u>ESTIMATED AVERAGE TEACHER SALARY *</u>	<u>DUES AS A % OF SALARY</u>	<u>BEGINNING TEACHER SALARY *</u>	<u>DUES AS A % OF SALARY</u>
1992/1993	\$240	\$38,681	0.62%	\$22,614	1.06%
1993/1994	\$249	\$39,012	0.64%	\$23,261	1.07%
1994/1995	\$253	\$40,718	0.62%	\$23,909	1.06%
1995/1996	\$257	\$41,760	0.62%	\$24,862	1.03%
1996/1997	\$266	\$42,874	0.62%	\$25,570	1.04%
1997/1998	\$275	\$44,051	0.62%	\$26,511	1.04%
1998/1999	\$296	\$45,075	0.66%	\$27,361	1.08%
1999/2000	\$296	\$46,427	0.64%	\$28,228	1.05%
2000/2001	\$296	\$47,900	0.62%	\$29,431	1.01%
2001/2002	\$302	\$49,054	0.62%	\$30,642	0.98%
2002/2003	\$312	\$50,893	0.61%	\$31,716	0.98%
2003/2004	\$314	\$53,733	0.58%	\$32,791	0.96%
2004/2005	\$330	\$54,701	0.60%	\$33,775	0.98%
2005/2006	\$338	\$56,366	0.60%	\$34,982	0.97%
2006/2007	\$364	\$58,258	0.62%	\$35,949	1.01%
2007/2008	\$373	\$64,164	0.58%	\$37,208	1.00%
2008/2009	\$397	\$67,572	0.59%	\$38,119	1.04%
2009/2010	\$424	\$68,733	0.62%	\$38,990	1.09%
2010/2011	\$433	\$70,340	0.62%	\$39,632	1.09%
2011/2012	\$446	\$70,474	0.63%	\$40,506	1.10%
2012/2013	\$450	\$71,983	0.63%	\$41,015	1.10%
2013/2014	\$456	\$73,847	0.62%	\$41,630	1.10%
2014/2015	\$459	\$74,703	0.61%	\$42,625	1.08%
2015/2016	\$459	\$77,071	0.60%	\$43,437	1.06%
2016/2017	\$464	\$78,844	0.59%	\$44,263	1.05%
2017/2018	\$474	\$80,657	0.59%	\$45,522	1.04%
2018/2019 (BOARD OF DIRECTORS PROPOSED)	\$474	\$82,512	0.57%	\$49,385	0.96%

*SOURCE: NEA; DESE; MTA RESEARCH

1992/93 - 2018/2019 MTA MEMBERSHIP LEVELS AS OF JUNE 30

FULL TIME EQUIVALENTS

<u>FISCAL YEAR</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>INCREASE/ (DECREASE) IN RELATION TO BUDGET</u>
1992/1993	57,500	59,193	1,693
1993/1994	59,000	60,933	1,933
1994/1995	60,600	62,275	1,675
1995/1996	62,650	64,373	1,723
1996/1997	64,100	66,242	2,142
1997/1998	66,250	69,032	2,782
1998/1999	69,000	71,775	2,775
1999/2000	72,005	74,233	2,228
2000/2001	74,000	76,781	2,781
2001/2002	76,575	78,880	2,305
2002/2003	78,875	78,668	(207)
2003/2004	78,000	77,585	(415)
2004/2005	75,500	78,416	2,916
2005/2006	77,000	79,920	2,920
2006/2007	79,500	81,871	2,371
2007/2008	80,527	82,657	2,130
2008/2009	81,515	83,908	2,393
2009/2010	79,720	83,509	3,789
2010/2011	79,275	82,921	3,646
2011/2012	80,000	83,495	3,495
2012/2013	81,500	84,229	2,729
2013/2014	82,000	85,295	3,295
2014/2015	83,800	86,135	2,335
2015/2016	86,000	87,149	1,149
2016/2017	86,380	87,407	1,027
2017/2018	88,000	88,333	333 AS OF 2/28/2018
2018/2019 (BOARD OF DIRECTORS PROPOSED)	79,920	to be determined	

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
OPERATING BUDGET
DETAIL PROGRAM BUDGET BY LINE ITEM

LN REF		ANNUAL MEETING APPROVED 2017-2018 BUDGET	BOARD OF DIRECTORS PROPOSED 2018-2019 BUDGET	INCREASE (DECREASE) FROM FY 17	PERCENT INCR/(DECR) FROM FY 17
	REVENUE				
	MEMBERSHIP DUES	\$474.00	\$474.00	\$0.00	0.00%
	Full Time Equivalents	88,000	79,920	(8,080)	-9.18%
1	Affiliation Dues	41,712,000	37,882,112	(3,829,888)	-9.18%
2	Agency Fee	<u>350,000</u>	<u>0</u>	<u>(350,000)</u>	<u>-100.00%</u>
	TOTAL MEMBERSHIP DUES	42,062,000	37,882,112	(4,179,888)	-9.94%
	PROGRAM REVENUE				
3	NEA UniServ Funding - Full time	1,839,956	1,747,200	(92,756)	-5.04%
4	NEA UniServ Funding - Part time	234,888	218,384	(16,504)	-7.03%
5	NEA Legal Reimbursement	1,450,000	1,450,000	0	0.00%
6	Insurance & Court / Reimbursement of Attorney's Fees	8,000	0	(8,000)	-100.00%
7	Conference/Workshop Revenue	42,300	26,259	(16,041)	-37.92%
8	Summer Conference Revenue	50,000	43,000	(7,000)	-14.00%
9	Workers Compensation Reimbursement	30,000	20,000	(10,000)	-33.33%
10	Annual Meeting Revenue	17,500	35,000	17,500	100.00%
11	NEA Convention Revenue	21,450	0	(21,450)	-100.00%
12	Newspaper Advertising	60,000	75,000	15,000	25.00%
13	Calendar Handbook Advertising	1,300	0	(1,300)	-100.00%
14	Printing Income	50,000	50,000	0	0.00%
15	Human Civil Rights Dinner & Awards Revenue	<u>600</u>	<u>600</u>	<u>0</u>	<u>0.00%</u>
	Total Program Revenue	3,805,994	3,665,443	(140,551)	-3.69%
	OTHER INCOME				
16	Interest and Dividend Income	925,000	1,475,000	550,000	59.46%
17	MTA Benefits / Miscellaneous Income	149,000	188,000	39,000	26.17%
18	Hanover P&C Endorsement and Royalty Income	<u>575,000</u>	<u>595,000</u>	<u>20,000</u>	<u>3.48%</u>
	Total Other Income	1,649,000	2,258,000	609,000	36.93%
	TOTAL OPERATING REVENUE	<u>47,516,994</u>	<u>43,805,555</u>	<u>(3,711,439)</u>	-7.81%

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
OPERATING BUDGET
DETAIL PROGRAM BUDGET BY LINE ITEM**

LN REF		ANNUAL MEETING APPROVED 2017-2018 BUDGET	BOARD OF DIRECTORS PROPOSED 2018-2019 BUDGET	INCREASE (DECREASE) FROM FY 17	PERCENT INCR/(DECR) FROM FY 17
	EXPENSES				
	Division as Percent of Total Expenses				
	Contingency as a Percent of Total Expenses				
	SALARIES & FRINGE BENEFITS				
R1	Salaries	14,196,191	14,264,932	68,741	0.48%
2	Wages	3,754,958	3,591,937	(163,021)	-4.34%
R3	Part - Time Staff	973,175	807,000	(166,175)	-17.08%
4	Overtime	149,900	149,900	0	0.00%
5	FICA	1,257,648	1,289,030	31,382	2.50%
6	Pension	6,678,800	6,296,389	(382,411)	-5.73%
7	Health & Dental Insurance	3,606,149	2,920,341	(685,809)	-19.02%
8	Post Retirement Health Insurance	290,000	327,598	37,598	12.96%
9	Life Insurance	110,165	104,987	(5,178)	-4.70%
10	Short and Long Term Disability	140,994	118,723	(22,271)	-15.80%
11	State/Federal Unemployment Tax/Universal Health	132,248	85,648	(46,600)	-35.24%
12	Workers Compensation	<u>45,012</u>	<u>47,503</u>	<u>2,491</u>	<u>5.53%</u>
	Total Salaries & Fringe Benefits	31,335,240	30,003,988	(1,331,252)	-4.25%
	CONTRACTED ADMINISTRATIVE SERVICES & PROFESSIONAL FEES				
13	Consultants	175,000	142,500	(32,500)	-18.57%
14	Equal Employment Opportunity Officer	25,000	0	(25,000)	-100.00%
15	Audit Fees	58,000	55,000	(3,000)	-5.17%
16	Investment Consulting Fees	280,000	389,640	109,640	39.16%
17	Payroll & Human Resource System Service Fees	38,000	45,000	7,000	18.42%
18	Corporate Counsel	<u>110,000</u>	<u>150,000</u>	<u>40,000</u>	<u>36.36%</u>
	Total Contracted Administrative Services & Professional Fees	686,000	782,140	96,140	14.01%

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
OPERATING BUDGET
DETAIL PROGRAM BUDGET BY LINE ITEM**

LN
REF

	ANNUAL MEETING APPROVED 2017-2018 BUDGET	BOARD OF DIRECTORS PROPOSED 2018-2019 BUDGET	INCREASE (DECREASE) FROM FY 17	PERCENT INCR/(DECR) FROM FY 17
FACILITIES & TELEPHONE				
19 Telephone	255,000	230,000	(25,000)	-9.80%
20 Rent	1,494,438	1,558,128	63,690	4.26%
21 Janitorial Supplies/Services	38,000	33,000	(5,000)	-13.16%
22 Utilities and Operating Expenses - Leaseholds	<u>295,000</u>	<u>275,280</u>	<u>(19,720)</u>	<u>-6.68%</u>
Total Facilities & Telephone	2,082,438	2,096,408	13,970	0.67%
BUSINESS EXPENSES				
23 Travel - Mileage	292,500	212,604	(79,896)	-27.31%
24 Travel - Miscellaneous Expenses & Parking	327,000	230,000	(97,000)	-29.66%
25 Travel and Residence - President's Expenses	69,000	30,000	(39,000)	-56.52%
26 Travel - Vice President's Expenses	<u>22,000</u>	<u>22,000</u>	<u>0</u>	<u>0.00%</u>
Total Business Expenses	710,500	494,604	(215,896)	-30.39%

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
OPERATING BUDGET
DETAIL PROGRAM BUDGET BY LINE ITEM**

LN REF		ANNUAL MEETING APPROVED 2017-2018 BUDGET	BOARD OF DIRECTORS PROPOSED 2018-2019 BUDGET	INCREASE (DECREASE) FROM FY 17	PERCENT INCR/(DECR) FROM FY 17
	PROGRAM EXPENSES				
	Affiliate Services				
27	State and Local Organizing	523,000	523,000	0	0.00%
28	Higher Ed Research, Organizing and Policy	1,000	25,000	24,000	2400.00%
29	Higher Ed Membership Data Reimbursement	35,000	0	(35,000)	-100.00%
30	Large Locals	16,357	14,773	(1,584)	-9.68%
31	Collective Bargaining/Crisis Funds	25,000	25,000	0	0.00%
32	Health & Welfare Initiatives Consultant	70,000	70,000	0	0.00%
33	Indoor Air Quality/Workplace Health/Safety Consultant	40,000	40,000	0	0.00%
34	Local Office Support	1,700,000	1,563,000	(137,000)	-8.06%
35	Membership Materials/I.D. Cards	187,400	149,600	(37,800)	-20.17%
36	Staff Meetings/Training	40,000	42,000	2,000	5.00%
37	Part Time Rep Meetings / Training	1,000	1,000	0	0.00%
38	Higher Ed Negotiations Support	25,000	25,000	0	0.00%
39	Higher Ed Leadership Meetings	10,000	5,000	(5,000)	-50.00%
40	MTA Reporter (Retired)	25,000	25,000	0	0.00%
41	Student Membership Program	15,000	0	(15,000)	-100.00%
42	Membership Recruitment	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0.00%</u>
	Sub-Total Affiliate Services	2,723,757	2,518,373	(205,384)	-7.54%
	Training and Professional Learning				
43	Leadership & Organizational Development	140,000	180,000	40,000	28.57%
44	Local Presidents Meetings	75,000	50,000	(25,000)	-33.33%
R45	Summer Conference	450,000	267,236	(182,764)	-40.61%
R46	Workshops	30,000	80,000	50,000	166.67%
R47	New Member Conferences	40,000	36,000	(4,000)	-10.00%
R48	Ethnic Minority Affairs Committee Program & Conf.	28,000	28,000	0	0.00%
R49	Higher Ed Conference	39,000	17,500	(21,500)	-55.13%
R50	ESP Leadership and Professional Development	62,000	62,000	0	0.00%
R51	ESP Conference	121,000	96,230	(24,770)	-20.47%
R52	Retired Conference and Gatherings	67,200	67,200	0	0.00%
53	General Conference Supplies	8,000	8,000	0	0.00%
R54	Occ Vocational Conference	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0.00%</u>
	Sub-Total Training and Professional Learning	1,070,200	902,166	(168,034)	-15.70%

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
OPERATING BUDGET
DETAIL PROGRAM BUDGET BY LINE ITEM**

LN REF		ANNUAL MEETING APPROVED 2017-2018 BUDGET	BOARD OF DIRECTORS PROPOSED 2018-2019 BUDGET	INCREASE (DECREASE) FROM FY 17	PERCENT INCR/(DECR) FROM FY 17
	Grassroots Campaigns				
55	Local Grants / Political Action Leaders	40,000	52,500	12,500	31.25%
56	SDC Meetings	15,000	5,000	(10,000)	-66.67%
57	LPAT Meetings	10,000	10,000	0	0.00%
58	Member to Member Activities-Elections	50,000	100,000	50,000	100.00%
59	Member to Member Activities- Legislation	25,000	25,000	0	0.00%
60	State Conventions	11,000	11,000	0	0.00%
61	Lobby Registration (Senate District Coordinators)	<u>8,775</u>	<u>10,650</u>	<u>1,875</u>	<u>21.37%</u>
	Sub-Total Grassroots Campaigns	159,775	214,150	54,375	34.03%
	Government Relations				
62	Federal Elections##	120,000	120,000	0	0.00%
63	State Elections##	225,000	225,000	0	0.00%
64	VOTE	14,999	14,999	0	0.00%
65	Massachusetts Budget and Policy Center	175,000	175,000	0	0.00%
66	Legislative Materials and Fees	38,000	38,000	0	0.00%
67	Mass Alliance	20,000	20,000	0	0.00%
68	State Budget / Issues Activities / Polling	<u>280,000</u>	<u>100,000</u>	<u>(180,000)</u>	<u>-64.29%</u>
	Sub-Total Government Relations	872,999	692,999	(180,000)	-20.62%

##Unexpended funds in Line 62 and Line 63 are restricted in non election years for use in the next election year.

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
OPERATING BUDGET
DETAIL PROGRAM BUDGET BY LINE ITEM

LN REF		ANNUAL MEETING APPROVED 2017-2018 BUDGET	BOARD OF DIRECTORS PROPOSED 2018-2019 BUDGET	INCREASE (DECREASE) FROM FY 17	PERCENT INCR/(DECR) FROM FY 17
	Communications				
69	Media/Policy Priorities	110,000	120,000	10,000	9.09%
70	Local/Community PR Materials	1,000	0	(1,000)	-100.00%
71	MTA Today Photos/Art Work	1,600	1,600	0	0.00%
R72	MTA Today - Printing	85,000	76,000	(9,000)	-10.59%
R73	MTA Today - Postage	60,000	60,000	0	0.00%
74	Website/Digital Communications	180,000	170,000	(10,000)	-5.56%
75	MTA Today Layout & Copy Editing	<u>2,500</u>	<u>1,600</u>	<u>(900)</u>	<u>-36.00%</u>
	Sub-Total Communications	440,100	429,200	(10,900)	-2.48%
	Legal Services				
R76	Auxillary Support (Filing/Transcript Fees)/Experts	170,000	170,000	0	0.00%
R77	Outside Attorney Fees - Legal	2,073,000	2,000,000	(73,000)	-3.52%
R78	Outside Attorney Fees - Workers Comp	<u>220,000</u>	<u>80,500</u>	<u>(139,500)</u>	<u>-63.41%</u>
	Sub-Total Legal Services	2,463,000	2,250,500	(212,500)	-8.63%
	CEPP				
79	Monitoring/Influencing Education	3,000	1,500	(1,500)	-50.00%
80	K-12 Policy and Practice Materials Production	4,000	14,500	10,500	262.50%
81	Contract Data Research System	<u>19,100</u>	<u>14,000</u>	<u>(5,100)</u>	<u>-26.70%</u>
	Sub-Total CEPP	<u>26,100</u>	<u>30,000</u>	<u>3,900</u>	14.94%

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
OPERATING BUDGET
DETAIL PROGRAM BUDGET BY LINE ITEM

LN REF	ANNUAL MEETING APPROVED 2017-2018 BUDGET	BOARD OF DIRECTORS PROPOSED 2018-2019 BUDGET	INCREASE (DECREASE) FROM FY 17	PERCENT INCR/(DECR) FROM FY 17	
Governance & Administration					
R82	Annual Meeting	403,000	365,000	(38,000)	-9.43%
R83	Human Civil Rights Dinner & Awards	20,000	20,000	0	0.00%
84	Board Meetings	150,000	171,000	21,000	14.00%
85	Other Board Activities	91,000	44,700	(46,300)	-50.88%
86	Executive Committee Meetings	35,015	32,100	(2,915)	-8.33%
87	Other Executive Committee Activities	25,900	16,500	(9,400)	-36.29%
88	President's Special Projects	8,000	8,000	0	0.00%
89	National Conferences	25,000	25,000	0	0.00%
90	NEA Delegate Stipends	165,000	245,200	80,200	48.61%
91	NEA Convention Expenses	135,000	64,400	(70,600)	-52.30%
92	MTA & NEA Elections	52,000	44,850	(7,150)	-13.75%
93	Committees	150,000	153,000	3,000	2.00%
94	Policy, Documents, Projects, Coalitions & Donations	170,000	115,000	(55,000)	-32.35%
95	AFL/CIO Membership Dues	<u>213,000</u>	<u>230,521</u>	<u>17,521</u>	<u>8.23%</u>
	Sub-Total Governance & Administration	1,642,915	1,535,271	(107,644)	-6.55%
Human Resources					
96	Management Meetings	2,000	2,000	0	0.00%
97	All - Staff Meetings	43,000	25,000	(18,000)	-41.86%
98	Training & Tuition Reimbursement- Staff	174,300	174,300	0	0.00%
99	Employee Engagement and Recognition	18,000	18,000	0	0.00%
100	Recruitment	<u>25,000</u>	<u>16,000</u>	<u>(9,000)</u>	<u>-36.00%</u>
	Sub-Total Human Resources	262,300	235,300	(27,000)	-10.29%
	Total Program Expenses	9,661,146	8,807,959	(853,187)	-8.83%

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
OPERATING BUDGET
DETAIL PROGRAM BUDGET BY LINE ITEM

LN REF		ANNUAL MEETING APPROVED 2017-2018 BUDGET	BOARD OF DIRECTORS PROPOSED 2018-2019 BUDGET	INCREASE (DECREASE) FROM FY 17	PERCENT INCR/(DECR) FROM FY 17
	ADMINISTRATIVE EXPENSES				
101	Office/Building Supplies and Small Equip	153,500	201,080	47,580	31.00%
102	Equipment Maintenance/Leasing	217,400	150,900	(66,500)	-30.59%
103	Computer Leasing	35,000	40,000	5,000	14.29%
104	Internet Connectivity	28,000	28,000	0	0.00%
105	Equipment Repairs - Printing and Mailing	4,000	1,000	(3,000)	-75.00%
106	Software Packages	135,565	160,500	24,935	18.39%
107	Insurance - APL Policy	18,000	18,000	0	0.00%
108	Offsite Storage	12,000	7,200	(4,800)	-40.00%
109	Bank Service Fees	24,000	19,000	(5,000)	-20.83%
110	MTAB-Hanover Property Casualty Advertising Fee	190,000	132,976	(57,024)	-30.01%
111	Corporate Insurance	115,000	102,000	(13,000)	-11.30%
112	Postage and Delivery	84,100	108,000	23,900	28.42%
113	Paper	21,542	21,542	0	0.00%
114	Dues	37,850	32,200	(5,650)	-14.93%
115	Subscriptions	112,900	107,100	(5,800)	-5.14%
116	Furniture/Fixtures	5,000	1,000	(4,000)	-80.00%
117	Records Retention	<u>25,000</u>	<u>27,000</u>	<u>2,000</u>	<u>0.16%</u>
	Total Administrative Expenses	1,218,857	1,157,498	(61,359)	-5.03%
	TOTAL EXPENSES BEFORE CONTINGENCY	45,694,181	43,342,597	(2,351,584)	-5.15%
118	Depreciation	500,000	400,000	(100,000)	-20.00%
119	Contingency	559,493	37,458	(522,035)	-93.31%
120	Reserve Strengthening Fund	704,000	0	(704,000)	-100.00%
121	Unrelated Business Income Tax	<u>29,000</u>	<u>25,500</u>	<u>(3,500)</u>	<u>-12.07%</u>
	TOTAL EXPENSES	<u>47,486,674</u>	<u>43,805,555</u>	<u>(3,681,119)</u>	<u>-7.75%</u>
	NET INCOME/(LOSS)	30,320	0	(30,320)	-100.00%

AFFILIATE SERVICES

PROGRAM 1.0: CONTRACT NEGOTIATIONS

A. Chapter 150E Negotiations (1.1)

UniServ Consultant Spokesperson

- 1.11 Preparation, research, advising (telephone, e-mail, etc.), meetings (team, preparation, membership, ratification, etc.) Assist local associations in bargaining processes, including preparation of asking packages, acting as ongoing strategy consultant, preparation for impasse procedures, writing final agreements, assisting in the ratification process and coordinating political action and/or community relations campaigns required to fund negotiated agreements.
- 1.12 Bargaining Sessions, act as at-table spokesperson or resource for local associations.
- 1.13 Fact finding - Preparing for and representing local associations before MLRC and other administrative activities.

Local Spokesperson

- 1.14 Preparation, research, advising (telephone, e-mail, etc.), meetings (team, preparation, membership, ratification, etc.) Assist local associations in bargaining processes, including preparation of asking packages, acting as ongoing strategy consultant, preparation for impasse procedures, writing final agreements, assisting in the ratification process and coordinating political action and/or community relations campaigns required to fund negotiated agreements.
- 1.15 Bargaining Sessions, act as at-table spokesperson or resource for local associations.

