MASSASOIT
COMMUNITY COLLEGE

Fiscal Year 2026

Proposed Spending Plan

July 1, 2025 – June 30, 2026

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INTRODUCTION

The FY2026 Proposed Spending Plan is $59.7 million, as compared to our FY2025 spending plan of $53.8 million. This covers our institutional obligations, invests in our institution's future and provides flexibility to cover emerging institutional priorities

REVENUE

STATE APPROPRIATION

To recap the State's appropriation process, it begins in October when the Board of Higher Education (BHE) issues its guidance. In January, the Governor files an 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 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 Healey released her $59.6B budget proposal on January 22, 2025. "This budget also prioritizes affordability and economic development…college afforsability…and more," according to Governor Healey. Among the intended investments within the proposed budget are infrastructure improvements that include "modernizing college campuses". The Governor's budget included $24M for MassReconnect (level-funded from FY25), $94M for MassEducate, $125M in Higher Education Capital Funding, $14.7M for the Community College SUCCESS Fund and $80M to sustain the expansion of student financial aid begun with the FY24 plan. The Massasoit line item in the H1 called for an appropriation of $30,742,799 with no additional funds coming from formula funding.

The HWM released their FY26 budget proposal on April 16th with some marked differences from the Governor's H1. Both proposals, in the end, come to similar endstates. The college line item in the HWM proposal is $1.3M less than the line item in H1 but the HWM proposal includes funds in lines for Fair Share Funding Formula, performance-based Formula Funding and other lines that would be allocated across the community college sector. Taken in aggregate, these lines would put us in nearly the same levels as H1. We eagerly anticipate the release of the SWM budget proposal as that will suggest more about what may got to Conference Committee and turn into the General Appropriations Act (GAA).

As with most years, we leaned heavily on the Governor's H1 proposal in our own local planning for the Proposed FY26 Spending Plan. There is some caution for us, even those both proposals put us in the same ballpark. Funds committed to formula lines need to churn through the associated formula to determine how they will be allocated. It is not a 1/15th across the board solution. Questions would also persist about how such formula funding would be treated in subsequent fiscal years. Such formula funding may, or may not, roll into our next year's base. If the latter, we could see lingering impacts in subsequent years.

We used the proposed fringe rates as put forth by the State Comptroller's Office in April 2025. The fringe rate dropped to 35.6% while the payroll tax rate rose to 2.21%. While the overall rate decreased from FY25, the fringe hit to the college actually increased. We continue to have more state appropriated dollars allocated to us than we have in full-time payroll expense. As such, we use those state appropriated dollars to pay the full-time payroll expense. The Commonwealth pays for the fringe rate and the college pays the payroll tax. This remains significant cost avoidance for us comparatively even if it does appear as a modest increase over FY25. Another factor in the increase in gross dollars is the overall increase in payroll year-to-year. Determining the potential fringe impact on the year involves accounting for an increase in rate (the payroll tax) and volume (the overall expense number that rate is projected against). In the case of FY26, we have triggered both factors with an increase in overall payroll numbers and the higher payroll tax rate. All that said, we are still projecting less than $1M in fringe expenses for FY26.

ALLOCATION PROCESS

The internal college budget development process kicked off in August with the first of a series of meetings hosted by the Finance team. We again requested each line in the budget requests be assigned one of the following prioritized categories:

Contractual – Goods/services that the college has a legal obligation to pay for in the coming fiscal year. Multi-year contracts, debt service and collective bargaining obligations are examples of this type of expense.

Required – Goods/services fill a critical need to meet the college's mission and goals –there is no contractual obligation but the college must cover these expenses. An example of a required expense is our utilities. We are not contractually bound to pay the utilities companies. We could turn off all climate controls and electricity but humid summers and cold winters don't allow for such so we are required to have proper utilities to function. Without these items, there is no work around, you must have them to function. The only difference between required and contractual is that required expenses do not carry a legal obligation.

Preferred – Goods/services are not critical but serve to improve service delivery. A preferred expense could be travel to a conference or a technological upgrade. Your area can function and provide service to staff and students without a preferred item. That item may improve your level of service or expand your capabilities, but you can still meet the basic demands without it.

Operational – Goods/services we would normally purchase to service staff, faculty and students. This includes office supplies, some furniture, any line item in your request that is not specifically tied to an identifiable purchase would be considered "operational". Any placeholder in a budget request is an operational item. If an area can function without the item either by deferring, deleting or developing a work-around, it is operational.

We initially utilized this method of prioritizing our budget requests in the development process back in Spring of 2020 – at the start of the pandemic. Facing such uncertainty, we felt the need for a greater level of detail in the expression of priority or need. This method would help us build and allocate but, when turned upside down, would also help us identify lesser priorities should the pandemic-driven financial climate in public higher education require us to pair down our budget. The FY26 plan was our sixth attempt at using this system and financial managers throughout the college appear to be well-adapted to it. As in many of the most recent years, this year brought forth an aggregate request without a lot of fluff. The quality control review of the submission tends to focus on duplication of submission such as someone will submit a request for a new position along with their full request. New positions are handled separately and so the result is a double count of those requested dollars. Once those have been addressed, the requests remain pretty close to the mark of what one would expect. The result makes any adjustment to these lines extremely difficult because there are few lines that jump out as candidates for removal or reduction.

Each of these annual processes tends to follow trends. We usually come in high with the initial aggregate request, pick up some quick savings on a quality control pass through the submissions, then get to work on finding our common ground. Our initial pass resulted in a $5M gap between projected resources and requested funds. That was largely driven by two factors: requested new positions and funds earmarked for a potential $1.6M project replacing our theater house lighting – deemed to be at the end of its useful lifespan. After a number of reviews going line-by-line through the payroll forecast, new positions, and submitted requests, our gap narrowed to a little more than $1M. The final sticking point became the theater lighting project with that $1.6M price tag.

Initially the college intended to use Deferred Maintenance funds to cover the cost of the theater lighting replacement. The need was clear as the system in place was so dated, we were informed that its next failure would likely be its last as replacement and repair parts were no longer available. As we were developing the FY26 Proposed Spending Plan, the Commonwealth informed the college that this project did not qualify as a project eligible for using Deferred Maintenance funds as it was deemed a programmatic expense and not deferred maintenance. This kicked off a protracted campaign to get the Commonwealth to reconsider their ruling. The college felt that while the space hosted programmatic activities, the flexibility of the space and the demand for its use by the college community and entities across the region far exceeded the notion of it merely being a programmatic venue. The work itself clearly appeared, in the college's opinion, to fit into the definition of a deferred maintenance project. In the meantime, we included the price tag in our proposed plan. Were the theater to go offline, the impact would be significant. With the $1M gap staring us in the face, the college leadership decided to remove the $1.6M theater lighting project from the request while, at the same time, continuing to pursue a reconsideration on the part of the Commonwealth. Removing this project would result in a net positive amount that, while it would not cover the full amount of the project, would serve as seed corn funding should the theater lighting go down. Thankfully, after resubmitting the project and casting it under a different light, the Commonwealth agreed to allow the use of Deferred Maintenance funds.

The senior leadership team meets multiple times to pore over the submitted request but the aggregated budget request is assembled with information from across the college's four main divisions. Multiple echelons within the organization have input to this process before it ever reaches that final stage. The FY26 submission represents the third consecutive year of a four-division structure for the college table of organization. The table below represents the current structure showing placement of departments and divisions after the FY24 return to four divisions. In any given year there are 110-120 individual budgets spread across these areas:

PRESIDENT'S DIVISION	**ACADEMIC AFFAIRS**	**STUDENT SVCS - EM**	**ADMINISTRATION & FINANCE**
President's Office	VP of Academic Affairs Office	VP of SSEM	VP of Administration/CFO Office
Human Resources	Liberal Studies and the Arts	Enrollment Management	Finance
Communications	Health Sciences	Dean of Students	Student Financial Services
Marketing	Business and Entrepreneurial Leadership	Student Services	Information Technology Services
Campus Police	Behavioral Science, Public Service, and Education		College Contingency
Advancement	STEM		Facilities
Office of Diversity and Inclusion	Emergent Technologies		Middleboro
	Future of Work Institute		Athletics
	Institutional Research		Special Projects
	Community Education		

The FY26 Proposed Spending Plan includes $30.7M full-time payroll, $12.9M Contractual total, $13.0M in Required lines and $1.5M in Preferred lines. This plan represents the largest investment in terms of gross dollars in the operation of the college in years with $13.9M dedicated to operations of the college. The amount dedicated to the operations of college incorporates requests in all the various prioritized categories delineated above in the is paragraph.

STRATEGIC PLANNING

The FY25 spending Plan was built concurrently with the college's Strategic Plan. The narrative associated with the FY25 Spending Plan went into some detail as to the difficulties this presented. The fact that we were creating this plan from a standing start with no prior plan to base it on, the timing of both being constructed at the same time, and the lack of examples charting potential courses of action to tie one to the other all combined to create challenges. There was plenty of literature out there saying you MUST tie your budget to your strategic plan but there was nothing out there saying HOW you go about that. Our initial thought was to just allocate a large sum in the proposed spending plan and label it "Strategic Planning Funding". We would figure out what that meant later. As the Strategic Plan and budget began to take shape you could see element of the Strategic Plan in the budget submissions. Rather than label an amorphous blob as our backing for the plan, we began to highlight elements already submitted. At last toll we identified $2.4M in expenses and another $1.0M in personnel lines that were either new investments or in direct support of the new Strategic Plan.

The FY26 Proposed Spending Plan did not suffer from the crime of concurrency, and we were able to be more deliberate in assigning intent to our request with the Strategic Plan in mind. Deeper into this document, on page 17, is a matrix distributed across the college. The matrix broke down the Strategic Plan by its Goals, Strategies, Baseline Expectations, and Desired Outcomes assigning a simple code to easily identify each line in the plan. The request, as budgets were being considered and developed, was to use these codes to identify lines requested in the budget that had hard, direct ties to the Strategic Plan. There was an acknowledgement up front that not every line in the budget would be tied to the Strategic Plan. We did not want people agonizing over which goal they should tie pens, paper, and post-it notes to. We were looking for those direct, hard ties that represented a material impact on some aspect of the Strategic Plan. In terms of requested funds that are currently included in the proposed plan before you, we have identified the following hard ties to the Strategic Plan:

GOAL	FUNDS ALLOCATED IN FY26 PLAN
1 – Equitable Enrollmt & Student Spt	$2,103,883
2 – Academic Renewal & Innovation	$1,568,539
3 – Reimagining College Identity	$1,936,241
4 – Equity Agenda & Community Impact	$250,179
5 – Organizational & Employee Excellence	$1,157,895
TOTAL	**$7,016,737**

In terms of projected personnel expenses, the FY26 Plan includes:

	Goal 1	Goal 2	Goal 3	Goal 4	Goal 5	Multiple	Total
President's			$344,998	$125,000	$584,556	$1,246,812	$2.3M
Acad Aff	$205,358	$1,061,289	$74,595			$1,572,621	$2.9M
SSEM	$1,355,906			$73,622		$1,672,691	$3.1M
A&F	$408,578		$473,487		$790,864	$599,200	$2.3M
Totals	$2.0M	$1.0M	$0.89M	$0.19M	$1.3M	$5.1M	**$10.5M**

With nearly three times the allocation of operating expenses to Strategic Plan initiatives this year as compared to last year, and another ten times in personnel expenses, the college has taken another big step in its new normal of living a Strategic Plan. Roughly 1/3 of all full-time roles at the college have been identified as having duties and responsibilities predominantly tied to goals and strategies of the Strategic Plan. The majority of that number includes ties to multiple goals and strategies.

