MASSASOIT COMMUNITY COLLEGE

Fiscal Year 2017

Proposed Spending Plan

July 1, 2016 – June 30, 2017

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September 2016

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We are pleased to present to the Board of Trustees Massasoit Community College's proposed spending plan for fiscal year 2017.

FISCAL YEAR 2016 RECAP

The College's FY16 Total Operating Revenue was $49,718,273, representing 96.89% of the projected revenue. Expenses were $49,655,552. The fiscal year ended with a surplus of $62,721 (actual revenue compared to actual expenses), representing just over 0.1% of the total collected revenue figure for FY16. The surplus included both unexpended contingency funds and surpluses in subsidiaries spread throughout the overall budget.

During FY16, all five Divisions ended the year within budget. This achievement is directly attributed to the attention to detail of those with expense or budget management responsibility. In their roles as stewards of public funds, they successfully shepherded the spending plan approved by the Board of Trustees in September 2015 while also meeting the operational needs and challenges of providing a first-rate experience for our students.

- **President's Division**
  - Human Resources (HR), in coordination with the Office of College Communications, developed a minority faculty recruitment campaign. The web ads reached over 100 individual websites, created over 1,000,000 impressions and led to 644 unique visits to the Massasoit HR web page.
  - The Office of Diversity and Inclusion launched HAVEN, a sexual assault online training program for students, to over 7,000 students. HAVEN is the premier online training program that addresses the critical issues of sexual assault, relationship violence, sexual harassment and stalking among students, faculty, and staff. The HAVEN link is sent to students every year at the start of the Fall semester for their completion.
  - The Office of Diversity and Inclusion worked with Deborah Shariff, professor of media, and the Massasoit TV studio to develop a sexual assault public service announcement (PSA) featuring President Wall, students, faculty and staff to promote the College's commitment to ending sexual assault across all our campuses and locations.
  - In recognition of Sexual Assault Awareness Month, the Office of Diversity and Inclusion hosted keynote speaker Dr. Tonisha M. Pinckney, author of *I AM More! Surviving Survival: A Discussion of Domestic Violence and Sexual Assault*. She is a speaker, mentor, author and advocate for criminal justice reform. Dr. Pinckney focuses on topics such as domestic violence, sexual assault and victim experiences.

- In conjunction with Student Financial Services, Human Resources funded a professional development day for staff from the Office of Student Financial Services as well as the Student Services – Enrollment Management Division. Funding covered expenses associated with a guest speaker to lead a discussion of and training on communication skills.
- The Office of College Communications and the Vice President of Student Services and Enrollment Management collaborated with stakeholders across the College to create a virtual tour of Massasoit hosted on the College website. The virtual tour went live in February 2016 and has had nearly 3,000 unique visitors.

- **Academic Affairs Division**
  - The Veterinary Technology program purchased a portion of the equipment required to start the new program in a new state-of-the-art Veterinary Technology teaching facility. The program acquired x-ray equipment, ultrasound equipment, dog and cat kennels, a surgical scrub sink, grooming tubs, specialized lighting, skeletal models and a waste gas evacuation system.
  - The Allied Health division purchased simulation modules, video and DVD training, learning modules, academic reviews and a simulation manikin to enrich the students learning experience in the Allied Health programs. Assessment Technologies Institute (ATI) Learning Modules are used to assist the students with practice testing and proctored exams for licensures as well as skills modules. An ATI consultant was brought in to work with the Allied Health faculty in assessing existing exams as well as teaching them how to create exams for specific licenses.
  - The Emergency Medical Services (EMS) program purchased a simulation manikin that allows students to experience advanced neonatal care and childbirth simulation.
  - Online Learning provided faculty stipends to work on enhancing course content, creating courses and using open education resource courses while the Academic Development budget funded professional development on and off campus.
  - Leveraged grant funding to purchase new baking ovens for the Culinary Arts Department to replace the originals installed in 1982. The installation of these ovens was funded by the FY16 Operating Budget. This purchase enabled the Culinary Arts students to experience real life working conditions.

- **Student Services & Enrollment Management Division (SSEM)**
  - Prioritized spending in support of the College's goal to increase engagement of underrepresented student populations. The Ubuntu Scholars program utilized institutional funds to transform an intended soft launch of the program into an impactful year of service to the Massasoit community. The program made a significant mark on the institution by hosting two recurring events: REAL Rap and Breakfast IV Brothers, collectively yielding attendance of over 600 students and community members. Additionally, it rolled out its speakers' series,

hosting four external presenters, including best-selling author MK Asante to discuss his award winning memoir. The events and program-attire provided to students were instrumental in increasing the reported sense of community at Massasoit for students, which ultimately, we believe, will increase their likelihood of persisting to the next semester.

- Continued to facilitate equal access to high-quality educational experiences for students with disabilities by purchasing an array of assistive technology devices, including Chrome Notebooks to facilitate remote Communication Access Realtime Translation (CART) services; the speech recognition software Dragon Naturally; digital recorders for students unable to take class notes; and Smartpens with an embedded digital audio recorder that uploads and synchronizes notes with the recorded audio.
- Purchased College Scheduler, software designed to streamline registration through customized, automated and integrated student scheduling. A vast number of community college students face competing demands for their time with concurrent family, employment and educational requirements. This innovative registration tool enables students to determine ideal course schedules, providing increased options that effectively minimize or remove barriers related to competing priorities. Use of Scheduler redesigns the advising process to a more cost-effective model since advisors can focus on individualized plan development, career goals and academic interventions during sessions previously spent on scheduling logistics.

- **Administration & Finance Division**
  - Facilities oversaw the assessment, repair and remediation of issues associated with the major power outage on February 16, 2016 when the primary main switchgear and two feeders that distribute power across the Brockton campus blew fuses. The resulting outage shut the Brockton campus down for six days as Facilities worked with state and local officials, representatives from National Grid and a host of external vendors to identify the problems, mitigate additional damage and restore utilities to the campus in the quickest manner possible. Power was restored and the campus declared ready to resume operations on February 22, 2016. Ultimately the College was reimbursed for $125,750 worth of expenses related to the damages and repairs through the Division of Capital Asset Management and Maintenance's Department of Design, Construction and Planning.
  - Completed the design and commenced with construction of the new Veterinary Technology facility in Canton.
  - Implemented AcademicWorks scholarship management software to streamline scholarship application and improve donor management.
  - Facilities undertook a series of energy conservation projects focused on replacing existing lighting fixtures with new energy efficient LED light fixtures in the TV Studio, the theater and the gym.
  - Oversaw a comprehensive plan of projects aimed at asset preservation, public interface improvement, safety enhancements and cost containment that included new signage, plantings and large scale hardscape replacement around the College.

    - Conducted the migration of College servers from on-premise Exchange servers to cloud-based Office 365 service, enhancing storage capacity and improved security.
    - Commissioned the design phase of the Student Dining renovation project as the next likely step in the overarching project of renovating and updating the Student Center.