Organizing Activities

- 1.16 Internal organizing in support of bargaining.
- 1.17 External organizing in support of bargaining (e.g. town meeting).

B. Health Insurance Negotiations (§19, §21, Ch. 150E) (1.2)

UniServ Consultant Spokesperson

- 1.21 Preparation, research, advising (telephone, e-mail, etc.), meetings (IAC, PEC, membership, etc.).
- 1.22 Bargaining sessions.
- 1.23 Section 21 Review Panel-preparation, presentation, panelist.

Other Spokesperson

- 1.24 Preparation, research, advising (telephone, e-mail, etc.), meetings (IAC, PEC, membership, etc.).
- 1.25 Bargaining sessions.
- 1.26 Section 21 Review Panel-preparation, presentation, panelist.

Organizing Activities

- 1.27 Internal organizing in support of bargaining.
- 1.28 External organizing in support of bargaining (e.g. town meeting).

Level 4 School Procedures 1.3

- 1.31 Preparation, research, advising (phone, email, etc.), meetings (team, prep, membership, ratification, etc.).
- 1.32 Bargaining sessions.
- 1.33 Internal organizing in support of Level 4 process.
- 1.34 External organizing in support of Level 4 process (including community meetings and organizing).
- 1.35 Preparation and presentation of case at Joint Resolution Committee.

AFFILIATE SERVICES (CONTINUED)

PROGRAM 2.0: CONTRACT ENFORCEMENT & LEGAL RIGHTS

A. Contract interpretation (2.1)

- 2.11 Advice to local leaders – in person, phone, email, etc.
- 2.12 Advice to individual members – in person, phone, email, etc.

B. Grievance Process (2.2)

UniServ Consultant Lead

- 2.21 Preparation, research, investigating, advising local/member, prep meetings.
- 2.22 Settlement negotiations, hearings.

Member Lead

- 2.23 Preparation, research, investigating, advising local/member, prep meetings.

C. Arbitration (2.3)

UniServ Consultant Lead

- 2.31 Preparation, research, investigating, advising local/member, prep meetings.
- 2.32 Settlement negotiations, mediation.
- 2.33 Hearings.
- 2.34 Preparation & writing of briefs.

Legal Lead

- 2.35 Preparation, research, investigating, advising local/member, meetings.
- 2.36 Submission to legal and ongoing involvement including mediation, settlement discussions, attending hearings, discussing and reviewing briefs.

D. Division of Labor Relations (2.4)

Legal Lead

- 2.41 Charge: Preparation, research, investigating, advising local/member, meetings.
- 2.42 Submission to legal and ongoing involvement including mediation, settlement discussions, attending hearings, discussing and reviewing briefs.

E. Discipline (2.5)

UniServ Consultant Lead

- 2.51 Preparation, research, investigating, advising local/member, prep meetings.
- 2.52 Weingarten meetings, §42D hearings.

Local Lead

- 2.53 Preparation, research, investigating, advising local/member, prep meetings.
- 2.54 Weingarten meetings, §42D hearings.

AFFILIATE SERVICES (CONTINUED)**F. Performance Evaluation (2.6)****UniServ Consultant Lead**

- 2.61 Preparation, research, investigating, advising local/member, prep meetings.
- 2.62 Hearings & meetings.

Local Lead

- 2.63 Preparation, research, investigating, advising local/member, prep meetings.
- 2.64 Hearings & meetings.

G. Other Legal Matters (criminal, discrimination, retirement, etc.) (2.7)

- 2.71 Preparation, research, investigating, advising local/member, prep meetings.
- 2.72 Submission to Legal, ongoing involvement.

PROGRAM 3.0: INTERNAL ORGANIZING FOR MEMBER ENGAGEMENT & LOCAL POWER**A. General Internal Organizing for Membership Engagement and Local Power (3.1)**

- 3.11 Planning and advising local on general internal/membership organizing or mobilizing activities.
- 3.12 Participation in general internal/membership organizing or mobilizing activities.

B. Full Capacity Local Project (FCLA) (3.2)

- 3.21 Recruitment & organizing.
- 3.22 FCL local: assessment, planning, advising.

C. Training – members, locals, regional, statewide, national (3.3)

- 3.31 Planning, preparing and evaluating training.
- 3.32 Presentation (face-to-face/Web training).

PROGRAM 4.0: POLITICAL & MEMBERSHIP ORGANIZING (NON-CHARGABLE PROGRAMS)**A. Local Political Organizing (4.1)**

- 4.11 PAL recruitment and support.
- 4.12 Local elections – candidates.
- 4.13 Local elections - issues: overrides, ballot questions, town meetings (but use 1.17 for town meetings contract funding issues).

B. State Political Organizing (4.2)

- 4.21 LPAT – attending LPAT meetings & other LPAT support activities.
- 4.22 Legislative lobbying.
- 4.23 Executive branch lobbying (DESE, BOHE non-contract issues).
- 4.24 State elections – candidates.
- 4.25 State elections – ballot questions.
- 4.26 State elections – consolidated candidate and ballot campaigns.

AFFILIATE SERVICES (CONTINUED)

C. National Political Organizing (4.3)

- 4.31 Federal elections.
- 4.32 Political assistance to NEA and other states.

D. New Membership Organizing (4.4)

- 4.41 Organizing new affiliates and bargaining units.

E. Defensive Organizing (4.5)

- 4.51 Defend existing affiliates.

PROGRAM 5.0: POLICY & PROGRAM DEVELOPMENT

A. Projects & Work Groups (5.1)

- 5.11, List groups (organic list). et al

B. MTA Governance Committees (5.2)

- 5.21, List committees (organic list). et al

C. MTA Governance Meetings (5.3)

- 5.31 Statewide/Regional Presidents' Meetings.
- 5.32 MTA Executive Committee Meetings.
- 5.33 MTA Board of Directors Meetings.
- 5.34 MTA Annual Meeting.

D. MTAB (5.4)

- 5.41 General support for MTAB programs.

PROGRAM 6.0: STAFF TRAINING & COLLABORATION

A. Staff Meetings (6.1)

- 6.11 Regional Staff Meetings.
- 6.12 Affiliate Services Staff Meetings.
- 6.13 All-Staff Meetings.

B. Staff Training and Professional Development (6.2)

- 6.21 Training/Conferences [participant].
- 6.22 Training/Conferences [presenter].
- 6.23 General Reading and Research.

C. General Administrative Activities (6.3)

- 6.31 Activity and expense reports.
- 6.32 Other reports.
- 6.33 Office activities (e.g. filing, maintenance, etc.).

PROGRAM 7.0: ADMINISTRATIVE MANAGEMENT (Director, Managers & Administrators Only)

- 7.11 Supervisory and managerial responsibilities associated with the Division of Affiliate Services and Higher Education (both MTA Management and Affiliate Services Management meetings).

TRAINING AND PROFESSIONAL LEARNING

PROGRAM 1.0: TRAINING DEVELOPMENT:

Needs assessment, research, design and evaluation of training and professional learning curricula, materials and tools.

PROGRAM 2.0: TRAINING DELIVERY:

Preparation (planning, logistics, materials & supplies), scheduling, delivering, recordkeeping, evaluation and follow-up of training events, including workshops, conferences, webinars and other face-to-face and online formats.

PROGRAM 3.0: CONFERENCES AND TRAININGS FOR MTA COMMITTEES AND CONSTITUENCIES:

Developing, scheduling, delivering and evaluating annual, local and regional training events under the sponsorship of standing MTA committees and task forces and similar NEA sponsored trainings.

PROGRAM 4.0: POLITICAL TRAINING (NONCHARGEABLE ACTIVITIES):

Training development and delivery for LPATs, PALs and other audiences where the topic is political action. Other political activity as assigned (phone banks, rallies, LPAT meetings, etc.)

PROGRAM 5.0: CONFERENCE AND MEETING PLANNING & SERVICES:

Planning, coordinating, researching, budgeting, and evaluating association meetings and conferences including the MTA Annual Meeting, NEA Representative Assembly, Regional and All Presidents meetings and other MTA meetings.

PROGRAM 6.0: IMPROVE PRACTICE & DEVELOP ORGANIZATIONAL POWER THROUGH GRANT-FUNDED PROGRAMS:

Plan, write, manage and deliver programs with grant funding.

PROGRAM 7.0: OTHER ACTIVITIES:

Reading, research, filing, time and expense accounting, general office activities. Attendance at/Preparation for meetings including MTA staff meetings, MTA Executive Committee, Board of Directors, Presidents/All/Regional, Committee/Task Force, and private or governmental boards, commissions, task forces or committees. Participation in staff professional development. Presenting non-MTA conferences and trainings, including those offered by NEA and state affiliates and other professional and community organizations. Consultations and program planning or implementation for other MTA divisions, locals or affiliated organizations or agencies.

PROGRAM 8.0: DIVISION MANAGEMENT:

Managerial/Supervisory responsibilities within the Division of Training and Professional Learning.



GRASSROOTS CAMPAIGNS

MTA's Grassroots Campaigns is intended to foster member engagement throughout the two-year Massachusetts legislative and election cycle. First, MTA's legislative agenda is set at the beginning of the cycle through the work of the Government Relations Committee and the MTA Board of Directors. Then, Senate District Coordinators (SDCs) and MTA members, participating in Legislative and Political Action Teams (LPATs) in each senate district, establish relationships with legislators to educate them about public education and the concerns of MTA members and to lobby them to achieve MTA's legislative goals. At the end of the two-year legislative session, MTA evaluates its progress in achieving our legislative goals, formulates plans for the election season, and recommends candidates through the Candidate Evaluation Team and Candidate Recommendation Committee process. MTA members participate in election campaigns where relationships with incumbent legislators and new candidates are deepened or begin. As the next cycle begins, members who have been actively engaged in legislative campaigns will be encouraged to participate in LPATs and continue to interact with the legislators they worked to elect throughout the legislative session.

Grassroots Campaigns also includes organizing and providing service for MTA Retired, Student Members and new Members.

PROGRAM 1.0: LPAT PROGRAM:

- 1.10 Recruit Senate District Coordinators (SDCs) and Political Action Leaders (PALs)
- 1.11 Assist SDC's in the development of Legislative and Political Action Teams
- 1.12 Assist SDC's in building relationships with legislators to educate them about public education and the concerns of MTA members and to lobby them to achieve MTA's legislative goals
- 1.13 Assist SDC's in developing and implementing a plan to engage members in the election of state and federal candidates that are recommended by MTA
- 1.14 Planning, preparing and evaluating training for LPAT program
- 1.15 Provide training for members of the LPAT Program. Training includes Wellstone training, member to member communications, recruitment, M2M conversations, lobby training, webinars, organizing and developing a plan for legislative priorities, VAN training, team building, leadership development, creating events and other activist development
- 1.16 Conduct conference calls with SDC's.
- 1.17 Assist SDC's in the development of successful LPAT plans which include recruitment, retention and involvement of members and field staff
- 1.18 Assist local associations in training for implementing programs designed to involve membership in local, state and federal political processes.
- 1.19 Meeting with SDC's
- 1.20 Attend LPAT Meetings
- 1.21 PAL Recruitment and support

PROGRAM 2.0: LOCAL, STATE and FEDERAL ELECTIONS:

- 2.10 Develop and implement a member to member (M2M) campaign to educate and engage members in state elections through M2M communications to work on targeted races.
- 2.11 Develop and implement a member to member (M2M) campaign to educate and engage members in federal elections through M2M communications to work on targeted races.
- 2.12 Collaborate with local leadership, Senate District Coordinators, Political Action Leaders and field staff to develop and implement a local campaign strategy to elect candidates recommended in the Candidate Evaluation Team/Candidate Recommendation Committee process.
- 2.13 Involvement in local or other electoral issues of concern to the MTA.
- 2.14 Involvement of ESPs in state elections.
- 2.15 Involvement of ESPs in federal elections.
- 2.16 Involvement of Retired in state elections.
- 2.17 Involvement of Retired in federal elections.
- 2.18 Involvement in VOTE program.
- 2.19 Ballot Initiatives. (Inactive)

GRASSROOTS CAMPAIGNS (CONTINUED)

PROGRAM 3.0: POLITICAL PARTY ACTIVITIES

- 3.1 Train members in how to become a delegate for state and national conventions.
- 3.2 Attend state party conventions and caucuses.
- 3.3 Collect and distribute campaign volunteer opportunities and encourage member involvement.
- 3.4 Provide opportunities for MTA members to network with other activists.
- 3.5 Attend meetings with state party.

PROGRAM 4.0: LOBBYING

- 4.1 State Budget: Lobby for inclusion of MTA priorities in line items and outside sections of annual state budget and supplemental budgets.
- 4.2 Defensive Lobbying: Lobby to defeat measures which remove or limit the rights and benefits of MTA members or which diminish the quality of public education.
- 4.3 Executive Branch: Lobby to defeat measures and policies which remove or limit the rights and benefits of MTA members or which diminish the quality of public education.
- 4.4 Legislative/administrative lobbying related to achieving or improving collective bargaining legislation, the general financial revenues of the Commonwealth and the status of the profession generally.
- 4.5 Congressional Lobbying: Provide assistance to NEA in lobbying its legislative program in Congress and the Executive Branch.

PROGRAM 5.0: COALITION BUILDING:

Create and sustain coalitions with other organizations to help advance MTA's agenda. Attend coalition partner events.

PROGRAM 8.0: GENERAL ADMINISTRATIVE ACTIVITIES:

Reading, research, filing, time and expense accounting, and general office activities. Attending MTA meetings and trainings. Assisting other state or national affiliates.

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GOVERNMENT RELATIONS

Program 1.1: State House Lobbying: LEGISLATION: Lobby for passage of bills contained in MTA's legislative package as well as other legislation which clearly adheres to and supports positions advocated by the MTA. Lobby to defeat measures that MTA is in opposition to.

STATE BUDGET: Lobby for inclusion of MTA priorities in line items and outside sections of annual state budget and supplemental budgets.

DEFENSIVE LOBBYING: Lobby to defeat measures which remove or limit the rights and benefits of MTA members or which diminish the quality of public education.

EXECUTIVE BRANCH: Lobby to defeat measures and policies which remove or limit the rights and benefits of MTA members or which diminish the quality of public education.

CRISIS SITUATIONS: Respond to crisis situations on critical legislative issues through mailings to MTA members, phone banks, and direct lobbying by members on Beacon Hill and in legislators' districts.

Program 1.3: Coalition Building: Create and sustain coalitions with other organizations to help advance MTA's agenda.

Program 2.1: State Elections: Collection of information on candidates and their education positions and then communicate with members MTA's recommendation of candidates for election to state offices.

Program 2.2: VOTE: Administer the VOTE program including fundraising efforts and programs for candidate support.

Program 2.3: NEA Programs: Support NEA's political programs to impact Congressional elections, national party conventions and caucuses. (Communication with MTA members about candidates for federal offices.)

Program 2.5: Statewide Referenda: Work with coalitions to support or oppose statewide referenda that have an impact on MTA's agenda.

Program 2.6: Coalition Building: Work with coalitions and organizations that would be helpful in advancing MTA's political action programs.

Program 2.8: State Election IE: Work on independent expenditure campaigns for state candidates.

Program 2.9: Federal Elections IE: Work on independent expenditure campaigns for federal candidates.

Program 3.1: Membership Training: Train MTA members in lobbying and political skills.

Program 4.1: Issues Development: Participate in legislative, political workshops and meetings sponsored by organizations, groups that help advance MTA's agenda.

Program 4.2: Staff Administrative Function: Perform administrative functions required by Division of Government Relations or MTA.

Program 4.3: Director of Governmental Services: Manage the Division of Government Relations.



COMMUNICATIONS

PROGRAM 1.0: PUBLICATIONS

Program 1.1: Publish issues of *MTA Today* – in print and online – and distribute the magazine to all members, to news media representatives and to appropriate civic and political leaders.

Program 1.5: Participate in the design, updating and production of membership materials for promotional, recruitment and maintenance purposes, ensuring continuity of format and content.

Program 1.6: Produce the Presidents' Handbook, Association Representatives' Handbook and other publications.

PROGRAM 2.0: ORGANIZATIONAL COMMUNICATIONS AND PUBLIC RELATIONS

Program 2.1: Internal organizational communications.

Program 2.2: External organizational communications involving other organizations and outside audiences.

Program 2.3: Website, social media and other forms of digital communications.

Program 2.4: Reading Matters.

PROGRAM 3.0: LOCAL ASSISTANCE

Program 3.1: Collective bargaining communications assistance.

Program 3.2: Public relations, media relations, community relations and organizing assistance and related training for members and local associations.

PROGRAM 4.0: MEDIA RELATIONS

Program 4.1: News releases, responses to media inquiries, outreach and interview preparation.

Program 4.2: Paid media and the MTA Public Relations/Organizing Campaign.

PROGRAM 5.0: POLITICAL ACTIVITY

Program 5.1: Local political activity (e.g., overrides, town meetings).

Program 5.2: State and federal political activity (all legislative, state constitutional, gubernatorial, congressional and presidential campaign activity, as well as general assistance to Government Relations on state and federal political issues).

PROGRAM 6.0: GENERAL ADMINISTRATIVE ACTIVITY

Program 6.1: Media monitoring, research, planning, filing, time and expense accounting, and general office activities.

Program 6.2: MTA staff meetings and Communications Division meetings.

Program 6.3: Training for Communications Division staff.

Program 6.4: Staff assignments to MTA committees, task forces, or workgroups.

PROGRAM 7.0: DIVISION MANAGEMENT

Program 7.1: Management meetings, general supervisory activity, review of time and expense accounting, preparation and monitoring of budget and other management activities.

LEGAL SERVICES

MTA's Legal Services Division provides legal assistance and representation to its affiliates and members in accordance with the MTA Legal Services Policy. The Division provides members' protection from liability through administration of the Educators Employment Liability and Association Professional Liability Programs.

Program 1.0: LEGAL SERVICES PROGRAM: Legal Services to Members and Affiliates.

Program 1.1: Provide legal assistance and representation to individuals in employment-related matters consistent with the MTA Legal Services Policy and by coordinating the NEA Unified Legal Services Program.

Program 1.2: Provide legal assistance to MTA affiliates under the MTA Legal Services Policy, including representation and advice in legal matters regarding their role as bargaining agent and their organizational activities.

Program 1.3: Provide legal assistance to MTA members in the defense of criminal matters arising out of their employment.

Program 1.4: Administer the Retirement Consultant Program, and provide legal advice and representation to members in retirement cases under the Legal Services Policy.

Program 1.6: Administer the Educators Employment Liability Program and provide legal assistance with regard to the MTA Professional Rights Fund.

Program 2.0: LEGAL SERVICES TO OTHER MTA PROGRAM AREAS: Provide support to other MTA program areas. The General Counsel provides corporate advice to MTA regarding organizational, political and corporate matters. Advice is provided to MTA governance bodies and MTA committees, such as Bylaws and Ethics. Provide advice and representation to Affiliate Services and participate at the Director's request in staff training. Division attorneys provide Governmental Service with legislative analysis and drafting as well as legal support for lobbying efforts. Division attorneys are assigned to speak at local workshops, conferences, and at the Summer Leadership Conference.

Program 2.1: Corporate, including assistance to the Divisions of Governance and Human Resources and in other areas of relevance to MTA as an organization and as an employer and administration of the NEA Association Professional Liability Program.

Program 2.2: Provide legal advice to the Division of Affiliate Services.

Program 2.3: Provide legal advice to the Division of Governmental Services and Grassroots Campaigns.

Program 2.4: Provide legal advice to the Center for Education Policy and Practice.

Program 2.5: Provide legal advice to all other MTA Divisions.

Program 2.6: Provide legal advice to the Division of Governance.

Program 2.7: Provide legal advice to the Division of Governmental Services concerning campaign finance.

Program 3.0 Division Management: This program includes all the administrative functions of the division necessary to manage, coordinate and support the delivery of services under Programs 1.0 and 2.0.

CENTER FOR EDUCATION POLICY AND PRACTICE

The Center for Education Policy and Practice has an essential role in the success of three of the key elements of MTA's Strategic Action Plan: Being understood by our members, the public and policymakers as a union committed to the highest standards of quality education and professional practice; Increasing our capacity to engage and mobilize our members to take political action at the local, state and national levels so that we can influence the debate and decisions that shape students' learning conditions and members' working conditions; and Ensuring through continuous input and advocacy that all policies and regulations regarding education policy and practice reflect the perspective and expertise of experienced educators.

Anticipate, Monitor and Influence the Development of Educational Policy. Identify the leaders in education policy at the Board and Department of Elementary and Secondary Education, the Board of Higher Education, the US Department of Education, the National Education Association, other unions, higher education institutions, and private organizations. Establish and maintain productive relationships with policy leaders. Anticipate, monitor, and influence proposals to establish and amend education policy through statutes, regulations and guidelines. Monitor Massachusetts fiscal and budgetary trends. Prepare testimony and testify at regulatory bodies when MTA leaders are not available. Represent MTA at policy events when MTA leaders are not available.

Financial, Workforce Compensation, and Working Conditions Data. Research, compile, analyze, and publish financial, workforce compensation, and working conditions data at the state and municipal levels to support collective bargaining and MTA's legislative agenda and policy and practice recommendations.

MTA Policy and Practice Positions. Gather and analyze data and research on education policy, practice, and finance issues of concern to MTA members. Design and conduct member surveys. Develop and present options for consideration based on data, research and member input. Collaborate with leaders, members and staff on development of MTA policy provisions. Support efforts of other MTA program divisions in understanding and implementing positions. Prepare reports and position papers, and primers.

Contract Data Base. Develop and maintain contract data base to support collective bargaining and MTA's legislative agenda, and policy and practice recommendations.

Information for Members, Locals and Staff. Build an on-line toolkits of data and policy materials to support the work of MTA members, locals and staff. Provide timely and relevant information on policy and practice initiatives, developments and implementation to MTA members, locals and staff. Support MTA local leaders and staff on policy issues e.g., accountability, licensure, assessment, evaluation and ESSA, etc.

Training. In collaboration with the Training and Professional Learning Division, develop and present training to meet the needs of MTA members, locals and staff.

MTA Governance. Provide assistance and support to the MTA Board, Executive Committee and committees as assigned.

Program Codes:

Program 1.0: Professional Issues and Public Finance Guidance Provide guidance to MTA Board and local leaders explaining statutory and regulatory education mandates, state budget and municipal finance issues through CEPP-developed or collected guidance documents, Web-based toolkits, and webinars.