The execution of the plan, and the budget, through FY26 will illustrate the college's intent to walk the walk. The meaningful allocation and use of the college's financial resources in pursuit of the goals of the Strategic Plan gives us a concrete metric to evaluate progress as we move forward. That is not to say spending to zero in these categories equates to success. Having this level of detail in our plan sets the table for us to evaluate whether we are investing in the right things. We are better placed to commit our resources to reinforce success, bolster a flagging initiative, or judiciously decide on other potential course of actions goal-by-goal.

ENROLLMENT

For a number of years, the college has utilized an enrollment projection model developed by a multi-functional team brought together for the expressed intent of creating such a tool. Initially highly successful and accurate, the model relied on trend data, contextual information, and aspirational goals tied to enrollment-based initiatives for the coming fiscal year. We have also undergone a series of leadership changes within Enrollment Management to include personnel as well as the framework of that part of the college. Over the last decade plus, Enrollment Management has been part of a division that included Student Services, been a stand-alone, returned back to the EM-SS model. There have been echelons added and removed between the area vice president and the individual departments that make up enrollment management. Throughout all this turnover, the enrollment projection model remained our predictive tool for forecasting enrollment and these numbers were used as the basis for our operating fund revenue projections in each year's proposed spending plan. Each change in leadership, however, brought with it slight changes to the implementation of the model and execution of the annual enrollment projection exercise.

It remained consistently based in trend data as that exists and is a known data element. The changes came in both the contextual and aspirational pieces to the alchemy. An example of contextual considerations could be the current unemployment rate in the region. We know that as the unemployment rate goes up, we tend to see a bump in enrollment as people are more likely to be looking to obtain additional knowledge, skills, or credentials as they search for work or are between jobs. When the unemployment rate is low, we see a dip in enrollment because people tend to be focused on working and not pursuing educational goals. The aspirational piece was generally a focus area such as a demographic or a population against which the college would employ a new strategy in the hopes of moving the enrollment needle. In one case the college changed the messaging associated with a letter pushed out to former students currently on a financial hold. A more welcoming and enterprising message invited students to engage in planning around addressing their financial responsibilities in the hopes that the engagement would bring them back to the pursuit of their studies. This simple change in messaging brought 107 students back to the college that term.

For a host of reasons associated with the all-too-frequent turnover in enrollment management, the college began to stray from these practices. This was also in a period of protracted enrollment decline. At our peak over ten years ago, the college built proposed spending plans on 165,000 enrolled credit hours. The FY24 plan was built on just over 81,000 credit hours. Making enrollment projections is difficult enough but attempting to make accurate enrollment projections in that declining trend made a difficult task nearly impracticable. That said, there was never an expectation that our enrollment management team be held accountable to solve the demographic cliff issue talked about in higher education for the last three decades. In recent years, the task of projecting enrollment has gotten harder with the arrival of MassReconnect and now MassEducate. These are historic investments made by the Commonwealth in public higher education which brought high hopes for our future enrollment but also brought significant questions and unknowns. With a projection process built upon a foundation of trend data, new offerings and unknowns can create a sense of being unmoored.

Each semester under MassEducate, we are gaining a better sense of the impact free community college is having on Massasoit. The FY25 projection did not take much into account as far as Free Community College went because we had little idea of the ultimate actual impact. We built the FY25 plan projecting 41,323 credit hours in Fall 24 and 37,563 credit hours in Spring 25. Recent reporting at the college has our actual enrolled credit hours as 46,913 for Fall 24 and 46,211 for Spring 25 – both significant increases over the projections and prior years. Adding in the summer credit hours (which are still to be calculated as we continue for register for Summer 25, part of which is considered FY25) we clearly exceeded our expectations for FY25.

At the time of writing this narrative, we have very promising numbers for both the Summer and Fall terms. A recent report from Institutional Research put our Summer 25 enrollment at 8,415 credit hours 37 days prior to the start of the first summer session. As a frame of reference, we have not attempted to project summer enrollment because it has always remained consistent at 12,000 credit hours. No matter what we did in projecting or planning to move the needle, we always landed in the ballpark of 12,000 credit hours. That total would accumulate from our three summer sessions (First Half, Full Summer, and Last Half). To be at almost 8,500 credit hours over a month from the start of the first session is unheard of and is a 29.2% increase over this same time last year. Fall 25 reporting is equally strong with most recent reports showing us 7.8% over in credit hours as compared to this point in time last year.

Two interesting data points with respect to Free Community College focus on the age of our enrolled students and the full-time/part-time split. For Summer 25 and Fall 25 we are seeing double digit enrollment increases in all older age groups. We are also seeing an increase in part-time enrollment while full-time enrollments remain relatively stable when taken out over a period of years. The Spring 25 semester showed a 6% drop in full-time students over the previous spring but a 27.5% increase in part-time students when compared to the previous spring. Both data points suggest that Free Community College is working. It is enticing people to return to pursue their academic goals and, as written, the statute requires a minimum enrollment of 6 credit hours per semester. The serious spike in Spring 25 part-time enrollment would suggest people in the region are availing themselves of this new offering by the Commonwealth.

The final enrollment projection for the FY26 Proposed Spending Plan Development Process was developed through a mathematical exercise. As we gain more trend data and perspective operating under this new enrollment environment created by Free Community College, we can return to tinkering with a predictive model. The plan before you is built on 111,714 credit hours. That comes from 50,786 in Fall 25, 48,928 in Spring 26 and 12,000 credit hours spread out over the summer sessions. suggests an 8.5% increase in credits for the Fall 2024 semester resulting in 41,323 total credit hours and a slight decrease of -0.87% the Spring 2024 semester resulting in 37,563 credit hours. Actual enrollment trends for summer are extremely consistent year-to-year and continue to be projected at 12,000 credit hours. This number marks a prospective return to pre-pandemic levels of enrollment as the last spending plan developed with this level of enrolled credit hours was the original FY21 Proposed Spending Plan at 110,525 credit hours.

PROPOSED FEE INCREASE

Over the course of the last decade, Massasoit has been intensely conservative when it came to proposed fee increases. Long having recognized cost as a potential barrier to students enrolling or persisting, we sought to be judicious in the fees levied on our enrolled students. The last time the college raised fees was in the FY23 Proposed Spending Plan at which time our General College Fee (GCF) was raised to \$192 per credit hour. That, plus an \$8 per credit hour Tech Fee, brought our total broadly applicable fees to \$200 per credit hour. To that we would add the \$24 per credit hour tuition rate to develop our cost to attend. The table below is pulled from the DHE Data Center website showing cost to attend per institution in FY25. I have ordered the table in terms of lowest cost to highest within the community college sector. We have always been in the discussion for what we describe in-house as “the best deal in public higher education in the Commonwealth of Massachusetts” but we now clearly stand alone in claiming that distinction.

Institution	FY-2025	1 Yr % Chg
Massasoit Community College	$6,720	0%
North Shore Community College	$6,790	0%
Greenfield Community College	$7,232	0%
Berkshire Community College	$7,260	4%
Mass Bay Community College	$7,320	4%
Springfield Technical Community College	$7,326	7%
Bristol Community College	$7,364	5%
Holyoke Community College	$7,410	3%
Cape Cod Community College	$7,500	5%
Middlesex Community College	$7,560	0%
Mt. Wachusett Community College	$7,600	3%
Quinsigamond Community College	$7,600	5%
Roxbury Community College	$7,680	4%
Bunker Hill Community College	$7,710	12%
Northern Essex Community College	$8,310	4%
University of Massachusetts*	$17,005	2%
State Universities*	$12,097	3%
Community Colleges	$7,447	4%

Deliberations about whether to request a fee increase focused on defining the need and, to some extent, maintaining “intergenerational equity”. Our spending plan development process required expressions of priority for each item requested. The aggregate request is compared to projected revenue and then multiple concurrent reviews and revisions take place to ensure our request is reasonable and responsible. At times, the financial needs of the college have necessitated a fee increase. The “intergenerational equity” concern suggests that regular modest fee increases prevent an institution from having to make irregular significant fee increases. In the latter case, future students bear an undue burden while earlier students receive the benefit of the institution’s reluctance to impose increases. Our spending plans have combined financial responsibility with a concern for that intergenerational piece. We have requested modest increases over the years while avoiding major increases or the creation of new additional fees.

This year’s deliberations had a new consideration. In the statute authorizing Free Community College, the FY25 General Appropriations Act (GAA) contains language that limits the ability of community colleges to increase fees. Section 21 (amending Ch 15A) states that the community colleges can only increase fees in the lesser amount when comparing a ratio for the implicit price deflator for state and local government year over year (an index used by DESE in setting changes to Chapter 70 funding which is state aid for public elementary and secondary schools in the Commonwealth) and 4.5%. In Q3, DESE released their latest numbers showing this index which landed at 1.93% for the year. In prior years, the ratio has ranged from 1.35% to 4.5% with an average of 2.78% going back through FY2020. As we were tied to the lesser of these amounts, we used the approved ratio and determined a $4.40 increase was the most we could request and we began factoring that into our proposal development.

Our request with respect to fees is actually two-fold this year. Another strategy the college has followed over the years is to shy away from dedicated revenue streams in constructing our revenue portfolio. Some institutions seek to add specific fees for each new activity assuming the revenue will offset new costs incurred by the new activity. Such rigidity often ends up hurting institutions as it handcuffs their ability to strategically allocate their revenue in response to changing or emerging priorities. Massasoit has always sought a streamlined fee structure, leaning on the GCF and our prioritized budget development process to tell us where the financial resources should flow. When you create dedicated revenue streams, those financial resources are locked in and you lose the flexibility. Should a need arise presenting with a greater priority, you cannot reallocate funds from the dedicated revenue stream. The current fee language in the statute governing Free Community College adds another layer of complexity to the matter.

As such, the college seeks to combine the GCF and Tech Fee creating one single broadly applicable fee levied on all registered credits. The net change here is zero as we are simply combining the two fees into a single GCF.

The second part of our proposal is to increase this single fee by $4 per credit hour bringing our GCF in FY26 to $204 per credit hour. Looking at the current fee structure, I gave some history on changes to the GCF. The Tech Fee was created in Fall 2003 with the intent that it would be split between supporting technology expenses incurred supporting all students and supporting general classroom technology upgrades. The key consideration was that these funds were allocated to expenses that supported as broad a swath of our student body as possible. The Tech fee rolled out at $6 per credit hour and rose to $7 in Fall 2008 the $8 in Summer of 2012 where it has remained since then. In that same period we've seen Information Technology Services (ITS) expenses increase. In the last three years, ITS-related expenses have nearly doubled, as a function of our total expenditures, from 15 years ago. The year-to-year increases are significant (increasing north of 20% over prior year in both FY23 and FY24) as the landscape covered by ITS is almost unrecognizable to what it was when the Tech Fee was initially approved. The security aspect alone makes a strong case for us to consider as we prioritize our funding request.

In the FY24 Spending Plan, the college allocated nearly $4M to support our ITS department. Most of our tech-related expenses fall in the UU account which, in FY24, accounted for $2.5M in expenses. These expenses fall into the Operations / Other category in our financial presentations to the Board which we also highlight on the pinwheel slide in our presentation of the Proposed Spending Plan. It should be noted that the proposed increase makes the gross numbers look better when you look at how much we are dedicating to running the operations of the college but there is a cautionary tale in the Payroll section. As that becomes a larger percentage of our overall expenditures, it shrinks our margins for the "stuff" money we need for operations – key among them being technology related expenses. Approving this requested fee increase will restore some of those margins, specifically in the ITS field.

There is an additional factor having to do with the statute itself. The college has effectively lost the ability to set fees locally so the list you see above showing where we stand in relation to our peer institutions will likely not change. We are all bound by the same statute and corresponding fee limitations. This is where we get into crystal ball territory, but if there were an interruption in the current funding model and the Commonwealth, for whatever reason, moved away from the Free Community College model, we would run right into the "intergenerational equity" issue. It is in the college's best interests to plan, from here on, to continue to incorporate a fee increase as allowed by law in order to remain budgetarily relevant so as to avoid any future need for an irregular significant increase where the then current generation of students must unduly bear the cost.

