



A DIVERSE UNION
of EDUCATION
WORKERS

181ST
ANNUAL MEETING

MAY 8-9

FY2027

PROPOSED

BUDGET

MASSACHUSETTS TEACHERS ASSOCIATION
2 Heritage Drive, 8th Floor
Quincy, MA - 02171-2119

Max Page, President
Deb McCarthy, Vice President
Mike Fadel, Executive Director-Treasurer
Ricardo Rosa, Deputy Executive Director

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Finance & Administration and Communications Divisions

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April 2026



FY2027 PROPOSED BUDGET

BOARD OF DIRECTORS

Presented to the
DELEGATES TO THE ANNUAL MEETING



**A DIVERSE UNION
of EDUCATION
WORKERS**

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Key Acronyms

ABC	Advisory Budget Committee
EC	Executive Committee
BOD	Board of Directors
MTASO	Massachusetts Teachers Association Staff Organization
MATA	Massachusetts Association of Teacher Attorneys
FSO	Field Services Organization

BOD MEMO TO THE DELEGATES TO THE ANNUAL MEETING



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MAX PAGE
President

DEB MCCARTHY
Vice President

MIKE FADEL
Executive Director-Treasurer

RICARDO ROSA
Deputy Executive Director

DATE: March 23, 2026
TO: **Delegates to the Annual Meeting**
FROM: Board of Directors
RE: **FY 2026-2027 Proposed Operating Budget**

The MTA Board of Directors, Executive Committee, and Advisory Budget Committee reviewed the Proposed Operating Budget for fiscal year 2026-2027. The Board of Directors:

VOTED to recommend to the Delegates to the MTA Annual Meeting the adoption of the Annual Operating Budget of \$58,882,351 and an Operating Budget dues level of \$566, based on 89,990 full-time equivalent active members for the 2026-2027 fiscal year. Dues for clerical staff and custodians are to be \$339.75; dues for paraeducators, food service personnel and other Education Support Professionals are to be \$170. Retiree annual dues remain at \$30 per the MTA By-Laws.

The following includes detailed analyses of the Proposed Annual Operating Budget for Fiscal Year 2026-2027.



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DEB MCCARTHY
Vice President

MIKE FADEL
Executive Director-Treasurer

RICARDO ROSA
Deputy Executive Director

DATE: March 23, 2026
 TO: **Delegates to the Annual Meeting**
 FROM: Board of Directors
 RE: **Proposed Fiscal Year 2026-2027 Operating Budget**

BOD OPERATING BUDGET RECOMMENDATION

The MTA Board of Directors (BOD) recommends to the MTA Annual Meeting of Delegates an operating budget for Fiscal Year 2026-2027 based on the following projected revenues and expenses.

	26-27 Budget	25-26 Budget	Incr. (Decr.)	% Incr. (Decr.)
Membership Dues	\$ 566.00	\$ 553.00	\$ 13.00	2.35%
FTEs	89,990	92,243	(2,253)	(2.44)%
Affiliation dues	\$ 50,934,215	\$ 51,010,378	\$ (76,163)	(0.15)%
Other revenue	\$ 7,948,136	\$ 7,958,408	\$ (10,272)	(0.13)%
Total revenue	\$ 58,882,351	\$ 58,968,786	\$ (86,435)	(0.15)%
Program expenses	\$ 10,966,390	\$ 10,548,066	\$ 418,324	3.97%
Non-program expenses	\$ 47,915,961	\$ 48,420,720	\$ (504,759)	(1.04)%
Total expenses	\$ 58,882,351	\$ 58,968,786	\$ (86,435)	(0.15)%

ABC'S BUDGET PROCESS

The committee completed a comprehensive review of the budget developed by MTA's Executive Director-Treasurer (EDT) and Division Directors. Over the course of two meetings, the ABC walked through every line item in the budget to make sure any questions or clarifications were addressed and, in some cases, adjusted. Please

see the attached memo from the EDT to the ABC for a review of budget priorities set by the Board of Directors in the fall of 2025 and some highlights for projected revenue and expenses that have a noteworthy variance over the FY26 budgeted amount. This budget continues to align spending priorities with the strategic plan priorities set forth in MTA's strategic blueprint.

RECOMMENDED DUES INCREASE

The BOD is recommending a dues increase of \$13 for the year, for a dues level of \$566, based on 89,990 full-time equivalent, active members for the 2026-2027 fiscal year. Dues for clerical staff and custodians would increase by \$7.75 for the year to \$339.75; dues for paraeducators, food service personnel and other Education Support Professionals would increase by \$4 for the year to \$170.

The Executive Committee voted to add a membership position and nearly double the All-In grant allotment but otherwise maintain all current staffing and programming. In addition, this recommended budget begins to set aside funds to strengthen our reserves and pays for the first year of dues for all retirees, as proposed by the MTA Retired Members Committee, which sees this as a benefit in terms of a long-term investment for political and solidarity purposes.

I want to take this opportunity to thank all members of the Advisory Budget Committee for devoting their time and effort in preparing the budget. The committee members are:

Max Page, President and Member Ex-Officio

Deb McCarthy, Vice President and ABC Chair

Deb Gesualdo, Board of Directors member, Malden

Christine Mulroney, Board of Directors member, Framingham

Barry Davis, Executive Committee member, Haverhill

Cynthia Roy, Executive Committee member, Bristol-Plymouth

Fran Frederick, Member At-Large, Belchertown

Joanna Gonsalves, Member At-Large, MSCA

Sarah McLaughlin, Member At-Large, Melrose

Deborah Place, Member At-Large, USA Amherst

Nellie Taylor, Member At-Large, PSU

Mike Fadel, Executive Director-Treasurer

Beth Evers, Chief Financial Officer

Ann Maguire, Controller

MANAGEMENT MEMO TO THE ABC





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MAX PAGE

President

DEB MCCARTHY

Vice President

MIKE FADEL

Executive Director-Treasurer

RICARDO ROSA

Deputy Executive Director

DATE: January 19, 2026
 TO: **Advisory Budget Committee**
 FROM: Mike Fadel, Executive Director-Treasurer
 RE: **Proposed 2026-2027 MTA Budget**

Enclosed please find the Fiscal Year 2026-2027 (FY27) management budget proposal. This budget assumes an FTE count of 90,000, a reduction from the previous year's budgeted FTE count of 92,243. This budget addresses the MTA's long-term strategic priorities (the Blueprint) and the current Board of Directors' annual priorities, while not adding any new staff positions or major new expenditures. The proposal includes a \$5 annual dues increase for full-time equivalent active members; a \$3 annual dues increase for clerical staff and custodians; and a \$1.50 dues increase for paraeducators, food service personnel and all other Education Support Professionals.

	2026-27 Proposed Operating Budget	2025-26 Operating Budget	Increase (decrease)	% Inc (dec)
Full-time Active Membership Dues	\$558	\$553	\$5	1%
FTEs	90,000	92,243	(2,243)	(2.4%)
Affiliation Dues	\$50,22,038	\$51,010,378	(\$789,996)	(1.6%)
Other Revenue	\$7,948,136	\$7,958,408	(\$10,272)	(0.13%)
Total Revenue	\$58,168,517	\$58,968,786	(\$800,268)	(1.4%)
Total Expenses	\$58,168,517	\$58,968,786	(\$800,268)	(1.4%)

As we have for many years now, we also are proposing a Public Relations and Organizing (PR&O) budget of \$1,800,000 based on 90,000 full-time equivalent active members and an unchanged PR&O dues level of \$20 annually for FTE active members; \$12 annually for clerical and custodial workers; and \$6 annually for paraeducators, food service personnel and other ESPs.