Program 2.0: Research Research, compile, analyze and publish data related to education policy across the P-20 spectrum, state and municipal finance, and MTA developed surveys.

Program 3.0: Grant-funded Programs Plan implement, and manage grant-funded programs related to education policy and school finance.

Program 4.0: Research, Monitor and Influence Educational Policy Monitor, advocate and influence educational policies that promote excellence, solve problems, improve local conditions for teaching and learning and address the professional and career needs of MTA members.

Program 5.0: Assist MTA Committees Provide assistance to MTA Committees by coordinating internal support services, making meeting and program site arrangements, assisting in agenda development and meeting planning, coordinating meeting notification, attending committee and sub

Program 6.0: Assist Other MTA Divisions and NEA Provide general assistance related to education policy and school and municipal finance to other MTA divisions and governance and NEA.

Program 7.0: Non - chargeable Activities Lobbying or political action; consultation and general assistance to MTA Governmental Relations staff, affiliates, leaders, members or other MTA staff involved with lobbying or political action.

Program 8.0: CEPP Management

GOVERNANCE & ADMINISTRATION

Governance

The governance structure provides the framework from which emerge the policies and decisions that govern program activity. Through their elected representatives--the Officers, Executive Committee, Board of Directors, and Annual Meeting of Delegates--individual members have a continuing voice in the operation of the Association. The committees, which report to the governance bodies, are a primary resource for the elected leaders and the delegate assembly in the formulation of policy.

The Governance Division manages programs which administer the bylaws, policies, procedures, activities and records of the governance bodies. The division conducts MTA & NEA elections, coordinates the organization's major meetings such as the Annual Meeting of Delegates, the NEA Convention and coordinates Board and Executive Committee meetings. The Division provides administrative support for the MTA's committee structure, administers donation and coalition funding, and serves as a resource for policy, governance documents, and organizational procedures.

Administration

Provides for the oversight of all Association activities, planning, and overall supervision of the Association's operations. The Executive Director-Treasurer directly supervises the General Counsel; the Directors of Affiliate Services, Grassroots Campaigns, Communications, Finance and Accounting, Governance, Government Relations, Human Resources, Information Technology Services & Printing and Mailing, Training and Professional Learning and the Center for Education Policy and Practice.

The Executive Director-Treasurer carries out activities related to representing the Association with outside groups and agencies; provides information and recommendations to and serves as a non-voting member of the Board of Directors and Executive Committee; provides advice to the President and Vice President; develops plans and initiatives to implement organizational goals and objectives; advocates Association positions and carries out other responsibilities as established in the Bylaws. The Executive Director-Treasurer supervises and evaluates the management staff and provides direction to achieve organizational goals. The Executive Director-Treasurer develops and recommends the annual budget, monitors the finances, and takes appropriate actions for sound fiscal management, including acting on investment matters and allocating resources.

The Division provides managerial, administrative and clerical support services to MTA governance bodies, to the President, the Vice President, and the Executive Director-Treasurer.

Program 1.1 - Annual Meeting of Delegates Program

Program 7.3 - Policy, Documents, Projects, Coalitions, and Donations

Program 2.1 - Board of Directors

Program 7.4 – Human and Civil Rights Awards Dinner

Program 3.1 - Executive Committee

Program 8.1 - Division Management

Program 4.1 - Officer and Management Support

Program 8.3 – Executive Director/Corporate Expenses

Program 5.1 - NEA Convention

Program 5.2 – MTA and NEA Elections

Program 6.1 - Committee Administration

HUMAN RESOURCES

Major functions carried out under this program for the 254 full and part-time employees of MTA, and 7 full and part-time MTA Benefits employees include employment and recruitment; orientation; salary administration; central personnel records; personnel policy and procedure development and implementation; benefit administration; management development and staff training; problem resolution; job analysis/descriptions; annual audit preparation; government filings; employee performance review; employee and labor relations; and temporary help services. The division also assists and arranges various training programs for the Personnel Selection Team and other committees as needed.

The hiring process involves all pre-employment activities including posting, advertising, recruiting and interviewing, coordinating the Personnel Selection Team process and reference checking; and immediate post-employment activities including salary offers, payroll enrollment, benefit enrollment, employee orientation process. The Equal Employment and Affirmative Action Policy and Hiring Policy are monitored under this program and information and assistance are provided to the Equal Opportunity Council and EEO Officer.

Benefit administration requires keeping current with changing laws; preparing benefit premium payments; monitoring plan costs and bidding new providers; filing government reports; administering COBRA and TEFRA requirements, the 401(k) plan and Section 125 Cafeteria Plan; health, dental, life, long term disability, and pension plan administration, processing tuition reimbursement requests; filing worker's compensation claims; and coordinating the Employee Assistance Program.

Pension administration involves coordination of government reports; processing retirement statements and ERISA required information, and processing benefit calculations with the actuary. It also includes coordinating the pension plan audit; coordinating the completion of benefit election forms; maintenance of on-line pension system; review of monthly payment register; payment of investment and administrative expenses; and assisting the MTA Retirement Committee and its Investment Committee.

Division personnel facilitate communication with employees; address developmental and training needs; develop support networks; recognize the service and contributions of the staff; maximize the effectiveness of human resources; and minimize risk to the Association.

The work of the Director of Human Resources and the HR Administrator, assisted by the Staff Assistant, requires constant attention to changing laws and regulations as well as keeping current with the best practices in human resource management. Managing leaves under the Family Medical Leave Act and Small Necessities Leave Act, as well as implementing the requirements of ADA, ADEA, FLSA, sexual harassment prevention and other employment related laws is included in the responsibilities of the Division.

Labor relations and communications with MTA's three staff unions are core aspects of the Division's functions. Division personnel monitor collective bargaining agreements with staff units; provide advice to managers; prepare for arbitrations; participate in labor management committees; and, provide advice and assistance to the MTA Board Negotiating Team.

Ongoing Division activities, such as staff meetings, budget development and accountability, division and personnel reports, are managed by the Human Resources Director who is assisted by the Staff Assistant.

FINANCE AND ACCOUNTING

Finance and Accounting is responsible for carrying out the complete financial functions of MTA, including receipt and disbursement of funds, maintenance of accounting records, preparation of periodic financial reports, coordination and compilation of the Association's Annual Budget, preparation of applicable tax returns, payroll and payroll taxes, maintenance of membership records and collection of membership dues from local affiliates.

Additionally, it is responsible for the MTA's banking and investment activities, administration of the Association's annual audits (including benefit plan audits), administration of the general casualty and liability insurance, the Local Office Support Program.

Internal audit and organizational financial compliance and internal controls are also the responsibility of Finance and Accounting. This includes compliance with the Massachusetts Data Security Law and Regulations.

Finally, financial advice, guidance and training are provided to local associations on financial, regulatory and tax compliance issues.

Program 1.0: General Accounting and Financial Management: General accounting activities are conducted under this program on an ongoing basis. Major functions include the maintenance of accounting records and systems, accounts payable, miscellaneous accounts receivable, payroll, financial analysis, and the production of the Association's financial statements and records. This program also provides for the annual audit, cash and investment management, insurance program management, and administration of the all non-profit subsidiary financial operations, including MA Child, Reading Matters, Professional Rights Fund and VOTE. The MTA Local Office Support program is administered under this program. Corporate internal controls and financial compliance also falls under this program.

Program 2.0: Dues Accounting and Membership Records: One of the primary functions of the Division is collecting, depositing, and accounting for dues receivables. Statistical membership records are maintained; official membership reports are produced for use by MTA and NEA. Training of local treasurers is conducted at the Summer Leadership Conference and at other locations during the year. Data retrieval of membership and organizational information housed in the membership database is provided in this program.

Program 3.0: Purchasing: The purchasing process for goods and services is centralized. The Purchasing Agent coordinates bidding, maintains contract records, and implements Capital Budget purchases.

INFORMATION TECHNOLOGY SERVICES

The Division of Information Technology Services is responsible for the implementation, support and maintenance of all enterprise computer based applications, as well as the supporting infrastructure. The elements consist of the following components.

- Local area network / wide area network connecting MTA headquarters with six regional offices, Internet connectivity and access to NEA.
- Support for all MTA desktop applications.
- Support for all desktop / laptop computers, file servers, routers, and switches.
- Connectivity to Washington for access to the NEA foundation applications.
- In-house application development.
- Voice and data over the Wide Area Network.
- Internal and Internet E-mail.

PRINTING AND MAILING

Printing and Mailing is responsible for a number of diverse functions. First, the department produces most of the printed materials for the MTA. This activity includes the production of division booklets and brochures, special materials for Governance functions such as the Annual Meeting of Delegates, and program and conference literature. The department also prints collective bargaining agreements and other materials for MTA affiliates and outside clients.

In addition to its printing responsibilities, the department handles all mailing distribution needs, including but not limited to presort mailings, first class standard mailings, non-profit mailings and UPS delivery services.

Other distribution tasks include shipping and receiving functions, inventory control of Association supply stocks and delivery of supplies and equipment to Regional offices and Boston divisions.

Department personnel also provide on-site services, as directed, for conferences and meetings.



MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
AFFILIATE SERVICES COMBINED

REGIONAL SERVICE CENTERS, HIGHER EDUCATION,
AFFILIATE SERVICES PROGRAM MANAGEMENT

LN REF	ADOPTED	PROPOSED	PROPOSED	PROPOSED %	REGIONAL SERVICE CENTERS										
	2017-2018 BUDGET	2018-2019 BUDGET	INCR/(DECR) FROM FY 17	INCR/(DECR) FROM FY 17	CENTRAL	METRO	NORTHEAST	SOUTHEAST	HOLYOKE	HIGHER EDUCATION	PROGRAM MANAGEMENT				
REVENUE															
MEMBERSHIP DUES															
1	13,847,680	14,344,277	496,597	3.59%	1,862,782	1,907,412	1,856,678	1,760,660	1,557,470	2,057,105	2,848,498				
2	<u>115,111</u>	<u>0</u>	<u>(115,111)</u>	<u>-100.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>				
TOTAL MEMBERSHIP DUES					13,962,791	14,344,277	381,486	2.73%	1,862,782	1,907,412	1,856,678	1,760,660	1,557,470	2,057,105	2,848,498
PROGRAM REVENUE															
3	1,644,216	1,638,000	(6,216)	-0.38%	254,800	254,800	254,800	254,800	182,000	254,800	109,200				
4	144,848	134,664	(10,184)	-7.03%	0	0	0	0	0	0	134,664				
13	<u>1,300</u>	<u>0</u>	<u>(1,300)</u>	<u>-100.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>				
Total Program Revenue					1,790,364	1,772,664	(17,700)	-0.99%	254,800	254,800	254,800	254,800	182,000	254,800	243,864
TOTAL OPERATING REVENUE					<u>15,753,155</u>	<u>16,116,941</u>	<u>363,786</u>	<u>2.31%</u>	<u>2,117,582</u>	<u>2,162,212</u>	<u>2,111,478</u>	<u>2,015,460</u>	<u>1,739,470</u>	<u>2,311,905</u>	<u>3,092,362</u>
EXPENSES															
SALARIES & FRINGE BENEFITS															
R1	6,743,207	7,466,383	723,176	10.72%	1,051,471	1,066,134	1,052,469	974,488	769,424	1,270,114	974,914				
2	1,102,972	1,100,107	(2,865)	-0.26%	164,923	149,981	166,504	132,608	163,486	81,174	201,442				
R3	330,000	275,000	(55,000)	-16.67%	0	0	0	0	0	0	275,000				
4	8,400	8,400	0	0.00%	2,000	3,000	500	1,000	1,000	300	600				
5	545,949	608,104	62,155	11.38%	83,986	83,200	83,991	80,121	63,697	90,945	98,692				
6	3,056,598	3,112,222	55,624	1.82%	442,088	440,804	442,089	402,522	337,973	491,456	428,423				
7	1,620,052	1,380,051	(240,001)	-14.81%	180,742	222,251	185,084	195,231	229,649	207,001	160,093				
8	125,160	156,421	31,261	24.98%	22,258	22,256	22,257	22,257	17,312	22,875	19,786				
9	49,405	50,787	1,382	2.80%	7,212	7,195	7,212	6,573	5,515	8,019	6,991				
10	63,062	57,433	(5,629)	-8.93%	8,157	8,135	8,160	7,428	6,238	9,069	7,904				
11	52,774	36,454	(16,320)	-30.92%	3,964	3,963	3,964	3,963	3,118	4,229	11,985				
12	<u>20,161</u>	<u>23,029</u>	<u>2,868</u>	<u>14.23%</u>	<u>3,281</u>	<u>3,276</u>	<u>3,271</u>	<u>2,979</u>	<u>2,506</u>	<u>3,622</u>	<u>3,158</u>				
Total Salaries & Fringe Benefits					13,717,740	14,274,391	556,651	4.06%	1,970,082	2,010,195	1,975,501	1,829,170	1,599,918	2,188,804	2,188,988
FACILITIES & TELEPHONE															
19	58,000	62,947	4,947	8.53%	6,200	15,247	10,500	8,500	22,500	0	0				
20	378,558	404,003	25,445	6.72%	71,400	84,276	69,276	101,591	51,852	0	0				
21	33,000	33,000	0	0.00%	8,500	0	5,500	9,000	7,500	0	0				
22	<u>80,000</u>	<u>59,595</u>	<u>(20,405)</u>	<u>-25.51%</u>	<u>10,500</u>	<u>16,195</u>	<u>9,000</u>	<u>12,000</u>	<u>4,400</u>	<u>0</u>	<u>0</u>				
Total Facilities & Telephone					549,558	559,545	9,987	1.82%	96,600	115,718	94,276	131,091	86,252	0	0
BUSINESS EXPENSES															
23	216,000	150,000	(66,000)	-30.56%	23,000	21,299	21,301	24,699	20,000	26,401	6,000				
24	<u>132,000</u>	<u>89,002</u>	<u>(42,998)</u>	<u>-32.57%</u>	<u>10,000</u>	<u>10,000</u>	<u>10,000</u>	<u>11,900</u>	<u>10,800</u>	<u>20,600</u>	<u>13,501</u>				
Total Transportation & Travel					348,000	239,002	(108,998)	-31.32%	33,000	31,299	31,301	36,599	30,800	47,001	19,501

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
AFFILIATE SERVICES COMBINED

REGIONAL SERVICE CENTERS, HIGHER EDUCATION,
AFFILIATE SERVICES PROGRAM MANAGEMENT

LN REF	ADOPTED 2017-2018 BUDGET	PROPOSED 2018-2019 BUDGET	PROPOSED INCR/(DECR) FROM FY 17	PROPOSED % INCR/(DECR) FROM FY 17	REGIONAL SERVICE CENTERS					HIGHER EDUCATION	PROGRAM MANAGEMENT
					CENTRAL	METRO	NORTHEAST	SOUTHEAST	HOLYOKE		
PROGRAM EXPENSES											
27	523,000	523,000	0	0.00%	0	0	0	0	0	0	523,000
28	1,000	25,000	24,000	2400.00%	0	0	0	0	0	25,000	0
29	35,000	0	(35,000)	-100.00%	0	0	0	0	0	0	0
30	16,357	14,773	(1,584)	-9.68%	0	0	0	0	0	0	14,773
31	25,000	25,000	0	0.00%	0	0	0	0	0	12,500	12,500
32	70,000	70,000	0	0.00%	0	0	0	0	0	0	70,000
33	40,000	40,000	0	0.00%	0	0	0	0	0	0	40,000
35	187,400	149,600	(37,800)	-20.17%	0	0	0	0	0	0	149,600
36	40,000	42,000	2,000	5.00%	0	0	0	0	0	7,000	35,000
37	1,000	1,000	0	0.00%	0	0	0	0	0	0	1,000
38	25,000	25,000	0	0.00%	0	0	0	0	0	25,000	0
39	10,000	5,000	(5,000)	-50.00%	0	0	0	0	0	5,000	0
40	25,000	25,000	0	0.00%	0	0	0	0	0	0	25,000
41	15,000	0	(15,000)	-100.00%	0	0	0	0	0	0	0
42	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0.00%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>10,000</u>
	Total Program Expenses	1,023,757	955,373	(68,384)	-6.68%	0	0	0	0	74,500	880,873
ADMINISTRATIVE EXPENSES											
101	50,000	38,830	(11,170)	-22.34%	9,000	2,000	4,000	9,000	8,600	800	2,600
102	44,800	45,600	800	1.79%	6,900	3,000	6,400	9,600	13,900	0	0
112	13,500	2,000	(11,500)	-85.19%	2,000	0	0	0	0	0	0
114	800	800	0	0.00%	0	0	0	0	0	800	0
115	<u>9,000</u>	<u>1,400</u>	<u>(7,600)</u>	<u>-84.44%</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400</u>
	Total Administrative Expenses	118,100	88,630	(29,470)	-24.95%	17,900	5,000	10,400	18,600	1,600	3,000
	TOTAL EXPENSES	15,757,155	16,116,941	359,786	2.28%	2,117,582	2,162,212	2,111,478	2,015,460	1,739,470	2,311,905
	NET INCOME (LOSS)	(4,000)	0	4,000	:	0	0	0	0	0	0
Division Staff:											
Director, Affiliate Services	185,766										
Regional Managers (2)	337,754										
Director, Higher Education	163,959										
Consultants (43.25)	6,316,010										
ESP Organizer	141,024										
New Member Organizer	153,685										
Retiree and Student Organizer	153,685										
Data Specialist	121,118										
Coordinator (3)	303,732										
Secretaries (3)	644,437										
Part Time Regional Representatives (40)	275,000										

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
DIVISION OF TRAINING AND PROFESSIONAL LEARNING

<u>LN</u> <u>REF</u>	<u>ADOPTED</u> 2017-2018 <u>BUDGET</u>	<u>PROPOSED</u> 2018-2019 <u>BUDGET</u>	<u>PROPOSED</u> INCR/(DECR) FROM FY 17	<u>PROPOSED %</u> INCR/(DECR) FROM FY 17 :
<u>REVENUE</u>				
MEMBERSHIP DUES				
1 Affiliation Dues	2,817,947	2,523,779	(294,168)	-10.44% :
2 Agency Fee	<u>23,485</u>	<u>0</u>	<u>(23,485)</u>	-100.00% :
TOTAL MEMBERSHIP DUES	2,841,432	2,523,779	(317,653)	-11.18% :
PROGRAM REVENUE				
3 NEA Uniserv Funding - Full time	78,296	72,800	(5,496)	-7.02% :
7 Conference/Workshop Revenue	42,300	26,259	(16,041)	-37.92% :
8 Summer Conference Revenue	<u>50,000</u>	<u>43,000</u>	<u>(7,000)</u>	-14.00% :
Total Program Revenue	170,596	142,059	(28,537)	-16.73% :
TOTAL OPERATING REVENUE	<u>3,012,028</u>	<u>2,665,838</u>	<u>(346,190)</u>	<u>-11.49% :</u>
<u>OPERATING EXPENSES</u>				
SALARIES & FRINGE BENEFITS				
R1 Salaries	615,770	591,947	(23,823)	-3.87% :
2 Wages	335,333	348,414	13,081	3.90% :
R3 Part Time Staff	155,699	60,000	(95,699)	-61.46% :
4 Overtime	39,000	38,999	(1)	0.00% :
5 FICA	78,985	73,921	(5,064)	-6.41% :
6 Pension	363,812	338,885	(24,927)	-6.85% :
7 Health & Dental Insurance	226,395	196,836	(29,559)	-13.06% :
8 Post Retirement Health Insurance	16,688	19,785	3,097	100.00% :
9 Life Insurance	5,883	5,533	(350)	-5.95% :
10 Long Term Disability	7,508	6,255	(1,253)	-16.69% :
11 State/Federal Unemployment Tax/Univ Hlth	12,754	5,664	(7,090)	-55.59% :
12 Worker's Compensation	2,436	2,533	97	3.98% :
Temporary Help				
Total Salaries & Fringe Benefits	1,860,263	1,688,772	(171,491)	#DIV/0! :

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
DIVISION OF TRAINING AND PROFESSIONAL LEARNING**

<u>LN</u> <u>REF</u>	<u>ADOPTED</u> 2017-2018 <u>BUDGET</u>	<u>PROPOSED</u> 2018-2019 <u>BUDGET</u>	<u>PROPOSED</u> INCR/(DECR) <u>FROM FY 17</u>	<u>PROPOSED %</u> INCR/(DECR) <u>FROM FY 17</u> :
BUSINESS EXPENSES				
23	14,000	12,000	(2,000)	-14.29% :
24	<u>28,000</u>	<u>10,000</u>	<u>(18,000)</u>	<u>-64.29%</u> :
	Total Business Expenses	42,000	22,000	(20,000) -47.62% :
PROGRAM EXPENSES				
43	140,000	180,000	40,000	28.57% :
44	75,000	50,000	(25,000)	-33.33% :
R45	450,000	267,236	(182,764)	-40.61% :
R46	30,000	80,000	50,000	166.67% :
R47	40,000	36,000	(4,000)	-10.00% :
R48	28,000	28,000	0	0.00% :
R49	39,000	17,500	(21,500)	-55.13% :
R50	62,000	62,000	0	0.00% :
R51	121,000	96,230	(24,770)	-20.47% :
R52	67,200	67,200	0	0.00% :
53	8,000	8,000	0	0.00%
R54	<u>10,000</u>	<u>10,000</u>	<u>0</u>	<u>0.00%</u>
	Total Program Expenses	1,070,200	902,166	(168,034) -15.70%
ADMINISTRATIVE EXPENSES				
106	37,565	51,200	13,635	36.30% :
114	2,000	1,700	(300)	-15.00% :
	Total Administrative Expenses	39,565	52,900	13,335 #DIV/0! :
TOTAL EXPENSES				
	3,012,028	2,665,838	(346,190)	-11.49% :
NET INCOME (LOSS)				
	0	0	0	:
<u>Division Staff:</u>				
Director	168,877			
Training & Organizing Specialist	153,685			
Training & Professional Learning Specialist	153,685			
Instructional Designer/Online Learning Specialist	115,699			
Conference Administrator	102,381			
Coordinator (3)	233,532			