OTHER REVENUE

In addition to enrollment and the State appropriation, our revenue streams include fees (General College Fee, Tech Fee, program fees, misc.). 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 fiscal year.

Per the College Investment Policy, we will allocate 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. The FY26 Proposed Spending Plan contains the line we always include in our Total Revenue number of $1M from our Reserves. This is a contingent line and does not represent the liquidation of any invested assets or the actual movement of any funds from our Reserves. In all the years we have included such a number in our planning, we have never acted on it.

EXPENSES

COLLECTIVE BARGAINING

The full-time payroll projection is the first foundational piece of the entire budget development process. It is developed according to the table of organization but it is concurrently planned by unit affiliation as well. It is this planning tool that allows us to project our collective bargaining and increases for the coming fiscal year. These funds are generally planned as both a revenue and an expense (net zero) as the Commonwealth continues to fund multiple years of collective bargaining agreements. Years ago the Commonwealth would fund collective bargaining costs in the first year of a three-year contract. Individual institutions would have to absorb years 2 and 3 presenting with what amounted to a latent budget cut to institutions. The state changed this practice a number of years ago and began funding the collective bargaining costs associated with increases for all the years of a contract.

The FY26 plan has funds included as projected revenue and expense for these costs. Additionally we have included the costs associated with projected increases for non-unit professionals – which is an expense normally not covered by the state. Having these calculations in hand and tied to the execution of our payroll plan for the year is a measure of budget resilience. Should circumstances change and we receive word that such funds are not coming to us for the year, we know exactly what the hit is and can plan accordingly to re-allocate funds to meet our obligations in this area. Such projections can be challenging as we often deal with incomplete information due to ongoing negotiations. The fact that this calculation is on our radar from the very beginning of the process ensures it is an intrinsic consideration in the development process.

INFORMATION TECHNOLOGY

ITS operating expenditures can be grouped into several categories. The largest single category is enterprise-grade software licensing, most of which are student-facing platforms such as the MyMassasoit portal, Navigate advising and early alerts, and Ellucian student information system ($839,000). The second largest category of technology operating expense is a renewal of campus hardware, encompassing both backend infrastructure as well as endpoint computing devices for students, faculty, and staff ($584,000). All Massasoit hardware is renewed regularly and at an interval intended to maximize our return on investment. The next largest category of operating expenses are telecommunications expenses, including redundant internet services and Voice-over-IP telephony ($262,000). Spanning all categories, products and services that increase our cyber resilience continue to be the fastest-growing segment of expenditure ($549,000). ITS continues to work with the statewide Higher Education Cybersecurity Coordinating Committee to consider and pursue opportunities for mutual security benefit. Joint initiatives include KnowBe4 cybersecurity training as well as PCI and GLBA assessments.

An area of focus for ITS this year will be refreshing a significant portion of audiovisual equipment in our classrooms and common spaces. This modernization achieves several goals within the strategic plan, including enhancing the classroom experience and supporting multiple modalities (Goal 1, Strategy 1; Goal 2, Strategy 4;), increasing efficiency and effectiveness (Goal 2, Strategy 4; Goal 5, Strategy 5), and improving security (Goal 5, Strategy 4). While a significant portion of the ITS budget is allocated to equip the newly renovated Science building, we will also extend the same audiovisual equipment standards into other buildings to increase consistency across the entire teaching infrastructure (Goal 3, Strategy 3).

CAPITAL EXPENDITURES

The Board of Higher Education requires the College dedicate an amount equal to 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. 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 5% target is made up of a number of expenses, not just the total expended on projects. We are able to include all funds expending on trades' position salaries, associated fringe for those positions, debt service, and all supplies or services related to the trades. These tend to be the bulk of our 5% every year. The special projects make up the difference and put us over the top of the 5% target.

Massasoit continues to allocate operational dollars towards capital projects while also leveraging additional sources of funding to expand the scope of projects undertaken on campus this FY. FY26 puts us in the middle of the latest span of Critical Repairs Program funding to address deferred maintenance projects for the period of FY24 – FY28. Over this time period, Massasoit will have access to $8.2M to address repairs and deferred maintenance issues on campus.

Potential FY26 projects include:

- T Building switchgear replacement
- Brockton Campus hardscape repair and replacement
- T Building upgrade prior to re-opening
- FH Storefront upgrade
- FH Weight Room and Exercise Room upgrades
- Canton Boiler replacement

The projects above total more than $1M and will be funded by a combination of operational dollars, state-appropriated deferred maintenance funds, and grant funds. In addition, the college intends to allocate $2M of our deferred maintenance funds to the Transformation Through Renovation project in accordance with the financial management plan developed in FY22 after the project was approved and the cost estimates updated.

On a $59.7M spending plan, our 5% target for Capital Adaptation and Renewal projects is almost $3M. Aside from the funds mentioned above, we also include our debt service amount of over $800k, $360k in salary & fringe associated with trades positions, and another $1M in supplies and services. Add to that the non-operating funds we will use this year and we will be well beyond the 5% threshold.

FY26 will see the bulk of the work done on the first phase of our Transformation Through Renovation project with the current LA building being converted into our new Science building. After abatement, demolition work will begin in earnest with construction of the new Science facility starting in the summer of 2025. Our current timeline remains intact with an expected completion date in June. Planning is already underway for the migration from the current S building to the new one next summer. Once installed in the new building, the project will transition into phase II where the current S building will be emptied, abated, and gutted to become our new Health Science building.

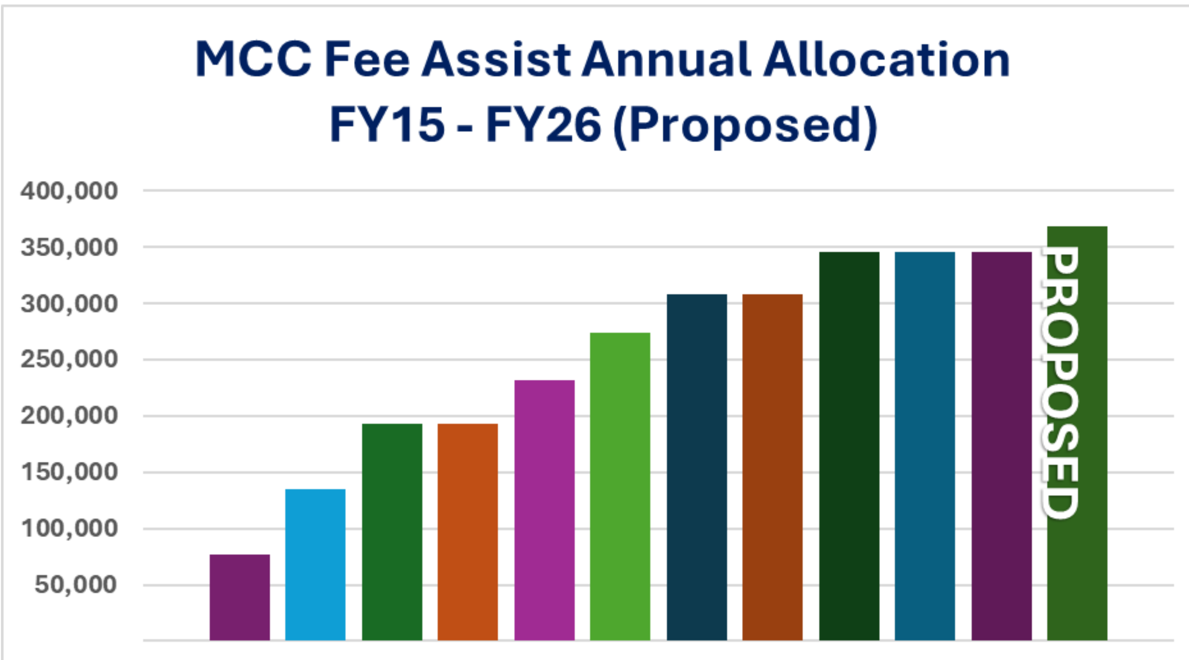
We will see an uptick in project-related spending as the logistics effort takes off over the next 12 months. There will be some operational expenses associated with emptying the building and moving to the new one. We will also incur expenses tied to technology for the classrooms and common areas. Much of the equipment is planned for in the project already but there were some pieces that have always been intended for the college to pick up. There is $300k in the FY26 plan for these items. We are planning for it but also continue to pursue additional opportunities for external funding that could contribute here. There is also an understanding on the part of the college that in upgrading these two buildings, there is an implicit requirement that we raise the bar in the buildings not included in the Transformation Through Renovation project. Aesthetically, technologically, operationally there are assessments to be made in each building about upgrades to bring all our facilities on line to a newer standard as defined by these two new-to-us buildings. Upgrading and providing the best services possible has always been on the college's radar whether it was from a Facilities standpoint or an ITS standpoint. The big project will serve to accelerate many of those standards and expectations. A prime example of this has to do with wayfinding. As the college has attempted to recover from an attempted rebranding a number of years ago, we made the decision that the project would drive wayfinding across all our campuses and facilities. The decisions made and directions chosen by the project's Building Experience Committee will filter through institutional-level decisions about wayfinding to give a cohesive look whether you are in Brockton, Canton, or Middleboro. This work will commence and gather steam as we get deeper into the project but it will most likely continue for some time after the completion of Phase II.

MCC FEE ASSISTANCE FUND

MCC Fee Assistance fund is the primary source of institutional financial aid and is primarily used to equitably supplement federal and state grant aid so that financially needy students may be awarded enough grant assistance to cover 100% of an average student's direct educational costs (specifically, tuition, fees and books). This approach is consistent with Massasoit's institutional commitment to student success, access and affordability, and allows students from low and moderate income families access to a Massasoit education while minimizing student indebtedness.

While not a formal policy, it has become standard practice at Massasoit to allocate operating funds to this resource each fiscal year. Including this amount in our annual spending plan allows the Financial Aid staff to consider this amount available in their planning for, and packaging of, financial aid awards for students throughout the coming fiscal year. In fiscal years during which we increase student fees, 5% of the projected gross increase is then added to the existing allocation to the MCC Fee Assistance fund. That increased amount is carried forward in subsequent spending plans to be supplemented with any new increases.

As discussed in the previous section, the college is seeking a $4.00 fee increase for FY26. In keeping with the practice of allocating some funds from fee increases to the MCC Fee Assist, we would add $22,343 bringing our total institutional aid allocation to $367,849. Moving forward, this amount would be the minimum annual allocation until the next time our fee structure changed. Massasoit continues to find ways to employ this institutional aid resource in ways that support the overall intent of the Commonwealth's MassEducate program. There are a number of students who don't qualify for MassEducate based on some eligibility requirements. We are often able to assist those students with this resource. For example, to qualify for Free Community College, one requirement is you must be registered for 6 credits a semester. We have students who would otherwise qualify but are only taking 3 credits a semester. In these cases, we can apply institutional aid in keeping with the spirit of Free Community College. We remain committed to the inclusion of institutional funds contributing to aid but, at the same time, are aware of the changing nature and complexity associated with financial aid for our students in the Commonwealth. The current level of funding available remains strong and will be used in complimentary fashion along with the latest federal and state offerings available to our students.



CONCLUSION

Someone close to me often said, immediately followed by an all-too knowing chuckle, "May you line in interesting times." We are certainly living in interesting times. Opportunities and risks abound as you take in the climate of higher education right now. The Commonwealth has made historic investments increasing the access and availability of public higher education. Other considerations conspire to keep the institution nimble and on guard with routine contingency planning and what-if analysis.