CURRENT CHALLENGES

The Massachusetts population is aging. The percentage of the population over the age of 65 is trending sharply upward and there is a decline in school-age children, which is especially marked at the earlier ages. This is driven by decreasing birth rates and the federal attack on immigration. The decrease in student enrollment has been a slow, long-term trend over the last 20 years but has sharply declined in the last five years. Despite that trend, the number of certified teachers employed in the state's public schools had increased year-over-year for many years until last year when there was a sharp drop. This double decline in student enrollment and certified teachers is now further exacerbated by the municipal fiscal crises across the state. The one contrary trend has been a two-year increase in student enrollment in community colleges throughout the state. However, even that positive trend has not yet resulted in an increase of faculty and staff in the community college system. Altogether, these challenges have resulted in lower actual MTA membership than budgeted for the last two years. Even though there has been a renewed focus of leaders, members and staff on signing up potential members in locals across the state, these efforts are just starting to show results, and it is too soon to predict the ultimate gains from this campaign. For all of these reasons – and because of the current actual membership numbers – it is prudent to revise the FY27 projected FTE count to 90,000.

BUDGET PRIORITIES

Our budget planning is broadly guided by the Blueprint Strategic Priorities that were adopted by the Board of Directors in March 2020. Then each year, the Board of Directors sets specific budget priorities for that year. The annual budget needs to advance the overall goals of the Blueprint and the specific annual priorities of the Board. In the fall of 2025, the MTA Executive Committee and Board of Directors both voted to adopt the following budget priorities:

- Continue to implement the recommendations of the [Blueprint report](#) to build strong locals and member power across the MTA. Connect members to the life of the union, cultivate leadership at all levels, maximize bargaining power, advance policy solutions and campaigns, and lead on economic, social, and racial justice.
- Ensure appropriate staffing in Field and Organizing so that locals have the resources to grow their power. Provide locals with the resources and support they need to effectively advance the Blueprint and annual Board priorities.
- Preserve and grow the rank-and-file power of our union by establishing robust MTA systems for membership tracking and analysis and by assisting locals to establish strong systems for membership sign-up, data collection, tracking and retention, with special attention to signing up current non-members. Continue to expand the use of democratized bargaining principles across our union.
- Support legislative and political campaigns to secure funding for public education in preK through higher education, work toward universal, publicly funded early education and child care, diversify our education workforce, win a statewide minimum pay for ESP members and all educators, win pay equity for public higher education employees in the three segments of public higher education, win paid family medical leave at least equal to

the state PFML law for all public school educators in Massachusetts, improve dignity and security for our retired members, promote the community schools model, protect and advance our members' right to strike, protect and enhance our members' right to work in physically safe and healthy workplaces, and advance our broader common good demands through progressive taxes.

- Ensure that the MTA is a leading voice for public education, labor rights and broader racial and economic justice in the Legislature and at the ballot through programs that empower members as participants in their union and in the political process.
- Implement organization-wide programs for members and staff cultivating an inclusive and activist culture rooted in social, racial, gender and economic justice and provide programmatic and organizing support to members of color.
- Strengthen local associations, regional networks and bargaining councils that build solidarity and coordinate bargaining and issue campaigns by region.
- Advance the statewide campaign around the MTA PreK-12 ESP Bill of Rights, the Classified Staff Bill of Rights and the Adjunct Bill of Rights to win living wages, better working conditions, and respect for ESPs and adjunct faculty.
- Provide leadership and professional and membership development programs to active, retired and student members.
- Advocate for a fair and secure retirement for our retired members and engage retirees in the broader advocacy efforts for public education.
- Protect the future financial stability of the Massachusetts Teachers Association by conducting regular assessments of membership trends, maintaining strong reserves, and meeting contractual obligations to MTA employees by adequately funding the pension fund and post-retirement health benefits.
- Support and promote local budget revenue campaigns and elections.
- Defend and prioritize the work of the fightback resistance.

These budget priorities guided our thinking as the 2026-2027 budget was developed by the management team.

REVENUE & EXPENSES

Generally, the two major variables in our budget are the projected full-time equivalents count (FTE) and dues. This year, because of unique circumstances, we also are able to make substantial savings in some major expenses. As a result, even though inflation continues to impact most lines of our budget and even though we are basing the budget on an FTE count of just 90,000, because of this reduction in major expenses we are proposing an annual dues increase of just \$5.

The major expense reduction is in the contribution to the staff pension plan. The pension plan is significantly overfunded primarily because of strong contributions for several years

and very healthy investment returns. Our pension advisor, Mercer, provides an assessment and set of recommendations every three years or so regarding our contribution policy and investment policy. Based on that analysis, the reduced contribution level (\$3.5M vs \$6M) in line 6, if maintained for the next 10 years, is predicted to maintain the funded status of the plan at 100% or higher on a cash funding basis.

Also, we reduced our overall rental expenses by reducing our Quincy square footage and renegotiating the lease rate. Even though there are increases in our regional office rents, the renegotiated headquarters lease results in over \$200,000 in total rental savings. Related to this is a reduction in depreciation expenses that includes the full depreciation of the Quincy buildout 10 years ago. Lastly, each division director scrutinized all of their expenses, and while inflation hit some line items very hard, the management team was able to resourcefully find many areas for small savings that added up to meaningful total savings.

We are developing a team dedicated to running a rigorous membership growth program. A key part of that program is to work closely with locals to ensure the accuracy of full unit lists from the employer, develop strong systems, local-by-local, for identifying potential members, and then signing them up.

LOOKING AHEAD

The additional staff resources approved at the last several annual meetings resulted in more field and membership support for locals across the state, more legal staff support for members and locals, more professional learning opportunities and expanded grassroots political organizing. We have developed an expanded membership team with a special focus on supporting locals in identifying potential members and signing them up. More locals are adopting democratized forms of bargaining, which engage increasing numbers of members in the life of the union. There are now nearly 50 rank-and-file-led committees and task forces with members – supported by staff – organizing around issues such as health care costs, retirement security, classroom safety, educator autonomy, and much more.

All of this work is improving the lives of MTA members and the conditions in our schools and colleges. But much more needs to be done. To meet the growing needs and demands of locals and members, MTA delegates will have to address the reality that the MTA, like any other organization, has built-in escalating and inflationary costs. Most unions face this by having a dues structure that increases dues as salaries increase. This is typically done through a percentage-based dues structure. A task force examined this possibility three years ago, but ultimately did not have a consensus recommendation. It is time to re-examine those findings and, if needed, reconstitute a task force on this topic.

Lastly, as this management budget goes to print (late January) for review by the ABC, the rise of fascism in our country is accelerating. MTA locals have developed strong organizational structures in the course of implementing democratized bargaining and escalating contract campaigns. That work must continue even as those same organizational muscles are deployed in new and challenging ways as we expand the fight for democracy, organizing together for a world where the needs of the many take priority over the greed of the few.

PROPOSED PR&O CAMPAIGN BUDGET





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MAX PAGE
President

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Vice President

MIKE FADEL
Executive Director-Treasurer

RICARDO ROSA
Deputy Executive Director

DATE: March 23, 2026
TO: **Delegates to the Annual Meeting**
FROM: Board of Directors
RE: **Proposed Fiscal Year 2026-2027 Public Relations/Organizing Campaign Budget**

The MTA Board of Directors (BOD) reviewed the Proposed Public Relations/Organizing Campaign budget for the fiscal year 2026-2027. The BOD:

VOTED to recommend to the Delegates to the MTA Annual Meeting the adoption of the Annual Public Relations/Organizing Campaign budget of \$2,699,700 and a Public Relations/Organizing Campaign dues level of \$30, a \$10 increase over the current year, based on 89,990 full-time equivalent active members for the 2026-2027 fiscal year. Dues for clerical staff and custodians are to be \$18, a \$6 increase over the current year; dues for paraeducators, food service personnel and other Education Support Professionals are to be \$9, a \$3 increase over the current year.