- **Canton**
    - The College Police Department upgraded its level of connectivity with the Massachusetts Criminal Justice information System; purchased upgraded firearms; added additional surveillance cameras for the Brockton Campus; and purchased electronic control devices (Tasers) to enhance the protection of its officers and to provide officers with an additional less-than-lethal device which can be used during appropriate law enforcement situations. The Department also replenished its inventory of Nasal Naloxone to ensure effectiveness and to enable officers to reverse the effects of an opioid overdose. Noting that violent encounters are frequently posted via social media prior to an incident, the Department purchased innovative software to monitor various social media outlets for the potential of threats made against the college community and/or the institution itself.
    - Contracted for bus services to provide free transportation for students, faculty and staff from the Braintree MBTA station and the Holbrook/Randolph MBTA Commuter Rail to the Canton Campus with various stops along the routes. As potential students and secondary schools in the service area continue to become aware of this service, we anticipate an increase in enrollment at the Canton Campus. This effort also addresses the College's sustainability initiatives by encouraging the use of public transportation.
    - In response to concerns that sunlight from classroom windows on the third floor interfered with viewing media equipment screens, room darkening shades were purchased and installed in room 303 as a test. Once students and faculty confirm that the installation of the shades has resolved the viewing issue, plans will be made to purchase additional shades for the remaining classrooms on the third floor.
    - The Conference Center upgraded its Wi-Fi service for the benefit and convenience of visitors, including corporations, who contract for workshops and meeting space as well as the students, faculty and staff who use the Conference Center.

<u>FISCAL YEAR 2017 – Developing the Proposed Spending Plan</u>

Initial planning for the FY17 Proposed Spending Plan kicked off in late Fall 2015. We developed an initial institutional picture by rolling forward the expenses from the prior year. We amended that figure by adding known expenses coming to us in FY17 and by removing one-time expenses included in the roll-forward. This initial step provided us a place from which to launch our planning. As additional considerations came to light for FY17, they were added to the projected expense tally. The State's own budget development process progressed, as well, giving us key pieces of information regarding our potential appropriation and overall revenue for FY17.

The tools used to track and project both our revenue and expenses were living documents that changed with each new piece of concrete information. With this information we developed our institutional level picture for the fiscal conditions in FY17. Concurrently, the senior leadership at the College held a series of budget development meetings to discuss institutional priorities and strategies to align our projected expenses with our projected revenues. They made strategic decisions regarding the proposed allocation of funds across the five Divisions as well as proposed expense reduction, deferment and deletion. Additionally, existing resources were re-allocated to fund institutional priorities such as:

- Expanding the College presence and offerings in Marshfield.
- Constructing, staffing and resourcing the new Veterinary Technology facility in Canton.
- Improving security at the Middleboro facility.
- Filling the recently realigned Dean of Planning and Institutional Effectiveness position.
- Hiring new faculty in the Engineering Transfer program as required by the Board of Higher Education's approval of our Engineering Transfer program.

- **Enrollment:** Historically, the College has approached the issue of predicting enrollment in a sequential manner by collecting input from various in-house enrollment stakeholders, peer institutions and external data sources to come to an agreed-upon planning figure for the upcoming year. Recognizing the inherent vulnerability of such an approach, the College undertook an effort this past year to develop a data-based projection tool to inform our enrollment predictions for use in fiscal and enrollment planning.

  Acknowledging that enrollment is not simply an admissions issue and that it impacts all areas of the institution, the College formed an interdisciplinary team dubbed the "Think Tank" to analyze the available data and begin working towards developing that predictive tool. The group adopted a Cohort-Ratio model to analyze existing data and trends. The data confirmed many suspected enrollment issues and raised questions regarding long-suspected enrollment challenges.

  While intended for future application, the Think Tank's early efforts determined some immediate needs, specifically, targeted areas the College could impact proximately. Keying in on the finding that our enrollment challenges were more of a returning student issue than a new student issue, the Think Tank formed three subcommittees to focus on initiatives to be implemented immediately. The first of these initiatives was in the Registrar's Office, which took steps to improve the coordination with local high schools for earlier contract course registrations and to provide an online orientation specifically geared towards our Veteran population. The Office of Student Financial Services reached out to students with past-due balances with a changed message. By changing the message delivered to these students from a punitive one to one infused with a sense of collaboration (the institution working with the student to proactively address the outstanding past due balance), 89 students registered for the spring semester. In prior years, these students most likely would simply have not returned. Lastly, a significant recruit-back campaign of phone calls and e-marketing targeting unregistered, non-degree and transfer students led to increased registrations from this cohort as compared to prior years. Initial predictions for the Spring 2016 semester suggested a 7.5% drop in enrollment. With these initiatives underway, our actual Spring 2016 semester enrollment came in at -3.5%.

The core intent of the Think Tank was long-term, predictive focus. It addressed these more immediate opportunities and positively impacted the Spring 2016 semester, but retained that long-term perspective. The team identified three target demographics that, through the data analysis, called for the institution's active intervention. Those three target demographics were:

- Black male students between the ages of 18-24 who were disproportionately at a higher risk of not persisting.
- Non-degree students who were not persisting at a higher than average rate when compared to students in degree programs.
- Students with term GPAs of 1.0 – 2.9 who were not returning at rates higher than previous years.

Having identified these three critical enrollment groups, the institution needed to understand why these students were not returning. 27 specifically identified faculty and staff were selected to form three subcommittees. Each subcommittee was assigned to a target demographic and charged with defining enrollment issues impacting that target, identifying goals and proposing strategies with success metrics. The intent is for the model to become a living document, populated semester-by-semester, for use in determining enrollment and enrollment-based projections to inform measurable goals.

By analyzing a decade's worth of trend data (by term, for new students, continuing students, transfers and graduates), we projected that enrollment for the AY16-17 Fall semester would come in at -4.1%. This number informed our fiscal planning for the FY17 Proposed Spending Plan. It is important to note that the -4.1% figure represented the predicted result of a static strategy. If we took no specific directed action and we did not target any demographic, we expected the Fall enrollment to put us at 4.1% down from the prior Fall. With the three subcommittees and the three enrollment initiatives already identified by the Think Tank, we had specific areas to target in an attempt to move the needle with respect to enrollment. The Think Tank subcommittees have already investigated the issue of why the students in their area of concern are not returning and have begun testing and implementing strategic initiatives to turn those numbers around. Our planning is based on the -4.1% figure, but it is the hope of all involved that these efforts will improve the actual enrollment figures and that we will exceed our projections.

This predictive enrollment model is the first of its kind in use amongst the 15 Massachusetts community colleges. It is based in historical trend data but is certainly intended as a living tool. To that end, the final step in each run of the model is a collaborative consultation with the various stakeholders to ensure contemporary real-time events and emerging external factors are accounted for in the current results. An example of such an event would be a enrollment management policy change that would impact the semester we are trying to project. The impact of the theoretical change would not be reflected in the trend data used by the model. This final step ensures we are tailoring the data considered by our predictive model, as close as we can, to the very real enrollment/admissions terrain we find ourselves navigating. In addition, it informs decisions on future program direction. Each semester adds another piece to the puzzle and allows us the opportunity to tinker with both the model and the thought process behind the model.

- **State Appropriation:** The State Appropriation process begins in October when the Board of Higher Education (BHE) issues its guidance. In January, the Governor files his initial bill (H1) with the House Ways and Means Committee (HWM). The HWM evaluates the H1 bill and forwards it to the full House of Representatives with a list of recommendations. The House considers the recommendations of the HWM and any other amendments. After deliberation, the House approves an amended version of the bill. The Senate Ways and Means Committee (SWM) follows the same process as the HWM before forwarding its recommendations to the full Senate. The Senate considers amendments to the bill before approving the final amended version. At this point, the bill goes into Conference Committee where selected members of the Administration, House, and Senate reconcile the three budget proposals. An agreed-upon version is sent back to the House and Senate for a final vote by both branches. The final agreed-upon proposal returns to the Governor for a period of consideration. The Governor has the authority to veto specific lines within the proposed budget, up to and including a veto of the entire proposed budget. With a 2/3 majority vote, the Legislative branches can override the Governor's vetoes. Following any such overrides, the bill is finalized and is referred to as the General Appropriations Act.

  Governor Baker released his $39.5B budget proposal on January 27, 2016. It represented, at least in terms of gross dollars, an essentially level-funded budget. The proposed appropriation in this budget would closely match the FY16 appropriation. "Level-funded" is a term that requires some qualification.