We often talk of how well-placed Massasoit is because of its financial position and this remains the case. It comes up every time we talk about the college's Strategic Plan and how we are able to fund the directions and good ideas assembled in that plan. Our strong financial position is a factor in the work being conducted in the college's self-study in preparation for our NECHE re-accreditation. We see the benefits of our strong financial position because some issues that may present challenges at other institutions do not have the same impact on us. You see the evidence of all this in the audit results and reports we present to you throughout each year.

The college, however, is well placed for other reasons beyond just financial position. Fiscally we have established a budget development process, and have executed approved spending plans, with budgetary resilience cooked into the fiber of both processes. The college is used to shifting to address emerging priorities while assessing, and maintaining a focus on, existing expressed priorities. That resilience extends beyond considerations of dollars and cents. The college has been through a lot over the last few years and has been tested repeatedly. It has never failed to respond. We have received and responded to new policies, sweeping changes, while weathering profound losses and serial uncertainty. Massasoit continues to do what it does because it's what we are here for - what we're here to do.

Every term brings students across our threshold. For some it is for the first time while others are picking up where they left off the previous term and others may be embarking on a path they paused years ago. Whatever the reason, they come. We are here to welcome them, assist them in achieving their goals and launch them off to whatever may be next for them. The plan on the preceding pages is the expression of how the college intends to marshal its financial resources in support of doing just that. It represents untold effort and hours of work, both already accomplished and yet to be undertaken, by a community ready to welcome the next student to step across that threshold.

FY26 Budget Development Process
Strategic Plan Tie-in Matrix

Goal 1: Equitable Enrollment and Student Support

Strategies	Baseline Expectation	Desired Outcome	
1.1			**Establish five-year enrollment/retention goals for each demographic group across both credit and continuing education offerings, based on analysis of data and predictive data analytics**
	1.1.B1		Develop annual three-year trend analysis for new and retained students: Early College
	1.1.B2		Develop annual three-year trend analysis for new and retained students: Associate seeking (traditional 18-24)
	1.1.B3		Develop annual three-year trend analysis for new and retained students: Baccalaureate seeking (traditional 18-24)
	1.1.B4		Develop annual three-year trend analysis for new and retained students: Over 25
	1.1.B5		Develop annual three-year trend analysis for new and retained students: English Language Learners (ELL)
	1.1.B6		Develop annual three-year trend analysis for new and retained students: Pell-eligible
	1.1.B7		Develop annual three-year trend analysis for new and retained students: Regional distribution
	1.1.B8		Develop annual three-year trend analysis for demographic groups participating in continuing education programs and courses
		1.1.D1	Assessment of placement practices and protocols for each group
		1.1.D2	Trends by demographic group of support, modality, and scheduling preferences
		1.1.D3	Assessment of customer service experiences and outcomes by all learner demographic groups
		1.1.D4	Establish course schedule and modalities that align with diverse student needs
1.2			**Reduce barriers to completions to enable students to achieve their educational goals by strengthening advising and academic support**
	1.2.B1		Develop an audit of student advising, coaching, and mentoring services and needs by demographic group
	1.2.B2		Assess effectiveness of early alert system across demographic cohorts
	1.2.B3		Assess to what extent students, by demographic cohort, are adhering to academic plans, completing programs within 6 years, or stopping out of programs with excess credits
	1.2.B4		Assess administrative and instructional processes from a student-cohort perspective to identify procedural barriers to success by demographic cohorts
	1.2.B5		Identify, by cohort, where students are going after graduating or leaving Massasoit
		1.2.D1	A comprehensive advising model that is understood by the community and delineates roles and responsibilities between professional staff and faculty advisors with clear methods of communication for transitions
		1.2.D2	Data to support curricula and process changes to improve retention
		1.2.D3	Develop an extended first semester/year orientation and engagement program specifically designed to address potential barriers for different learner cohorts
		1.2.D4	Establish and improve a degree audit system that supports student informed decision-making
		1.2.D5	Implement a digital catalog that is current and accurate
1.3			**Reduce barriers to completion to enable students to achieve their educational goals by strengthening customer service and whole student support networks**
	1.3.B1		Assess customer service, student use and effectiveness of support systems by demographic cohort, modality and time of day
	1.3.B2		Assess community mental health needs as part of the JED campus initiative to determine measurable improvements in student mental health and campus community support
	1.3.B3		Assess to what extent student basic needs (food, shelter, clothing, transportation) are being met
		1.3.D1	Strengthen whole student support networks and services and awareness of services that address issues related to mental health, addiction, home insecurity, childcare/eldercare, nutrition, and domestic violence
		1.3.D2	Student satisfaction with enrollment process and customer service

1.4			**Become a comprehensive community college for English Language Learners (ELL) education, student support and teacher training**
	1.4.B1		Audit existing services and programs for potential barriers for ESL students
	1.4.B2		Determine regional need for ELL education, student support, teacher training, and community partnerships
	1.4.B3		Determine critical translation services needs on campus
	1.4.B4		Assess to what extent ELL is a barrier to academic success in gateway courses
	1.4.B5		Assess accessibility of online, print, and marketing resources for English Language Learners (ELL)
		1.4.D1	Develop an ELL instructor certificate
		1.4.D2	Embed translation services in critical student support and enrollment areas
		1.4.D3	Provide ELL supplementary instruction/tutor services for high-risk gateway courses
		1.4.D4	Expand currently available main web page translations to all secondary web pages
		1.4.D5	Intentionally make all online instuction and critical marketing materials accessible for ELL learners
		1.4.D6	Create regional partnerships with support services in each language community to strengthen support network
1.5			**Implement sustainable, effective early college pathway models with appropriate on ramps, off ramps and student support that aligns with existing college systems**
	1.5.B1		Assess current practices for Early College programming based on best practices, high school partner expectations and program goals
	1.5.B2		Conduct impact assessment of Massasoit Early College programs
	1.5.B3		Determine sustainable size, administration, and student support services of the for Early College programs
		1.5.D1	Partnerships with schools across region
		1.5.D2	Achieve sustainability

Goal 2: Academic Renewal & Innovation

2.1			**Create and implement an academic program review dashboard to determine program health and ROI for existing and proposed programs**
	2.1.B1		Determine shared metrics for program review criteria and standards
	2.1.B2		Establish baseline assessment expectations for determining academic program health
		2.1.D1	Use dashboard tool to establish equitable criteria for weeding, improving, and adding new programs
2.2			**Prioritize the greater South Shore region by adding appropriately resourced programs that highlight Massasoit's versatility (credit and continuing education courses) and align with community economic mobility and social goals**
	2.2.B1		Develop process to assess curriculum proposals that adhere to program review criteria dashboard
	2.2.B2		Assess current and future advisory groups to increase community, industry, and partner involvement
	2.2.B3		Establish advisory board criteria that best leverage expectations for continuous improvement, community outreach, regional distribution and strengthening institutional development network
	2.2.B4		Assess to what extent community and corporate education services are meeting the needs of the community
		2.2.D1	Provide a sustainable program mix of credit and continuing education programs that are appropriate at the community college level and align with community economic mobility and social goals
2.3			**Reform curriculum design models to intentionally remove barriers to student success and completion while maintaining articulation standards**
	2.3.B1		Audit academic programs to identify gatekeeper courses
	2.3.B2		Assess to what extent supplementary support systems align with gateway courses
	2.3.B3		Assess prerequisite expectations to ensure to what extent the prerequisite knowledge is needed for success
	2.3.B4		Establish standards for including open electives in programs
	2.3.B5		Establish Purposeful Pathways Standards (on and off ramps - connections across curriculum - credit credentials/continuing education)
		2.3.D1	Improve retention and completion rates

2.4			**Ensure that the core curriculum is designed to be culturally relevant, engaging, inclusive of high impact practices, and consistent with student educational goals**
	2.4.B1		Assess to what extent student feedback is shared with curriculum teams across all offerings to foster culture of continuous improvement and student empowerment
	2.4.B2		Assess core learning outcomes and curriculum to determine to what extent they equitably align with regional and educational goals
	2.4.B3		Assess current accelerated programs and courses to develop criteria for determining equitable delivery and adherence to outcomes
	2.4.B4		Assess internal and external transferability of core and program requirements
	2.4.B5		Assess to what extent credentials (continuing education and credit) are stackable and transferable
	2.4.B6		Assess to what extent core and program requirements use high impact practices and experiential opportunities
	2.4.B7		Inventory curriculum that is currently taught with inclusive and culturally appropriate pedagogy
	2.4.B8		Assess to what extent Career Readiness is scaffolded across the curriculum
	2.4.B9		Assess to what extent faculty and staff have the opportunities they need to focus on identifying and promoting teaching innovation, technologies, and methods for universal design across the curriculum to multiple student cohorts
		2.4.D1	Curriculum that meets student and community social and economic mobility goals
		2.4.D2	Professional development opportunities focused on identifying and promoting teaching innovation, technologies, and methods for universal design across the curriculum to multiple student cohorts
2.5			**Reimagine workforce development by using best practice models for career preparation and maximizing the use of Massasoit facilities and partnerships to create high-quality non-degree/degree programs and services that lead to quality jobs and careers**
	2.5.B1		Determine to what extent Massasoit is meeting the workforce development needs of the region
		2.5.D1	Develop an advisory network to enrich workforce development offerings
		2.5.D2	Develop criteria for determining best practices for workforce development programming
		2.5.D3	Strengthen workforce development offerings

Goal 3: Reimagining College Identity

3.1			**Transform Nursing/Allied Health and Science buildings on the Brockton campus to serve as training and innovation center for the region**
	3.1.B1		See Master Plan for Project
		3.1.D1	Completion of Opening Doors: The Campaign for Massasoit College
		3.1.D2	Completion of renovation projects
		3.1.D3	Usage statistics from college and community partners
3.2			**Develop a facilities Master Plan that makes the best use of each instructional site, (Brockton, Canton, Middleboro, and Downtown Brockton campuses), aligns with intentional program focus, and creates professional aesthetic and appropriate signage, wayfinding, and marketing to improve access and use of these facilities**
	3.2.B1		Conduct community master planning needs assessment
		3.2.D1	Expanded use of facilities for regional partners
		3.2.D2	Improved signage and wayfinding on campuses with clearly visible welcome centers at all instructional sites for triage and handoffs to appropriate offices
		3.2.D3	Determine community indicators of safety
		3.2.D4	Identified appropriate future campus technological needs aligned with programming and operations expectations

3.3			**Establish a Massasoit Community College identity that differentiates, celebrates, and reaffirms the multiple roles and services the College plays for students and the region**
	3.3.B1		Assess the community impression of the College's brand and their awareness of programmatic offerings
	3.3.B2		Determine what mediums and outlets are preferred by prospective student cohorts (traditional age, over 25, ELL, etc.)
	3.3.B3		Solicit feedback on key marketing initiatives and tools, including the website, digital advertisements, and College collateral
		3.3.D1	Commit to a consistent visual representation, colors, logos, iconography for all advertising, outreach, advancement, and alumni initiatives
		3.3.D2	Updated website and key college collateral like the Viewbook consistent with brand awareness expectations
		3.3.D3	Data-based Enrollment Marketing Plans that appropriately target intended audiences and maintain enthusiasm about Massasoit vitality and connection to the community
		3.3.D4	Massasoit leadership, faculty, and staff will be sought out as subject matter experts and members of boards/leadership positions for key constituent groups across the region
		3.3.D5	Leverage the College's in-house and academic resources to produce content in multiple languages that highlight Massasoit student stories, programs, services, and collaborations
3.4			**Cultivate innovation and thought leadership across the community, student, and campus experiences**
	3.4.B1		Determine current impression of Massasoit as hub for innovation
		3.4.D1	Establish a President's Fund for Innovation
		3.4.D2	Create a business incubator to nurture and support new business ideas for the region
		3.4.D3	Create leadership and entrepreneurial forums to inspire new ideas and opportunities for students
		3.4.D4	Re-assess community impression of Massasoit as a hub of innovation
3.5			**Strengthen the College's institutional advancement systems, to build an engaged community of alumni, friends, and supporters of the College capable of meeting fundraising goals for critical projects, scholarships, and programs**
	3.5.B1		Inventory of grants and gifts by purpose and identity
	3.5.B2		Define College alumni base and their ability/interest to participate
	3.5.B3		Status and utility of Advancement database resources
	3.5.B4		Vision for the Foundation Board
		3.5.D1	Raise $2 million with the Opening Doors: The Campaign for Massasoit capital campaign to support the Transformation Through Renovation Project
		3.5.D2	Establish a culture of giving (Alumni association, annual fund, student giving)
		3.5.D3	Achievement of Foundation Board vision
		3.5.D4	Improved utility of database systems