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
GRASSROOTS CAMPAIGNS

<u>LN</u> <u>REF</u>	<u>ADOPTED</u> <u>2017-2018</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>2018-2019</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u>	<u>PROPOSED %</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u> :
<u>REVENUE</u>				
MEMBERSHIP DUES				
1 Affiliation Dues	1,690,552	827,155	(863,397)	-51.07% :
2 Agency Fee	<u>14,878</u>	<u>0</u>	<u>(14,878)</u>	-100.00% :
TOTAL MEMBERSHIP DUES	1,705,430	827,155	(878,275)	-51.50% :
PROGRAM REVENUE				
3 NEA Uniserv Funding - Full time	78,296	0	(78,296)	-100.00% :
4 NEA Uniserv Funding - Part time	90,040	83,720	(6,320)	-7.02% :
Total Program Revenue	168,336	83,720	(84,616)	-50.27% :
TOTAL OPERATING REVENUE	1,873,766	910,875	(962,891)	-51.39% :
<u>OPERATING EXPENSES</u>				
SALARIES & FRINGE BENEFITS				
R1 Salaries	828,050	150,001	(678,049)	-81.89% :
2 Wages	55,848	60,372	4,524	8.10% :
R3 Part Time Staff	315,000	300,000	(15,000)	-4.76% :
4 Overtime	7,500	7,500	0	0.00% :
5 FICA	65,381	38,295	(27,086)	-41.43% :
6 Pension	244,029	76,837	(167,192)	-68.51% :
7 Health & Dental Insurance	73,293	19,668	(53,625)	-73.17% :
8 Post Retirement Health Insurance	10,430	4,945	(5,485)	100.00% :
9 Life Insurance	3,945	1,254	(2,691)	-68.21% :
10 Long Term Disability	5,035	1,419	(3,616)	-71.82% :
11 State/Federal Unemployment Tax/Univ Hlth	17,077	10,267	(6,810)	-39.88% :
12 Worker's Compensation	<u>1,603</u>	<u>567</u>	<u>(1,036)</u>	<u>-64.63% :</u>
Total Salaries & Fringe Benefits	1,627,191	671,125	(956,066)	#DIV/0! :

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
GRASSROOTS CAMPAIGNS**

<u>LN</u>		<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PROPOSED</u>	<u>PROPOSED %</u>
<u>REF</u>		<u>2017-2018</u>	<u>2018-2019</u>	<u>INCR/(DECR)</u>	<u>INCR/(DECR)</u>
		<u>BUDGET</u>	<u>BUDGET</u>	<u>FROM FY 17</u>	<u>FROM FY 17</u>
	BUSINESS EXPENSES				
23	Travel - Mileage	23,000	15,000	(8,000)	-34.78% :
24	Travel - Miscellaneous Expenses & Parking	<u>20,000</u>	<u>9,000</u>	<u>(11,000)</u>	<u>-55.00%</u> :
	Total Business Expenses	43,000	24,000	(19,000)	-44.19% :
	PROGRAM EXPENSES				
55	Local Grants / Political Action Leaders	40,000	52,500	12,500	31.25% :
56	SDC Meetings	15,000	5,000	(10,000)	-66.67% :
57	LPAT Meetings	10,000	10,000	0	0.00% :
58	Member to Member Activities Elections	50,000	100,000	50,000	100.00% :
59	Member to Member Activities Legislation	25,000	25,000	0	0.00% :
60	State Convention	11,000	11,000	0	0.00% :
61	Lobby Registration (Senate District Coordinators)	8,775	10,650	1,875	21.37% :
	Total Program Expenses	159,775	214,150	54,375	34.03%
	ADMINISTRATIVE EXPENSES				
114	Dues	0	0	0	0.00% :
115	Subscriptions	<u>1,700</u>	<u>1,600</u>	<u>(100)</u>	<u>-5.88%</u> :
	Total Administrative Expenses	1,700	1,600	(100)	-5.88% :
	TOTAL EXPENSES	1,831,666	910,875	(920,791)	-50.27% :
	NET INCOME (LOSS)	42,100	0	(42,100)	:
	<u>Division Staff:</u>				
	Grassroots Campaigns Manager	150,000			
	Senate District Coordinators (40)	300,000			
	Grassroots Clerk	60,372			

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
GOVERNMENT RELATIONS**

<u>LN</u>		<u>ADOPTED</u>	<u>PROPOSED</u>	<u>PROPOSED</u>	<u>PROPOSED %</u>
<u>REF</u>		<u>2017-2018</u>	<u>2018-2019</u>	<u>INCR/(DECR)</u>	<u>INCR/(DECR)</u>
		<u>BUDGET</u>	<u>BUDGET</u>	<u>FROM FY 17</u>	<u>FROM FY 17</u>
<u>REVENUE</u>					
MEMBERSHIP DUES					
1	Affiliation Dues	2,651,559	2,266,774	(384,785)	-14.51% :
2	Agency Fee	<u>23,518</u>	<u>0</u>	<u>(23,518)</u>	<u>-100.00%</u> :
	NEA Matching Funds/Grant Revenue				
	TOTAL MEMBERSHIP DUES	2,675,077	2,266,774	(408,303)	-15.26% :
	TOTAL OPERATING REVENUE	<u>2,675,077</u>	<u>2,266,774</u>	<u>(408,303)</u>	<u>-15.26%</u> :
<u>EXPENSES</u>					
SALARIES & FRINGE BENEFITS					
R1	Salaries	768,033	645,073	(122,960)	-16.01% :
2	Wages	128,772	138,605	9,833	7.64% :
4	Overtime	8,500	8,501	0	0.00% :
5	FICA	58,619	53,438	(5,181)	-8.84% :
6	Pension	349,913	285,495	(64,418)	-18.41% :
7	Health & Dental Insurance	142,869	106,869	(36,000)	-25.20% :
8	Post Retirement Health Insurance	14,602	14,838	236	1.62%
9	Life Insurance	5,658	4,658	(1,000)	-17.67% :
10	Long Term Disability	7,220	5,269	(1,951)	-27.02% :
11	State/Federal Unemployment Tax/Univ Hlth	4,326	2,908	(1,418)	-32.78% :
12	Worker's Compensation	<u>2,298</u>	<u>2,101</u>	<u>(197)</u>	<u>-8.57%</u> :
	Total Salaries & Fringe Benefits	1,490,810	1,267,755	(223,056)	-14.96% :

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
GOVERNMENT RELATIONS

LN		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
<u>REF</u>		<u>2017-2018</u>	<u>2018-2019</u>	<u>INCR/(DECR)</u>	<u>INCR/(DECR)</u>
		<u>BUDGET</u>	<u>BUDGET</u>	<u>FROM FY 17</u>	<u>FROM FY 17</u>
FACILITIES					
19	Telephone	10,000	10,000	0	100.0% :
20	Rent	225,268	231,472	6,204	100.0% :
22	Utilities and Operating Expenses - Leaseholds	<u>40,000</u>	<u>40,000</u>	<u>0</u>	<u>100.0%</u> :
	Total Facilities	275,268	281,472	6,204	100.0%
BUSINESS EXPENSES					
23	Travel - Mileage	4,000	3,000	(1,000)	-25.00% :
24	Travel - Miscellaneous Expenses & Parking	<u>23,000</u>	<u>18,298</u>	<u>(4,702)</u>	<u>-20.44%</u> :
	Total Transportation & Travel	27,000	21,298	(5,702)	-21.12% :
PROGRAM EXPENSES					
62	Federal Elections	120,000	120,000	0	0.00% :
63	State Elections	225,000	225,000	0	0.00% :
64	VOTE	14,999	14,999	0	0.00% :
65	Mass Budget and Policy Center	175,000	175,000	0	0.00% :
66	Legislative Materials/Fees	38,000	38,000	0	0.00% :
67	Mass Alliance	20,000	20,000	0	0.00% :
68	State Budget / Issues Activities	280,000	100,000	(180,000)	-64.29% :
	Total Program Expenses	872,999	692,999	(180,000)	-20.62% :
ADMINISTRATIVE EXPENSES					
101	Office Supplies	0	250	250	#DIV/0! :
114	Dues	500	0	(500)	-100.00% :
115	Subscriptions	<u>3,500</u>	<u>3,000</u>	<u>(500)</u>	<u>-14.29%</u> :
	Total Administrative Expenses	4,000	3,250	(750)	-18.75% :
	TOTAL EXPENSES	2,670,077	2,266,774	(403,304)	-15.10% :
	NET INCOME (LOSS)	5,000	0	0	:
<u>Division Staff:</u>					
	Director	169,213			
	Lobbyists (3)	473,862			
	Legislative Specialist	78,233			
	Legislative Clerk	60,372			

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
COMMUNICATIONS DIVISION

LN <u>REF</u>	ADOPTED 2017-2018 <u>BUDGET</u>	PROPOSED 2018-2019 <u>BUDGET</u>	PROPOSED INCR/(DECR) <u>FROM FY 17</u>	PROPOSED % INCR/(DECR) <u>FROM FY 17</u>
<u>REVENUE</u>				
MEMBERSHIP DUES				
1	2,567,534	2,529,816	(37,718)	-1.47% :
2	<u>22,325</u>	<u>0</u>	<u>(22,325)</u>	-100.00% :
	TOTAL MEMBERSHIP DUES	2,589,859	(60,043)	-2.32% :
PROGRAM REVENUE				
12	<u>60,000</u>	<u>75,000</u>	<u>15,000</u>	25.00% :
	Total Program Revenue	60,000	15,000	25.00% :
	TOTAL OPERATING REVENUE	<u>2,649,859</u>	<u>(45,043)</u>	-1.70% :
<u>OPERATING EXPENSES</u>				
SALARIES & FRINGE BENEFITS				
R1	1,087,022	1,115,072	28,050	2.58% :
2	167,619	174,790	7,171	4.28% :
4	2,000	2,000	0	0.00% :
5	80,289	85,667	5,378	6.70% :
6	490,664	469,934	(20,730)	-4.22% :
7	289,953	251,984	(37,969)	-13.09% :
8	18,774	22,256	3,482	18.55% :
9	7,932	7,669	(263)	-3.32% :
10	10,123	8,672	(1,451)	-14.33% :
11	5,562	3,807	(1,755)	-31.55% :
12	3,221	3,465	244	7.58% :
	Temporary Help			
	Total Salaries & Fringe Benefits	2,163,159	(17,843)	-0.82% :

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
COMMUNICATIONS DIVISION

LN <u>REF</u>	ADOPTED 2017-2018 <u>BUDGET</u>	PROPOSED 2018-2019 <u>BUDGET</u>	PROPOSED INCR/(DECR) <u>FROM FY 17</u>	PROPOSED % INCR/(DECR) <u>FROM FY 17</u> :
BUSINESS EXPENSES				
23	2,300	1,600	(700)	-30.43% :
24	<u>15,000</u>	<u>11,000</u>	<u>(4,000)</u>	<u>-26.67%</u> :
	Total Business Expenses	17,300	12,600	(4,700) -27.17% :
PROGRAM EXPENSES				
69	110,000	120,000	10,000	9.09% :
70	1,000	0	(1,000)	-100.00% :
71	1,600	1,600	0	0.00% :
R72	85,000	76,000	(9,000)	-10.59% :
R73	60,000	60,000	0	0.00% :
74	180,000	170,000	(10,000)	-5.56% :
75	<u>2,500</u>	<u>1,600</u>	<u>(900)</u>	<u>-36.00%</u> :
	Total Program Expenses	440,100	429,200	(10,900) -2.48%
ADMINISTRATIVE EXPENSES				
106	11,000	10,000	(1,000)	-9.09% :
112	300	0	(300)	-100.00% :
114	2,000	1,200	(800)	-40.00% :
115	<u>9,000</u>	<u>6,500</u>	<u>(2,500)</u>	<u>-27.78%</u> :
	Total Administrative Expenses	22,300	17,700	(4,600) #DIV/0! :
	TOTAL EXPENSES	2,642,859	2,604,816	(38,043) -1.44% :
	NET INCOME (LOSS)	7,000	0	(7,000) :
<u>Division Staff:</u>				
	Director	190,962		
	Consultants (3)	461,055		
	Web Content Manager	153,685		
	Staff Assistant	93,614		
	Graphic Designer	79,976		
	Editor/Writer	153,685		
	Interactive Media Developer and Strategist	153,685		

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
LEGAL SERVICES

LN REF		ADOPTED 2017-2018 BUDGET	PROPOSED 2018-2019 BUDGET	PROPOSED INCR/(DECR) FROM FY 17	PROPOSED % INCR/(DECR) FROM FY 17
<u>REVENUE</u>					
1	Affiliation Dues - MTA	5,092,899	4,915,440	(177,459)	-3.48%
2	Agency Fee	<u>41,889</u>	<u>0</u>	<u>(41,889)</u>	<u>-100.00%</u>
	TOTAL MEMBERSHIP DUES	5,134,788	4,915,440	(219,348)	-4.27%
PROGRAM REVENUE					
5	NEA Legal Reimbursement	1,450,000	1,450,000	0	0.00%
6	Insurance & Court/ Reimburse Atty Fees	8,000	0	(8,000)	-100.00%
9	Workers Compensation Reimbursement	<u>30,000</u>	<u>20,000</u>	<u>(10,000)</u>	<u>-33.33%</u>
	Total Program Revenue	1,488,000	1,470,000	(18,000)	-1.21%
	TOTAL OPERATING REVENUE	<u>6,622,788</u>	<u>6,385,440</u>	<u>(237,348)</u>	<u>-3.58%</u>
<u>EXPENSES</u>					
SALARIES & FRINGE BENEFITS					
R1	Salaries	1,841,189	1,932,639	91,450	4.97%
2	Wages	446,323	447,773	1,450	0.32%
R3	Part - Time Staff	151,800	165,000	13,200	8.70%
4	Overtime	2,500	2,500	0	0.00%
5	FICA	158,095	167,604	9,509	6.01%
6	Pension	866,521	841,030	(25,491)	-2.94%
7	Health & Dental Insurance	425,580	327,227	(98,353)	-23.11%
8	Post Retirement Health Insurance	33,376	39,566	6,190	18.55%
9	Life Insurance	14,012	13,727	(285)	-2.03%
10	Long Term Disability	17,875	15,524	(2,351)	-13.15%
11	State/Federal Unemployment Tax/Univ Hlth	16,629	11,949	(4,680)	-28.14%
12	Workers Compensation	5,688	6,198	<u>510</u>	<u>8.97%</u>
	Total Salaries & Fringe Benefits	3,979,588	3,970,737	(8,851)	-0.22%

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
LEGAL SERVICES

LN <u>REF</u>	ADOPTED 2017-2018 <u>BUDGET</u>	PROPOSED 2018-2019 <u>BUDGET</u>	PROPOSED INCR/(DECR) <u>FROM FY 17</u>	PROPOSED % INCR/(DECR) <u>FROM FY 17</u>
BUSINESS EXPENSES				
23	21,000	21,003	3	0.01%
24	<u>38,500</u>	<u>30,000</u>	<u>(8,500)</u>	<u>-22.08%</u>
	Total Transportation & Travel	59,500	(8,497)	-14.28%
PROGRAM EXPENSES				
R76	170,000	170,000	0	0.00%
R77	2,073,000	2,000,000	(73,000)	-3.52%
R78	<u>220,000</u>	<u>80,500</u>	<u>(139,500)</u>	<u>-63.41%</u>
	Total Program Expenses	2,463,000	(212,500)	-8.63%
ADMINISTRATIVE EXPENSES				
107	18,000	18,000	0	0.00%
114	9,000	7,000	(2,000)	-22.22%
115	<u>81,700</u>	<u>88,200</u>	<u>6,500</u>	<u>7.96%</u>
	Total Administrative Expenses	108,700	4,500	4.14%
	TOTAL EXPENSES	6,610,788	(225,348)	-3.41%
	NET INCOME (LOSS)	12,000	0	(12,000)
<u>Division Staff:</u>				
	General Counsel	202,155		
	Deputy Director	175,049		
	Staff Counsel (9)	1,478,936		
	Coordinator	93,614		
	Secretaries (2)	151,813		
	Paralegal (2)	201,148		
	Part Time Retirement Consultants	165,000		

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
CENTER FOR EDUCATION POLICY AND PRACTICE (CEPP)

LN <u>REF</u>	ADOPTED 2017-2018 <u>BUDGET</u>	PROPOSED 2018-2019 <u>BUDGET</u>	PROPOSED INCR/(DECR) <u>FROM FY 17</u>	PROPOSED % : INCR/(DECR) : <u>FROM FY 17</u> :
<u>REVENUE</u>				
MEMBERSHIP DUES				
1	1,171,303	1,070,045	(101,258)	-8.64% :
2	<u>10,411</u>	<u>0</u>	<u>(10,411)</u>	-100.00% :
	TOTAL MEMBERSHIP DUES	1,181,714	(111,669)	-9.45% :
PROGRAM REVENUE				
3	<u>39,148</u>	<u>36,400</u>	<u>(2,748)</u>	-7.02% :
	Total Program Revenue	39,148	(2,748)	-7.02% :
	TOTAL OPERATING REVENUE	1,220,862	(114,417)	-9.37% :
<u>OPERATING EXPENSES</u>				
SALARIES & FRINGE BENEFITS				
R1	616,770	630,766	13,996	2.27% :
2	62,244	33,385	(28,859)	-46.36% :
R3	13,676	0	(13,676)	-100.00% :
5	44,325	43,677	(648)	-1.46% :
6	265,051	242,205	(22,846)	-8.62% :
7	146,681	92,059	(54,622)	-37.24% :
8	10,430	11,129	699	100.00% :
9	4,284	3,953	(331)	-7.73% :
10	5,469	4,470	(999)	-18.27% :
11	3,657	2,115	(1,542)	-42.17% :
12	<u>1,775</u>	<u>1,786</u>	<u>11</u>	<u>0.62%</u> :
	Total Salaries & Fringe Benefits	1,174,362	(108,817)	-9.27% :

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
CENTER FOR EDUCATION POLICY AND PRACTICE (CEPP)

LN <u>REF</u>	ADOPTED 2017-2018 <u>BUDGET</u>	PROPOSED 2018-2019 <u>BUDGET</u>	PROPOSED INCR/(DECR) <u>FROM FY 17</u>	PROPOSED % : INCR/(DECR) : <u>FROM FY 17</u> :
BUSINESS EXPENSES				
23	3,500	3,400	(100)	-2.86% :
24	<u>10,000</u>	<u>4,200</u>	<u>(5,800)</u>	<u>-58.00%</u> :
	Total Business Expenses	13,500	7,600	(5,900) -43.70% :
PROGRAM EXPENSES				
79	3,000	1,500	(1,500)	-50.00% :
80	4,000	14,500	10,500	262.50% :
81	<u>19,100</u>	<u>14,000</u>	<u>(5,100)</u>	<u>-26.70%</u> :
	Total Program Expenses	26,100	30,000	3,900 14.94%
ADMINISTRATIVE EXPENSES				
114	2,000	1,300	(700)	0.00% :
115	<u>2,500</u>	<u>2,000</u>	<u>(500)</u>	<u>-20.00%</u> :
	Total Administrative Expenses	4,500	3,300	(1,200) -20.00% :
	TOTAL EXPENSES	1,218,462	1,106,445	(112,017) -9.19% :
	NET INCOME (LOSS)	2,400	0	(2,400) :
<u>Division Staff:</u>				
	Director	168,711		
	Consultants (3)	461,055		
	Coordinator (.5)	33,384		

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
GOVERNANCE AND ADMINISTRATION

LN REF	ADOPTED 2017-2018 <u>BUDGET</u>	PROPOSED 2018-2019 <u>BUDGET</u>	PROPOSED INCR/(DECR) FROM FY 17	PROPOSED % : INCR/(DECR) : FROM FY 17 :
<u>REVENUE</u>				
MEMBERSHIP DUES				
1	5,171,720	4,611,563	(560,157)	-10.83% :
2	<u>45,190</u>	<u>0</u>	<u>(45,190)</u>	<u>-100.00%</u> :
	TOTAL MEMBERSHIP DUES	4,611,563	(605,347)	-11.60% :
PROGRAM REVENUE				
10	17,500	35,000	17,500	100.00% :
11	21,450	0	(21,450)	-100.00% :
15	<u>600</u>	<u>600</u>	<u>0</u>	<u>0.00%</u> :
	Total Program Revenue	35,600	(3,950)	-9.99% :
	TOTAL OPERATING REVENUE	<u>4,647,163</u>	<u>(609,297)</u>	-11.59% :
<u>EXPENSES</u>				
SALARIES & FRINGE BENEFITS				
R1	872,542	887,574	15,032	1.72% :
2	152,650	164,152	11,502	7.53% :
4	60,000	60,000	0	0.00% :
5	67,695	70,463	2,768	4.09% :
6	237,955	239,587	1,632	0.69% :
7	149,051	120,052	(28,999)	-19.46% :
8	10,430	12,362	1,932	18.52% :
9	5,612	5,711	99	1.76% :
10	7,571	6,458	(1,113)	-14.70% :
11	4,326	2,958	(1,368)	-31.62% :
12	<u>2,408</u>	<u>2,578</u>	<u>170</u>	<u>7.06%</u> :
	Total Salaries & Fringe Benefits	1,571,895	1,655	0.11% :
CONTRACTED SERVICES & PROF FEES				
Temporary Help				
13	140,000	135,000	(5,000)	-3.57% :
18	<u>110,000</u>	<u>150,000</u>	40,000	<u>36.36%</u> :
	Total Contracted Svcs & Prof. Fees	285,000	(5,000)	-2.00% :

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
GOVERNANCE AND ADMINISTRATION

LN REF	ADOPTED 2017-2018 BUDGET	PROPOSED 2018-2019 BUDGET	PROPOSED INCR/(DECR) FROM FY 17	PROPOSED % : INCR/(DECR) : FROM FY 17 :
FACILITIES				
20	890,612	922,653	32,041	3.60% :
21	5,000	0	(5,000)	-100.00% :
22	<u>175,000</u>	<u>175,685</u>	685	0.39% :
	Total Facilities	1,098,338	27,726	2.59% :
BUSINESS EXPENSES				
23	3,000	2,501	(499)	-16.63% :
24	42,000	42,000	0	0.00% :
25	69,000	30,000	(39,000)	-56.52% :
26	<u>22,000</u>	<u>22,000</u>	0	0.00% :
	Total Business Expenses	96,501	(39,499)	-29.04% :
PROGRAM EXPENSES				
R82	403,000	365,000	(38,000)	-9.43% :
R83	20,000	20,000	0	0.00% :
84	150,000	171,000	21,000	14.00% :
85	91,000	44,700	(46,300)	-50.88% :
86	35,015	32,100	(2,915)	-8.33% :
87	25,900	16,500	(9,400)	-36.29% :
88	8,000	8,000	0	0.00% :
89	25,000	25,000	0	0.00% :
90	165,000	245,200	80,200	48.61% :
91	135,000	64,400	(70,600)	-52.30% :
92	52,000	44,850	(7,150)	-13.75% :
93	150,000	153,000	3,000	2.00% :
94	170,000	115,000	(55,000)	-32.35% :
95	<u>213,000</u>	<u>230,521</u>	<u>17,521</u>	8.23% :
	Total Program Expenses	1,535,271	(107,644)	-6.55% :
ADMINISTRATIVE EXPENSES				
114	18,500	18,500	0	0.00% :
115	3,200	3,200	0	0.00% :
116	5,000	1,000	(4,000)	-80.00% :
	Total Administrative Expenses	22,700	(4,000)	-14.98% :
	Total Expenses Before Contingency	4,696,467	(86,762)	-1.85% :
119	559,493	37,458	(522,035)	-93.31%
	TOTAL EXPENSES	4,647,163	(608,797)	-11.58%
	NET INCOME (LOSS)	500	(500)	:
<u>Division Staff:</u>				
	President	245,720		
	Vice President	204,768		
	Executive Director-Treasurer	246,887		
	Director	120,200		
	Admin Assist to Executive Director-Treasurer	70,000		
	Governance Specialist	82,075		
	Governance Assistant	82,075		