  While the total dollars called for in the proposal were roughly the same, the College was expected to take on more expenses with that same revenue amount. Collective bargaining costs were not covered and had to be budgeted for by the College. The cost of fringe benefits rose from 30.83% in FY16 to 35.17% in FY17. Those 4.34 percentage points represent a 14% increase in our fringe benefits cost. This increase results in a hit both in terms of rate (the increase of the rate from year-to-year) and volume (the increase in payroll from year-to-year against which the rate is applied). The collective bargaining increases implemented in FY16 drove up the payroll against which the higher fringe rate was applied for determining our FY17 fringe expense.

  In April, the House Ways and Means Committee released its budget proposal that very closely mirrored the Governor's budget proposal. The Senate Ways and Means Committee followed with its proposal in May. This version differed slightly from the House and Governor's proposals. The impact to the

College would have been a slight increase over the other two proposals as the Senate version included an appropriation for collective bargaining funds not factored into the other proposals.

The three proposals made their way into Conference Committee when, in June, the State announced revenue projection shortfalls. Tied to the volatility of the stock market and international economic events, the State initially warned of a potential $300M revenue shortfall. By the end of June, that figure rose to $750M. At one point in mid-June, Conference Committee was suspended as the Legislature considered solutions to the projected shortfall. On June 30, 2016, the Legislature passed a $39.1B state budget after cutting $750M in planned spending. The eventual numbers directed at Massasoit are closer to the Governor’s and House proposals.

- **Other Revenue:** In addition to enrollment and the State appropriation, our revenue streams include fees (General College Fee, Tech Fee, program fees, misc.) and revenue-generating activities on-campus such as the cafeteria, the bookstore, transcript requests, etc. Many of these separate revenue streams are based on enrollment. Planning for these revenue streams corresponds directly to that projected enrollment increase or decrease. Revenue for these activities is projected based on a combination of the prior year’s actual revenue and any new additional factors that may impact the given activity in the coming FY.

  Enrollment-based revenue streams are obviously impacted by the ebb and flow of billable credit hours. However, there is also a corresponding impact to expenses related to these areas. Any drop in enrollment translates into fewer students on campus which, for example, means fewer students visiting the cafeteria. While we plan to take in slightly less revenue, our expenses in support of these activities should be slightly less as well. We have accounted for impacts to both revenue and expenses in these areas due to the projected enrollment decline in FY17.

  Per the College Investment Policy, we will appropriate an amount not to exceed the policy spending rate of 5% of the average of the previous three fiscal years’ beginning-period endowment values in our operating budget to help fund operating commitments and strategic priorities.

- **Expenses:** Similar to what we did last year, we asked the cost center managers throughout the College to build their budgets reflecting the level of funding they felt they needed to complete their missions and service our students at the highest possible level. The emphasis, again, was on establishing priorities within the request. At the same time, on the operational level, we determined what our overall budget picture looked like by rolling forward our FY16 expenses, adding in those items and initiatives discussed as new strategic priorities and reducing those items considered to be one-time expenses for the coming FY.

  As is usually the case in the early rounds of budget development, our “Ask” exceeded our projected revenue. We identified those expenses that were inviolable (fringe, debt service, contingency, utilities) and sequestered these funds from further manipulation.

Through a series of budget seminars, the senior leadership of the institution met to determine expenses that could be deferred, deleted or reduced in an effort to bring our projected expenses in line with our projected revenue. Among the strategic decisions made in this effort:

- A review of current (or soon to be) vacant positions to determine if those functions had to be filled immediately or if we could reduce expenses by deferring replacement hires. Each of these moves carried with it a corresponding reduction in the projected fringe benefit cost.
- In SSEM, the duties and responsibilities of a vacant full-time position intended to be filled were rewritten to include specific duties that led to a reduction in part-time salary in the same department.
- Both Facilities and Student Financial Services generated savings by creating more favorable terms with credit card companies and reducing projected expenses.
- The level of contingency funding written into the FY17 Spending Plan was reduced.

Ultimately this top-down institutional view needed to be married to the cost center manager input we requested as part of the initial steps in the process. With the institution-level allocation determined, we were able to account for the mandated expenses such as full-time payroll and associated fringe, debt service and utilities. The senior leadership was then afforded the opportunity to allocate their operating budgets across their portfolio of accounts as they saw fit.

This process afforded the senior leadership of the College a unique opportunity with the divisional budgets. By having a gross number for their allocations, the vice presidents are able to re-allocate those financial resources within their Divisions to best meet their strategic priorities and initiatives. As we progress through the execution phase of the proposed plan, the senior leadership retains the ability to move funds within their allocation to respond to changing priorities or emerging opportunities while maintaining the integrity of the Board-approved bottom line.

It is through this comprehensive process that we are able to present the following FY17 Proposed Spending Plan for your consideration.

FISCAL YEAR 2017 – The Proposed Spending Plan

- **REVENUE**

The College derives its operating revenue from the State Appropriation and the local Operating Fund. The total FY17 State Appropriation is $21,187,458. That represents a decrease of $50,447, or -0.24%, from FY16. Within that appropriation figure is $149,815 in Formula Funding Adjustment. This represents a 70% decrease in Formula Funding from the $505,684 received in FY16. That drop is offset by a $305,422 (1.5%) increase in the actual College appropriation line itself.

The Operating Fund is projected to generate $30,322,837 in FY17. Its chief components are local tuition and fees, projected to total $28,085,989. Expected service fees, cafeteria sales, bookstore commissions and vending commissions account for the remaining $2,236,848.

The proposed budget uses a 4.1% decline in total headcount in the Fall semester and a 2.7% decrease in total headcount for the Spring 2017 semester to calculate revenue as determined by the Enrollment Projection Model. These figures translate to a projected annual enrollment of 143,225 credit hours. This projection is further adjusted to account for tuition waivers and uncollectibles as determined by an analysis of prior years' waived and uncollected revenue.

An additional revenue consideration we track during the execution phase of the spending plan has to do with the type of course generating the revenue. Not all credit hours are created equal. "State" courses are taught by full-time faculty during the day. The College remits the $24 per credit hour tuition charge associated with those courses back to the State. Courses taught by adjuncts, evening courses or weekend courses are considered "Institutional". The College retains the $24 per credit hour revenue generated by Institutional courses. An increase or decrease in credit hours may have a disproportionate impact on the bottom line depending on which side of the State-Institutional line carries that change.

- **EXPENDITURES**

Total proposed spending for FY17 is $51,562,342. The Proposed Spending Plan provides for the following.

- **Collective Bargaining:** Previously, the Commonwealth based its calculation of Collective Bargaining adjustments on the College's full payroll. In recent years, a shift occurred in which the Commonwealth only considers the amount of our payroll covered by State Appropriation (our allocation of funds from the State for the FY). In rounded numbers for this FY, our allocation from the State is $20M. Our total full-time payroll is nearly $27M. We spend $7M over what the State allocates to us in full-time payroll. The State has begun calculating the Collective Bargaining adjustment on that $20M figure; the result being that the institution is required to fund the Collective Bargaining piece on the $7M from locally generated tuition and fees. Further compounding the issue, the institution must also fund the corresponding fringe benefit on that $7M. Using a 3.5% Collective Bargaining increase and a 30% fringe rate as an example, the aforementioned $7M figure equates to an additional $245,000 in salary expenses and another $73,500 in fringe benefits associated with that additional salary. This shift is essentially a latent budget reduction built into each fiscal year spending plan as long as the Commonwealth continues to calculate its Collective Bargaining adjustment in this manner.