Goal 4: Equity Agenda and Community Impact

4.1			**Create an equity office headed by a Chief Diversity Officer to ensure that College practices and policies are consistent with diversity, equity, inclusion and access (DEIA) best practices and to work collaboratively with the President, Cabinet members, and leadership teams to develop and implement diversity, equity, inclusion and access initiatives for Massasoit**
	4.1.B1		Assess community awareness of and satisfaction with Massasoit's diversity, equity, inclusion, and access initiatives and events
	4.1.B2		Engage in dialog with students and employees to best understand the diverse needs of the community as part of a comprehensive needs assessment
		4.1.D1	Develop a comprehensive DEIA plan to address needs by appropriately prioritizing institutional resources
		4.1.D2	Create DEIA educational and special event programming for internal and community audiences
		4.1.D3	Develop assessment metrics for progress in DEIA priorities

4.2			**Establish co-curricular centers and opportunities to engage community partners, enrich student experience (speaker series, events, conferences, partnerships, grants) and strengthen opportunities for stakeholder feedback and assessment**
	4.2.B1		Assess student and community engagement and satisfaction in Massasoit events, grants, and partnerships
		4.2.D1	See Table 2 for list of potential co-curricular centers
		4.2.D2	Cocurricular certificate in leadership that emphasizes leadership opportunities
		4.2.D3	Student media outlets to intentionally reach out to diverse communities and assist in promoting these venues
4.3			**Strengthen the campus culture of trust and collaboration to support employee and student professional empowerment and development**
	4.3.B1		Student and Employee Satisfaction
		4.3.D1	Inventory opportunities for student and employee agency and voice in college planning, decision making, and continuous improvement
		4.3.D2	Inventory of safe spaces for different student cohorts (cultural, high school, adult) with targeted resources, support, and programming
		4.3.D3	Coordinated Massasoit employee days of service on and off campus to serve community needs, increase visibility in community as an active partner

Goal 5: Organizational and Employee Excellence

5.1			**Assess, standardize, and digitize college approval processes**
	5.1.B1		Assess efficiency of Massasoit's programming and administrative processes
		5.1.D1	Ensure systems, policies, and processes are efficient, sustainable, collaborative, equitable, and student focused
		5.1.D2	Clarify decision making processes that are data informed, timely, respectful of all constituents, transparent, and understood by the stakeholders
5.2			**Assess, optimize, and communicate college organizational structures and responsibilities across all departments**
	5.2.B1		Develop metrics to determine employee satisfaction
		5.2.D1	Conduct comprehensive review of job descriptions and salary expectations in comparison with peer institutions (community colleges and employers) with recommendations for improvement as needed for equity and program integrity
		5.2.D2	Clarify roles and responsibilities to improve communication, collaboration, equity, and team building
		5.2.D3	Conduct a functional analysis of current staff positions and functions and reconcile what we have with what we need
		5.2.D4	Identify employment gaps required and set budget priorities to fill those needs
		5.2.D5	Establish a prioritized list and timeline to be fully staffed
		5.2.D6	Identify opportunities and incentives for career advancement at Massasoit
		5.2.D7	Develop contingency plans to sustainability maintain services during transitions
5.3			**Assess and strengthen college recruiting and new employee onboarding processes**
	5.3.B1		Assess hiring managers and new employee satisfaction of the college recruiting and new employee onboarding processes
		5.3.D1	Develop best practices guidebook to assist division/departments in a six-month employee on-boarding process
		5.3.D2	Optimize training opportunities through the use of training videos as part of the onboarding process and ongoing training process
		5.3.D3	Facilitate the development of a Massasoit lexicon of terms, systems, and processes
		5.3.D4	Working collaboratively with cabinet members, develop an incentive program for strengthening first year mentoring for new employees and employees seeking advancement
		5.3.D5	Academic Affairs creates best practice guidebook for adjuncts in credit and community education
5.4			**Form an enterprise level risk management plan to run scenarios and develop protocols for managing unforeseen circumstances**
	5.4.B1		Conduct assessment of campus readiness for emergencies and cybersecurity status
		5.4.D1	Increase cybersecurity training requirements
		5.4.D2	Establish and distribute guidelines for campus emergency scenarios

5.5			**Strengthen support for employee training and professional development for college systems, processes, and professional development**
	5.5.B1		Conduct employee professional development needs assessment of all Massasoit employees
	5.5.B2		Inventory current credentials of faculty and staff
	5.5.B3		Set prioritized goals for professional development based on needs assessment
	5.5.B4		Determine the feasibility of career advancement opportunities as a Massasoit employee
		5.5D1	Progress towards prioritized goals defined by the needs assessment
		5.5D2	Plan to close gaps in credentials as determined by needs assessment
		5.5D3	Assess employee satisfaction with professional development opportunities

Massasoit Community College
Budget Expenditure Classifications

Category 1

AA **<u>EMPLOYEE COMPENSATION</u> –** This subsidiary includes regular compensation for full-time employees. It also includes overtime pay, shift differential, sick leave buy back, and awards.

CC **<u>SPECIAL EMPLOYEES</u> –** 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 **<u>PENSION / INSURANCE</u> –** 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 **<u>EQUIPMENT</u> –** 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 **<u>EQUIPMENT LEASE / REPAIR</u> –** This subsidiary includes leases, short-term rentals, and the maintenance / repair of equipment not related to Information Technology or infrastructure facilities.

NN **<u>INFRASTRUCTURE</u> –** 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 **<u>EMPLOYEE EXPENSES</u> –** 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 **<u>ADMINISTRATIVE EXPENSES</u> –** This subsidiary includes administrative expenses associated with departmental operations. For example, office and administrative supplies, postage, printing expenses and supplies, periodical subscriptions, departmental memberships, advertising expenses, professional development registration fees, bottled water (including incidental rental costs of the equipment), fees, fines, licenses & permits, meeting 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, live animal 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, floor coverings, and law enforcement supplies 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 specialized external professional services for specific projects over 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 as part of a department's daily programmatic activities. 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.

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

RR **SCHOLARSHIPS –** This subsidiary is used only for the disbursement of educational assistance (Financial Aid).

SS **DEBT PAYMENTS –** This subsidiary is used for serving any accrued debt taken on by the College.

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 2026 Proposed Spending Plan

TOTAL COLLEGE REVENUES

Revenue Type	Prior Fiscal Year Actuals 2022	2023	2024	2025**	2026 Proposed
State Appropriation	$25,178,271	$26,171,169	$29,391,339	$29,618,426	$30,742,799
Collective Bargaining Funds	$643,475	$0	$0	$1,128,879	$1,072,502
Formula Funding Adjustment	$0	$0	$0	$686,377	$400,000
Deferred Maintenance Reimbursement	$0	$0	$0	$0	$0
Operating Fund	$21,325,214	$20,763,747	$22,260,062	$21,737,191	$26,943,371
SUBTOTAL	**$47,146,960**	**$46,934,916**	**$51,651,401**	**$53,170,873**	**$59,158,672**
Carry Over from Prior FY	$0	$0	$0	$0	$0
ACPTF Transfer Out	($30,000)	($30,000)	($30,000)	($30,000)	($30,000)
ACPTF Transfer In (Remaining Balance)	$18,700	$22,419	$20,098	$0	$0
Fee Assistance Scholarship Transfer Out	($308,527)	($345,506)	($345,506)	($345,506)	($367,849)
One-Time Reserve Transfer In	$0	$0	$0	$0	$0
CEIP Transfer In	$0	$0	$0	$0	$0
Capital Reserve Transfer In	$0	$0	$0	$0	$0
Realize Gain on Investments	$0	$0	$0	$1,000,000	$1,000,000
TOTAL	**$46,827,133**	**$46,581,829**	**$51,295,993**	**$53,795,367**	**$59,760,823**

**** FY25 Revenue figures represent the approved Budget and not Actual receipts.**

TOTAL COLLEGE PROPOSED EXPENDITURES

Account	Account Description	Prior Fiscal Year Actuals 2022	2023	2024	2025**	2026 Proposed
AA	Overtime/FT Salaries	$25,991,872	$23,313,196	$26,238,889	$29,288,028	$31,773,146
CC	PT Salaries	$8,148,904	$7,827,724	$8,874,059	$9,679,717	$11,795,137
DD	Insurance/Benefits	$899,414	$834,643	$979,492	$1,038,009	969,379
Payroll/Benefits:		**$35,040,190**	**$31,975,563**	**$36,092,440**	**$40,005,754**	**$44,537,662**
KK	Equipment	$232,005	$204,409	$92,047	$642,946	$604,943
LL	Repairs/Leases	$611,594	$495,195	$519,528	$758,191	$789,060
NN	Construction	$744,269	$727,522	$1,252,888	$1,954,990	$1,770,579
Capital Improvements/Equipment		**$1,587,868**	**$1,427,126**	**$1,864,463**	**$3,356,127**	**$3,164,582**
BB	Employee Expenses	$54,381	$87,920	$104,664	$353,974	$313,058
EE	Administrative/Office Supplies	$976,358	$1,041,986	$1,208,392	$1,852,128	$2,153,790
FF	Facility/Educational Supplies	$424,208	$548,236	$657,075	$921,666	$1,385,877
GG	Utility Expense/Space Rental	$1,054,823	$1,069,865	$1,202,200	$1,460,640	$1,271,015
HH	Professional Consultant Services	$501,899	$319,064	$388,512	$671,790	$812,600
JJ	Operational Consultant Services	$574,887	$675,463	$775,533	$884,380	$898,958
MM	Tuition/Educational Fees	$0	$0	$12,425	$10,000	$22,800
RR	Entitlements	$2,000	$250	$2,000	$7,000	$7,000
SS	Debt Service	$825,000	$820,064	$702,843	$815,573	$813,327
TT	Student Insurance/Special Payments	($2,289)	$0	$1,005	$12,900	$1,200
UU	Information Technology Expense	$1,881,817	$2,158,776	$2,436,191	$3,443,435	$4,378,954
Operations/Other		**$6,293,083**	**$6,721,624**	**$7,490,840**	**$10,433,486**	**$12,058,579**
TOTAL COLLEGE		**$42,921,141**	**$40,124,313**	**$45,447,743**	**$53,795,367**	**$59,760,823**

**** Expenditure figures in the FY25 column represent FY25 budget figures and not actual expenditures as this report is being published prior to the end of FY25. Actual expenditures will be included at a later date after year end close.**