The following includes detailed analyses of the proposed Annual Public Relations/Organizing Campaign budget for fiscal year 2026-2027.



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RICARDO ROSA
Deputy Executive Director

Public Relations & Organizing Campaign Committee Report

February 2026

As Washington plummets into authoritarianism and wages relentless attacks on our most vulnerable communities, the Public Relations/Organizing Campaign Committee’s work is more crucial than ever. PR&O’s funding boosts the MTA’s reputation and public image; facilitates positive social change through internal and external organizing; and positions our members as the collective voice of public education at the local and statewide levels.

Since the beginning of fiscal year 2025-2026 in July, PR/O funds totaling \$1,349,465.50 have empowered 27 locals and local organizations to win strong contracts that are improving conditions for educators and students; helped campaign allies working on a range of social justice campaigns aligned with our union values; assisted MTA and our allies in ensuring that the billions of dollars for public education and transportation won through our Fair Share victory are being allocated and distributed fairly by the Legislature through the advocacy of Raise Up Massachusetts; and supported a nonprofit news source, The Flipside.

PR/O funds also are helping to drive our crucial internal campaigns, including the 2026 legislative agenda, and the “Because of an Educator” positive advertising and influencer campaign, which likely will roll out this spring through video ads, billboards and social media promotion.

PR/O funds were used to finance our 2026 legislative priorities, including fighting against a test-based graduation requirement that goes against the will of the voters, organizing and building member power to drive preK-16 funding, fighting against our schools’ fiscal crises, and launching strategic media and social media efforts to build legislative support. In addition, PR/O funds were used to continue funding the MTA History Project. The history project has made great strides in preserving our union’s rich history, including running a strong article in the MTA Today winter issue about Maria Louise Baldwin, the first known Black member and officer of the MTA.

The contract campaigns, positive advertising, legislative priorities, and history project efforts are reflected in the allocations approved by the committee. The largest grant approved was for \$200,000 to support the Massachusetts Budget & Policy Center, a nonprofit closely aligned with MTA's priorities. Other funding included \$15,000 for the UMass Amherst-based Annual Massachusetts Educator Survey, and \$50,000 for Act On Mass's "Good Government" agenda.

Through PR/O grants, the MTA has maintained our presence on public television and many other forms of media. The committee has again provided sponsorship to "High School Quiz Show" on GBH and, in collaboration with Westfield State University, is playing a lead advertising role in funding "As Schools Match Wits" on WGBY. These programs raise our profile and use public service messaging to reach parents, students and community leaders.

Meanwhile, the local Public Relations/Organizing Grant program is still going strong, helping support membership engagement and contract action activities by providing funds for union-branded T-shirts, signage and other materials, as well as member events, which are important for maintaining a united membership base that is activated to win the best contracts and the best schools for students. Thus far in fiscal year 2026, PR/O has funded 27 local grants at a total amount of \$196,565.50 to date.

The PR/Organizing fund remains a vital part of building MTA power in the face of the right wing's attempts to destroy unions and undermine public education and democracy. The fund has been key to our successes for more than two decades – and if it is reauthorized for 2026-2027, it will continue to serve our union well.

I would like to thank the committee members for their work and dedication. The following members and staff currently serve on or assist the committee:

Conner Bourgoin - Tewksbury Teachers Assn.

(Gary) Lee Burgess - Springfield Education Assn.

Bob Erlandsen - Cohasset Teachers Assn.

Benjamin Just - Gateway Education Assn.

Katherine Monteiro - Weymouth Educators Assn.

Nicholas Rand - Andover Education Assn.

Mike Schlegelmilch - Newton Teachers Assn.

Dayshawn Simmons - Somerville Educators Union

Max Page – MTA President

Mike Fadel – MTA Executive Director-Treasurer

Ricardo Rosa – MTA Deputy Executive Director

Laura Mullen – MTA Communications Division Administrative Specialist

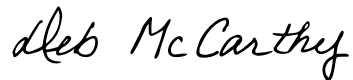
Amanda Torres-Price – PR/O Co-Chair & MTA Director of Communications

Finally, we are excited to welcome two newly appointed members to the committee at our next meeting. They are:

Maggie Goodgion – Fitchburg Education Assn.

Camille Godbout-Chouinard – University Staff Assn., UMass Amherst

Thank you,

A handwritten signature in black ink that reads "Deb McCarthy". The signature is written in a cursive, flowing style.

Deb McCarthy

MTA Vice President & PR/Organizing Campaign Committee Co-Chair

OPERATING BUDGET SUMMARY BY LINE ITEM



A DIVERSE UNION
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LN REF		APPROVED 2024-2025 BUDGET	2024-2025 ACTUAL	APPROVED 2025-2026 BUDGET	BOARD OF DIRECTORS 2026-2027 BUDGET	INCREASE (DECREASE) FROM FY 26	PERCENT INCR/(DECR) FROM FY 26
	REVENUE						
	MEMBERSHIP DUES	\$536.00	\$536.00	\$553.00	\$566.00	13	2.35%
	Full Time Equivalents	92,243	90,641	92,243	89,990	(2,253)	-2.44%
1	Affiliation Dues	49,442,084	48,427,517	51,010,378	50,934,215	(76,163)	-0.15%
	TOTAL MEMBERSHIP DUES	49,442,084	48,427,517	51,010,378	50,934,215	(76,163)	-0.15%
	PROGRAM REVENUE						
2	NEA UniServ Funding - Full time	2,923,220	3,231,488	3,433,793	3,475,293	41,500	1.21%
3	NEA UniServ Funding - Part time	312,855	211,589	235,815	276,349	40,534	17.19%
4	NEA Funds - Project/Grant Revenue	225,000	458,390	225,000	322,000	97,000	43.11%
5	NEA Legal Reimbursement	1,600,000	1,716,343	1,600,000	1,600,000	0	0.00%
6	Insurance & Court Reimbursement of Attorney's Fees	20,000	57,757	10,000	10,000	0	0.00%
7	Conference/Workshop Revenue	21,000	86	5,000	5,000	0	0.00%
8	Summer Conference Revenue	24,150	17,314	15,000	15,000	0	0.00%
9	Workers Compensation Reimbursement	60,000	14,273	60,000	50,000	(10,000)	-16.67%
10	Annual Meeting Revenue	20,000	20,000	21,000	21,000	0	0.00%
	Candidate Booth Revenue	0	1,175	0	0	0	0.00%
11	Newspaper Advertising	40,000	42,250	40,000	40,000	0	0.00%
12	Printing Income	50,000	123,285	94,000	94,000	0	0.00%
13	Human & Civil Rights Event Revenue	600	0	0	0	0	0.00%
	Total Program Revenue	5,296,825	5,893,950	5,739,608	5,908,642	169,034	2.95%
	OTHER INCOME						
14	Interest and Dividend Income	1,442,986	1,727,224	1,820,000	1,598,494	(221,506)	-12.17%
	Realized Gain/(Loss) on Investments	0	5,081,265	0	0	0	0.00%
15	MTA Benefits / Miscellaneous Income	163,000	157,966	158,800	164,000	5,200	3.27%
16	Property & Casualty Endorsement and Royalty Income	200,000	258,222	240,000	277,000	37,000	15.42%
	Total Other Income	1,805,986	7,224,677	2,218,800	2,039,494	(179,306)	-8.08%
	TOTAL OPERATING REVENUE	56,544,895	61,546,144	58,968,786	58,882,351	(86,435)	-0.15%