- **Information Technology:** A major source of IT funding is from the Technology Fee of $8/credit assessed to students. Based on current credit hour projections, this budget will be approximately $1.1M. One-eighth of this amount, or about $138,000, will be spent on instructional media in classrooms and conference rooms on items such as faculty station computers, projectors, and monitors.

  The majority of these funds, approximately $651,000, is earmarked for hardware and software support contracts. These contracts allow us to provide resources like the College portal, external website, computer classroom software, Microsoft license, security, email, data storage, and network. The largest component is for our enterprise applications (e.g. Banner, BDM, DegreeWorks, Argos, and eVisions), which amounts to about $306,000.

  The next largest expense, approximately $192,000, is for our annual workstation refresh program. Staff, faculty and computer classrooms' machines are refreshed every four years. These machines are then re-allocated for other uses for an additional two to three years.

  Project work that is planned for FY17 includes:

  - Expanding and automating the assignment of advisors and academic plans.
  - Adding additional layers to our security profile, include scanning for personally identifying information and conducting external penetration testing.
  - Implementing Skype for Business as a College-wide conferencing solution.
  - Continuing the migration from Banner 8 to Banner XE.
  - Implementing College Scheduler to aid students (and Deans) in schedule planning.

- **Capital Expenditures:** As required by the Board of Higher Education policy, the College dedicates 5% of the total operating revenues to Capital Adaptation and Renewal projects to ensure our facilities and infrastructure are capable of supporting our mission. Committing funds to these projects is imperative as it enables us to put our best institutional-self forward thereby helping us to recruit and retain the best students, faculty and staff to the Massasoit community, a practice very much in keeping with Massasoit's tradition of excellence. While the College continues to invest significant funds in each year's operating budget dedicated to asset preservation of our existing facilities as well as improvements in conservation, energy efficiency, public safety, cost containment and public interface, the major investment in FY17 operating funds will be considered under program enhancement in the form of construction and equipment for the new Veterinary Technology center in Canton. This facility will house areas for surgery, surgical prep, clinical instruction, pack/prep, radiology, laundry & storage, grooming, waste staging, supplies, food prep, dog kennels and cat condos.

- **MCC Fee Assistance:** This proposed plan allocates $192,637 in institutional aid for the Massasoit Community College Fee Assistance Scholarship Fund. Beginning in the FY15 Budget Development planning cycle, the College allocated a standing annual contribution to the MCC Fee Assistance Fund of $77,007. In anticipation of potential increased need based on the new fee increase, an amount equal to 5% of the gross fee increase revenue (an additional $58,380) was added to that annual contribution in FY16. With the fee increase authorized for FY17, an additional $57,250 was added to the MCC Fee Assistance Fund bringing the total current year allocation to nearly $200,000.

CATEGORY VARIANCES

While this plan, as it exists in this report, was developed after months of modeling and projection on both the expense and revenue sides, we recognize that the priorities upon which it is based can change. To maximize flexibility and resiliency of each Division's budget, Vice Presidents, in conjunction with the leadership within their organizations, are able to transfer funds from one account or subsidiary to another during the course of the year. The FY17 Proposed Spending Plan represents our strategy for allocating the College's projected financial resources. Should new priorities emerge during the execution phase of the budget, they may supplant previously identified high-priority expenses or projects. Additionally, we may find ourselves in the unfortunate circumstance of responding to State-mandated reductions or enrollment numbers that do not meet the projections upon which this proposed plan is based. In any of those instances, each Division Vice President can request to transfer funds within his or her budget to respond to these potential changes in priority or levels of resourcing.

In our reports to the Board, we often highlight the use of trend analysis as a useful tool for evaluating current information. Our quarterly reports and the spending plans provide contemporary information and the corresponding snapshots from the prior four years. In the last few years, the College has undergone a number of organizational changes combining activities and moving departments from one Division to another. In the interest of maintaining the integrity of our historical actual data, expenses remain associated with the Division in which they originated. Budget and expense data recorded after these organizational changes is associated with the amended alignment thereafter.

When comparing this iteration of the report to last year's actuals, there were some year-to-year changes in the budget categories.

- **AA (FT Salaries):** Projected spending in this category is anticipated to be $1,516,381 greater than the amount actually spent in FY16. There are a number of factors that result in an increase in AA expenditures, including contractually obligated costs related to our employees covered by collective bargaining agreements (a piece of which is funded by the Commonwealth, with an increasing remainder funded by locally generated tuition and fees), non-unit professional merit adjustments, annualization of prior-year new hires and strategic new hires. These increases are mitigated in the FY17 Proposed Spending Plan by both meticulously pro-rating replacement hires to ensure they are funded in conjunction with realistic expectations for filling the position and the general trend of replacing retirees and long-term employees with new staff at lower compensation levels. These considerations may drive down expenses for the coming year, but we will see an increase the following year as these pro-rated salaries are annualized. As mentioned in the budget development section on page five of this report, the senior leadership undertook a detailed analysis of current or soon-to-be vacant positions. Action towards filling some of these vacancies was delayed or deferred to next fiscal year.

- **CC (PT Salaries):** Projected spending in this category decreased from FY16. Our planning was based on a projected 4.1% decrease in head count for the Fall semester and a 2.7% decline in head count for the Spring semester. With declining enrollment comes a reduced need for adjunct faculty. Additionally, College leadership made targeted decisions reducing non-faculty-related part-time functions.
- **DD (Insurance / Benefits):** The previously discussed increase in projected payroll carries with it an increase in fringe benefit expenses listed in Account DD. We allocated an additional $340,591 towards potential DD expenses in response to the rate and volume hit we will take in this category in FY17. The overall fringe rate itself increased for FY17 by 4.34 percentage points representing a 14% increase in the overall expense. There is a reporting change in how we represent DD expenses in this Spending Plan as well. Prior practice at the College has been to forecast and fund DD expenses centrally under the Division of Administration & Finance. Historical data will show no DD expenses in the various Divisions and a large DD expense in A&F. With the end-of-year figures for FY16 expenses, we have decentralized that reporting and you will see expenses in DD for each Division. This reflects a fuller accounting of the expense activity in each area of the College. Planning and budgeting for this expense will remain centralized. As we report our expenses quarterly, we will reflect the actuals in their respective Divisions.
- **FF (Facility Operational Supplies):** In developing the FY17 Proposed Spending Plan, College leadership prioritized security measures for the Middleboro facility. The resources allocated to that priority were largely related to equipment and supplies in FF. The FY17 Proposed Spending Plan includes $142,000 in spending towards that end. Additionally, there are increases to projected wholesale food expenses in support of the Brockton cafeteria, the Canton cafeteria and the MCC Catering orgs.
- **JJ/HH (Consultants):** When comparing the FY17 proposed budget for Consultant Services (HH) against the actual expenditure for FY16, it appears as if we have a sizeable increase in this subsidiary. While we are accounting for additional expenses in the resumption of the One Book, One College program, a new contract with our auditors, OSHA training, environmental services and expenses related to third party verification, the projected budget for this line represents a slight decrease of about $15,000 from the budgeted amount in FY16. Following in similar fashion, the actual expenses in Operational Services (JJ) appear to mark a $187,000 increase from our FY16 expenses to our FY17 plan. We are accounting for additional expenses related to Middleboro security measures, expenses in support of

the NEASC Reaccreditation team visit, Medical Advisors in the Paramedic program and the CoAEMSP site visit for the Paramedic program in our FY17 plan. This proposed budget amount represents a nearly $74,000 increase over the planned amount for FY16. Consultant and Operational Services can be amongst the more difficult expenses to forecast as the actual expense, or even the need, is so situational and can be one of the earliest amendments in the budget execution phase. This results in some of the disparity seen over the years between the budgeted amounts and actual expenditures in these subsidiaries.