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
HUMAN RESOURCES**

<u>LN</u> <u>REF</u>	<u>ADOPTED</u> <u>2017-2018</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>2018-2019</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u>	<u>PROPOSED %</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u>
<u>REVENUE</u>				
MEMBERSHIP DUES				
1	701,921	714,278	12,357	1.76%
2	<u>5,986</u>	<u>0</u>	<u>(5,986)</u>	<u>-100.00%</u>
	TOTAL MEMBERSHIP DUES	707,907	6,371	0.90%
	TOTAL OPERATING REVENUE	707,907	6,371	0.90%
<u>EXPENSES</u>				
SALARIES & FRINGE BENEFITS				
R1	285,644	288,097	2,453	0.86%
2	0	0	0	0.00%
4	0	0	0	0.00%
5	21,216	21,586	370	1.74%
6	85,857	78,891	(6,966)	-8.11%
7	103,522	68,783	(34,739)	-33.56%
8	6,258	7,419	1,161	18.55%
9	1,811	1,716	(95)	-5.25%
10	2,310	1,942	(368)	-15.93%
11	1,854	1,269	(585)	-31.55%
12	735	775	40	5.44%
	Total Salaries & Fringe Benefits	509,207	(38,729)	-7.61%

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
HUMAN RESOURCES

<u>LN</u> <u>REF</u>		<u>ADOPTED</u> <u>2017-2018</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>2018-2019</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u>	<u>PROPOSED %</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u>
CONTRACTED SERVICES & PROF FEES					
14	Equal Employment Opportunity Officer	25,000	0	(25,000)	-100.00%
17	Payroll and HRIS Systems	<u>0</u>	<u>5,000</u>	<u>5,000</u>	100.00%
	Total Contracted Services & Prof. Fees	0	5,000	(20,000)	-400.00%
BUSINESS EXPENSES					
23	Travel - Mileage	500	1,000	500	100.00%
24	Travel - Miscellaneous Expenses & Parking	<u>2,000</u>	<u>2,000</u>	<u>0</u>	<u>0.00%</u>
	Total Business Expenses	2,500	3,000	500	20.00%
PROGRAM EXPENSES					
96	Internal Employee / Management Meetings	2,000	2,000	0	0.00%
97	All - Staff Meetings	43,000	25,000	(18,000)	-41.86%
98	Training & Tuition Reimbursement- Staff	174,300	174,300	0	0.00%
99	Employee Relations	18,000	18,000	0	0.00%
100	Recruitment	<u>25,000</u>	<u>16,000</u>	<u>(9,000)</u>	<u>-36.00%</u>
	Total Program Expenses	262,300	235,300	(27,000)	-10.29%
ADMINISTRATIVE EXPENSES					
114	Dues	700	500	(200)	-28.57%
115	Subscriptions	<u>500</u>	<u>0</u>	<u>(500)</u>	<u>-100.00%</u>
	Total Administrative Expenses	1,200	500	(700)	-58.33%
	TOTAL EXPENSES	775,207	714,278	(85,929)	-11.08%
	NET INCOME (LOSS)	(67,300)	0	92,300	
<u>Division Staff:</u>					
	Director	136,000			
	Employee Relations Specialist	80,000			
	Benefits Specialist	72,097			

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
FINANCE & ACCOUNTING

LN REF	ADOPTED 2017-2018 BUDGET	PROPOSED 2018-2019 BUDGET	PROPOSED INCR/(DECR) FROM FY 17	PROPOSED % INCR/(DECR) FROM FY 17
<u>REVENUE</u>				
MEMBERSHIP DUES				
1	3,958,061	2,419,189	(1,538,872)	-38.88% :
2	<u>29,565</u>	<u>0</u>	<u>(29,565)</u>	<u>-100.00%</u> :
	TOTAL MEMBERSHIP DUES	2,419,189	(1,568,437)	-39.33% :
OTHER INCOME				
16	925,000	1,475,000	550,000	59.46% :
17	149,000	188,000	39,000	26.17% :
18	<u>575,000</u>	<u>595,000</u>	<u>20,000</u>	<u>3.48%</u> :
	Total Other Income	2,258,000	609,000	36.93% :
	TOTAL OPERATING REVENUE	4,677,189	(959,437)	-17.02% :
<u>EXPENSES</u>				
SALARIES & FRINGE BENEFITS				
R1	387,440	402,340	14,900	3.85% :
2	658,995	695,444	36,449	5.53% :
R3	7,000	7,000	0	0.00% :
4	12,000	12,000	0	0.00% :
5	78,229	82,472	4,243	5.42% :
6	409,430	400,127	(9,303)	-2.27% :
7	233,575	223,718	(9,857)	-4.22% :
8	25,078	23,545	(1,533)	-6.11% :
9	6,626	6,532	(94)	-1.42% :
10	8,448	7,384	(1,064)	-12.59% :
11	7,727	5,296	(2,431)	-31.46% :
12	<u>2,658</u>	<u>2,916</u>	<u>258</u>	<u>9.71%</u> :
	Total Salaries & Fringe Benefits	1,868,773	31,567	1.72% :
CONTRACTED SERVICES & PROF FEES				
15	58,000	55,000	(3,000)	-5.17% :
16	280,000	389,640	109,640	39.16% :
17	<u>38,000</u>	<u>40,000</u>	<u>2,000</u>	<u>5.26%</u> :
	Total Contracted Svcs & Prof Fees	484,640	108,640	28.89% :

MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
FINANCE & ACCOUNTING

LN <u>REF</u>	ADOPTED 2017-2018 <u>BUDGET</u>	PROPOSED 2018-2019 <u>BUDGET</u>	PROPOSED INCR/(DECR) FROM FY 17	PROPOSED % INCR/(DECR) FROM FY 17
BUSINESS EXPENSES				
23	2,000	1,600	(400)	-20.00% :
24	<u>7,000</u>	<u>7,000</u>	<u>0</u>	<u>0.00%</u> :
	Total Transportation & Travel	9,000	8,600	(400) -4.44% :
PROGRAM EXPENSES				
34	<u>1,700,000</u>	<u>1,563,000</u>	<u>(137,000)</u>	<u>-8.06%</u> :
	Total Program Expenses	1,700,000	1,563,000	(137,000) -8.06% :
ADMINISTRATIVE EXPENSES				
101	100,500	65,000	(35,500)	-35.32%
106	12,000	7,000	(5,000)	-41.67%
109	24,000	19,000	(5,000)	-20.83% :
110	190,000	132,976	(57,024)	-30.01%
111	115,000	102,000	(13,000)	-11.30% :
114	1,700	700	(1,000)	-58.82% :
115	<u>600</u>	<u>0</u>	<u>(600)</u>	<u>-100.00%</u> :
	Total Administrative Expenses	443,800	326,676	(117,124) -26.39% :
118	500,000	400,000	(100,000)	-20.00% :
120	704,000	0	(704,000)	-100.00%
121	<u>29,000</u>	<u>25,500</u>	<u>(3,500)</u>	<u>-12.07%</u>
	1,233,000	425,500	(807,500)	-65.49%
	TOTAL EXPENSES	5,599,006	4,677,189	(921,817) -16.46% :
	NET INCOME (LOSS)	37,620	0	(37,620) -100.00% :
<u>Division Staff:</u>				
	Director	176,554		
	Controller	125,000		
	Membership and Affiliate Financial Services Manager	100,786		
	Financial Reporting Accountant	116,436		
	Administrative Accountant	89,767		
	Senior Accounting Clerk (Payroll)	66,768		
	Senior Accounting Clerk (Payable)	76,960		
	Senior Accounting Clerk (Receivable)	60,372		
	Accounts Receivable/Membership Clerk (3)	239,928		
	Part-time Senior Accounting Clerk (50%)	42,963		

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
ITS (INFORMATION TECHNOLOGY SERVICES)**

<u>LN</u> <u>REF</u>		<u>ADOPTED</u> <u>2017-2018</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>2018-2019</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u>	<u>PROPOSED %</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u>
<u>REVENUE</u>					
MEMBERSHIP DUES					
1	Affiliation Dues - MTA	1,331,995	891,651	(440,344)	-33.06%
2	Agency Fee	<u>11,640</u>	<u>0</u>	<u>(11,640)</u>	<u>-100.00%</u>
	TOTAL MEMBERSHIP DUES	1,343,635	891,651	(451,984)	-33.64%
	TOTAL OPERATING REVENUE	<u>1,343,635</u>	<u>891,651</u>	<u>(451,984)</u>	<u>-33.64%</u>
<u>EXPENSES</u>					
SALARIES & FRINGE BENEFITS					
R1	Salaries	150,524	155,040	4,516	3.00%
2	Wages	314,921	114,127	(200,794)	-63.76%
4	Overtime	0	0	0	0.00%
5	FICA	32,910	18,957	(13,953)	-42.40%
6	Pension	181,415	97,655	(83,760)	-46.17%
7	Health & Dental Insurance	90,176	59,793	(30,384)	-33.69%
8	Post Retirement Health Insurance	10,430	5,441	(4,989)	-47.84%
9	Life Insurance	2,936	1,596	(1,340)	-45.64%
10	Long Term Disability	3,742	1,802	(1,940)	-51.84%
11	State/Federal Unemployment Tax/Univ Hlth	3,090	1,269	(1,821)	-58.93%
12	Workers Compensation	<u>1,191</u>	<u>719</u>	<u>(472)</u>	<u>-39.63%</u>
	Total Salaries & Fringe Benefits	791,335	456,398	(334,937)	-42.33%

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
ITS (INFORMATION TECHNOLOGY SERVICES)**

<u>LN</u> <u>REF</u>		<u>ADOPTED</u> <u>2017-2018</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>2018-2019</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u>	<u>PROPOSED %</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u>
	CONTRACTED SERVICES & PROF. FEES				
13	Consultants	<u>35,000</u>	<u>7,500</u>	<u>(27,500)</u>	<u>-78.57%</u>
	Total Contracted Services & Prof. Fees	35,000	7,500	(27,500)	-78.57%
	FACILITIES & TELEPHONE				
19	Telephone	<u>187,000</u>	<u>157,053</u>	<u>(29,947)</u>	<u>-16.01%</u>
	Total Facilities & Telephone	187,000	157,053	(29,947)	-16.01%
	BUSINESS EXPENSES				
23	Travel - Mileage	<u>3,000</u>	<u>1,500</u>	<u>(1,500)</u>	<u>-50.00%</u>
24	Travel - Miscellaneous Expenses & Parking	<u>7,500</u>	<u>2,400</u>	<u>(5,100)</u>	<u>-68.00%</u>
	Total Business Expenses	10,500	3,900	(6,600)	-62.86%
	ADMINISTRATIVE EXPENSES				
102	Equipment Maintenance / Leasing	<u>172,600</u>	<u>105,300</u>	<u>(67,300)</u>	<u>-38.99%</u>
103	Computer Leasing	<u>35,000</u>	<u>40,000</u>	<u>5,000</u>	<u>14.29%</u>
104	Internet Connectivity	<u>28,000</u>	<u>28,000</u>	<u>0</u>	<u>0.00%</u>
106	Software Packages	<u>75,000</u>	<u>92,300</u>	<u>17,300</u>	<u>23.07%</u>
115	Subscriptions	<u>1,200</u>	<u>1,200</u>	<u>0</u>	<u>0.00%</u>
	Total Administrative Expenses	311,800	266,800	(45,000)	-14.43%
	TOTAL EXPENSES	1,335,635	891,651	(414,037)	-31.00%
	NET INCOME (LOSS)	8,000	0	8,000	(8,000)
	<u>Division Staff:</u>				
	Director	155,040			
	Systems Support Specialist (1.2)	112,337			

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
PRINTING & MAILING**

<u>LN</u> <u>REF</u>	<u>ADOPTED</u> <u>2017-2018</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>2018-2019</u> <u>BUDGET</u>	<u>PROPOSED</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u>	<u>PROPOSED %</u> <u>INCR/(DECR)</u> <u>FROM FY 17</u>
<u>REVENUE</u>				
MEMBERSHIP DUES				
1	697,829	768,144	70,315	10.08%
2	<u>6,002</u>	<u>0</u>	<u>(6,002)</u>	<u>-100.00%</u>
	TOTAL MEMBERSHIP DUES	703,831	64,313	9.14%
PROGRAM REVENUE				
14	<u>50,000</u>	<u>50,000</u>	<u>0</u>	<u>0.00%</u>
	Total Program Revenue	50,000	0	0.00%
	TOTAL OPERATING REVENUE	<u>753,831</u>	<u>64,313</u>	<u>8.53%</u>
<u>EXPENSES</u>				
SALARIES & FRINGE BENEFITS				
R1	0	0	0	0.00%
2	329,281	314,768	(14,513)	-4.41%
	Part Time Staff& Temp Help			
4	10,000	10,000	0	0.00%
5	25,955	24,846	(1,109)	-4.27%
6	127,555	113,521	(14,034)	-11.00%
7	105,002	73,301	(31,701)	-30.19%
8	8,344	9,892	1,548	18.55%
9	2,061	1,851	(210)	-10.19%
10	2,631	2,095	(536)	-20.37%
11	2,472	1,692	(780)	-31.55%
12	<u>838</u>	<u>836</u>	<u>(2)</u>	<u>-0.24%</u>
	Total Salaries & Fringe Benefits	614,139	(61,337)	-9.99%

**MASSACHUSETTS TEACHERS ASSOCIATION
2018-2019
PRINTING & MAILING**

LN REF	ADOPTED 2017-2018 <u>BUDGET</u>	PROPOSED 2018-2019 <u>BUDGET</u>	PROPOSED INCR/(DECR) <u>FROM FY 17</u>	PROPOSED % INCR/(DECR) <u>FROM FY 17</u>	
BUSINESS EXPENSES					
23	200	0	(200)	-100.00%	
24	<u>2,000</u>	<u>5,100</u>	<u>3,100</u>	<u>155.00%</u>	
	Total Business Expenses	2,200	5,100	2,900	131.82%
ADMINISTRATIVE EXPENSES					
101	3,000	97,000	94,000	3133.33%	
105	4,000	1,000	(3,000)	-75.00%	
108	12,000	7,200	(4,800)	-40.00%	
112	70,300	106,000	35,700	50.78%	
113	21,542	21,542	0	0.00%	
114	650	500	(150)	-23.08%	
117	<u>25,000</u>	<u>27,000</u>	<u>2,000</u>	<u>8.00%</u>	
	Total Administrative Expenses	136,492	260,242	123,750	90.66%
	TOTAL EXPENSES	752,831	818,144	65,313	8.68%
	NET INCOME (LOSS)	1,000	0	1,000	0
 <u>Division Staff:</u>					
	Coordinator	93,614			
	Printer (3)	217,204			

EXPLANATION OF BUDGET LINE ITEMS – 2018-2019

LINE NO	<u>DESCRIPTION</u>	<u>EXPLANATION</u>
<u>REVENUE</u>		
1	Affiliation Dues	Membership dues.
2	Agency Fee	Service fee collected from certain non-members pursuant to collective bargaining agreements.
3	NEA UniServ Funding F/T	Funds from NEA rebated to states to support UniServ Program for full-time reps.
4	NEA UniServ Funding P/T	Funds from NEA rebated to states to support UniServ Program for part-time regional reps.
5	NEA Legal Reimbursement	Funds from NEA to reimburse for legal costs of <i>eligible</i> cases (includes portion of attorney and paralegal time and other case expenses incurred by MTA).
6	Insurance Reimb/Attorney's Fees	Reimbursement of attorney's fees by insurance company for certain criminal cases where member acquitted and attorneys fees awarded in MTA cases, if any.
7	Conference/Workshop	Revenue received from professional development conferences, workshops, and contracted courses with school districts.
8	Summer Conference Revenue	Revenue received from participants for housing/meals, registrants' late fees, commuter fees, from vendors, and reimbursements from special events at the Summer Conference.
9	Workers Compensation Reimb	Reimbursement of statutory attorney fees (occurs in some workers compensation cases).
10	Annual Meeting Revenue	Revenue received from MTAB for sponsorship exhibits at the MTA Annual Meeting.
11	NEA Convention Revenue	Revenue received from delegate tours and specialty items sold at the NEA Convention.
12	Newspaper Advertising	Income from sales of advertising space in <i>MTA Today</i> .
13	Calendar Handbook Advertising	Income from sales of advertising in the MTA pocket calendar.
14	Printing Income	Income from printing jobs for locals and other groups.
15	Human & Civil Rights Dinner & Awards Revenue	Income from tickets sales for attendance at this annual dinner event.
16	Interest Income	Interest and dividend income and gains and losses from investment activity.
17	MTAB/Misc. Income	Fees charged to MTA Benefits for management services, MTAB royalty fee and miscellaneous income
18	Hanover P&C Endorsement/Royalty	Income received from Hanover on the endorsement of their property/casualty book of business with our members.

EXPLANATION OF BUDGET LINE ITEMS – 2018-2019

LINE NO	<u>DESCRIPTION</u>	<u>EXPLANATION</u>
<u>EXPENSES</u>		
SALARIES & FRINGE BENEFITS		
R1	Salaries	Management & professional staff salaries.
2	Wages	Wage expense for support staff.
R3	Part Time Staff	Part-time staff to assist in Affiliate Services, CEPP area, Retirement Consultants in Legal and Grassroots Campaigns.
4	Overtime	Occasional, necessary overtime pay for support staff .
5	FICA	Social security tax (Employer matching portion).
6	Pension	Pension funding (based on outside Actuarial Guidance).
7	Health & Dental Insurance	Employer paid health and dental plans.
8	Post Retirement Health Insurance	Employer paid premium for contractual post-retirement health insurance.
9	Life Insurance	Employer paid life insurance.
10	Short & Long Term Disability	Employer paid long term disability insurance.
11	State/Federal Unemployment Tax	Federal and state unemployment taxes.
12	Worker's Compensation	Mandatory workers' compensation insurance coverage.
CONTRACTED SERVICES & PROFESSIONAL FEES		
13	Consultants	Consulting services such as pension actuary, pollsters and issues research.
14	Equal Employment Opportunity	Consultant - EEO Officer.
15	Audit Fees	Audit of financial statements and internal audit fees (CPA firms).
16	Investment Consulting Fees	Fees associated with managing MTA's Morgan Stanley/Smith Barney investment account.
17	Payroll & HR Service Fees	Cost of outside payroll and human resource vendor for MTA employees.
18	Corporate Counsel	Legal assistance (benefits, labor and corporate counsel).
FACILITIES & TELEPHONE		
19	Telephone	Telephone expenses for MTA Headquarters and regional offices.
20	Rent	Rent expense for MTA headquarters and regional offices.
21	Janitorial Supplies/Services	Cleaning and related supplies expenses for MTA headquarters and regional offices.
22	Utilities & Operating Expenses - Leaseholds	Utilities and operating expenses for MTA Headquarters and regional offices.
BUSINESS EXPENSES		
23	Travel Local - Mileage	Mileage reimbursement for MTA staff.
24	Travel Local - (Misc./Parking)	Parking fees and miscellaneous business expenses (meals, etc.) for MTA staff.
25	Travel and Residence – President's Expenses	President's expenses and rental of residence in accordance with MTA bylaw.

EXPLANATION OF BUDGET LINE ITEMS – 2018-2019

<u>LINE NO</u>	<u>DESCRIPTION</u>	<u>EXPLANATION</u>
26	Travel - Vice President's Expenses	Vice President's expenses.
PROGRAM EXPENSES		
<u>AFFILIATE SERVICES</u>		
27	State and Local Organizing	This item supports organizational activities both at local and state levels. In 2014 it supported the member forums, regional office presidents meetings, provided assistance with local and state levels. It supported member forums held through the state, the regional office presidents meeting, providing assistance with level 5 takeovers efforts, high stakes testing, Charter School and TS Gold initiatives. The revenue campaign will continue and going forward it is expected to have financial implications.
28	Higher Ed Research/Organizing/Policy	This line item pays for publications, professional association and organizing for higher education members.
29	Higher Ed Membership Data Reimb	Provide funds to large higher education locals for maintenance of membership/salary data base.
30	Large Locals	Meetings of large locals and full-time release presidents to address unique problems/concerns of large urban local associations.
31	Collect Bargaining/Crisis Funds	Financial assistance program for locals during collective bargaining crises.
32	Health & Welfare Initiatives Consultant	Consultant fees for consultants to assist staff and locals dealing with health insurance issues.
33	Indoor Air Quality/Workplace Health/Safety Consultant	Consulting fees and expenses for indoor air quality/workplace health and safety issues.
34	Local Office Support	Reimbursements to local associations for a portion of their association expenses.
35	Membership Materials/ID Cards	Development of new member materials; production and delivery to local associations for fall membership campaigns; delivery of annual cards to members in August with weekly, then bi-monthly, card mailings to new and retired members from September to June. The cost of printing the Presidents, Association Representative Handbooks and MTA Quick Reference Guide.
36	Staff Meetings/Training	Funding for meetings for MTA Field and Associate staff, including division related projects.
37	Part Time Rep Meetings/Training	Meeting expenses for updating staff on particular issues, changes and trends in the collective bargaining arena.
38	Higher Ed Negotiations Support	Financial assistance to all higher education segments in recognition of extraordinary bargaining expenses incurred as a result of statewide structure.
39	Higher Ed Leadership Meetings	Monthly meetings of Higher Ed Leadership Council which allows all segments to communicate regularly on issues unique to higher education members.
40	MTA Reporter (Retired)	Communications with retired members. This includes four issues of <i>MTA Reporter</i> , lobbying for MTA-sponsored legislation, and other written communication to retired members about opportunities to assist their former local associations.
41	Student Membership Program	Expense for expansion of organizing student members. Supports organizing new chapters, training and student leaders attendance at MTA Annual Meetings and NEA Conferences.
42	Membership Recruitment	Reimbursement for half of expenses up to \$500 per local association for membership recruitment and maintenance activities; purchase of membership applications; and training and volunteer activities directly related to membership.