LN
REF

EXPENSES

	APPROVED 2024-2025 BUDGET	2024-2025 ACTUAL	APPROVED 2025-2026 BUDGET	BOARD OF DIRECTORS 2026-2027 BUDGET	INCREASE (DECREASE) FROM FY 26	PERCENT INCR/(DECR) FROM FY 26	
SALARIES & FRINGE BENEFITS							
1	Salaries	19,458,346	20,610,129	22,143,499	22,271,453	127,954	0.58%
2	Wages	4,603,918	4,923,238	4,951,103	5,405,082	453,979	9.17%
	Student Interns	0	7,000	0	0	0	0.00%
3	Part-Time Staff	740,000	708,383	740,000	740,000	0	0.00%
4	Overtime	173,000	425,404	265,500	350,002	84,502	31.83%
5	FICA	1,925,964	2,060,140	2,088,908	2,149,944	61,036	2.92%
6	Pension	6,287,091	1,776,780	6,018,624	3,451,783	(2,566,841)	-42.65%
7	Health & Dental Insurance	5,135,342	4,589,615	5,402,973	5,721,893	318,920	5.90%
8	Post Retirement Health Insurance	422,793	896,122	422,797	723,894	301,097	71.22%
9	Life Insurance	133,402	125,447	117,481	135,254	17,773	15.13%
10	Short, Long Term Disability & Paid Family Medical Leave	240,145	322,271	225,912	347,109	121,197	53.65%
11	State/Federal Unemployment Tax/Universal Health	92,564	108,382	81,059	108,531	27,472	33.89%
12	Workers Compensation	<u>29,315</u>	<u>20,652</u>	<u>28,008</u>	<u>28,012</u>	<u>4</u>	<u>0.01%</u>
	Total Salaries & Fringe Benefits	39,241,880	36,573,563	42,485,863	41,432,957	2,191,077	5.16%
CONTRACTED ADMINISTRATIVE SERVICES & PROFESSIONAL FEES							
	Temporary Help	0	175,746	0	0	0	0.00%
13	Consultants	200,000	473,144	282,000	312,000	30,000	10.64%
14	Audit Fees	90,000	46,652	90,000	80,000	(10,000)	-11.11%
15	Investment Consulting Fees	230,000	223,284	210,937	221,648	10,711	5.08%
16	Payroll & HR Service Fees	120,000	82,730	120,000	90,000	(30,000)	-25.00%
17	Corporate Counsel	<u>100,000</u>	<u>194,704</u>	<u>100,000</u>	<u>100,000</u>	<u>0</u>	<u>0.00%</u>
	Total Contracted Administrative Services & Professional Fees	740,000	1,196,260	802,937	803,648	711	0.09%

LN
REF

	APPROVED 2024-2025 BUDGET	2024-2025 ACTUAL	APPROVED 2025-2026 BUDGET	BOARD OF DIRECTORS 2026-2027 BUDGET	INCREASE (DECREASE) FROM FY 26	PERCENT INCR/(DECR) FROM FY 26
FACILITIES & TELEPHONE						
18 Telephone	150,000	154,797	150,000	157,013	7,013	4.68%
19 Rent	1,831,689	1,866,660	1,678,138	1,470,329	(207,809)	-12.38%
20 Janitorial Supplies/Services	53,635	37,291	36,555	40,078	3,523	9.64%
21 Utilities and Operating Expenses - Leaseholds	<u>429,850</u>	<u>369,992</u>	<u>311,228</u>	<u>269,054</u>	<u>(42,174)</u>	<u>-13.55%</u>
Total Facilities & Telephone	2,465,174	2,428,740	2,175,921	1,936,474	(239,447)	-11.00%
BUSINESS EXPENSES						
22 Travel - Mileage	234,996	295,607	257,343	257,342	(1)	0.00%
23 Travel - Other	215,012	452,077	311,914	311,914	0	0.00%
24 Travel and Residence - President's Expenses	0	43,184	45,000	0	(45,000)	-100.00%
25 Travel and Residence - Vice President's Expenses	<u>0</u>	<u>15,961</u>	<u>20,000</u>	<u>0</u>	<u>(20,000)</u>	<u>-100.00%</u>
Total Business Expenses	450,008	806,829	634,257	569,256	(65,001)	-10.25%

LN
REF

	APPROVED 2024-2025 BUDGET	2024-2025 ACTUAL	APPROVED 2025-2026 BUDGET	BOARD OF DIRECTORS 2026-2027 BUDGET	INCREASE (DECREASE) FROM FY 26	PERCENT INCR/(DECR) FROM FY 26
PROGRAM EXPENSES						
Field & Organizing						
26	State and Local Organizing	425,000	505,620	750,000	1,079,458	329,458 43.93%
27	Higher Ed Membership Data Reimbursement	35,000	70,449	35,000	0	(35,000) -100.00%
28	Large Locals	14,773	15,078	24,773	24,773	0 0.00%
	ESP Grant - Member Organizing	0	117,890	0	0	0 0.00%
29	Health & Welfare Initiatives Consultant	10,000	0	5,000	5,000	0 0.00%
30	Indoor Air Quality/Workplace Health & Safety Consultant	90,000	66,405	75,000	75,000	0 0.00%
31	Local Office Support	1,800,000	1,946,566	1,800,000	1,800,000	0 0.00%
32	Membership Materials/I.D. Cards	100,000	109,256	100,000	100,000	0 0.00%
	Local Presidents Release Time	0	4,829	0	0	0 0.00%
33	Staff Meetings/Training (F&O)	50,000	145,064	125,000	110,000	(15,000) -12.00%
34	Higher Ed Leadership Meetings	0	0	5,000	5,000	0 0.00%
35	MTA Reporter (Retired)	25,000	39,962	25,000	25,000	0 0.00%
	NEA Retired/Student Monitoring Program	0	7,000	0	0	0 0.00%
36	Membership Recruitment	10,000	10,812	15,000	15,000	0 0.00%
37	Contract Data Research System	<u>32,000</u>	<u>32,450</u>	<u>32,000</u>	<u>42,000</u>	<u>10,000</u> <u>31.25%</u>
	Sub-Total Field & Organizing	2,591,773	3,071,381	2,991,773	3,281,231	289,458 9.68%
Training and Professional Learning						
38	Leadership & Organizational Development	175,000	150,182	350,000	310,000	(40,000) -11.43%
39	Union Skills Conferences	85,800	147,756	150,000	150,000	0 0.00%
40	Summer Conference	300,000	255,188	330,000	300,000	(30,000) -9.09%
41	Prof. Development Workshops	141,000	72,490	100,000	80,000	(20,000) -20.00%
42	New Member Conferences	52,503	24,228	40,000	40,000	0 0.00%
43	Ethnically Marginalized Affairs Committee Conference	52,503	76,946	90,000	90,000	0 0.00%
44	LGBTQ+ Conference	0	0	60,000	100,000	40,000 66.67%
45	Higher Ed Conference	24,200	35,029	15,000	50,000	35,000 233.33%
46	ESP Leadership and Professional Development	73,700	66,198	55,000	55,000	0 0.00%
47	ESP Conference	126,610	105,109	139,300	139,300	0 0.00%
48	Retired Conference and Gatherings	80,300	14,054	40,000	40,000	0 0.00%
49	General Conference Supplies/Services	<u>39,600</u>	<u>11,218</u>	<u>43,500</u>	<u>43,500</u>	<u>0</u> <u>0.00%</u>
	Sub-Total Training and Professional Learning	1,151,216	958,398	1,412,800	1,397,800	(15,000) -1.06%

LN
REF

	APPROVED 2024-2025 BUDGET	2024-2025 ACTUAL	APPROVED 2025-2026 BUDGET	BOARD OF DIRECTORS 2026-2027 BUDGET	INCREASE (DECREASE) FROM FY 26	PERCENT INCR/(DECR) FROM FY 26
Legislation, Policy and Political Action						
	0	12,424,333	0	0	0	0.00%
50	35,000	23,100	35,000	35,000	0	0.00%
	0	1,366	0	0	0	0.00%
51	15,000	(32)	10,000	5,000	(5,000)	-50.00%
	0	5,435	0	0	0	0.00%
52	0	1,219	5,000	5,000	0	0.00%
53	275,000	52,008	395,000	395,000	0	0.00%
54	14,999	19,392	14,999	14,999	0	0.00%
55	25,000	12,309	25,000	15,000	(10,000)	-40.00%
	0	4,676	0	0	0	0.00%
56	225,000	224,038	225,000	225,000	0	0.00%
57	54,500	2,438	54,500	30,000	(24,500)	-44.95%
58	<u>30,000</u>	<u>12,000</u>	<u>30,000</u>	<u>30,000</u>	<u>0</u>	<u>0.00%</u>
	674,499	12,782,282	794,499	754,999	(39,500)	-4.97%

¹Unexpended funds in Line 52 are restricted in non election years for use in the next election year.