- **LL (Leases/Repairs):** Planning leading up to FY16 for our expansion in Marshfield included $190,000 for leased space for a six month period. As the plan for Marshfield changed, the College was able to reallocate those funds to other competing priorities. Our projected lease expenses for FY17 are much lower than the planned-for amount in FY16. Additional developments included the negotiation of better terms in printing contracts and fee rates associated with processing students' credit card payments.
- **NN (Construction):** FY17 Planning shows a nominal increase in planned spending over the actual expenses in NN during FY16. The overwhelming majority of these resources are dedicated to construction of the Veterinary Technology facility on the Canton Campus. Additional funds are allocated in the plan for asset preservation, public interface improvement, safety enhancement and cost containment. With this allocation, the College again meets the Capital Adaptation and Renewal target for the FY.
- **UU (Information Technology):** The proposed funding level for IT-related expenses in this plan closely mirrors the plan for FY16 in terms of dollars. FY16 actual expenses, however, came in lower than expected, in part due to reduced demand for some service calls and projected equipment needs. There are additional expenses in the FY17 plan associated with the virtual tour (President's Division), increases to our hardware/software support contracts (A&F) and our enterprise applications (A&F).

CONCLUSION

In October 2015, we began planning for FY17 and present the following Proposed Spending Plan. This balanced plan identifies $51,562,342 in projected revenue and allocates that same amount over 17 budget categories across the College's five Divisions. This Proposed Spending Plan allocates funds to expand the College's presence and offerings in Marshfield, Plymouth and Middleboro; supports new initiatives like the Veterinary Technology and Engineering Transfer programs; invests in institutional self-evaluation and improvement through the newly realigned Dean of Planning and Institutional Effectiveness position; and meets both our explicit and implicit commitments to our facility, students, faculty, and staff. The focus throughout this process was to develop a proposed plan that best serves the institution by allocating fiscal resources for FY17 in such a way as to ensure our students' success and to advance our mission. We approached the budget with the philosophy of achieving the reductions by not only increasing the fee, but also strategically reducing and reallocating existing and projected revenues to preserve academic offerings and student services and to advance institutional priorities. We believe this FY17 Proposed Spending Plan accomplishes those goals and submit it for your consideration.

Massasoit Community College
Budget Expenditure Classifications

Category 1

AA	EMPLOYEE COMPENSATION – This subsidiary includes regular compensation for full-time employees. It also includes overtime pay, shift differential, sick leave buy back, bonuses and awards.
CC	SPECIAL EMPLOYEES – This subsidiary includes payments to individuals who are employed on a temporary basis through contracts. This includes Adjunct Faculty and seasonal employees. In addition, this category includes payments to students who are eligible for work-study.
DD	PENSION/INSURANCE – This subsidiary includes pension and insurance related expenditures associated with departmental operations, such as fringe benefits, unemployment compensation, Medicare, worker's compensation, surety of employees and health and welfare trust fund.

Category 2

KK	EQUIPMENT – This subsidiary includes the purchase and installation of a variety of equipment. For example, ADP equipment, educational equipment, motor vehicles, office equipment, telecommunications equipment, heavy equipment (e.g., front-end loaders, back hoes), photocopiers and duplicators are purchased from this category.
LL	EQUIPMENT LEASE/REPAIR – This subsidiary includes the purchase, lease, rental, maintenance and repair of equipment.
NN	INFRASTRUCTURE – This subsidiary includes expenditures for projects that construct and/or maintain real property assets of the Commonwealth. For example, building and land maintenance and improvement projects, hazardous waste removal, maintenance of roadways (salt, sand, patch), and maintenance supplies that are project-specific are purchased or paid in this category.

Category 3

BB	EMPLOYEE EXPENSES – This subsidiary includes reimbursement to employees and payments on behalf of employees such as hotels, meals, fares and tolls, private auto mileage, conference and registration fees, in-state and out-of-state travel, reimbursement or payment to police officers for the purchase or cleaning of work-related clothing, and overtime meals.

EE ADMINISTRATIVE EXPENSES – This subsidiary includes administrative expenses associated with departmental operations. For example, office and administrative supplies, postage, printing expenses and supplies, subscriptions and departmental memberships, advertising expenses, bottled water (including incidental rental costs of the equipment), fees, fines, licenses and permits, conference incidentals and state single audit charges are purchased or paid in this category.

FF FACILITY OPERATIONS – This subsidiary includes the cost of operating state facilities. For example, food and beverages, kitchen and dining supplies, drugs, laboratory supplies, medical supplies, clothing and footwear, facility furnishings, laundry supplies, cleaning supplies, gardening supplies, grounds keeping tools, library supplies and materials, teaching supplies and materials, recreational and social supplies, maintenance and repair supplies (stock only, hardware, plumbing, electrical supplies and motor vehicle parts), hand tools for maintenance and repair, and floor coverings are purchased or paid in this category.

GG ENERGY COSTS – This subsidiary includes expenditures for plant operations, space rentals, electricity and natural gas, vehicle fuel, fuel for buildings, water, sewage disposal and payments to energy management services.

HH PROFESSIONAL SERVICES – This subsidiary includes expenditures for outside professional services for specific projects and for defined time periods. For example, accountants, ADP professionals, arbitrators, attorneys, honoraria for visiting speakers and lecturers, medical consultants, and program coordinators are paid in this category.

JJ OPERATIONAL SERVICES – This subsidiary includes compensation expenditures for the routine functioning of departments. Services are provided by non-employees, generally by contractual arrangement. For example, accreditation review costs, art models, performers, athletic services (coaches, officials, lifeguards), financial and data processing services, examiners/monitors/graders, exterminators, non-hazardous waste removal, laundry, messenger and security services, interpreters for the deaf, external snow removal and grounds keeping services, tutorial services, and licensed professional trade persons are paid in this category.

RR SCHOLARSHIPS – This subsidiary is used only for the disbursement of educational assistance (Financial Aid to students at the College).

MM TUITION/EDUCATIONAL FEES – This subsidiary is used only for payments of tuition or fees such as malpractice insurance on behalf of students.

TT STUDENT INSURANCE PAYMENTS – This subsidiary is used only for payment of insurance policies on behalf of students at the College.

UU INFORMATION TECHNOLOGY EXPENSES – This subsidiary is used for telecommunications expenditures.

Massasoit Community College
Fiscal Year 2017 Proposed Spending Plan

	TOTAL COLLEGE REVENUES				
	Prior Fiscal Year Actuals				FY 2017
Revenue Type	**2013**	**2014**	**2015**	**2016**	**Proposed**
State Appropriation	$17,376,154	$18,884,986	$19,760,055	$20,236,391	$20,742,077
Collective Bargaining Funds	$680,567	$0	$134,267	$0	$295,566
Reversions	($173,762)	$0	($296,400)	$0	$0
Formula Funding Adjustment	$0	$608,165	$629,451	$505,684	$149,815
Stimulus Funding	$0	$0	$0	$0	$0
Operating Fund	$28,677,796	$28,504,221	$28,680,078	$28,976,198	$30,322,837
SUBTOTAL	**$46,560,755**	**$47,997,372**	**$48,907,451**	**$49,718,273**	**$51,510,295**
Carry Over from Prior FY	$271,000	$0	$0	$214,011	$0
Carry Over for Special Projects	$729,000	$0	$0	$0	$0
ACPTF Transfer Out	($204,000)	($204,000)	($204,000)	($204,000)	($120,189)
ACPTF Transfer In (Remaining Balance)	$0	$0	$0	$48,629	$0
Fee Assistance Scholarship Transfer Out	($138,086)	($88,641)	($77,007)	($135,387)	($192,637)
Payout Reserve Transfer In	$0	$0	$0	$275,253	$0
Realize Gain on Investments	$0	$0	$347,975	($45,724)	$364,873
TOTAL	**$47,218,669**	**$47,704,731**	**$48,974,419**	**$49,871,055**	**$51,562,342**