EXPLANATION OF BUDGET LINE ITEMS – 2018-2019

LINE NO	<u>DESCRIPTION</u>	<u>EXPLANATION</u>
<u>TRAINING</u>		
43	Leadership/Organizational Dev.	Programs to train local leaders and activists to build stronger locals and promote the association-wide goal of becoming an “organizing union.”
44	Local Presidents Meetings	Funding for meetings and other expenses related to the meetings between the MTA leaders and local presidents, including two all presidents’ meetings and a series of regional dinner meetings.
R45	Summer Conference Expenses	Funding for direct expenses required to execute logistical and program arrangements for workshops and events at the annual Summer Conference for full-capacity local training and professional development.
R46	Workshops	MTA professional development programs for all members.
R47	New Member Conferences	Just for New Teachers Conference and workshops for SEAM members.
R48	Ethnic Minority Affairs Committee Program & Conference	Annual conference.
R49	Higher Ed Conference	Training/conference for higher education leaders and members statewide.
R50	ESP Leadership & Prof Development	Regional training sessions and statewide summits offering specific training for ESP members.
R51	ESP Conference	Annual ESP conference offering specific training for ESP members.
R52	Retired Conference & Gatherings	Annual Conference, Annual Meeting Caucus and retired breakfast/luncheons.
53	General Conference Supplies	Equipment and supplies that are used for the general conference program .
54	Occ Vocational Conference	Annual statewide conference for members who work at vocational schools.
<u>GRASSROOTS CAMPAIGN</u>		
55	Local Grants/Political Action Leaders	Grants to local associations to cover the costs of financial assistance to establish and organize local members into cohesive teams in order to advance the political goals of the MTA on a statewide basis.
56	SDC Meetings	Training for Senate District Coordinators.
57	LPAT Meetings	Funding for Political Action Teams’ training and workshops.
58	Member to Member Election Activities	Funding for member to member activities in elections.
59	Member to Member Legislative Activities - Legislation	Funding for expenses incurred in the support of the targeted legislation.
60	State Conventions	Funding for expenses incurred in support of the MTA’s efforts at the MA state conventions.
61	Lobby Registration	Expense related to registering the Senate District Coordinators as Lobbyists.
<u>GOVERNMENT RELATIONS</u>		
62	Federal Elections	Direct mail, targeted online outreach and phoning to MTA members and in some cases, to non-MTA voters to encourage support for U.S. congressional, senatorial and presidential candidates for election to Congress and the presidency.
63	State Elections	Direct mail, phoning, targeted online outreach, polling and staffing to encourage public and member support for pro-education candidates for state office.

EXPLANATION OF BUDGET LINE ITEMS – 2018-2019

LINE	<u>DESCRIPTION</u>	<u>EXPLANATION</u>
64	VOTE	Voice of Teachers for Education. This is MTA’s political action committee. VOTE is the only legal entity that can provide direct support to pro-education candidates and incumbents running for state office. By pooling contributions of MTA members, VOTE gives members a larger impact than they would have by contributing individually to candidates.
65	Massachusetts Budget & Policy Center	Funding for Massachusetts Budget & Policy Center. MBPC provides research, lobbies and does public relations to ensure that there are sufficient revenues to support public services – including education. MBPC provides training and specific information on the impact of tax policy on education in Massachusetts for MTA to use in its advocacy work.
66	Legislative Materials & Fees	Pays for lobbyist registration fees; research materials; subscriptions for magazines, newspapers; subscription to InstaTrac (on-line legislative tracking service providing status of bills, votes, and summaries of legislation); subscription to State House News Service and consultants necessary for enhancing our legislative agenda.
67	Mass Alliance	Contribution to coalition of progressive organizations and unions who work together to elect progressive candidates to the Legislature.
68	State Budget/Issues Activity/Polling	Funding to support or oppose legislative initiatives that affect public education and educators in the state. The program keeps members informed and action orientated around issues that are being decided by the Legislature and the governor. This includes issues such as: raising revenues, state funding for public education, the COLA, bargaining rights, pensions, health insurance, dismissal laws, and ballot initiative reform, etc. This program funds materials, polling, direct mail, targeted online outreach and phoning – all necessary ingredients for member action.
<u>COMMUNICATIONS</u>		
69	Media/Policy Priorities	Costs for media and policy priorities including video and ad development, production and placement; paid promotion of MTA activism on social media, including Facebook and Twitter; some organizational polling, reports and projects; and other priorities involving internal and external media and materials (e.g., signs, buttons and stickers), as determined by current needs. Covers non-capital costs of camera replacement/upgrading and associated equipment expenses. Also pays for our participation in the Commonwealth News Service, which generates positive publicity for the association through radio stories distributed to stations throughout the state; for communications training programs for members; for some digital and design work; and for our subscription to the Great Lakes Center, which tracks education developments and issues reports.
71	MTA TODAY Photos & Art Work	Costs for graphics and photos for <i>MTA Today</i> that can also be used for other projects.
R72-73	MTA TODAY Print, Mail, Postage	Printing and associated costs to produce and publish four issues of <i>MTA Today</i> – in print and in an enhanced e-book version – for distribution to all members and to agency fee payers, along with media contacts and appropriate civic and political leaders. These lines also cover postage costs and the cost for the e-list service required to notify members when the digital version is posted on the website.
74	Website/Digital Communications	Funds to maintain and improve MTA websites and online services. The budget line provides for technical support, website development coding, online surveys and calendars, Internet security, server space for

EXPLANATION OF BUDGET LINE ITEMS – 2018-2019

LINE NO	<u>DESCRIPTION</u>	<u>EXPLANATION</u>
75	MTA TODAY Copy Editing	<i>massteacher.org</i> and local websites, domain renewals, licenses, and the content management system. Also covers contingencies for unexpected expenses and special project capacity, as well as maintaining local WordPress websites developed under a program initiated several years ago. Provides assistance in copy editing for <i>MTA Today</i> and other publications, as needed.
 <u>LEGAL SERVICES</u>		
R76	Auxiliary Support/Experts	Filing fees, transcripts, expert witnesses, subpoena, arbitration costs in dismissal cases and any other case-related costs in all cases handled by MTA staff attorneys.
R77	Outside Atty. Fees- Legal Cases	Legal fees for outside attorneys when needed for MTA legal cases (excluding workers' compensation cases).
R78	Outside Atty. Fees-Work Comp	Legal fees for workers' compensation cases.
 <u>CEPP</u>		
79	Monitoring/Influencing Education	Monitoring Board and Department of Elementary and Secondary Education.
80	Policy and Practice Material Production	Publication of materials created by CEPP staff for policy makers, local associations and their school districts.
81	Contract Data Research System	Maintain a data base of local association collective bargaining agreements to provide support to affiliates at the bargaining table.
 <u>GOVERNANCE & ADMINISTRATION</u>		
R82	Annual Meeting	Costs related to MTA Annual Meeting of Delegates.
R83	Human Civil Rights Awards Dinner	Annual dinner event to present awards to acknowledge outstanding individuals whose contribution to Human and Civil Rights is exemplary.
84	Board Meetings	Board of Directors meeting expenses.
85	Other Board Activities	Board member expenses in conjunction with required activities other than Board meetings.
86	Executive Committee Meetings	Executive Committee Meeting expenses.
87	Other Executive Committee Activities	Executive Committee member expenses in conjunction with required activities other than Executive Committee meetings.
88	President's Special Projects	Funding for President's Special Projects.
89	National Conferences	Funding for member attendance at National Conferences.
90	NEA Delegate Stipends	Stipends paid to elected statewide, regional, retired, student and local delegates to the NEA Representative Assembly.
91	NEA Convention Expenses	Funding for direct expenses to implement logistical arrangements of Mass Delegation to the NEA Representative Assembly.
92	MTA/NEA Elections	Expenses incurred in required direct vote all- member elections, interim elections, and other electoral mailings
93	Committees	Funding for meetings and other limited activities of approximately 30 MTA committees and task forces.
94	Policy, Documents, Projects,	Miscellaneous projects, miscellaneous donations, policy and bylaw implementation,

EXPLANATION OF BUDGET LINE ITEMS – 2018-2019

LINE NO	<u>DESCRIPTION</u>	<u>EXPLANATION</u>
	Coalitions, Donations	unallocated meetings, donations to Jobs With Justice, MassPartners, Citizens for Public Schools, on-line registration for MTA conferences and events, hosting of any NEA Conferences in the Boston area, donation to NEA Fund for Children and Public Education, MassCare.
95	AFL/CIO Membership Dues	Membership dues for MTA affiliation with AFL/CIO.
<u>HUMAN RESOURCES</u>		
96	Internal Employee & Management Meetings	Funding for MTA management meetings.
97	All Staff Meetings	Funding for meetings of all Staff and holiday party.
98	Training & Tuition Reimb. – Staff	Training & tuition reimbursement for all employees.
99	Employee Engagement and Recognition	Employee acknowledgements of life events; bereavement, childbirth/adoption, etc. Employee recognition program focused on performance and organizational impact.
100	Recruitment	Costs incurred in recruiting activities, i.e., print and web-based advertising, interviews, etc. Diversity focused strategy
<u>ADMINISTRATIVE EXPENSES</u>		
101	Office Supplies/Small Equipment	General office supplies (i.e., pens, paper clips, etc.) and non-capital office equipment purchases (i.e., calculators, adding machines, etc.).
102	Equipment Maintenance & Leasing	Leasing and maintenance contracts for copiers, printing & mailing equipment, and building equipment.
103	Computer Leasing	Cost to lease computer equipment, both network and desktop.
104	Internet Connectivity	Costs of maintaining a dedicated access to the Internet.
105	Equipment Repairs - Printing & Mailing	Equipment repairs - Printing & Mailing (equipment not covered by maintenance contracts).
106	Software Packages	Computer software programs.
107	Insurance – APL Policy	Premium for liability insurance covering the activities of MTA and its locals.
108	Offsite Storage	Storage of miscellaneous equipment and supplies used for annual events.
109	Bank Service Fees	Fees associated with MTA operating account.
110	MTAB – Hanover Advertising Fees	MTAB’s share of the Hanover income for MTAB’s services providing advertising to our members on the property and casualty insurance program.
111	Corporate Insurance	Coverage for building and contents, general liability, travel accident and fiduciary bond.
112	Postage and Delivery	Postage and delivery costs of MTA Headquarters and regional offices.
113	Paper	Paper supplies for MTA headquarters.
114	Dues	Membership dues to organizations and associations.
115	Subscriptions	Computer-based legal research services and subscriptions for legal publications required by Divisions.
116	Furniture/Fixtures	Funds to cover small furniture purchases, if needed.
117	Records Retention	Off-site records storage.
118	Depreciation	Depreciation of fixed assets currently owned. Works to appropriate funds to provide for future capital equipment purchases.

EXPLANATION OF BUDGET LINE ITEMS – 2018-2019

LINE NO	<u>DESCRIPTION</u>	<u>EXPLANATION</u>
119	Contingency	Funds to cover unexpected expenses as voted by Executive Committee.
120	Reserve Strengthening Fund	Funds earmarked specifically to strengthen the financial reserves of the association as a result of a recent Grant Thornton reserve study. Established by the MTA Board of Directors at their Mach 2017 meeting.
121	Unrelated Business Income Tax	Federal and state income tax on the taxable portion of our revenue.
247615	January 2018	

**COMPARISON OF STAFF
FISCAL YEARS 2009/2010 - 2018/2019**

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
HIGHER EDUCATION										
Director	1	1	1	1	1	1	1	1	1	1
UniServ	7	7	7	7	7	7	7	7	7	7.25
Coordinator	2	2	2	2	1	1	1	1	1	1
	10	10	10	10	9	9	9	9	9	9.25
GRASSROOTS CAMPAIGNS										
Director	0	0	1	1	1	1	1	1	1	1
Grassroots Campaign Deputy	0	0	0	1	1	1	1	1	1	0
ESP Organizer - UniServ Consultant	0	0	0	0	1	1	1	1	1	0
Retiree/Student Organizer	0	0	0	0	0	0	0.5	1	1	0
New Member Organizer	0	0	0	0	0	0	0	0	1	0
Secretary	0	0	0	0	1	1	1	1	1	1
	0	0	1	2	4	4	4.5	5	6	2
COMMUNICATIONS										
Director	1	1	1	1	1	1	1	1	1	1
Editor/Writer	0	0	0	1	1	1	1	1	1	1
Web Content Manager	1	1	1	1	1	1	1	1	1	1
Consultants	3	3	3	3	3	3	3	3	3	3
Media Developer	0	0	0	1	1	1	1	1	1	1
Graphic Design Assistant	0.6	0.8	0.8	0.8	1	1	1	1	1	1
Staff Assistant	1	1	1	1	1	1	1	1	1	1
	6.6	6.8	6.8	8.8	9	9	9	9	9	9
GOVERNMENT RELATIONS										
Director	1	1	1	1	1	1	1	1	1	1
Consultants	4	4	3	3	4	4	4	4	4	4
UniServ - Retirement Specialist	1	1	1	1	0	0	0	0	0	0
Legislative Specialist	0	0	0	0	0	1	1	1	1	1
Legislative Clerk	2	2	2	2	1	1	1	1	1	1
Secretary	0.8	0.8	0.8	0.8	0.8	0	0	0	0	0
	8.8	8.8	7.8	7.8	6.8	7	7	7	7	7
LEGAL SERVICES										
General Counsel	1	1	1	1	1	1	1	1	1	1
Deputy Counsel	0	0	0	0	0	0	1	1	1	1
Staff Counsel	8	8	8	8	8	8	9	9	9	9
Legal Administrative Supervisor	1	1	1	1	1	1	0	0	0	0
Paralegal	0	0	0	0	0	0	2	2	2	2
Coordinator	1	1	1	1	1	1	1	1	1	1
Secretary	3	3	3	3	2.4	2	2	2	2	2
	14	14	14	14	13.4	13	16	16	16	16
TRAINING										
Director	0	0	0	0	1	1	1	1	1	1
UniServ	2	2	2	2	2	2	2	2	2	2
Conference Administrator	0	0	0	0	1	1	1	1	1	1
Conference Administrator's Assistant	0	0	0	0	1	1	1	1	1	1
Coordinator	1	1	1	1	1	2	2	2	2	2
CEPP Part-timers (8 = 1 FTE)	1	1	1.1	1.1	1	1	1	1	1	1
Assistant Supervisor/Data Analyst	0	0	0	0	1	1	1	1	1	1
Secretary	1	1	1	1	1	0	0	0	0	0
	5	5	5.1	5.1	9	9	9	9	9	9
CEPP & RESEARCH										
Director	1	1	1	1	1	1	1	1	1	1
Consultants	1	1	1	1	2	2	2	2	2	2
UniServ	1	1	1	1	1	1	1	1	1	1
Coordinator	0	0	0	0	1	1	1	1	1	0.5
Support	0.2	0.2	0.2	0.2	0.2	0	0	0	0	0
PD Part-Timer	0	0	0	0	0.1	0.1	0.1	0.1	0.1	0
	3.2	3.2	3.2	3.2	5.3	5.1	5.1	5.1	5.1	4.5

**COMPARISON OF STAFF
FISCAL YEARS 2009/2010 - 2018/2019**

	2009-2010	2010-2011	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
INFORMATION TECHNOLOGY SERVICES										
Director	1	1	1	1	1	1	1	1	1	1
Senior Applications Developer	1	1	1	1	1	1	1	1	1	0
Systems Support Specialist (2.2)	3	2	2.2	2.2	2.2	2.2	2.2	2.2	2.2	1.2
	5	4	4.2	4.2	4.2	4.2	4.2	4.2	4.2	2.2
PRINTING AND MAILING										
Supervisor	1	1	1	1	1	1	0	0	0	0
Printer	2	2	2	2	2	2	2	2	2	2
Coordinator	0	0	0	0	0	0	0	1	1	1
Machine Operator	1	1	1	1	1	1	1	0	0	0
General Assistant	1	1	1	1	1	1	1	1	1	1
	5	5	5	5	5	5	4	4	4	4
TOTAL	137.15	136.35	136.1	140.6	138.2	136.8	139.3	139.8	140.8	137.0

Comparative Budget to Actual Report FY 2014 - February FY 2018

LN NO.	2013-2014					2014-2015					2015-2016					2016-2017					2017-2018			
	ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/14	Variance from Budget Increase/ (Decrease)			ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/15	Variance from Budget Increase/ (Decrease)			ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/16	Variance from Budget Increase/ (Decrease)			ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/17	Variance from Budget Increase/ (Decrease)			ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 2/28/18	BUDGET AS OF 2/28/18	
REVENUE																								
MEMBERSHIP DUES																								
	\$486.00	\$486.00	\$0.00	0.0%		\$489.00	\$489.00	\$0.00	0.0%		\$489.00	\$489.00	\$0.00	0.0%		\$494.00	\$494.00	\$0.00	0.0%		\$494.00	\$494.00	\$494.00	
	82,000	85,295	3,295	4.0%		83,800	86,135	2,335	2.8%		86,000	87,149	1,149	1.3%		86,380	87,407	1,027	1.2%		88,000	88,333	88,000	
1	Affiliation Dues	37,392,000	38,947,714	1,555,714	4.2%	38,464,200	39,585,630	1,121,430	2.9%	39,474,001	40,043,439	569,438	1.4%	40,080,320	40,593,041	512,721	1.3%	41,712,000	42,156,851	444,851	1.1%	41,712,000	25,156,851	25,027,266
	Public Relations Campaign Dues	2,460,000	2,558,850	98,850	4.0%	2,514,000	2,584,050	70,050	2.8%	2,580,000	2,614,470	34,470	1.3%	2,591,400	2,622,210	30,810	1.2%	1,760,000	1,059,996	(700,004)	-39.8%	1,760,000	1,059,996	1,056,000
2	Agency Fee	350,000	500,908	150,908	43.1%	350,000	444,686	94,686	27.1%	349,997	441,461	91,464	26.1%	350,000	429,805	79,805	22.8%	350,000	247,760	(102,240)	-29.2%	350,000	247,760	130,880
	TOTAL MEMBERSHIP DUES	40,202,000	42,007,472	1,805,472	4.5%	41,328,200	42,614,366	1,286,166	3.1%	42,403,998	43,099,370	695,372	1.6%	43,021,720	43,645,056	623,336	1.4%	43,822,000	26,464,607	(17,357,393)	-39.6%	43,822,000	26,464,607	26,214,146
PROGRAM REVENUE																								
3	NEA UniServ Funding - Full Time	1,613,250	1,662,333	49,083	3.0%	1,595,328	1,700,090	104,762	6.6%	1,767,412	1,749,719	(17,693)	-1.0%	1,823,788	1,801,261	(22,527)	-1.2%	1,984,804	922,493	(1,062,311)	-53.5%	1,984,804	922,493	992,402
4	NEA UniServ Funding - Part Time	215,100	203,684	(11,416)	-5.3%	227,880	221,129	(6,751)	-3.0%	230,532	218,258	(12,274)	-5.3%	232,800	175,967	(56,833)	-24.4%	90,040	94,212	4,172	4.6%	90,040	94,212	45,020
	NEA Funds - Project/Grant Revenue	25,000	206,219	181,219	724.9%	0	145,982	145,982	0.0%	0	85,750	85,750	0.0%	0	316,621	316,621	0.0%	0	176	176	0.0%	0	176	0
5	NEA Legal Reimbursement	1,250,000	1,666,026	416,026	33.3%	1,250,000	1,484,223	234,223	18.7%	1,350,000	1,579,667	229,667	16.9%	1,450,000	1,661,700	211,700	14.6%	1,450,000	1,031,720	(418,280)	-28.8%	1,450,000	1,031,720	966,664
6	Insurance & Court/ Reimbursement of Attorney's Fees	8,000	10,000	2,000	25.0%	8,000	7,800	(200)	-2.5%	8,000	0	(8,000)	-100.0%	8,000	15,836	7,836	98.0%	8,000	13,768	5,768	72.1%	8,000	13,768	5,336
7	Conference/Workshop Revenue	88,390	224,818	136,428	154.3%	88,390	46,813	(41,577)	-47.0%	73,750	49,358	(24,392)	-33.1%	46,950	35,759	(11,191)	-23.8%	42,300	28,318	(13,982)	-33.1%	42,300	28,318	21,150
8	Summer Conference Revenue	96,200	86,506	(9,694)	-10.1%	96,200	104,831	8,631	9.0%	100,000	2,030	(97,970)	-98.0%	100,000	40,840	(59,160)	-59.2%	50,000	36,510	(13,490)	-27.0%	50,000	36,510	50,000
	Grant Revenue	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	52,520	52,520	0.0%	0	29,261	29,261	0.0%	0	29,261	0
	Evaluation Revenue	0	28,350	28,350	0.0%	0	18,975	18,975	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
9	Workers Compensation Reimbursement.	25,000	29,033	4,033	16.1%	25,000	60,848	35,848	143.4%	25,000	76,864	51,864	207.5%	25,000	59,076	34,076	136.3%	30,000	38,152	8,152	27.2%	30,000	38,152	20,000
10	Annual Meeting Revenue	17,000	18,270	1,270	7.5%	17,000	19,475	2,475	14.6%	17,000	17,713	713	4.2%	17,000	22,694	5,694	33.5%	17,500	230	(17,270)	-98.2%	17,500	230	0
11	NEA Convention Revenue	21,450	20,643	(807)	-3.8%	21,450	21,183	(267)	-1.2%	21,450	15,444	(6,006)	-28.0%	21,450	19,424	(2,026)	-9.4%	21,450	8,486	(12,964)	-60.4%	21,450	8,486	21,450
12	Newspaper Advertising	63,250	62,817	(433)	-0.7%	60,400	62,703	2,303	3.8%	60,000	61,961	1,961	3.3%	60,000	61,746	1,746	2.9%	60,000	45,867	(14,133)	-23.7%	60,000	45,867	30,000
13	Calendar Handbook Advertising	1,300	1,300	0	0.0%	1,300	1,300	0	0.0%	1,300	1,300	0	0.0%	1,300	1,300	0	0.0%	1,300	0	(1,300)	-100.0%	1,300	0	0
14	Printing Income	40,000	68,091	28,091	70.2%	40,000	75,874	35,874	89.7%	40,000	71,516	31,516	78.8%	50,000	125,610	75,610	151.2%	50,000	26,557	(23,443)	-46.9%	50,000	26,557	33,336
15	Human Civil Rights & Awards Revenue	2,000	300	(1,700)	-85.0%	2,000	640	(1,360)	-68.0%	750	930	180	24.0%	600	920	320	53.3%	600	0	(600)	-100.0%	600	0	0
	Candidate Booth Revenue	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	530	530	0.0%	0	1,325	1,325	0.0%	0	1,325	0
	ITS Income	0	75	75	0.0%	0	138	138	0.0%	0	499	499	0.0%	0	302	302	0.0%	0	0	0	0.0%	0	0	0
	Total Program Revenue	3,465,940	4,288,465	822,525	23.7%	3,432,949	3,972,004	539,055	15.7%	3,695,194	3,930,009	234,815	6.4%	3,836,888	4,392,106	555,218	14.5%	3,805,994	2,277,075	(1,528,919)	-39.9%	3,805,994	2,277,075	2,185,358
OTHER INCOME																								
16	Interest income	425,000	616,882	191,882	45.1%	610,000	783,038	173,038	28.4%	850,000	985,249	135,249	15.9%	900,000	978,862	78,862	8.8%	925,000	775,728	(149,272)	-16.1%	925,000	775,728	616,664
	Realized Gain(Loss) on Investment Sales	0	436,737	436,737	0.0%	0	1,988,448	1,988,448	0.0%	0	255,828	255,828	0.0%	0	1,462,563	1,462,563	0.0%	0	1,339,116	1,339,116	0.0%	0	1,339,116	0
	Rental Income	260,640	247,765	(12,875)	-4.9%	188,136	58,075	(130,061)	-69.1%	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
17	MTA Benefits / Miscellaneous Income	130,000	132,407	2,407	1.9%	133,400	7,917,851	7,784,451	5855.4%	133,400	150,432	17,032	12.8%	148,000	149,209	1,209	0.8%	149,000	119,866	(29,134)	-19.5%	149,000	119,866	99,336
18	Hanover P&C Endorsement and Royalty Income	530,000	534,362	4,362	0.8%	504,000	540,005	36,005	7.1%	540,000	565,472	25,472	4.7%	548,000	583,585	35,585	6.5%	575,000	401,261	(173,739)	-30.1%	575,000	401,261	383,336
	Total Other Income	1,345,640	1,968,153	622,513	46.3%	1,435,536	11,287,447	9,851,911	686.3%	1,523,400	1,956,981	433,581	28.5%	1,596,000	3,174,219	1,578,219	98.9%	1,649,000	2,635,971	986,971	59.9%	1,649,000	2,635,971	1,099,336
	TOTAL OPERATING REVENUE	45,013,580	48,264,090	3,250,510	7.2%	46,196,685	57,873,817	11,677,132	25.3%	47,622,592	48,986,360	1,363,768	2.9%	48,454,608	51,211,381	2,756,773	5.7%	49,276,994	31,377,653	(17,899,341)	-36.3%	49,276,994	31,377,653	29,498,840