Massasoit Community College
Fiscal Year 2026 Proposed Spending Plan

President's Division

Account	Account Description	Prior Fiscal Year Actuals 2022	2023	2024	2025**	2026 Proposed
AA	Overtime/FT Salaries	$5,467,093	$3,383,822	$3,095,700	$3,453,977	$3,301,925
CC	PT Salaries	$370,899	$189,831	$223,244	$147,329	$91,261
DD	Insurance/Benefits	$124,959	$74,125	$77,330	$0	$0
Sub-total	**Payroll/Benefits**	**$5,962,951**	**$3,647,778**	**$3,396,274**	**$3,601,306**	**$3,393,186**
KK	Equipment	$5,390	$41,141	$1,991	$50,000	$0
LL	Repairs/Leases	$24,455	$18,860	$26,274	$29,074	$39,200
NN	Construction	$0	$0	$0	$0	$0
Sub-total	**Capital Improvements/Equipment**	**$29,845**	**$60,001**	**$28,265**	**$79,074**	**$39,200**
BB	Employee Expenses	$35,429	$43,374	$42,809	$110,710	$68,750
EE	Administrative/Office Supplies	$513,312	$544,791	$670,789	$943,713	$1,084,854
FF	Facility/Educational Supplies	$65,672	$71,041	$87,845	$72,071	$117,700
GG	Utility Expense/Space Rental	$0	$0	$0	$12,000	$4,000
HH	Professional Consultant Services	$341,399	$178,191	$222,604	$288,125	$384,650
JJ	Operational Consultant Services	$143,715	$129,152	$189,099	$200	$0
TT	Student Insurance/Special Payments	$0	$0	$3,443	$11,700	$0
UU	Information Technology Expenses	$59,125	$54,043	$37,527	$57,333	$87,739
Operations/Other		**$1,158,653**	**$1,020,592**	**$1,254,116**	**$1,495,852**	**$1,747,693**
TOTAL		**$7,151,448**	**$4,728,371**	**$4,678,655**	**$5,176,232**	**$5,180,079**

**** Expenditure figures in the FY25 column represent FY25 budget figures and not actual expenditures as this report is being published prior to the end of FY25. Actual expenditures will be included at a later date after year end close.**

Administration and Finance Division

Account	Account Description	Prior Fiscal Year Actuals 2022	2023	2024	2025**	2026 Proposed
AA	Overtime/FT Salaries	$6,527,998	$5,766,366	$5,951,901	$8,286,817	$8,592,937
CC	PT Salaries	$170,278	$221,558	$246,995	$446,076	$1,097,995
DD	Insurance/Benefits	$311,280	$339,161	$326,733	$1,038,009	969,379
Sub-total	**Payroll/Benefits**	**$7,009,556**	**$6,327,085**	**$6,525,629**	**$9,770,902**	**$10,660,311**
KK	Equipment	$108,079	$72,459	$7,433	$395,846	$303,000
LL	Repairs/Leases	$338,011	$204,864	$194,249	$352,316	$396,610
NN	Construction	$730,549	$712,784	$1,227,002	$1,819,340	$1,708,279
Sub-total	**Capital Improvements/Equipment**	**$1,176,639**	**$990,107**	**$1,428,684**	**$2,567,502**	**$2,407,889**
BB	Employee Expenses	$2,671	$789	$5,354	$10,780	$25,100
EE	Administrative/Office Supplies	$375,310	$383,226	$396,186	$584,460	$631,307
FF	Facility/Educational Supplies	$66,605	$100,274	$116,030	$174,300	$396,200
GG	Utility Expense/Space Rental	$1,052,440	$1,069,329	$1,199,244	$1,445,690	$1,265,315
HH	Professional Consultant Services	$132,027	$73,548	$73,818	$229,425	$172,000
JJ	Operational Consultant Services	$353,597	$414,165	$390,173	$410,000	$496,000
SS	Debt Service	$825,000	$820,064	$702,843	$815,573	$813,327
TT	Student Insurance/Special Payments	($2,289)	$0	$1,005	$1,200	$1,200
UU	Information Technology Expense	$1,553,582	$1,743,339	$1,886,787	$2,625,363	$3,554,908
Sub-total	**Operations/Other**	**$4,358,943**	**$4,604,734**	**$4,771,440**	**$6,296,791**	**$7,355,357**
TOTAL		**$12,545,138**	**$11,921,926**	**$12,725,753**	**$18,635,195**	**$20,423,557**

**** Expenditure figures in the FY24 column represent FY24 budget figures and not actual expenditures as this report is being published prior to the end of FY24. Actual expenditures will be included at a later date after year end close.**

Massasoit Community College
Fiscal Year 2026 Proposed Spending Plan

Student Services / Enrollment Management Division

Account	Account Description	2022	2023^	2024	2025**	2026 Proposed
		Prior Fiscal Year Actuals				
AA	Overtime/FT Salaries		$3,879,541	$4,417,822	$4,815,673	$5,445,442
CC	PT Salaries		$912,127	$1,091,829	$1,381,632	$1,368,659
DD	Insurance/Benefits		$92,844	$138,312	$0	$0
Sub-total	**Payroll/Benefits**		**$4,884,512**	**$5,647,963**	**$6,197,305**	**$6,814,101**
KK	Equipment		$464	$21,626	$2,200	$800
LL	Repairs/Leases		$215,754	$230,875	$267,841	$189,650
NN	Construction		$4,684	$1,759	$12,400	$0
Sub-total	**Capital Improvements/Equipment**		**$220,902**	**$254,260**	**$282,441**	**$190,450**
BB	Employee Expenses		$30,278	$15,914	$86,324	$45,118
EE	Administrative/Office Supplies		$62,050	$66,736	$112,864	$149,106
FF	Facility/Educational Supplies		$91,340	$154,934	$208,620	$236,200
GG	Utility Expense/Space Rental		$179	$2,956	$2,800	$0
HH	Professional Consultant Services		$24,875	$22,204	$39,890	$98,600
JJ	Operational Consultant Services		$69,611	$121,512	$159,180	$39,150
MM	Tuition/Educational Fees		$0	$0	$0	$0
RR	Entitlements		$0	$0	$0	$0
TT	Student Insurance/Special Payments		$0	$0	$0	$0
UU	Information Technology Expense		$27,481	$52,633	$72,926	$82,386
Sub-total	**Operations/Other**		**$305,814**	**$436,889**	**$682,604**	**$650,560**
TOTAL			**$5,411,228**	**$6,339,112**	**$7,162,350**	**$7,655,111**

^ FY23 represents the reconstitution of the SSEM Division and is the first data set in the prior year trend period that contains deliberate planning/execution of financial information for this division as a contiguous entity. ** Expenditure figures in the FY25 column represent FY25 budget figures and not actual expenditures as this report is being published prior to the end of FY25. Actual expenditures will be included at a later date after year end close.

Academic Affairs Division

Account	Account Description	2022	2023	2024	2025**	2026 Proposed
		Prior Fiscal Year Actuals				
AA	Overtime/FT Salaries	$14,381,890	$10,283,467	$12,773,466	$12,731,561	$14,432,842
CC	PT Salaries	$6,780,213	$6,504,208	$7,311,991	$7,704,680	$9,237,222
DD	Insurance/Benefits	$725,324	$328,513	$437,117	$0	$0
Sub-total	**Payroll/Benefits**	**$21,887,427**	**$17,116,188**	**$20,522,574**	**$20,436,241**	**$23,670,064**
KK	Equipment	$29,945	$90,345	$60,997	$194,900	$301,143
LL	Repairs/Leases	$49,637	$55,717	$68,130	$108,960	$163,600
NN	Construction	$13,010	$10,054	$24,127	$123,250	$62,300
Sub-total	**Capital Improvements/Equipment**	**$92,592**	**$156,116**	**$153,254**	**$427,110**	**$527,043**
BB	Employee Expenses	$6,441	$13,479	$40,587	$146,160	$174,090
EE	Administrative/Office Supplies	$84,518	$51,919	$74,681	$211,091	$288,523
FF	Facility/Educational Supplies	$317,844	$285,581	$298,266	$466,675	$635,777
GG	Utility Expense/Space Rental	$0	$357	$0	$150	$1,700
HH	Professional Consultant Services	$25,175	$42,450	$69,886	$114,350	$157,350
JJ	Operational Consultant Services	$42,359	$62,535	$74,749	$315,000	$363,808
MM	Tuition/Educational Fees	$0	$0	$8,982	$10,000	$22,800
RR	Entitlements	$4,815	$250	$2,000	$7,000	$7,000
TT	Student Insurance/Special Payments	$0	$0	$0	$0	$0
UU	Information Technology Expense	$220,895	$333,913	$459,244	$687,813	$653,921
Sub-total	**Operations/Other**	**$702,047**	**$790,484**	**$1,028,395**	**$1,958,239**	**$2,304,969**
TOTAL		**$22,682,066**	**$18,062,788**	**$21,704,223**	**$22,821,590**	**$26,502,076**

**** Expenditure figures in the FY25 column represent FY25 budget figures and not actual expenditures as this report is being published prior to the end of FY25. Actual expenditures will be included at a later date after year end close.**

MASSASOIT COMMUNITY COLLEGE

FISCAL YEAR 2026 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 2026.

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

   There are no planned expenditures in this category for Fiscal Year 2026.

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 2026.

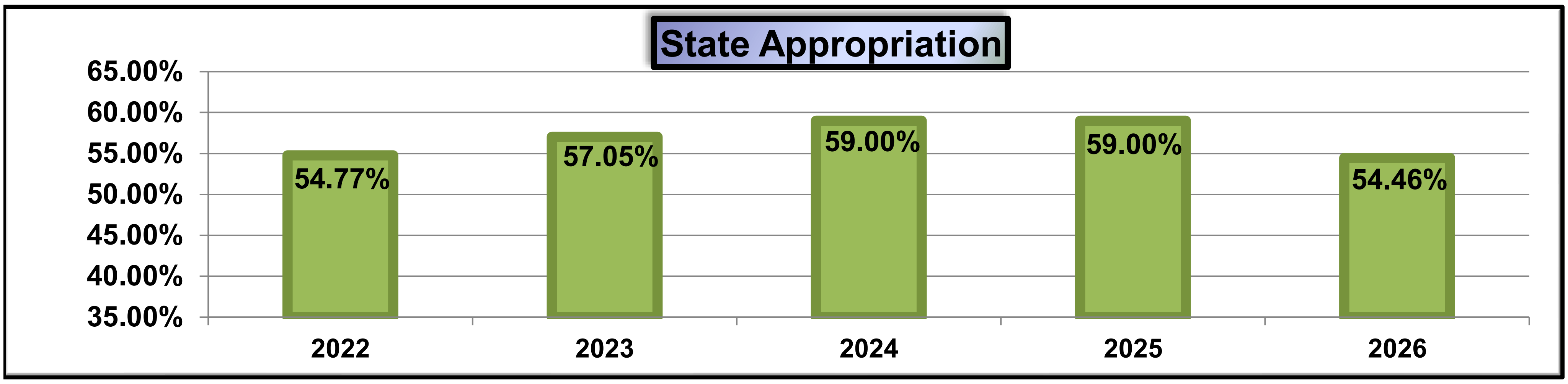
5. Expenditures for Trustees' Travel

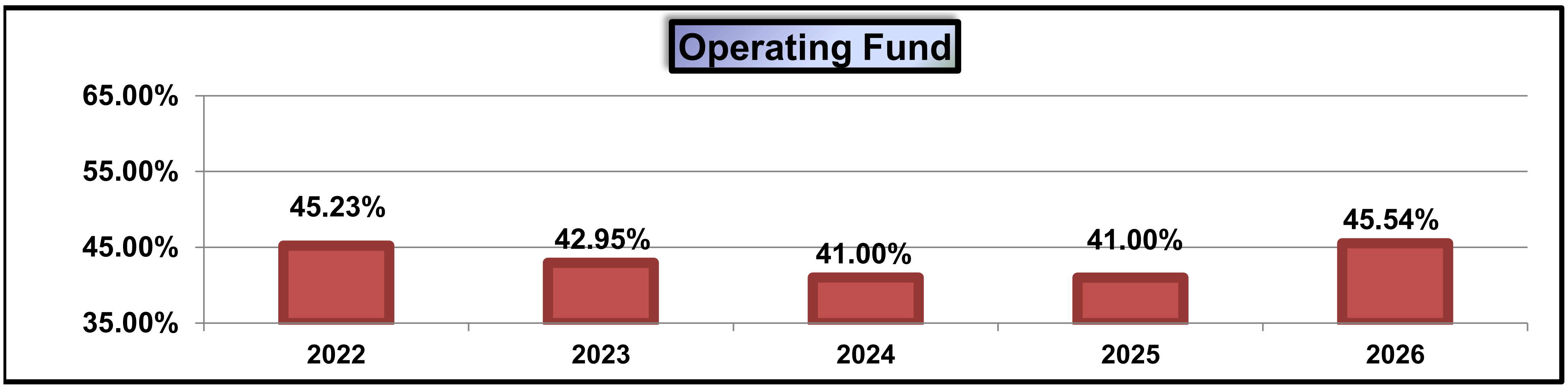
   The College normally provides for Trustees' attendance at conferences for professional development as well as reimbursement for private auto mileage. The cost of Trustees' travel shall not exceed $35,000.