Massasoit Community College
Fiscal Year 2017 Proposed Spending Plan

Account	Account Description	TOTAL COLLEGE PROPOSED EXPENDITURES				
		Prior Fiscal Year Actuals				FY 2017
		2013	2014	2015	2016	Proposed
AA	Overtime/FT Salaries	$23,552,368	$24,270,949	$25,813,549	$26,352,571	$27,868,952
CC	PT Salaries	$8,806,314	$9,145,913	$9,379,740	$9,652,120	$8,520,000
DD	Insurance/Benefits	$1,975,429	$2,138,826	$2,259,006	$2,440,977	$2,905,498
Payroll/Benefits:		**$34,334,111**	**$35,555,688**	**$37,452,295**	**$38,445,668**	**$39,294,449**
KK	Equipment	$334,501	$717,610	$661,768	$645,553	$623,823
LL	Repairs/Leases	$586,741	$631,365	$749,667	$501,068	$615,055
NN	Construction	$1,977,292	$2,046,175	$2,310,714	$2,248,608	$2,406,734
Capital Improvements/Equipment		**$2,898,534**	**$3,395,150**	**$3,722,150**	**$3,395,229**	**$3,645,611**
BB	Employee Expenses	$85,955	$97,006	$105,067	$119,835	$176,789
EE	Administrative/Office Supplies	$1,314,339	$1,358,978	$1,362,560	$1,840,527	$1,844,644
FF	Facility/Educational Supplies	$1,292,954	$1,214,387	$1,295,915	$1,343,113	$1,522,770
GG	Utility Expense/Space Rental	$1,198,185	$1,130,773	$1,439,561	$1,486,922	$1,539,900
HH	Professional Consultant Services	$225,014	$320,167	$307,996	$275,538	$348,750
JJ	Operational Consultant Services	$274,115	$336,522	$298,623	$279,824	$467,042
MM	Tuition/Educational Fees	$5,304	$6,357	$6,100	$0	$1,500
RR	Entitlements	$0	$0	$6,500	$6,750	$10,000
SS	Debt Service	$344,738	$825,824	$826,265	$825,134	$827,375
TT	Student Insurance/Special Payments	$0	$18,663	$10,962	$9,247	$10,000
UU	Information Technology Expense	$1,966,115	$1,977,093	$1,666,509	$1,627,766	$1,873,512
Operations/Other		**$6,706,719**	**$7,285,770**	**$7,326,056**	**$7,814,655**	**$8,622,281**
TOTAL COLLEGE		**$43,939,364**	**$46,236,608**	**$48,500,500**	**$49,655,552**	**$51,562,342**

Massasoit Community College
Fiscal Year 2017 Proposed Spending Plan

Account	Account Description	Office of the President				
		Prior Fiscal Year Actuals				FY 2017
Account	Account Description	2013	2014	2015	2016	Proposed
AA	Overtime/FT Salaries	$894,531	$1,004,680	$1,372,591	$1,406,335	$1,472,571
CC	PT Salaries	$66,537	$56,428	$61,842	$49,030	$67,469
DD	Insurance/Benefits	$0	$0	$0	$104,868	$0
Sub-total	**Payroll/Benefits**	**$961,068**	**$1,061,108**	**$1,434,433**	**$1,560,233**	**$1,540,039**
KK	Equipment	$658	$4,711	$8,216	$3,942	$5,000
LL	Repairs/Leases	$0	$1,438	$0	$1,728	$600
NN	Construction	$0	$0	$0	$0	$0
Sub-total	**Capital Improvements/Equipment**	**$658**	**$6,149**	**$8,216**	**$5,670**	**$5,600**
BB	Employee Expenses	$24,807	$26,659	$26,605	$28,177	$37,600
EE	Administrative/Office Supplies	$177,613	$186,168	$664,010	$670,407	$898,478
FF	Facility/Educational Supplies	$26,652	$35,175	$45,390	$42,225	$39,425
GG	Utility Expense/Space Rental	$30,000	$30,000	$30,000	$30,000	$30,000
HH	Professional Consultant Services	$120,770	$121,780	$129,005	$141,277	$161,500
JJ	Operational Consultant Services	$1,000	$3,241	$4,550	$2,660	$3,400
TT	Student Insurance/Special Payments	$0	$0	$0	$0	$0
UU	Information Technology Expenses	$0	$0	$11,265	$2,680	$19,130
Operations/Other		**$380,842**	**$403,023**	**$910,825**	**$917,426**	**$1,189,533**
TOTAL		**$1,342,568**	**$1,470,280**	**$2,353,475**	**$2,483,329**	**$2,735,172**

Massasoit Community College
Fiscal Year 2017 Proposed Spending Plan

Account	Account Description	Vice President of Administration & Finance				
		Prior Fiscal Year Actuals				FY 2017
Account	Account Description	2013	2014	2015	2016	Proposed
AA	Overtime/FT Salaries	$3,709,382	$4,313,244	$6,558,227	$6,624,660	$7,543,192
CC	PT Salaries	$367,468	$365,538	$427,215	$391,811	$393,156
DD	Insurance/Benefits	$1,965,516	$2,138,826	$2,259,006	$813,447	$2,905,498
Sub-total	**Payroll/Benefits**	**$6,042,366**	**$6,817,608**	**$9,244,448**	**$7,829,918**	**$10,841,846**
KK	Equipment	$122,109	$297,732	$312,999	$361,035	$158,300
LL	Repairs/Leases	$397,510	$404,135	$434,609	$165,689	$304,762
NN	Construction	$1,946,918	$2,029,776	$2,216,227	$2,167,606	$2,320,500
Sub-total	**Capital Improvements/Equipment**	**$2,466,537**	**$2,731,643**	**$2,963,835**	**$2,694,330**	**$2,783,562**
BB	Employee Expenses	$6,952	$6,392	$16,793	$12,493	$35,300
EE	Administrative/Office Supplies	$500,636	$543,989	$531,725	$1,002,763	$725,905
FF	Facility/Educational Supplies	$627,165	$542,746	$602,236	$599,997	$697,832
GG	Utility Expense/Space Rental	$1,145,664	$1,099,122	$1,408,719	$1,456,035	$1,508,000
HH	Professional Consultant Services	$72,856	$126,224	$109,634	$85,345	$108,000
JJ	Operational Consultant Services	$28,143	$44,216	$58,784	$49,144	$41,000
SS	Debt Service	$344,738	$825,824	$826,265	$825,134	$827,375
TT	Student Insurance/Special Payments	$0	$18,663	$10,962	$9,247	$10,000
UU	Information Technology Expense	$407,870	$380,162	$1,274,977	$1,327,335	$1,539,372
Sub-total	**Operations/Other**	**$3,134,024**	**$3,587,338**	**$4,840,094**	**$5,367,493**	**$5,492,784**
TOTAL		**$11,642,927**	**$13,136,589**	**$17,048,377**	**$15,891,740**	**$19,118,192**