Communications						
59	100,000	60,947	100,000	80,000	(20,000)	-20.00%
60	120,000	177,848	120,000	120,000	0	0.00%
61	<u>165,000</u>	<u>177,382</u>	<u>165,000</u>	<u>135,000</u>	<u>(30,000)</u>	<u>-18.18%</u>
	385,000	416,177	385,000	335,000	(50,000)	-12.99%
Legal Services						
62	140,000	123,707	120,000	120,000	0	0.00%
63	2,060,000	2,860,414	2,335,000	2,335,000	0	0.00%
64	<u>300,000</u>	<u>306,775</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>0.00%</u>
	2,500,000	3,290,896	2,755,000	2,755,000	0	0.00%

LN REF	APPROVED 2024-2025 BUDGET	2024-2025 ACTUAL	APPROVED 2025-2026 BUDGET	BOARD OF DIRECTORS 2026-2027 BUDGET	INCREASE (DECREASE) FROM FY 26	PERCENT INCR/(DECR) FROM FY 26	
Governance & Administration							
65	Annual Meeting	528,000	463,147	465,000	750,000	285,000	61.29%
66	Human Civil Rights Dinner & Awards	24,200	6,800	24,200	24,200	0	0.00%
67	Board Meetings	193,600	161,677	212,960	212,960	0	0.00%
68	Other Board Activities	44,000	37,830	48,400	48,400	0	0.00%
69	Executive Committee Meetings	30,250	32,070	31,750	33,000	1,250	3.94%
70	Other Executive Committee Activities	12,100	12,677	15,000	15,000	0	0.00%
71	Local Presidents Meetings	39,600	48,099	49,000	55,000	6,000	12.24%
72	President's Special Projects	8,800	8,798	8,800	8,800	0	0.00%
73	National Conferences	30,250	14,906	30,250	30,250	0	0.00%
74	Special Interest Conferences	30,250	25,618	30,250	30,250	0	0.00%
75	NEA Delegate Stipends	286,500	198,969	286,500	286,500	0	0.00%
76	NEA Convention Expenses	90,750	63,587	90,750	80,000	(10,750)	-11.85%
77	MTA & NEA Elections	58,134	68,454	58,134	70,000	11,866	20.41%
78	Committees	150,000	50,337	150,000	100,000	(50,000)	-33.33%
79	Projects, Coalitions & Annual Donations	60,000	61,340	60,000	60,000	0	0.00%
80	Discretionary Donations	70,000	60,500	70,000	70,000	0	0.00%
81	Massachusetts Child Donation	20,000	20,000	20,000	20,000	0	0.00%
82	AFL/CIO Membership Dues	<u>250,000</u>	<u>234,047</u>	<u>300,000</u>	<u>300,000</u>	<u>0</u>	<u>0.00%</u>
	Sub-Total Governance & Administration	1,926,434	1,568,856	1,950,994	2,194,360	243,366	12.47%
Human Resources							
83	Internal Employee/Management Meetings	28,000	23,164	28,000	28,000	0	0.00%
84	All - Staff Meetings	25,000	13,470	40,000	40,000	0	0.00%
85	Training & Tuition Reimbursement- Staff	100,000	201,103	110,000	110,000	0	0.00%
86	Employee Engagement and Recognition	20,000	24,114	35,000	35,000	0	0.00%
87	Recruitment	<u>60,000</u>	<u>20,609</u>	<u>45,000</u>	<u>35,000</u>	<u>(10,000)</u>	<u>-22.22%</u>
	Sub-Total Human Resources	233,000	282,460	258,000	248,000	(10,000)	-3.88%
	Total Program Expenses	9,461,922	22,370,450	10,548,066	10,966,390	418,324	3.97%

LN REF	APPROVED 2024-2025 BUDGET	2024-2025 ACTUAL	APPROVED 2025-2026 BUDGET	BOARD OF DIRECTORS 2026-2027 BUDGET	INCREASE (DECREASE) FROM FY 26	PERCENT INCR/(DECR) FROM FY 26	
ADMINISTRATIVE EXPENSES							
88	Office Supplies / Small Equip	134,750	119,696	141,750	141,750	0	0.00%
89	Equipment Maintenance/Leasing	219,000	456,562	320,800	320,800	0	0.00%
90	Computer Leasing	40,000	18,813	40,000	40,000	0	0.00%
91	Internet Connectivity	28,000	34,482	33,600	33,600	0	0.00%
92	Equipment Repairs - Printing and Mailing	4,500	63	4,500	4,500	0	0.00%
93	Software Packages	361,500	412,809	435,000	414,000	(21,000)	-4.83%
94	Insurance - APL Policy	18,000	17,504	18,000	18,000	0	0.00%
95	Offsite Storage	10,700	11,354	11,500	11,500	0	0.00%
96	Bank Service Fees	20,000	18,656	18,000	18,000	0	0.00%
97	MTAB- Property Casualty Advertising Fee	20,000	20,000	20,000	20,000	0	0.00%
98	Corporate Insurance	145,000	156,137	145,000	155,000	10,000	6.90%
99	Postage and Delivery	75,000	131,206	75,000	75,000	0	0.00%
100	Paper	21,542	74,942	67,000	67,000	0	0.00%
101	Dues	70,000	40,070	70,000	70,000	0	0.00%
102	Subscriptions	125,000	137,868	100,600	100,600	0	0.00%
103	Records Retention	65,000	109,189	65,000	65,000	0	0.00%
	Total Administrative Expenses	1,357,992	1,759,351	1,565,750	1,554,750	(11,000)	-0.70%
	TOTAL EXPENSES BEFORE CONTINGENCY	53,716,976	65,135,193	58,212,794	57,263,475	(949,319)	-1.63%
104	Depreciation	400,000	612,270	400,000	250,000	(150,000)	-37.50%
105	Contingency	334,047	0	265,992	828,876	562,884	211.62%
106	Reserve Strengthening Fund	0	0	0	450,000	450,000	0.00%
107	Unrelated Business Income Tax	30,000	88,639	90,000	90,000	0	0.00%
108	Increased Campaign Capacity	2,063,872	0	0	0	0	0.00%
	TOTAL EXPENSES	56,544,895	65,836,102	58,968,786	58,882,351	(86,435)	-0.15%
	NET INCOME/(LOSS)	0	(4,289,958)	0	(0)	(0)	0.00%