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

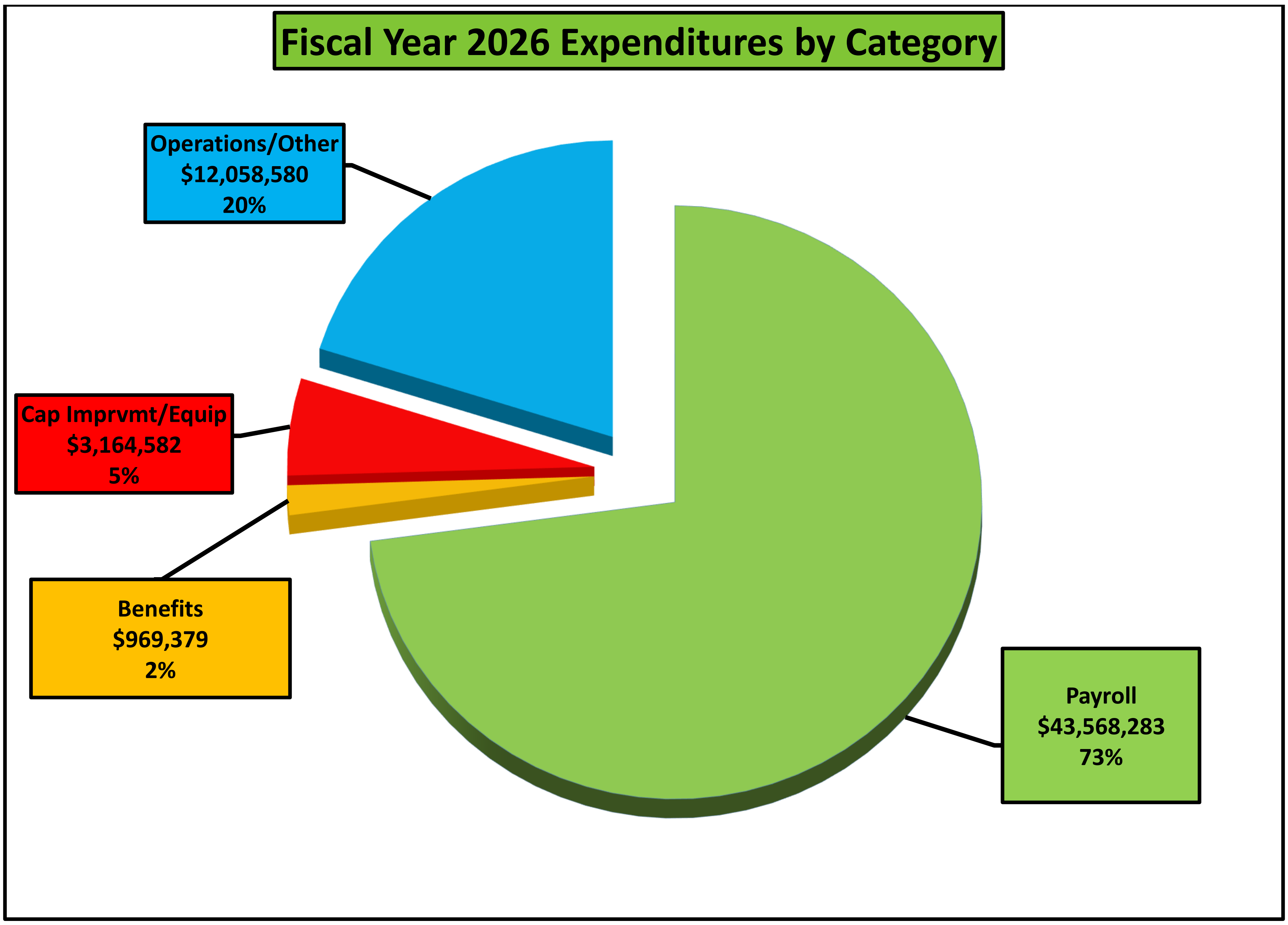
   There are no planned expenditures in this category for Fiscal Year 2026.

Operating Revenue by Source - Percentage of Total Operating Revenue
FY2022 - FY2026

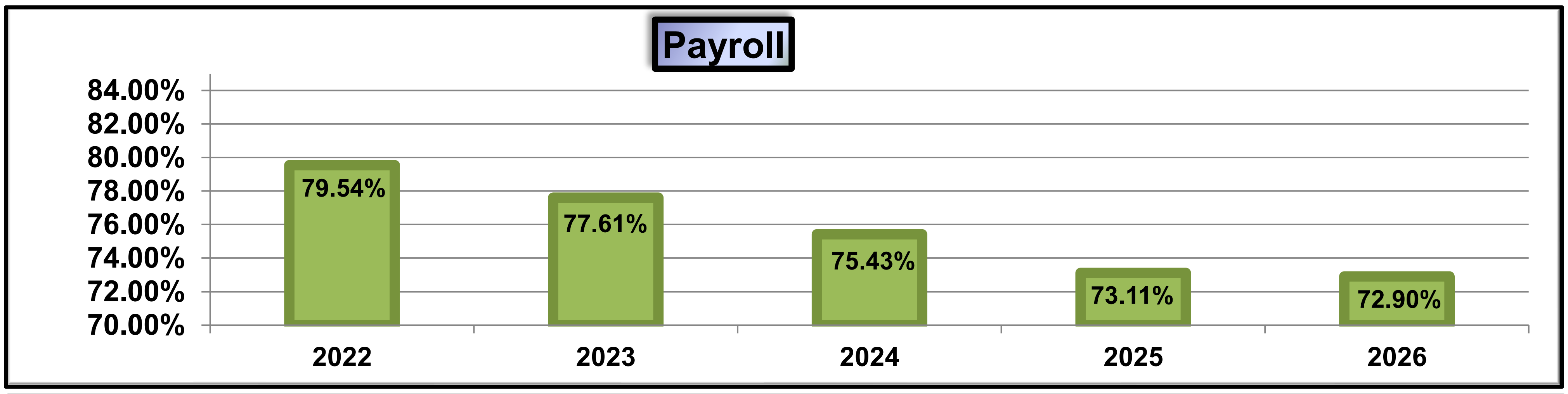


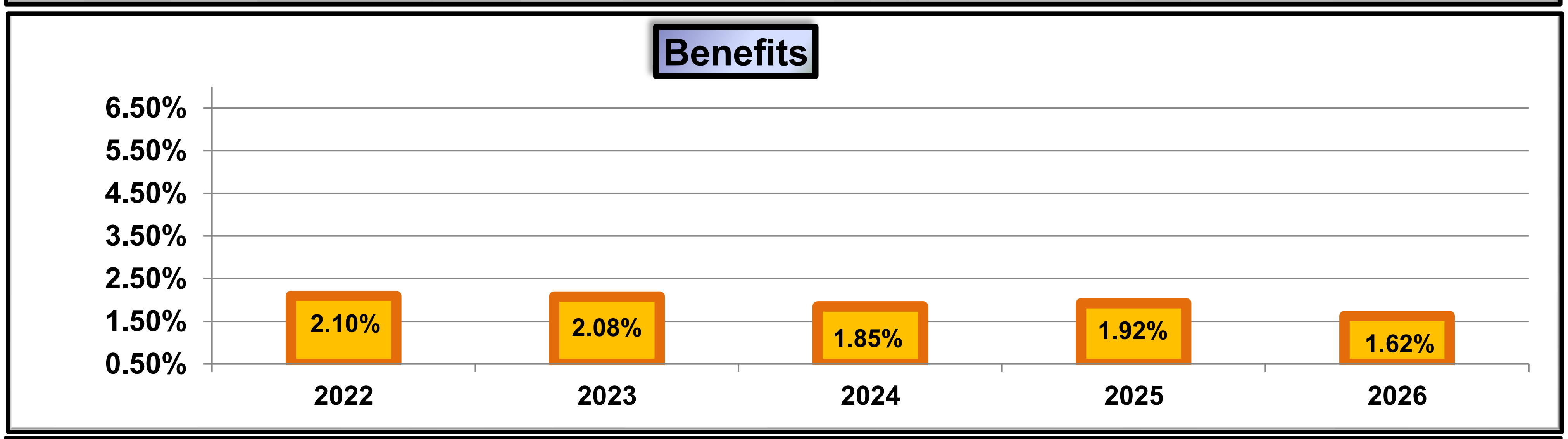


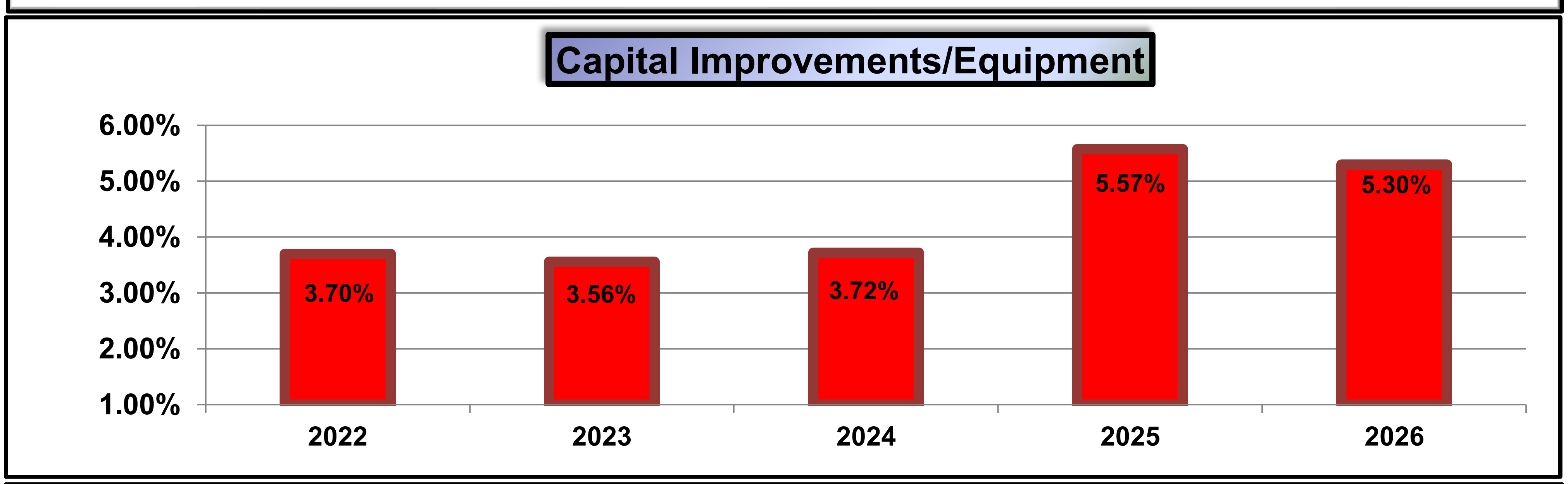
Fiscal Year 2026 Expenditures by Category