Massasoit Community College
Fiscal Year 2017 Proposed Spending Plan

Vice President of Academic Affairs

Account	Account Description	Prior Fiscal Year Actuals 2013	2014	2015	2016	FY 2017 Proposed
AA	Overtime/FT Salaries	$12,638,551	$12,986,857	$12,131,446	$12,364,120	$12,651,511
CC	PT Salaries	$7,620,113	$7,964,058	$8,030,254	$8,378,687	$7,454,625
DD	Insurance/Benefits	$9,913	$0	$0	$1,058,212	$0
Sub-total	**Payroll/Benefits**	**$20,268,577**	**$20,950,915**	**$20,161,700**	**$21,801,018**	**$20,106,136**
KK	Equipment	$127,874	$280,264	$235,223	$262,683	$410,293
LL	Repairs/Leases	$43,443	$34,901	$49,223	$51,918	$63,933
NN	Construction	$20,999	$9,283	$17,174	$71,764	$76,634
Sub-total	**Capital Improvements/Equipment**	**$192,316**	**$324,448**	**$301,620**	**$386,366**	**$550,859**
BB	Employee Expenses	$31,503	$40,397	$40,331	$46,308	$81,335
EE	Administrative/Office Supplies	$72,401	$96,243	$90,633	$86,913	$125,053
FF	Facility/Educational Supplies	$480,471	$471,032	$443,903	$492,089	$480,906
GG	Utility Expense/Space Rental	$21,616	$0	$0	$0	$0
HH	Professional Consultant Services	$5,810	$23,459	$42,287	$20,276	$56,650
JJ	Operational Consultant Services	$189,306	$220,652	$168,845	$167,528	$363,822
MM	Tuition/Educational Fees	$5,304	$6,357	$6,100	$0	$1,500
RR	Entitlements	$0	$0	$6,500	$6,750	$10,000
TT	Student Insurance/Special Payments	$0	$0	$0	$0	$0
UU	Information Technology Expense	$1,499,658	$1,545,695	$339,452	$265,589	$275,804
Sub-total	**Operations/Other**	**$2,306,069**	**$2,403,835**	**$1,138,051**	**$1,085,453**	**$1,395,069**
TOTAL		**$22,766,962**	**$23,679,198**	**$21,601,371**	**$23,272,837**	**$22,052,065**

Massasoit Community College
Fiscal Year 2017 Proposed Spending Plan

Vice President of the Canton Campus

Account	Account Description	Prior Fiscal Year Actuals 2013	2014	2015	2016	FY 2017 Proposed
AA	Overtime/FT Salaries	$1,947,308	$1,645,150	$1,851,901	$1,912,119	$2,034,617
CC	PT Salaries	$199,398	$181,393	$176,394	$183,326	$128,258
DD	Insurance/Benefits	$0	$0	$0	$149,711	$0
Sub-total	**Payroll/Benefits**	**$2,146,706**	**$1,826,543**	**$2,028,295**	**$2,245,156**	**$2,162,875**
KK	Equipment	$57,747	$84,433	$94,900	$5,360	$45,000
LL	Repairs/Leases	$49,171	$91,430	$161,853	$166,057	$141,905
NN	Construction	$3,075	$2,675	$2,607	$2,160	$0
Sub-total	**Capital Improvements/Equipment**	**$109,993**	**$178,538**	**$259,360**	**$173,577**	**$186,905**
BB	Employee Expenses	$3,724	$1,718	$2,537	$2,340	$2,701
EE	Administrative/Office Supplies	$25,892	$13,036	$17,327	$14,620	$15,890
FF	Facility/Educational Supplies	$39,569	$31,997	$37,238	$56,165	$181,997
GG	Utility Expense/Space Rental	$0	$44	$0	$0	$0
HH	Professional Consultant Services	$0	$0	$400	$800	$800
JJ	Operational Consultant Services	$4,478	$5,918	$2,450	$21,720	$4,980
TT	Student Insurance/Special Payments	$0	$0	$0	$0	$0
UU	Information Technology Expense	$22,813	$17,603	$15,978	$16,345	$25,551
Sub-total	**Operations/Other**	**$96,476**	**$70,316**	**$75,930**	**$111,989**	**$231,918**
TOTAL		**$2,353,175**	**$2,075,397**	**$2,363,585**	**$2,530,722**	**$2,581,698**

Massasoit Community College
Fiscal Year 2017 Proposed Spending Plan

Account	Account Description	Vice President of Student Services & Enrollment Management				
		Prior Fiscal Year Actuals				FY 2017
Account	Account Description	2013	2014	2015	2016	Proposed
AA	Overtime/FT Salaries	$4,362,596	$4,321,018	$3,899,384	$4,045,338	$4,167,061
CC	PT Salaries	$552,798	$578,496	$684,035	$649,266	$476,492
DD	Insurance/Benefits	$0	$0	$0	$314,739	$0
Sub-total	**Payroll/Benefits**	**$4,915,394**	**$4,899,514**	**$4,583,419**	**$5,009,344**	**$4,643,553**
KK	Equipment	$26,113	$50,470	$10,430	$12,532	$5,230
LL	Repairs/Leases	$96,617	$99,461	$103,982	$115,676	$103,855
NN	Construction	$6,300	$4,441	$74,706	$7,078	$9,600
Sub-total	**Capital Improvements/Equipment**	**$129,030**	**$154,372**	**$189,118**	**$135,287**	**$118,685**
BB	Employee Expenses	$18,969	$21,840	$18,801	$30,517	$19,853
EE	Administrative/Office Supplies	$537,797	$519,542	$58,865	$65,824	$79,318
FF	Facility/Educational Supplies	$119,097	$133,437	$167,148	$152,636	$122,611
GG	Utility Expense/Space Rental	$905	$1,607	$842	$887	$1,900
HH	Professional Consultant Services	$25,578	$48,704	$26,670	$27,840	$21,800
JJ	Operational Consultant Services	$51,188	$62,495	$63,994	$38,773	$53,840
MM	Tuition/Educational Fees	$0	$0	$6,100	$0	$0
TT	Student Insurance/Special Payments	$0	$0	$0	$0	$0
UU	Information Technology Expense	$35,774	$33,633	$24,837	$15,817	$13,655
Sub-total	**Operations/Other**	**$789,308**	**$821,258**	**$367,257**	**$332,294**	**$312,977**
TOTAL		**$5,833,732**	**$5,875,144**	**$5,139,793**	**$5,476,924**	**$5,075,215**

MASSASOIT COMMUNITY COLLEGE

FISCAL YEAR 2017 BUDGET

SCHEDULE OF PRIOR APPROVAL ITEMS

Trust Fund guidelines as adopted by the Massasoit Community College Board of Trustees require prior approval of the following items**:**

1. Expenditures which personally benefit the President

   There are no planned expenditures in this category for Fiscal Year 2017.

2. Expenditures for renovations or repairs of the President's office or home

   There are no planned expenditures in this category for Fiscal Year 2017.

3. Expenditures for membership dues

   Expenditures for approved institutional memberships are provided for in Operations/Other of the President's Office budget.

4. Expenditures for attendance at charitable dinners or events

   Participation in community charitable dinners or events is planned not to exceed a total of $7,500 in Fiscal Year 2017.