PROPOSED DETAIL DIVISION BUDGET BY LINE ITEM



A DIVERSE UNION
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LN REF	BOARD OF DIRECTORS 2026-2027 BUDGET	FIELD & ORGANIZING	TRAINING AND PROFESSIONAL LEARNING	LEGISLATION, POLICY AND POLITICAL ACTION	COMM. DIVISION	LEGAL SERVICES	GOVERNANCE & ADMIN	HUMAN RESOURCES	FINANCE & ACCOUNTING	ITS	PRINTING & MAILING
	REVENUE										
	MEMBERSHIP DUES										
	Full Time Equivalents										
	\$566.00										
	89,990										
1	Affiliation Dues	20,526,159	3,726,736	4,469,345	2,651,562	5,920,637	6,127,555	968,962	4,253,794	1,275,917	1,013,548
	TOTAL MEMBERSHIP DUES	20,526,159	3,726,736	4,469,345	2,651,562	5,920,637	6,127,555	968,962	4,253,794	1,275,917	1,013,548
	PROGRAM REVENUE										
2	NEA UniServ Funding - Full time	3,475,293	0	0	0	0	0	0	0	0	0
3	NEA UniServ Funding - Part time	276,349	0	0	0	0	0	0	0	0	0
4	NEA Funds - Project/Grant Revenue	322,000	0	0	0	0	0	0	0	0	0
5	NEA Legal Reimbursement	1,600,000	0	0	0	1,600,000	0	0	0	0	0
6	Insurance & Court Reimbursement of Attorney's Fees	10,000	0	0	0	10,000	0	0	0	0	0
7	Conference/Workshop Revenue	5,000	5,000	0	0	0	0	0	0	0	0
8	Summer Conference Revenue	15,000	15,000	0	0	0	0	0	0	0	0
9	Workers Compensation Reimbursement	50,000	0	0	0	50,000	0	0	0	0	0
10	Annual Meeting Revenue	21,000	0	0	0	0	21,000	0	0	0	0
	Candidate Booth Revenue	0	0	0	0	0	0	0	0	0	0
11	Newspaper Advertising	40,000	0	0	40,000	0	0	0	0	0	0
12	Printing Income	94,000	0	0	0	0	0	0	0	0	94,000
13	Human & Civil Rights Event Revenue	0	0	0	0	0	0	0	0	0	0
	Total Program Revenue	5,908,642	4,073,642	20,000	40,000	1,660,000	21,000	0	0	0	94,000
	OTHER INCOME										
14	Interest and Dividend Income	1,598,494	0	0	0	0	0	0	1,598,494	0	0
	Realized Gain/(Loss) on Investments	0	0	0	0	0	0	0	0	0	0
15	MTA Benefits / Miscellaneous Income	164,000	0	0	0	0	0	0	164,000	0	0
16	Property & Casualty Endorsement and Royalty Income	277,000	0	0	0	0	0	0	277,000	0	0
	Total Other Income	2,039,494	0	0	0	0	0	0	2,039,494	0	0
	TOTAL OPERATING REVENUE	58,882,351	24,599,801	3,746,736	4,469,345	2,691,562	7,580,637	6,148,555	968,962	6,293,288	1,275,917
											1,107,548

LN
REF

EXPENSES

	BOARD OF DIRECTORS 2026-2027 BUDGET	FIELD & ORGANIZING	TRAINING AND PROFESSIONAL LEARNING	LEGISLATION, POLICY AND POLITICAL ACTION	COMM. DIVISION	LEGAL SERVICES	GOVERNANCE & ADMIN	HUMAN RESOURCES	FINANCE & ACCOUNTING	ITS	PRINTING & MAILING	
SALARIES & FRINGE BENEFITS												
1	Salaries	22,271,453	13,215,064	848,222	1,754,424	1,354,946	2,475,310	1,207,667	425,339	802,532	187,949	0
2	Wages	5,405,082	1,791,309	568,302	228,401	209,591	639,879	335,808	0	1,010,098	212,485	409,209
	Student Interns	0	0	0	0	0	0	0	0	0	0	0
3	Part-Time Staff	740,000	90,000	0	450,000	0	200,000	0	0	0	0	0
4	Overtime	350,002	7,000	130,000	4,501	6,000	25,501	54,000	0	119,000	0	4,000
5	FICA	2,149,944	1,148,552	118,094	186,240	119,935	239,007	97,495	32,537	146,055	30,419	31,610
6	Pension	3,451,783	1,876,950	180,612	253,895	200,336	397,348	153,182	54,463	232,863	51,274	50,860
7	Health & Dental Insurance	5,721,893	2,905,112	351,566	483,932	352,338	559,058	305,612	67,900	558,969	80,053	57,353
8	Post Retirement Health Insurance	723,894	409,678	38,588	53,925	41,557	69,336	24,235	10,389	51,945	10,389	13,852
9	Life Insurance	135,254	72,649	7,000	9,796	7,727	15,396	7,625	2,103	8,956	1,979	2,023
10	Short, Long Term Disability & Paid Family Medical Leave	347,109	187,193	18,019	25,270	19,938	39,633	18,284	5,420	23,098	5,102	5,152
11	State/Federal Unemployment Tax/Universal Health	108,531	47,815	4,570	21,085	4,571	14,953	4,112	1,371	6,855	1,371	1,828
12	Workers Compensation	28,012	15,197	1,463	2,055	1,623	3,215	1,325	440	1,869	415	410
	Total Salaries & Fringe Benefits	41,432,957	21,766,519	2,266,436	3,473,524	2,318,562	4,678,636	2,209,345	599,962	2,962,240	581,436	576,297
CONTRACTED ADMINISTRATIVE SERVICES & PROFESSIONAL FEES												
	Temporary Help	0	0	0	0	0	0	0	0	0	0	0
13	Consultants	312,000	75,000	0	0	0	0	25,000	117,000	60,000	35,000	0
14	Audit Fees	80,000	0	0	0	0	0	0	0	80,000	0	0
15	Investment Consulting Fees	221,648	0	0	0	0	0	0	0	221,648	0	0
16	Payroll & HR Service Fees	90,000	0	0	0	0	0	0	0	90,000	0	0
17	Corporate Counsel	100,000	0	0	0	0	0	100,000	0	0	0	0
	Total Contracted Administrative Services & Professional Fees	803,648	75,000	0	0	0	0	125,000	117,000	451,648	35,000	0

LN
REF

	BOARD OF DIRECTORS 2026-2027 BUDGET	FIELD & ORGANIZING	TRAINING AND PROFESSIONAL LEARNING	LEGISLATION, POLICY AND POLITICAL ACTION	COMM. DIVISION	LEGAL SERVICES	GOVERNANCE & ADMIN	HUMAN RESOURCES	FINANCE & ACCOUNTING	ITS	PRINTING & MAILING
FACILITIES & TELEPHONE											
18 Telephone	157,013	23,823	0	809	0	0	0	0	0	132,381	0
19 Rent	1,470,329	618,710	0	156,100	0	0	532,710	0	0	0	162,809
20 Janitorial Supplies/Services	40,078	38,394	0	0	0	0	1,290	0	0	0	394
21 Utilities and Operating Expenses - Leaseholds	<u>269,054</u>	<u>75,867</u>	<u>0</u>	<u>22,316</u>	<u>0</u>	<u>0</u>	<u>130,873</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>39,998</u>
Total Facilities & Telephone	1,936,474	756,794	0	179,225	0	0	664,873	0	0	132,381	203,201
BUSINESS EXPENSES											
22 Travel - Mileage	257,342	219,994	8,000	7,797	2,499	10,001	5,001	500	1,400	1,500	650
23 Travel - Other	311,914	149,013	18,000	35,000	18,001	25,000	43,000	1,000	4,500	4,000	14,400
24 Travel and Residence - President's Expenses	0	0	0	0	0	0	0	0	0	0	0
25 Travel and Residence - Vice President's Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Business Expenses	569,256	369,007	26,000	42,797	20,500	35,001	48,001	1,500	5,900	5,500	15,050