Comparative Budget to Actual Report FY 2014 - February FY 2018

LN NO.	2013-2014				2014-2015				2015-2016				2016-2017				2017-2018		
	ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/14	Variance from Budget Increase/ (Decrease) \$ %		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/15	Variance from Budget Increase/ (Decrease) \$ %		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/16	Variance from Budget Increase/ (Decrease) \$ %		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/17	Variance from Budget Increase/ (Decrease) \$ %		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 2/28/18	BUDGET AS OF 2/28/18
EXPENSES																			
SALARIES & FRINGE BENEFITS																			
R1	11,505,664	11,817,262	311,598	2.7%	11,651,366	12,147,374	496,008	4.3%	13,224,325	12,801,780	(422,545)	-3.2%	13,531,661	13,249,163	(282,498)	-2.1%	14,274,392	9,779,075	9,542,372
2	3,324,330	3,017,891	(306,439)	-9.2%	3,244,330	3,159,122	(85,208)	-2.6%	3,661,271	3,426,558	(234,713)	-6.4%	3,730,186	3,357,026	(373,160)	-10.0%	3,754,958	2,359,662	2,462,554
	63,700	57,307	(6,393)	-10.0%	63,700	38,358	(25,342)	-39.8%	0	769	769	0.0%	0	12,345	12,345	0.0%	0	4,901	0
R3	1,014,999	627,919	(387,080)	-38.1%	946,675	639,329	(307,346)	-32.5%	958,175	644,938	(313,237)	-32.7%	958,175	770,973	(187,202)	-19.5%	973,175	396,258	648,964
4	106,000	109,409	2,409	2.3%	122,400	129,969	7,569	6.2%	115,600	177,925	62,325	53.9%	140,400	106,441	(33,959)	-24.2%	149,900	51,346	99,198
5	1,119,117	1,077,374	(41,743)	-3.7%	1,130,949	1,161,829	30,880	2.7%	1,207,438	1,198,290	(9,148)	-0.8%	1,254,582	1,169,182	(85,400)	-6.8%	1,267,032	840,675	847,880
6	7,374,946	3,752,655	(3,622,291)	-49.1%	7,377,048	5,122,341	(2,254,707)	-30.6%	6,660,000	5,462,455	(1,197,545)	-18.0%	6,661,500	6,753,251	91,751	1.4%	6,678,800	4,102,037	4,452,576
7	3,441,352	3,145,835	(295,517)	-8.6%	3,733,600	3,146,546	(587,054)	-15.7%	3,818,197	3,143,847	(674,350)	-17.7%	3,721,583	2,900,873	(820,710)	-22.1%	3,606,149	1,889,149	2,353,731
8	280,000	1,119,472	839,472	299.8%	280,000	979,102	699,102	249.7%	280,000	864,205	584,205	208.6%	290,000	1,259,564	969,564	334.3%	290,000	359,005	188,425
9	134,377	112,753	(21,624)	-16.1%	104,674	110,356	5,682	5.4%	116,273	107,529	(8,744)	-7.5%	117,517	108,381	(9,136)	-7.8%	110,165	72,285	73,448
10	108,947	83,037	(25,910)	-23.8%	91,278	101,867	10,589	11.6%	101,332	95,522	(5,810)	-5.7%	111,891	110,945	(946)	-0.8%	140,994	88,497	94,016
11	100,571	119,827	19,256	19.1%	116,006	58,198	(57,808)	-49.8%	120,000	71,202	(48,798)	-40.7%	131,648	68,578	(63,070)	-47.9%	132,248	60,454	88,216
12	40,012	45,742	5,730	14.3%	60,012	35,448	(24,564)	-40.9%	45,012	38,236	(6,776)	-15.1%	45,012	23,507	(21,505)	-47.8%	45,012	14,340	29,236
	25,000	0	(25,000)	-100.0%	25,000	2,234	(22,766)	-91.1%	0	0	0	0.0%	10,000	0	(10,000)	-100.0%	0	0	0
	28,639,015	25,085,483	(3,553,532)	-12.4%	28,947,038	26,832,073	(2,114,965)	-7.3%	30,307,623	28,033,256	(2,274,367)	-7.5%	30,704,155	29,890,229	(813,926)	-2.7%	31,422,825	20,017,684	20,880,616
* Not a Budgeted Item																			
CONTRACTED ADMINISTRATIVE SERVICES & PROF. FEES																			
	0	159,480	159,480	0.0%	0	55,186	55,186	0.0%	0	138,206	138,206	0.0%	0	511,179	511,179	0.0%	0	102,044	0
13	145,750	132,975	(12,775)	-8.8%	184,000	143,516	(40,484)	-22.0%	184,000	151,371	(32,629)	-17.7%	175,000	170,828	(4,172)	-2.4%	175,000	63,907	116,672
14	28,000	21,485	(6,515)	-23.3%	28,000	3,575	(24,425)	-87.2%	28,000	9,705	(18,295)	-65.3%	28,000	0	(28,000)	-100.0%	25,000	0	16,664
15	74,000	46,986	(27,014)	-36.5%	56,500	37,480	(19,020)	-33.7%	62,000	56,559	(5,441)	-8.8%	62,000	50,830	(11,170)	-18.0%	58,000	38,400	38,664
16	120,935	188,278	67,343	55.7%	200,000	250,967	50,967	25.5%	250,000	267,688	17,688	7.1%	280,000	278,995	(1,005)	-0.4%	280,000	254,910	186,664
17	30,000	33,598	3,598	12.0%	42,000	35,569	(6,431)	-15.3%	45,000	36,104	(8,896)	-19.8%	45,000	41,683	(3,317)	-7.4%	38,000	29,066	25,336
18	200,000	56,124	(143,876)	-71.9%	200,000	84,909	(115,091)	-57.5%	200,000	101,619	(98,381)	-49.2%	200,000	20,360	(179,640)	-89.8%	110,000	40,777	73,336
	63,496	51,811	(11,685)	-18.4%	65,500	15,260	(50,240)	-76.7%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	662,181	690,737	28,556	4.3%	776,000	626,462	(149,538)	-19.3%	769,000	761,252	(7,748)	-1.0%	790,000	1,073,875	283,875	35.9%	686,000	529,104	457,336

Comparative Budget to Actual Report FY 2014 - February FY 2018

LN NO.	2013-2014				2014-2015				2015-2016				2016-2017				2017-2018			
	ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/14	Variance from Budget Increase/(Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/15	Variance from Budget Increase/(Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/16	Variance from Budget Increase/(Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/17	Variance from Budget Increase/(Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 2/28/18	BUDGET AS OF 2/28/18	
			\$	%			\$	%			\$	%			\$	%				
FACILITIES & TELEPHONE																				
19	Telephone	240,000	244,001	4,001	1.7%	241,500	226,242	(15,258)	-6.3%	241,500	254,183	12,683	5.3%	241,500	245,205	3,705	1.5%	255,000	155,162	169,992
20	Rent	409,036	392,707	(16,329)	-4.0%	419,401	379,535	(39,866)	-9.5%	1,301,817	1,042,296	(259,521)	-19.9%	1,452,523	1,416,866	(35,657)	-2.5%	1,494,438	963,673	996,296
21	Janitorial Supplies / Services	33,000	29,669	(3,331)	-10.1%	33,000	31,348	(1,652)	-5.0%	33,000	34,494	1,494	4.5%	38,000	34,666	(3,334)	-8.8%	38,000	21,625	25,328
	Equipment Repairs & Maintenance	9,300	9,742	442	4.8%	9,600	2,436	(7,164)	-74.6%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	Building Operation Contracts	171,402	154,206	(17,196)	-10.0%	176,544	38,338	(138,206)	-78.3%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	Building Repairs & Renovations	60,000	76,433	16,433	27.4%	70,000	23,197	(46,803)	-66.9%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	Real Estate Tax / Property Tax	260,390	208,981	(51,409)	-19.7%	206,016	69,490	(136,526)	-66.3%	0	13,739	13,739	0.0%	0	0	0	0.0%	0	0	0
	Utilities - Heat	86,350	103,293	16,943	19.6%	86,350	59,664	(26,686)	-30.9%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	Water	10,000	10,260	260	2.6%	10,500	3,159	(7,341)	-69.9%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	Electricity	110,000	105,259	(4,741)	-4.3%	115,000	42,882	(72,118)	-62.7%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	Non-capital Moving Expenses	0	0	0	0.0%	0	0	0	0.0%	0	158,890	158,890	0.0%	0	0	0	0.0%	0	0	0
22	Utilities and Operating Expenses - Leaseholds	0	0	0	0.0%	0	0	0	0.0%	139,395	104,328	(35,067)	-25.2%	200,000	296,531	96,531	48.3%	295,000	127,057	196,664
	Total Facilities & Telephone	1,389,478	1,334,551	(54,927)	-4.0%	1,367,911	876,291	(491,620)	-35.9%	1,715,712	1,607,930	(107,782)	-6.3%	1,932,023	1,993,268	61,245	3.2%	2,082,438	1,267,517	1,388,280
BUSINESS EXPENSES																				
23	Travel - Mileage	477,200	382,652	(94,548)	-19.8%	444,400	314,571	(129,829)	-29.2%	394,353	310,710	(83,643)	-21.2%	326,000	235,035	(90,965)	-27.9%	292,500	136,950	193,612
24	Travel - Misc Expenses & Parking	368,650	397,343	28,693	7.8%	382,650	444,116	61,466	16.1%	344,395	319,178	(25,217)	-7.3%	365,750	203,208	(162,542)	-44.4%	327,000	123,322	211,431
25	Travel and Residence - President's Expenses	30,000	47,755	17,755	59.2%	30,000	64,347	34,347	114.5%	69,000	49,045	(19,955)	-28.9%	69,000	47,365	(21,635)	-31.4%	69,000	36,079	46,000
26	Travel - Vice President's Expenses	22,000	27,006	5,006	22.8%	22,000	18,791	(3,209)	-14.6%	22,000	9,513	(12,487)	-56.8%	22,000	32,015	10,015	45.5%	22,000	9,377	14,664
	Total Business Expenses	897,850	854,756	(43,094)	-4.8%	879,050	841,825	(37,225)	-4.2%	829,748	688,446	(141,302)	-17.0%	782,750	517,623	(265,127)	-33.9%	710,500	305,728	465,707
PROGRAM EXPENSES																				
Affiliate Services																				
27	State and Local Organizing	0	16,222	16,222	0.0%	0	92,624	92,624	0.0%	70,000	84,925	14,925	21.3%	93,000	187,964	94,964	102.1%	523,000	71,898	348,664
28	Higher Ed Research, Organizing and Policy	25,000	941	(24,059)	-96.2%	25,000	385	(24,615)	-98.5%	25,000	96	(24,904)	-99.6%	25,000	22,385	(2,615)	-10.5%	25,000	1,000	654
29	Higher Ed Membership Data Reimbursement	35,000	35,000	0	0.0%	35,000	35,000	0	0.0%	35,000	35,000	0	0.0%	35,000	35,000	0	0.0%	35,000	0	23,336
30	Large Locals	10,000	16,357	6,357	63.6%	16,133	15,405	(728)	-4.5%	16,357	19,080	2,723	16.6%	16,357	17,204	847	5.2%	16,357	9,299	10,904
31	Collective Bargaining/Crisis Funds	25,000	9,375	(15,625)	-62.5%	25,000	15,905	(9,095)	-36.4%	25,000	24,997	(3)	0.0%	25,000	3,786	(21,214)	-84.9%	25,000	9,017	16,672
32	Health & Welfare Initiatives Consultant	100,000	65,291	(34,709)	-34.7%	100,000	52,800	(47,200)	-47.2%	100,000	42,182	(57,818)	-57.8%	70,000	71,990	1,990	2.8%	70,000	40,848	46,664
33	Indoor Air Quality/Workplace health/Safety Consultant	50,000	24,295	(25,705)	-51.4%	50,000	38,466	(11,534)	-23.1%	50,000	29,302	(20,698)	-41.4%	50,000	40,059	(9,941)	-19.9%	40,000	33,733	26,664
34	Local Office Support	1,650,000	1,616,109	(33,891)	-2.1%	1,650,000	1,624,108	(25,892)	-1.6%	1,650,000	1,687,056	37,056	2.2%	1,650,000	1,737,513	87,513	5.3%	1,700,000	1,133,213	1,133,336
35	Membership Materials /I.D. Cards	187,400	159,902	(27,498)	-14.7%	187,400	173,894	(13,506)	-7.2%	187,400	178,684	(7,716)	-4.0%	187,400	204,946	17,546	9.4%	187,400	191,185	187,400
36	Staff Meetings / Training	55,000	19,583	(35,417)	-64.4%	55,000	35,958	(19,042)	-34.6%	55,000	23,722	(31,278)	-56.9%	55,000	40,630	(14,370)	-26.1%	40,000	12,695	26,664
37	Part Time Rep Meetings / Training	4,500	513	(3,987)	-88.6%	4,500	181	(4,319)	-96.0%	4,500	0	(4,500)	-100.0%	4,500	219	(4,281)	-95.1%	1,000	0	664
38	Higher Ed Negotiations Support	25,000	40,932	15,932	63.7%	25,000	25,000	0	0.0%	25,000	25,000	0	0.0%	25,000	(17,218)	(42,218)	-168.9%	25,000	25,186	16,664
39	Higher Ed Leadership Meetings	10,000	8,470	(1,530)	-15.3%	10,000	9,417	(583)	-5.8%	10,000	9,347	(653)	-6.5%	10,000	4,377	(5,623)	-56.2%	10,000	1,639	6,664
40	Retired Program	0	9,508	9,508	0.0%	20,000	6,181	(13,819)	-69.1%	20,000	13,552	(6,448)	-32.2%	25,000	19,531	(5,469)	-21.9%	25,000	12,242	16,664
41	Student Membership Program	10,000	5,069	(4,931)	-49.3%	10,000	12,309	2,309	23.1%	10,000	8,398	(1,602)	-16.0%	10,000	4,174	(5,826)	-58.3%	15,000	3,712	10,000
42	Membership Recruiters	10,000	1,041	(8,959)	-89.6%	10,000	3,963	(6,037)	-60.4%	10,000	1,621	(8,379)	-83.8%	10,000	5,400	(4,600)	-46.0%	10,000	209	6,664
	Local President Release Time	2,870	1,435	(1,435)	-50.0%	0	0	0	0.0%	0	40,000	40,000	0.0%	0	50,720	50,720	0.0%	0	13,220	0
	Printing	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	11,198	11,198	0.0%	0	1,979	0
	Interest Based Bargaining	0	340	340	0.0%	0	0	0	0.0%	0	84	84	0.0%	0	0	0	0.0%	0	0	0
	New Members Program and Higher Ed Programs	0	97	97	0.0%	0	723	723	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	Association Rep Training	0	973	973	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	Higher Ed Organizing Program (NEA)	0	0	0	0.0%	0	0	0	0.0%	0	61,637	61,637	0.0%	0	0	0	0.0%	0	0	0
	Intern Program Recruitment Program Study	0	0	0	0.0%	0	0	0	0.0%	25,000	57	(24,943)	-99.8%	0	0	0	0.0%	0	0	0
	Early Childhood Organizing/Common Core PARCC Organizing	0	67,726	67,726	0.0%	0	58,005	58,005	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	Subtotal Affiliate Services	2,199,770	2,099,179	(100,591)	-4.6%	2,223,033	2,200,324	(22,709)	-1.0%	2,318,257	2,285,940	(32,317)	-1.4%	2,291,257	2,439,878	148,621	6.5%	2,723,757	1,560,075	1,878,288

Comparative Budget to Actual Report FY 2014 - February FY 2018

LN NO.	2013-2014				2014-2015				2015-2016				2016-2017				2017-2018		
	ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/14	Variance from Budget Increase/ (Decrease) \$	%	ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/15	Variance from Budget Increase/ (Decrease) \$	%	ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/16	Variance from Budget Increase/ (Decrease) \$	%	ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/17	Variance from Budget Increase/ (Decrease) \$	%	ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 2/28/18	BUDGET AS OF 2/28/18
Training and Professional Learning																			
43	177,000	71,211	(105,789)	-59.8%	177,500	46,866	(130,634)	-73.6%	216,000	126,096	(89,904)	-41.6%	187,615	94,840	(92,775)	-49.4%	140,000	48,717	93,336
44	110,000	46,012	(63,988)	-58.2%	110,000	33,898	(76,102)	-69.2%	110,000	41,625	(68,375)	-62.2%	99,500	30,012	(69,488)	-69.8%	75,000	36,777	50,000
R45	502,100	457,901	(44,199)	-8.8%	502,100	452,007	(50,093)	-10.0%	502,100	242,837	(259,263)	-51.6%	502,100	377,018	(125,082)	-24.9%	410,000	442,470	410,000
R46	20,000	5,278	(14,722)	-73.6%	20,000	4,946	(15,054)	-75.3%	20,000	20,295	295	1.5%	20,000	34,100	14,100	70.5%	70,000	18,659	40,000
R47	20,000	32,290	12,290	61.5%	28,000	36,623	8,623	30.8%	28,000	29,042	1,042	3.7%	40,000	29,491	(10,509)	-26.3%	40,000	31,104	26,664
R48	17,000	27,140	10,140	59.6%	18,000	22,133	4,133	23.0%	28,000	25,483	(2,517)	-9.0%	28,000	26,076	(1,924)	-6.9%	28,000	33,768	18,664
R49	25,000	36,198	11,198	44.8%	25,000	0	(25,000)	-100.0%	36,000	38,507	2,507	7.0%	36,000	1,595	(34,405)	-95.6%	39,000	0	26,000
R50	25,000	11,839	(13,161)	-52.6%	25,000	11,225	(13,775)	-55.1%	25,000	9,956	(15,044)	-60.2%	25,000	2,232	(22,768)	-91.1%	62,000	11,081	41,336
R51	95,600	141,037	45,437	47.5%	110,000	102,198	(7,802)	-7.1%	141,000	97,318	(43,682)	-31.0%	121,000	105,059	(15,941)	-13.2%	121,000	11,227	80,664
R52	50,000	23,512	(26,488)	-53.0%	55,000	38,049	(16,951)	-30.8%	55,000	44,962	(10,038)	-18.2%	55,000	47,549	(7,451)	-13.5%	67,200	28,010	44,900
S3	0	13,154	13,154	0.0%	0	3,148	3,148	0.0%	0	6,548	6,548	0.0%	0	5,202	5,202	0.0%	8,000	6,265	5,336
S4	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	10,000	0	6,664
	0	77,028	77,028	0.0%	0	16,247	16,247	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	0	36,493	36,493	0.0%	0	71,387	71,387	0.0%	0	44,137	44,137	0.0%	0	83,533	83,533	0.0%	0	29,998	0
	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	1,041,700	979,093	(62,607)	-6.0%	1,070,600	838,727	(231,873)	-21.7%	1,161,100	726,826	(434,274)	-37.4%	1,114,215	836,707	(277,508)	-24.9%	1,070,200	698,076	843,464
Grassroots Campaign																			
55	140,000	30,000	(110,000)	-78.6%	140,000	21,600	(118,400)	-84.6%	140,000	33,621	(106,379)	-76.0%	40,000	43,950	3,950	9.9%	40,000	45,850	26,664
56	11,700	12,578	878	7.5%	11,700	7,270	(4,430)	-37.9%	15,000	7,286	(7,714)	-51.4%	15,000	2,263	(12,737)	-84.9%	15,000	934	10,000
57	25,000	2,959	(22,041)	-88.2%	25,000	5,437	(19,563)	-78.3%	25,000	5,080	(19,920)	-79.7%	25,000	14,291	(10,709)	-42.8%	10,000	5,557	6,664
58	30,000	914	(29,086)	-97.0%	30,000	15,660	(14,340)	-47.8%	30,000	15,046	(14,954)	-49.8%	100,000	144,833	44,833	44.8%	50,000	17,678	33,336
59	17,440	0	(17,440)	-100.0%	17,440	0	(17,440)	-100.0%	11,000	0	(11,000)	-100.0%	100,000	0	(100,000)	-100.0%	25,000	0	16,664
60	8,485	10,658	2,173	25.6%	8,485	683	(7,802)	-92.0%	11,000	11,586	586	5.3%	11,000	2,370	(8,630)	-78.5%	11,000	0	7,336
61	5,000	7,965	2,965	59.3%	8,775	10,253	1,478	16.8%	8,775	11,172	2,397	27.3%	8,775	13,409	4,634	52.8%	8,775	7,807	5,848
	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	100,000	34,967	(65,033)	-65.0%	0	200	0
	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	169	0
	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	1,160	1,160	0.0%	0	504	0
	237,625	65,074	(172,551)	-72.6%	241,400	60,903	(180,497)	-74.8%	240,775	83,791	(156,984)	-65.2%	399,775	257,243	(142,532)	-35.7%	159,775	78,699	106,512
Government Relations																			
62	110,000	2,409	(107,591)	-97.8%	110,000	128	(109,872)	-99.9%	120,000	0	(120,000)	-100.0%	120,000	0	(120,000)	-100.0%	120,000	0	80,000
63	200,000	66,697	(133,303)	-66.7%	200,000	730,176	530,176	265.1%	225,000	22,704	(202,296)	-89.9%	225,000	436,839	211,839	94.2%	225,000	4,321	150,000
64	14,999	14,374	(625)	-4.2%	500	500	0	0.0%	14,999	14,999	0	0.0%	500	500	0	0.0%	14,999	14,999	14,999
65	145,000	145,000	0	0.0%	160,000	160,000	0	0.0%	175,000	175,000	0	0.0%	175,000	175,000	0	0.0%	175,000	116,667	116,664
66	38,000	37,911	(89)	-0.2%	38,000	19,334	(18,666)	-49.4%	38,000	25,273	(12,727)	-33.5%	38,000	21,373	(16,627)	-43.8%	38,000	29,465	25,336
67	15,000	15,000	0	0.0%	20,000	20,000	0	0.0%	20,000	20,500	500	2.5%	20,000	20,000	0	0.0%	20,000	20,000	13,336
68	325,000	218,000	(106,970)	-32.9%	325,000	95,595	(229,405)	-70.6%	340,000	155,732	(184,268)	-54.2%	340,000	(87,326)	(427,326)	-125.7%	280,000	88,940	186,664
	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	1,500	1,500	0.0%	0	0	0
	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	6,023,641	6,023,641	0.0%	0	0	0
	847,999	499,421	(348,578)	-41.1%	853,500	1,026,333	172,833	20.2%	932,999	414,208	(518,791)	-55.6%	918,500	6,591,952	5,673,452	617.7%	872,999	274,392	586,999

**** Unexpended funds in Federal Elections and State Elections are restricted in non election years for use in the following election year.