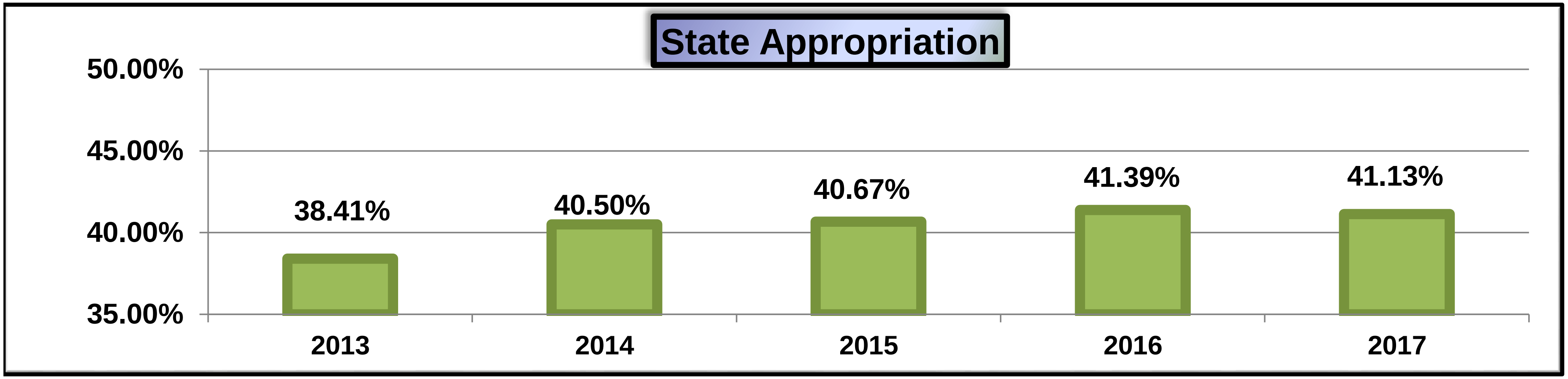
5. Expenditures for Trustees' Travel

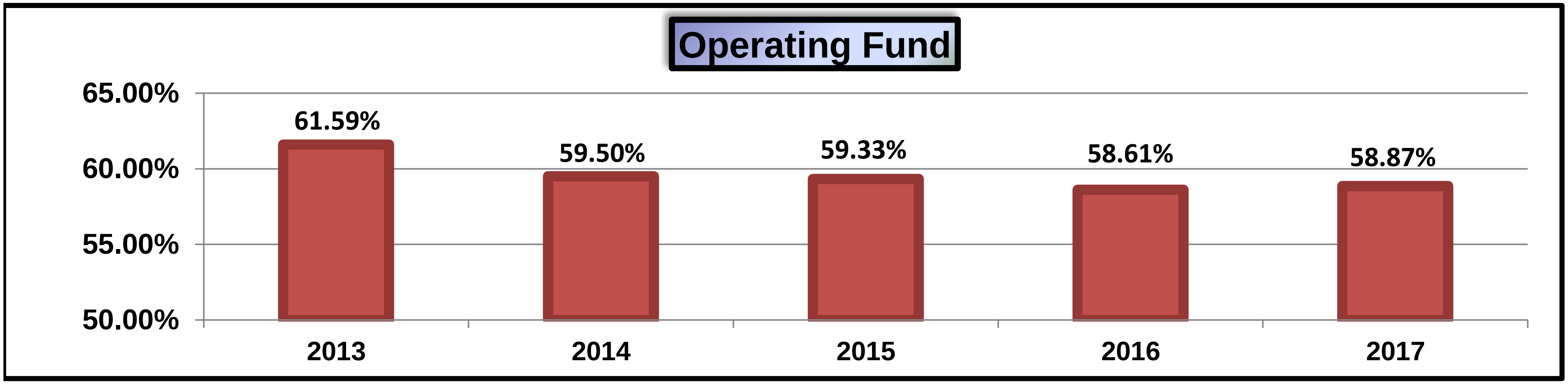
   The College normally provides for Trustees' attendance at conferences for professional development as well as reimbursement for private auto mileage. The cost of Trustees' travel shall not exceed $35,000.

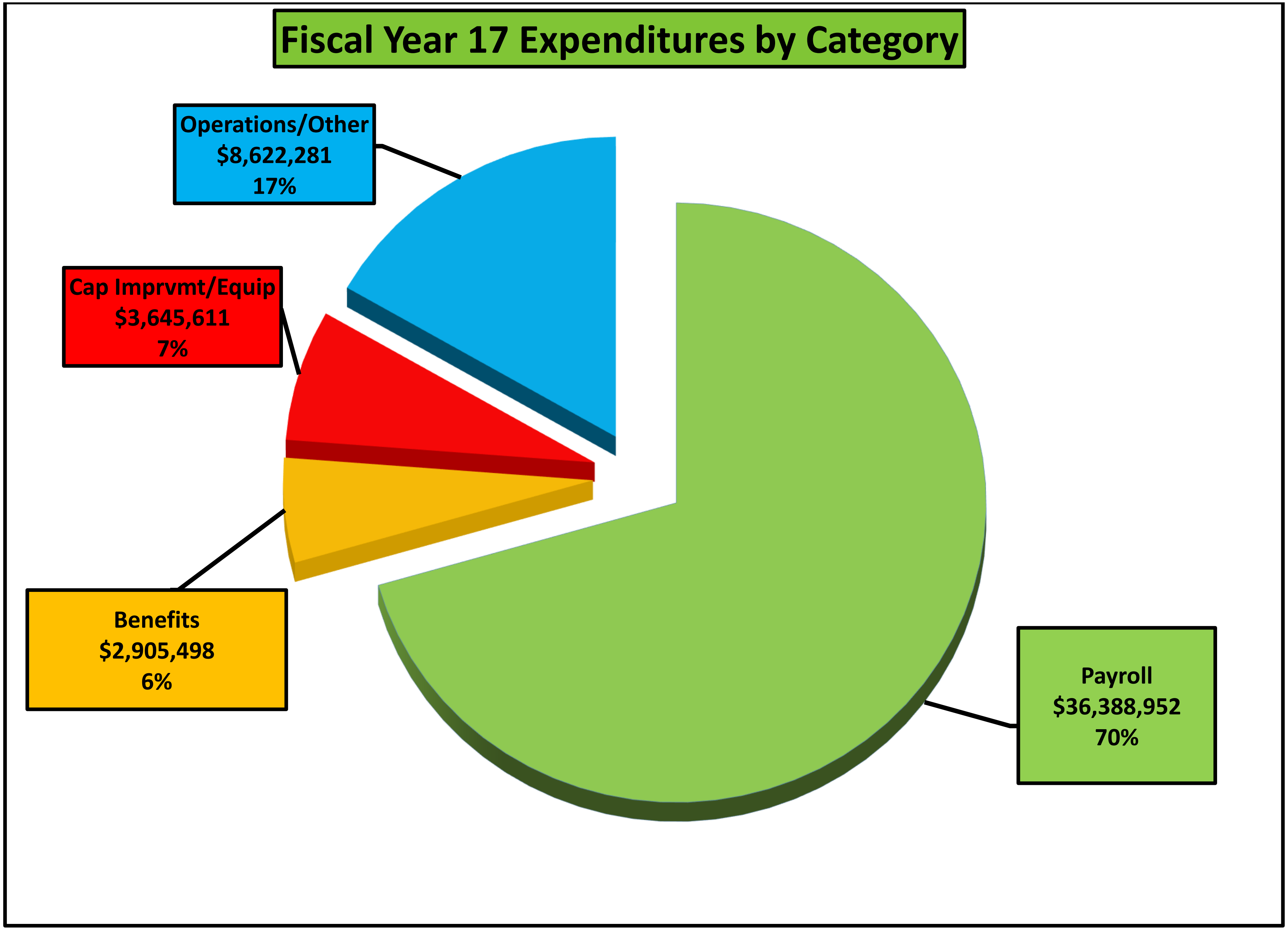
6. Expenditures for entertainment of guests in the President's home

   There are no planned expenditures in this category for Fiscal Year 2017.

Revenue by Category - Percentage of Total Budget
FY2013 - FY2017







Fiscal Year 17 Expenditures by Category
Operations/Other
$8,622,281
17%
Cap Imprvmt/Equip
$3,645,611
7%
Benefits
$2,905,498
6%
Payroll
$36,388,952
70%

Expenditures by Category - Percentage of Total Budget
FY2013 - FY2017