LN
REF

	BOARD OF DIRECTORS 2026-2027 BUDGET	FIELD & ORGANIZING	TRAINING AND PROFESSIONAL LEARNING	LEGISLATION, POLICY AND POLITICAL ACTION	COMM. DIVISION	LEGAL SERVICES	GOVERNANCE & ADMIN	HUMAN RESOURCES	FINANCE & ACCOUNTING	ITS	PRINTING & MAILING
PROGRAM EXPENSES											
Field & Organizing											
26	State and Local Organizing	1,079,458	1,079,458	0	0	0	0	0	0	0	0
27	Higher Ed Membership Data Reimbursement	0	0	0	0	0	0	0	0	0	0
28	Large Locals	24,773	24,773	0	0	0	0	0	0	0	0
	ESP Grant - Member Organizing	0	0	0	0	0	0	0	0	0	0
29	Health & Welfare Initiatives Consultant	5,000	5,000	0	0	0	0	0	0	0	0
30	Indoor Air Quality/Workplace Health & Safety Consultant	75,000	75,000	0	0	0	0	0	0	0	0
31	Local Office Support	1,800,000	0	0	0	0	0	0	1,800,000	0	0
32	Membership Materials/I.D. Cards	100,000	100,000	0	0	0	0	0	0	0	0
	Local Presidents Release Time	0	0	0	0	0	0	0	0	0	0
33	Staff Meetings/Training (F&O)	110,000	110,000	0	0	0	0	0	0	0	0
34	Higher Ed Leadership Meetings	5,000	5,000	0	0	0	0	0	0	0	0
35	MTA Reporter (Retired)	25,000	25,000	0	0	0	0	0	0	0	0
	NEA Retired/Student Monitoring Program	0	0	0	0	0	0	0	0	0	0
36	Membership Recruitment	15,000	15,000	0	0	0	0	0	0	0	0
37	Contract Data Research System	42,000	42,000	0	0	0	0	0	0	0	0
	Sub-Total Field & Organizing	3,281,231	1,481,231	0	0	0	0	0	1,800,000	0	0
Training and Professional Learning											
38	Leadership & Organizational Development	310,000	0	310,000	0	0	0	0	0	0	0
39	Union Skills Conferences	150,000	0	150,000	0	0	0	0	0	0	0
40	Summer Conference	300,000	0	300,000	0	0	0	0	0	0	0
41	Prof. Development Workshops	80,000	0	80,000	0	0	0	0	0	0	0
42	New Member Conferences	40,000	0	40,000	0	0	0	0	0	0	0
43	Ethnically Marginalized Affairs Committee Conference	90,000	0	90,000	0	0	0	0	0	0	0
44	LGBTQ+ Conference	100,000	0	100,000	0	0	0	0	0	0	0
45	Higher Ed Conference	50,000	0	50,000	0	0	0	0	0	0	0
46	ESP Leadership and Professional Development	55,000	0	55,000	0	0	0	0	0	0	0
47	ESP Conference	139,300	0	139,300	0	0	0	0	0	0	0
48	Retired Conference and Gatherings	40,000	0	40,000	0	0	0	0	0	0	0
49	General Conference Supplies/Services	43,500	0	43,500	0	0	0	0	0	0	0
	Sub-Total Training and Professional Learning	1,397,800	0	1,397,800	0	0	0	0	0	0	0

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REF

BOARD OF DIRECTORS 2026-2027 BUDGET	FIELD & ORGANIZING	TRAINING AND PROFESSIONAL LEARNING	LEGISLATION, POLICY AND POLITICAL ACTION	COMM. DIVISION	LEGAL SERVICES	GOVERNANCE & ADMIN	HUMAN RESOURCES	FINANCE & ACCOUNTING	ITS	PRINTING & MAILING
Legislation, Policy and Political Action										
Ballot Initiative	0	0	0	0	0	0	0	0	0	0
50 Local Grants / Political Action Leaders	35,000	0	35,000	0	0	0	0	0	0	0
MTA Legislative Agenda	0	0	0	0	0	0	0	0	0	0
51 Regional Team Organizing Expenses	5,000	0	5,000	0	0	0	0	0	0	0
Member to Member Activities- Legislation	0	0	0	0	0	0	0	0	0	0
52 State Conventions	5,000	0	5,000	0	0	0	0	0	0	0
53 Local, State and Federal Elections & Issues ¹	395,000	0	395,000	0	0	0	0	0	0	0
54 VOTE - Political Contributions	14,999	0	14,999	0	0	0	0	0	0	0
55 Legislative Materials and Fees	15,000	0	15,000	0	0	0	0	0	0	0
State House Functions	0	0	0	0	0	0	0	0	0	0
56 State Budget / Issues Activities / Polling	225,000	0	225,000	0	0	0	0	0	0	0
57 Policy Development, Research and Monitoring	30,000	0	30,000	0	0	0	0	0	0	0
58 Higher Education Research & Policy	30,000	0	30,000	0	0	0	0	0	0	0
Sub-Total Legislation, Policy and Political Action	754,999	0	754,999	0	0	0	0	0	0	0

¹Unexpended funds in Line 52 are restricted in non election years for use in the next election year.

Communications										
59 Media/Policy Priorities	80,000	0	0	80,000	0	0	0	0	0	0
60 MTA Today	120,000	0	0	120,000	0	0	0	0	0	0
61 Website/Digital Communications	135,000	0	0	135,000	0	0	0	0	0	0
Sub-Total Communications	335,000	0	0	335,000	0	0	0	0	0	0
Legal Services										
62 Auxillary Support (Filing/Transcript Fees)/Experts	120,000	0	0	0	120,000	0	0	0	0	0
63 Outside Attorney Fees - Legal	2,335,000	0	0	0	2,335,000	0	0	0	0	0
64 Outside Attorney Fees - Workers Comp	300,000	0	0	0	300,000	0	0	0	0	0
Sub-Total Legal Services	2,755,000	0	0	0	2,755,000	0	0	0	0	0

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REF

	BOARD OF DIRECTORS 2026-2027 BUDGET	FIELD & ORGANIZING	TRAINING AND PROFESSIONAL LEARNING	LEGISLATION, POLICY AND POLITICAL ACTION	COMM. DIVISION	LEGAL SERVICES	GOVERNANCE & ADMIN	HUMAN RESOURCES	FINANCE & ACCOUNTING	ITS	PRINTING & MAILING
Governance & Administration											
65	Annual Meeting	750,000	0	0	0	0	750,000	0	0	0	0
66	Human Civil Rights Dinner & Awards	24,200	0	0	0	0	24,200	0	0	0	0
67	Board Meetings	212,960	0	0	0	0	212,960	0	0	0	0
68	Other Board Activities	48,400	0	0	0	0	48,400	0	0	0	0
69	Executive Committee Meetings	33,000	0	0	0	0	33,000	0	0	0	0
70	Other Executive Committee Activities	15,000	0	0	0	0	15,000	0	0	0	0
71	Local Presidents Meetings	55,000	0	0	0	0	55,000	0	0	0	0
72	President's Special Projects	8,800	0	0	0	0	8,800	0	0	0	0
73	National Conferences	30,250	0	0	0	0	30,250	0	0	0	0
74	Special Interest Conferences	30,250	0	0	0	0	30,250	0	0	0	0
75	NEA Delegate Stipends	286,500	0	0	0	0	286,500	0	0	0	0
76	NEA Convention Expenses	80,000	0	0	0	0	80,000	0	0	0	0
77	MTA & NEA Elections	70,000	0	0	0	0	70,000	0	0	0	0
78	Committees	100,000	0	0	0	0	100,000	0	0	0	0
79	Projects, Coalitions & Annual Donations	60,000	0	0	0	0	60,000	0	0	0	0
80	Discretionary Donations	70,000	0	0	0	0	70,000	0	0	0	0
81	Massachusetts Child Donation	20,000	0	0	0	0	20,000	0	0	0	0
82	AFL/CIO Membership Dues	300,000	0	0	0	0	300,000	0	0	0	0
	Sub-Total Governance & Administration	2,194,360	0	0	0	0	2,194,360	0	0	0	0
Human Resources											
83	Internal Employee/Management Meetings	28,000	0	0	0	0	0	28,000	0	0	0
84	All - Staff Meetings	40,000	0	0	0	0	0	40,000	0	0	0
85	Training & Tuition Reimbursement- Staff	110,000	0	0	0	0	0	110,000	0	0	0
86	Employee Engagement and Recognition	35,000	0	0	0	0	0	35,000	0	0	0
87	Recruitment	35,000	0	0	0	0	0	35,000	0	0	0
	Sub-Total Human Resources	248,000	0	0	0	0	0	248,000	0	0	0
	Total Program Expenses	10,966,390	1,481,231	1,397,800	754,999	335,000	2,755,000	2,194,360	248,000	1,800,000	0