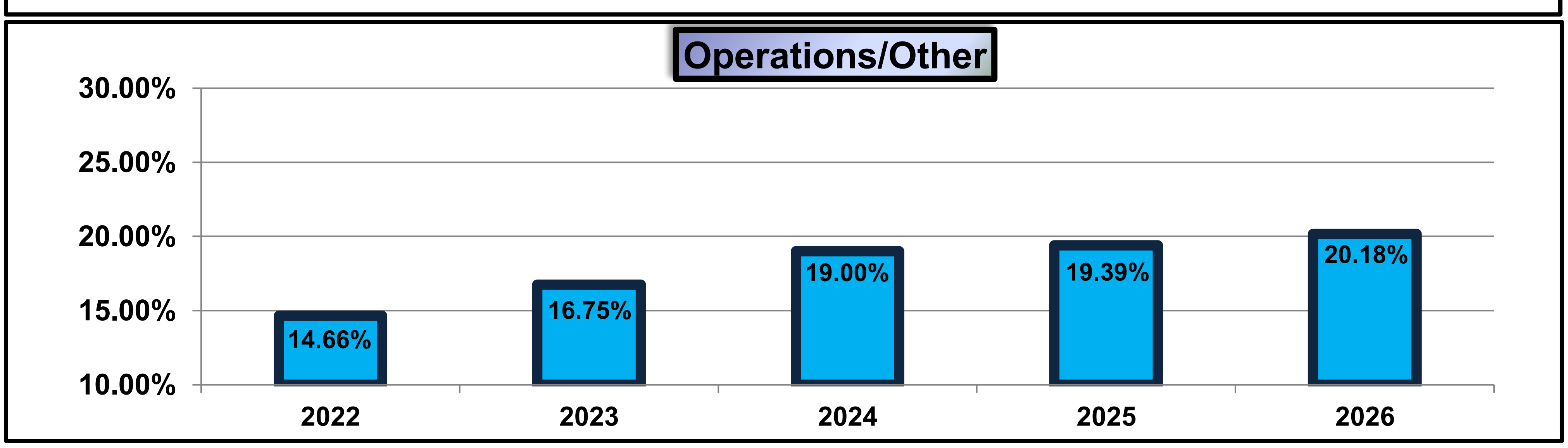


Expenditures by Category - Percentage of Total Budget
FY2022 - FY2026



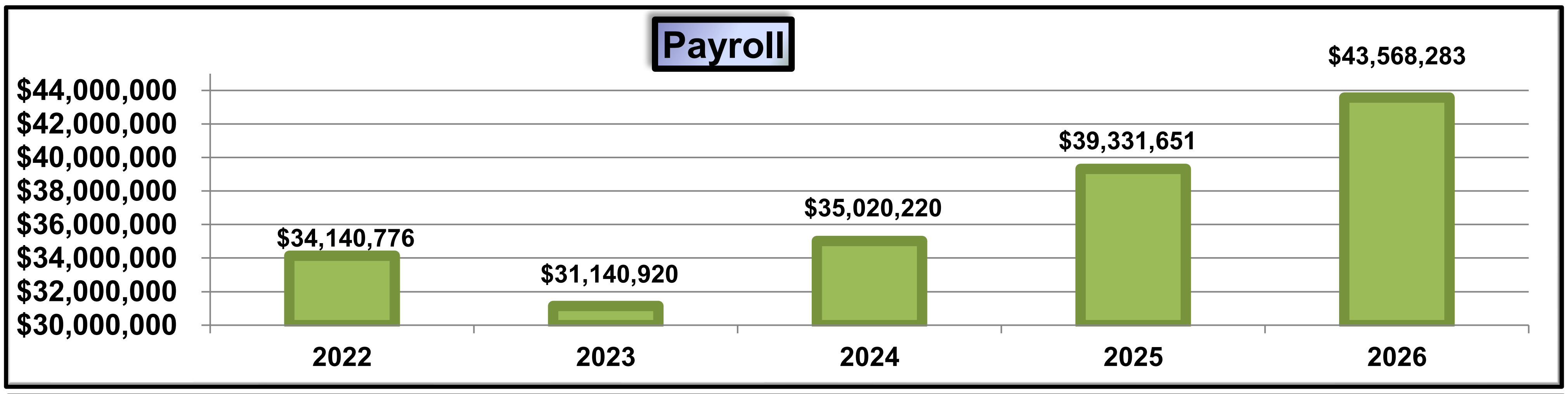


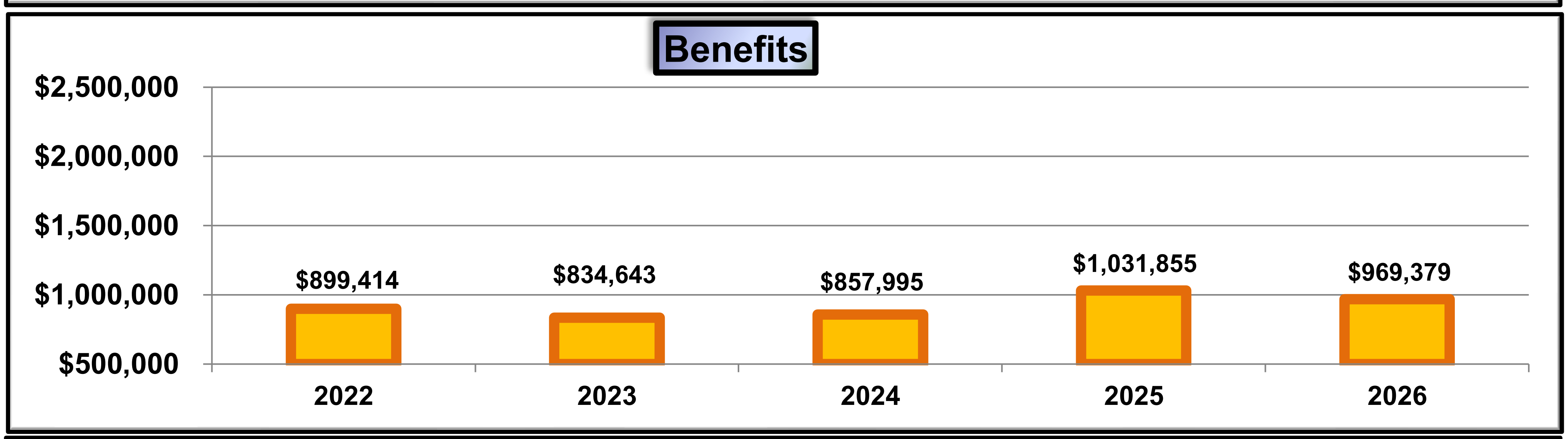


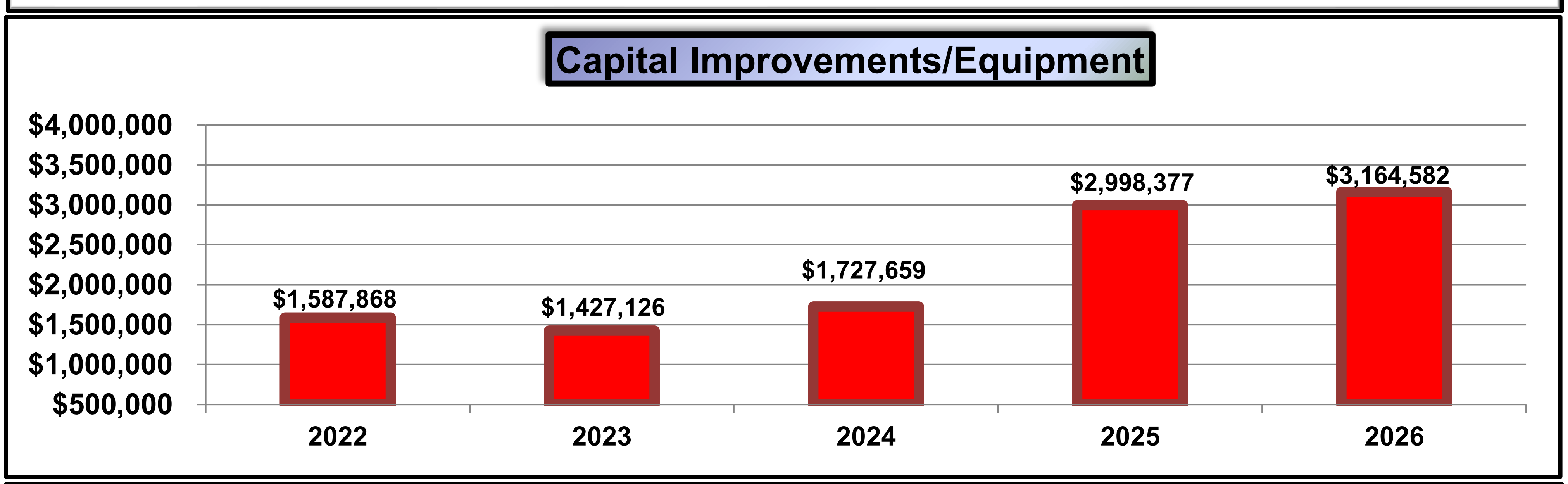


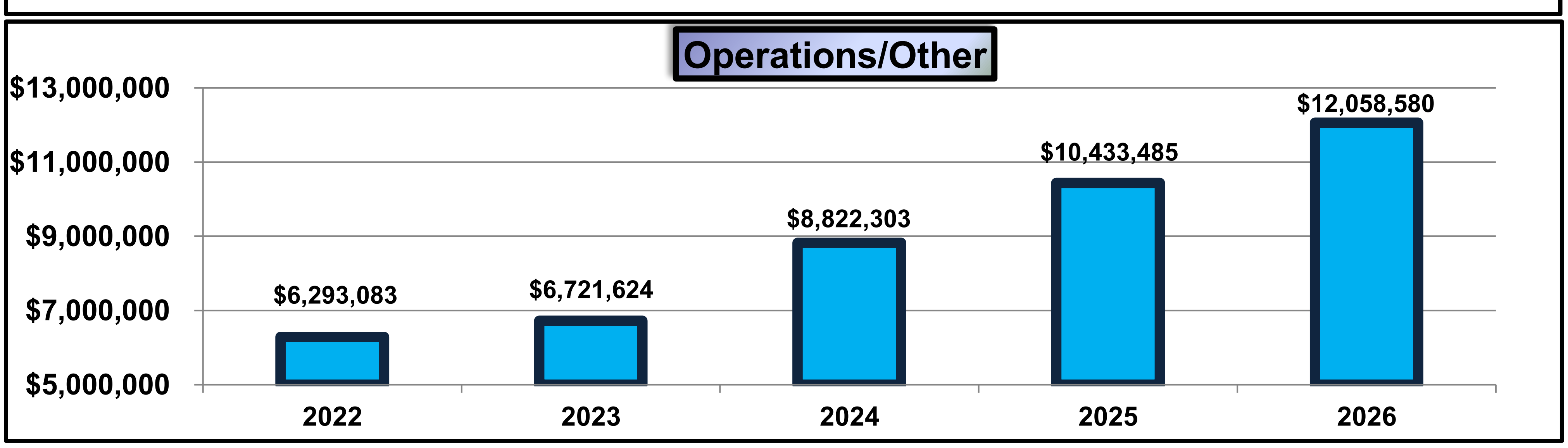
Note: Data for FY22 - 24 represents end of year Actuals. FY25 and 26 are Budget dollars.

Expenditures by Category - Gross Dollar Amounts
FY2022 - FY2026









Note: Data for FY22 - 24 represents end of year Actuals. FY25 and 26 are Budget dollars.