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Communications																			
69	120,500	95,421	(25,079)	-20.8%	120,500	95,466	(25,034)	-20.8%	120,500	100,150	(20,350)	-16.9%	120,500	121,373	873	0.7%	110,000	40,084	66,000
70	3,000	1,707	(1,293)	-43.1%	3,000	1,834	(1,166)	-38.9%	3,000	602	(2,398)	-79.9%	3,000	3,157	157	5.2%	1,000	0	600
71	1,600	1,597	(3)	-0.2%	1,600	1,133	(467)	-29.2%	1,600	862	(738)	-46.1%	1,600	1,232	(368)	-23.0%	1,600	797	1,064
R72	100,000	70,956	(29,044)	-29.0%	92,500	81,602	(10,898)	-11.8%	87,500	67,598	(19,902)	-22.7%	92,500	75,347	(17,153)	-18.5%	85,000	55,009	51,000
R73	90,000	62,276	(27,724)	-30.8%	82,500	43,543	(38,957)	-47.2%	77,500	44,411	(33,089)	-42.7%	65,000	55,411	(9,589)	-14.8%	60,000	43,550	36,000
74	98,179	96,035	(2,144)	-2.2%	189,755	128,829	(60,926)	-32.1%	189,195	164,627	(24,568)	-13.0%	196,004	194,899	(1,105)	-0.6%	180,000	150,973	120,000
75	4,000	2,508	(1,492)	-37.3%	3,500	1,936	(1,564)	-44.7%	3,500	1,570	(1,930)	-55.1%	3,500	1,178	(2,322)	-66.3%	2,500	792	1,500
	2,460,000	1,553,053	(906,947)	-36.9%	2,514,000	3,335,001	821,001	32.7%	2,580,000	1,889,700	(690,300)	-26.8%	2,591,400	484,212	(2,107,188)	-81.3%	1,760,000	814,613	1,056,000
	2,877,279	1,883,553	(993,726)	-34.5%	3,007,355	3,689,344	681,989	22.7%	3,062,795	2,269,520	(793,275)	-25.9%	3,073,504	936,809	(2,136,695)	-69.5%	2,200,100	1,105,818	1,332,164
Legal Services																			
R76	70,000	45,568	(24,432)	-34.9%	80,000	83,360	3,360	4.2%	150,000	146,487	(3,513)	-2.3%	170,000	134,826	(35,174)	-20.7%	170,000	83,492	113,336
R77	1,750,000	2,153,743	403,743	23.1%	1,750,000	2,059,604	309,604	17.7%	1,750,000	2,217,458	467,458	26.7%	1,942,000	1,911,162	(30,838)	-1.6%	2,073,000	1,299,231	1,382,000
R78	250,000	206,802	(43,198)	-17.3%	250,000	218,811	(31,189)	-12.5%	235,000	236,427	1,427	0.6%	220,000	219,331	(669)	-0.3%	220,000	138,025	146,664
	2,070,000	2,406,113	336,113	16.2%	2,080,000	2,361,775	281,775	13.5%	2,135,000	2,600,372	465,372	21.8%	2,332,000	2,265,319	(66,681)	-2.9%	2,463,000	1,520,748	1,642,000
Center for Education Policy and Practice and Research																			
79	10,000	2,691	(7,309)	-73.1%	10,000	1,178	(8,822)	-88.2%	10,000	822	(9,178)	-91.8%	10,000	641	(9,359)	-93.6%	3,000	968	2,000
80	30,000	1,079	(28,921)	-96.4%	30,000	3,843	(26,157)	-87.2%	30,000	70	(29,930)	-99.8%	30,000	442	(29,558)	-98.5%	19,000	169	17,664
81	30,500	27,000	(3,500)	-11.5%	30,500	19,300	(11,200)	-36.7%	32,025	12,350	(19,675)	-61.4%	32,025	14,700	(17,325)	-54.1%	19,100	7,350	12,736
	0	94,243	94,243	0.0%	0	15,901	15,901	0.0%	0	18,124	18,124	0.0%	0	19,650	19,650	0.0%	0	2,193	0
	0	12,900	12,900	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0
	70,500	137,913	67,413	95.6%	70,500	40,222	(30,278)	-42.9%	72,025	31,366	(40,659)	-56.5%	72,025	35,433	(36,592)	-50.8%	41,100	10,680	32,400

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Government & Administration																				
R82	Annual Meeting	330,850	364,343	33,493	10.1%	332,900	319,996	(12,904)	-3.9%	327,850	363,594	35,744	10.9%	327,850	414,802	86,952	26.5%	436,200	29,181	0
R83	Human Civil Rights Dinner & Awards	20,000	20,888	888	4.4%	20,000	21,671	1,671	8.4%	20,000	17,321	(2,679)	-13.4%	20,000	16,786	(3,214)	-16.1%	20,000	0	20,000
84	Board Meetings	85,500	153,014	67,514	79.0%	85,500	140,816	55,316	64.7%	95,500	182,939	87,439	91.6%	95,500	174,459	78,959	82.7%	150,000	70,577	60,664
85	Other Board Activities	90,200	98,062	7,862	8.7%	90,200	96,592	6,392	7.1%	91,000	46,545	(44,455)	-48.9%	91,000	45,846	(45,154)	-49.6%	91,000	23,743	100,000
86	Executive Committee Meetings	46,700	62,764	16,064	34.4%	46,700	59,576	12,876	27.6%	46,700	60,405	13,705	29.3%	46,700	49,510	2,810	6.0%	35,015	38,428	23,344
87	Other Exec Committee Activities	25,900	31,719	5,819	22.5%	25,900	17,077	(8,823)	-34.1%	25,900	4,401	(21,499)	-83.0%	25,900	2,773	(23,127)	-89.3%	25,900	4,805	17,264
88	President's Special Projects	8,000	15,699	7,699	96.2%	8,000	10,924	2,924	36.8%	8,000	2,464	(5,536)	-69.2%	8,000	8,100	100	1.3%	8,000	15,092	5,336
89	National Conferences	15,000	27,540	12,540	83.6%	15,000	10,687	(4,313)	-28.8%	15,000	33,460	18,460	123.1%	15,000	15,819	819	5.5%	25,000	10,461	16,664
90	NEA Delegate Stipends	173,200	127,949	(45,251)	-26.1%	173,200	141,932	(31,268)	-18.1%	173,200	139,175	(34,025)	-19.6%	173,200	154,881	(18,319)	-10.6%	165,000	154,273	165,000
91	NEA Convention Expenses	113,950	112,258	(1,692)	-1.5%	135,000	117,157	(17,843)	-13.2%	135,000	97,754	(37,246)	-27.6%	135,000	139,497	4,497	3.3%	135,000	88,773	135,000
92	MTA & NEA Elections	34,100	44,267	10,167	29.8%	37,000	10,386	(26,614)	-71.9%	37,000	57,311	20,311	54.9%	37,000	35,152	(1,848)	-5.0%	52,000	3,915	52,000
93	Committees	150,000	158,003	8,003	5.3%	150,000	116,820	(33,180)	-22.1%	150,000	137,201	(12,799)	-8.5%	150,000	175,311	25,311	16.9%	150,000	57,206	100,000
94	Policy, Documents, Projects and Coalitions	145,250	140,944	(4,306)	-3.0%	145,250	70,420	(74,830)	-51.5%	157,250	168,242	10,992	7.0%	167,250	165,749	(1,501)	-0.9%	170,000	109,476	113,336
95	AFL/CIO Membership Dues	60,000	124,123	64,123	106.9%	60,000	142,282	82,282	137.1%	190,000	199,356	9,356	4.9%	213,000	219,233	6,233	2.9%	213,000	118,345	142,000
	District Capacity Grant Expenses	0	88,471	88,471	0.0%	0	0	0	0.0%	0	23,310	23,310	0.0%	0	0	0	0.0%	0	0	0
	Sub-Total Governance & Administration	1,298,650	1,570,044	271,394	20.9%	1,324,650	1,276,336	(48,314)	-3.6%	1,472,400	1,533,478	61,078	4.1%	1,505,400	1,617,918	112,518	7.5%	1,676,115	723,755	950,608
Human Resources																				
96	Management Meetings	5,400	1,264	(4,136)	-76.6%	5,400	1,314	(4,086)	-75.7%	20,400	1,036	(19,364)	-94.9%	20,400	0	(20,400)	-100.0%	2,000	0	1,336
97	All Staff Meetings	27,000	53,048	26,048	96.5%	47,000	47,889	889	1.9%	47,000	45,469	(1,531)	-3.3%	47,000	39,070	(7,930)	-16.9%	43,000	13,004	28,664
98	Training & Tuition Reimbursement - Staff	113,400	52,863	(60,537)	-53.4%	136,655	79,318	(57,337)	-42.0%	187,200	112,472	(74,728)	-39.9%	198,000	134,681	(63,319)	-32.0%	174,300	48,942	116,200
99	Employee Engagement and Recognition	0	9,262	9,262	0.0%	0	7,327	7,327	0.0%	5,000	7,730	2,730	54.6%	8,000	5,246	(2,754)	-34.4%	18,000	17,029	12,000
100	Recruitment	10,000	5,880	(4,120)	-41.2%	10,000	17,098	7,098	71.0%	10,000	15,708	5,708	57.1%	20,000	45,819	25,819	129.1%	25,000	7,968	16,664
	Sub-Total Human Resources	155,800	122,317	(33,483)	-21.5%	199,055	152,946	(46,109)	-23.2%	269,600	182,415	(87,185)	-32.3%	293,400	224,816	(68,584)	-23.4%	262,300	84,943	174,864
Total Program Expenses																				
		10,799,323	9,762,707	(1,036,616)	-9.6%	11,070,093	11,646,910	576,817	5.2%	11,664,951	10,127,916	(1,537,035)	-13.2%	12,000,076	15,206,075	3,205,999	26.7%	11,469,346	6,057,186	7,547,299
ADMINISTRATIVE EXPENSES																				
101	Office Supplies / Building Supplies/ Small Equip	179,000	195,916	16,916	9.5%	188,000	194,954	6,954	3.7%	173,500	190,824	17,324	10.0%	153,500	200,976	47,476	30.9%	153,500	54,115	102,328
102	Equipment Maintenance/Leasing	220,500	243,433	22,933	10.4%	228,500	215,412	(13,088)	-5.7%	228,500	191,496	(37,004)	-16.2%	228,500	207,650	(20,850)	-9.1%	217,400	182,569	144,928
103	Computer Leasing	40,000	25,294	(14,706)	-36.8%	40,000	31,137	(8,863)	-22.2%	40,000	33,247	(6,753)	-16.9%	40,000	22,246	(17,754)	-44.4%	35,000	9,612	23,336
104	Internet Connectivity	26,000	34,938	8,938	34.4%	28,000	30,732	2,732	9.8%	28,000	39,438	11,438	40.9%	28,000	27,105	(895)	-3.2%	28,000	20,321	18,664
105	Equipment Repairs - Printing and Mailing	8,000	1,067	(6,933)	-86.7%	6,000	5,373	(627)	-10.5%	2,000	3,797	1,797	89.9%	2,000	709	(1,291)	-64.6%	4,000	3,819	2,664
106	Software Packages	107,500	156,164	48,664	45.3%	167,029	146,209	(20,820)	-12.5%	146,200	144,661	(3,539)	-2.4%	135,565	132,907	(2,658)	-2.0%	135,565	142,893	90,376
107	Insurance - APL Policy	23,000	16,200	(6,800)	-29.6%	18,000	16,038	(1,962)	-10.9%	18,000	15,077	(2,923)	-16.3%	18,000	18,627	627	3.5%	18,000	17,834	12,000
108	Offsite Storage	21,000	15,613	(5,387)	-25.7%	30,000	38,865	8,865	29.6%	30,000	18,028	(11,972)	-39.9%	30,000	19,411	(10,589)	-35.3%	12,000	2,443	8,000
109	Bank Service Fees	25,000	23,022	(1,978)	-7.9%	25,000	22,284	(2,716)	-10.9%	25,000	18,221	(6,779)	-27.1%	24,000	18,495	(5,505)	-22.9%	24,000	12,753	16,000
110	MTAB - Hanover Property Casualty Advertising Fee	185,000	185,000	0	0.0%	185,000	185,000	0	0.0%	190,000	190,000	0	0.0%	190,000	190,000	0	0.0%	190,000	126,667	126,664
111	Corporate Insurance	126,000	119,558	(6,442)	-5.1%	126,000	115,370	(10,630)	-8.4%	126,000	108,380	(17,620)	-14.0%	126,000	100,956	(25,044)	-19.9%	115,000	101,503	115,000
112	Postage & Delivery	130,500	48,616	(81,884)	-62.7%	114,000	83,800	(30,200)	-26.5%	75,500	73,365	(2,135)	-2.8%	84,100	108,495	24,395	29.0%	84,100	31,329	56,072
113	Paper	5,000	32,498	27,498	550.0%	7,000	21,542	14,542	207.7%	7,000	51,463	44,463	635.2%	21,542	48,953	27,411	127.2%	21,542	18,321	14,360
114	Dues	40,430	14,607	(25,823)	-63.9%	41,876	31,285	(10,591)	-25.3%	35,300	32,846	(2,454)	-7.0%	39,350	29,902	(9,448)	-24.0%	37,550	31,729	25,348
115	Subscriptions	113,650	111,007	(2,643)	-2.3%	115,700	112,313	(3,387)	-2.9%	116,800	104,110	(12,690)	-10.9%	132,000	115,577	(16,423)	-12.4%	112,900	61,258	75,272
116	Furniture/Fixtures	15,000	4,070	(10,930)	-72.9%	15,000	8,709	(6,291)	-41.9%	5,000	356	(4,644)	-92.9%	5,000	400	(4,600)	-92.0%	5,000	939	3,336
117	Records Retention	29,000	30,109	1,109	3.8%	29,000	18,441	(10,559)	-36.4%	30,000	26,600	(3,400)	-11.3%	25,000	27,003	2,003	8.0%	25,000	19,312	16,664
	Taxes and Interest	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	70	70	0.0%	0	35	0
	Total Administrative Expenses	1,294,580	1,257,132	(37,448)	-2.9%	1,364,107	1,277,464	(86,643)	-6.4%	1,278,800	1,242,709	(36,091)	-2.8%	1,282,557	1,264,482	(18,075)	-1.4%	1,218,857	837,452	850,912
Total Expense before Contingency																				
		43,682,427	38,985,366	(4,697,061)	-10.8%	44,404,199	42,101,025	(2,303,174)	-5.2%	46,565,834	42,461,509	(4,104,325)	-8.8%	47,491,561	49,945,552	2,453,991	5.2%	47,589,966	29,014,671	31,590,150

Comparative Budget to Actual Report FY 2014 - February FY 2018

LN NO.	2013-2014				2014-2015				2015-2016				2016-2017				2017-2018		
	ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/14	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/15	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/16	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/17	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 2/28/18	BUDGET AS OF 2/28/18
Sick, vacation, and termination pay	0	487,003	487,003	0.0%	0	470,616	470,616	0.0%	0	554,614	554,614	0.0%	0	538,307	538,307	0.0%	0	0	0
118 Depreciation	635,000	458,255	(176,745)	-27.8%	605,000	353,636	(251,364)	-41.5%	650,000	848,366	198,366	30.5%	570,000	1,085,495	515,495	90.4%	500,000	731,747	333,336
Gain/Loss on Disposal of Fixed Assets	0	0	0	0.0%	0	0	0	0.0%	0	50,719	50,719	0.0%	0	0	0	0.0%	0	0	0
119 Contingency	609,664	0	(609,664)	-100.0%	1,110,691	0	(1,110,691)	-100.0%	357,155	0	(357,155)	-100.0%	290,415	0	(290,415)	-100.0%	423,709	0	423,709
120 Reserve Strengthening Fund	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	0	0	0	0.0%	704,000	0	469,336
121 Unrelated Business Tax	75,000	125,457	50,457	67.3%	50,000	35,353	(14,647)	-29.3%	6,442	23,651	17,209	267.1%	26,000	25,352	(648)	-2.5%	29,000	0	19,336
TOTAL EXPENSES	45,002,091	40,056,081	(4,946,010)	-11.0%	46,169,890	42,960,630	(3,209,260)	-7.0%	47,579,431	43,938,859	(3,691,291)	-7.8%	48,377,976	51,594,706	3,216,730	6.6%	49,246,675	29,746,418	32,835,867
Unrealized (Gain)/Loss on Investments	0	(2,310,274)	(2,310,274)	0.0%	0	1,451,377	1,451,377	0.0%	0	1,465,185	1,465,185	0.0%	0	(1,586,882)	(1,586,882)	0.0%	0	(1,416,145)	0
NET INCOME (LOSS) FROM OPERATIONS	11,489	10,518,283	10,506,794	91450.9%	26,795	13,461,810	13,435,015	50140.2%	43,161	3,582,316	3,589,874	8317.4%	76,632	1,203,557	1,126,925	1470.6%	30,319	3,047,380	(3,337,027)
TOTAL NET INCOME (LOSS)	11,489	10,518,283	10,506,794	91450.9%	26,795	13,461,810	13,435,015	50140.2%	43,161	3,582,316	3,539,155	8199.9%	76,632	1,203,557	1,126,925	1470.6%	30,319	3,047,380	(3,337,027)

	2013-2014				2014-2015				2015-2016				2016-2017				2017-2018		
	ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/14	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/15	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/16	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/17	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 2/28/18	BUDGET AS OF 2/28/18
MEMBERSHIP DUES	\$486.00	\$486.00	\$0.00	0.0%	\$489.00	\$489.00	\$0.00	0.0%	\$489.00	\$489.00	\$0.00	0.0%	\$494.00	\$494.00	\$0.00	0.0%	\$494.00	\$494.00	\$494.00
FTE's	82,000	85,295	3,295	4.0%	83,800	86,135	2,335	2.8%	86,000	87,149	1,149	1.3%	86,380	87,407	1,027	1.2%	88,000	88,333	88,000
PRO CARRYOVER	2,460,000	2,558,850	98,850	4.0%	2,514,000	2,584,050	70,050	2.8%	2,580,000	2,614,470	34,470	1.3%	2,591,400	2,622,210	30,810	1.2%	1,760,000	1,059,996	1,056,000
PRO Revenue	2,460,000	1,553,053	(906,947)	-36.9%	2,514,000	3,335,001	821,001	32.7%	2,580,000	1,899,700	(680,300)	-26.8%	2,591,400	484,212	(2,107,188)	-81.3%	1,760,000	814,613	1,056,000
PRO Expense	0	1,005,797	1,005,797	40.9%	0	(750,951)	(750,951)	-29.9%	0	724,770	724,770	28.1%	0	2,137,998	2,137,998	82.5%	0	245,383	0
Net Revenue (Expense)	0	1,005,797	1,005,797	40.9%	0	(750,951)	(750,951)	-29.9%	0	724,770	724,770	28.1%	0	2,137,998	2,137,998	82.5%	0	245,383	0
Net Operating Budget	11,489	9,512,486	9,500,997	91410.0%	26,795	14,212,761	14,185,966	50170.1%	43,161	2,857,546	2,814,385	8171.8%	76,632	(934,441)	(1,011,073)	1388.1%	30,319	2,801,997	(3,337,027)