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REF

	BOARD OF DIRECTORS 2026-2027 BUDGET	FIELD & ORGANIZING	TRAINING AND PROFESSIONAL LEARNING	LEGISLATION, POLICY AND POLITICAL ACTION	COMM. DIVISION	LEGAL SERVICES	GOVERNANCE & ADMIN	HUMAN RESOURCES	FINANCE & ACCOUNTING	ITS	PRINTING & MAILING
ADMINISTRATIVE EXPENSES											
88	Office Supplies / Small Equip	141,750	40,750	0	1,000	0	0	0	50,000	0	50,000
89	Equipment Maintenance/Leasing	320,800	84,000	0	9,800	0	0	0	0	178,000	49,000
90	Computer Leasing	40,000	0	0	0	0	0	0	0	40,000	0
91	Internet Connectivity	33,600	0	0	0	0	0	0	0	33,600	0
92	Equipment Repairs - Printing and Mailing	4,500	0	0	0	0	0	0	0	0	4,500
93	Software Packages	414,000	18,000	55,000	0	9,000	22,000	0	40,000	270,000	0
94	Insurance - APL Policy	18,000	0	0	0	0	18,000	0	0	0	0
95	Offsite Storage	11,500	0	0	0	0	0	0	0	0	11,500
96	Bank Service Fees	18,000	0	0	0	0	0	0	18,000	0	0
97	MTAB- Property Casualty Advertising Fee	20,000	0	0	0	0	0	0	20,000	0	0
98	Corporate Insurance	155,000	0	0	0	0	0	0	155,000	0	0
99	Postage and Delivery	75,000	8,000	0	1,000	0	0	0	0	0	66,000
100	Paper	67,000	0	0	0	0	0	0	0	0	67,000
101	Dues	70,000	500	1,000	2,000	1,500	8,000	1,000	500	0	0
102	Subscriptions	100,600	0	500	5,000	7,000	86,000	1,500	0	0	0
103	Records Retention	<u>65,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>65,000</u>
	Total Administrative Expenses	1,554,750	151,250	56,500	18,800	17,500	112,000	78,100	2,500	283,500	313,000
	TOTAL EXPENSES BEFORE CONTINGENCY	57,263,475	24,599,801	3,746,736	4,469,345	2,691,562	7,580,637	5,319,679	968,962	5,503,288	1,275,917
104	Depreciation	250,000	0	0	0	0	0	0	250,000	0	0
105	Contingency	828,876	0	0	0	0	828,876	0	0	0	0
106	Reserve Strengthening Fund	450,000	0	0	0	0	0	0	450,000	0	0
107	Unrelated Business Income Tax	90,000	0	0	0	0	0	0	90,000	0	0
108	Increased Campaign Capacity	0	0	0	0	0	0	0	0	0	0
	TOTAL EXPENSES	<u>58,882,351</u>	<u>24,599,801</u>	<u>3,746,736</u>	<u>4,469,345</u>	<u>2,691,562</u>	<u>7,580,637</u>	<u>6,148,555</u>	<u>968,962</u>	<u>6,293,288</u>	<u>1,275,917</u>
	NET INCOME/(LOSS)	(0)	0	0	0	0	0	(0)	0	0	0

OPERATING BUDGET DETAILED LINE - ITEM ANALYSES



A DIVERSE UNION
of EDUCATION
WORKERS

REVENUE

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
2 - NEA UniServ Funding - Full Time	2,923,220	3,231,488	3,433,793	3,475,293	41,500

SOURCE OF REVENUE: NEA provides state affiliates with a grant for each full-time “UniServ” staff (field and other related staff) employed by the affiliate. The total amount of NEA funds available for grants to NEA affiliates is determined by the number of NEA members. That total fund is divided by the number of grants applied for by each state affiliate.

Reasons for Revenue Increase/Decrease: Increased. When the 2025-2026 budget was approved, the NEA had set its reimbursement for \$41,371. The NEA’s actual rate for the current budget year (2025-2026) is \$41,871 per full-time employee. The \$500 / FTE increase accounts for the \$41,500 total increase in revenue. The NEA has not yet published its rate for the 2026-2027 budget year. The proposed 2026-2027 MTA budget uses the same per FTE amount (\$41,871) and includes the same total number of qualifying FTEs for the NEA UniServ grant.

Related Expense Line Item: Line #1 Salaries

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
3 - NEA UniServ Funding – Part Time	312,855	211,589	235,815	276,349	40,534

SOURCE OF REVENUE: The NEA grant program also provides grants for part-time UniServ positions. MTA part-time positions eligible for this grant include Regional Representatives (part-time, intermittent field rep-organizers) and Senate District Coordinators.

Reasons for Revenue Increase/Decrease: Increased. The NEA has not yet published its rate for the 2026-2027 budget year. The 2026-2027 total proposed amount (\$276,349) anticipates no increase to the NEA reimbursement rate in 2026-2027.

Related Expense Line Item: Line #3 Part-time Staff

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
4 - NEA Funds – Project / Grant Revenue	225,000	458,390	225,000	322,000	97,000

SOURCE OF REVENUE: NEA provides state affiliates a grant for reimbursement of costs associated with signing up potential members.

Reasons for Revenue Increase/Decrease: Increased. The NEA has provided grant funding for the summer member organizer program. We expect this to continue in the next fiscal year. We also secured a two-year NEA grant for a NEA Data Specialist position. The NEA contributes \$115,000 per fiscal year for this grant.

Related Expense Line Item: Line #2 Wages (Summer Member Organizers + NEA Data Specialist)

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
5 - NEA Legal Reimbursement	1,600,000	1,716,343	1,600,000	1,600,000	0

SOURCE OF REVENUE: This revenue is from the NEA Unified Legal Services Program (ULSP), which reimburses a portion of the legal costs of NEA state affiliates. Under the program, NEA reimburses a portion of attorneys’ time and auxiliary costs for qualifying cases. Many of the legal cases handled by MTA attorneys (inside and outside) are eligible for NEA reimbursement, but a significant amount of legal work does not qualify for reimbursement. Non-reimbursable legal work is performed primarily by the in-house staff attorneys, such as written legal opinions requested by locals, local affiliate workshops, support for MTA committees, Field and Organizing staff training, attendance at Field and Organizing staff meetings, assistance to the Government Relations staff in drafting and reviewing pending legislation, campaign finance, advice to CEPP, and participation in MTA work groups.

Reasons for Revenue Increase/Decrease: Level funded.

Related Expense Line Item: Line #61 Auxiliary Support / Line # 63 Outside Attorney Fees – Legal

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
6 - Insurance & Court Reimb of Attorney's Fees	20,000	57,757	10,000	10,000	0

SOURCE OF REVENUE: This revenue is mainly from an NEA policy covering members' legal fees in defending employment-related criminal charges. Fees are reimbursed only if the member is acquitted of the charges. To assist members at the outset, MTA's Legal Services Policy covers \$5,000 of attorneys' fees in criminal cases and NEA reimburses MTA 50% of that amount. If the legal costs exceed \$5,000, the member is personally responsible for the balance. Upon acquittal, the insurance company reimburses the member for attorney fees up to \$35,000 and MTA recoups its share; the maximum reimbursement per case MTA receives is \$2,500 (50% of \$5,000). (Any award of attorney fees in a civil case, which is very rare, would also be included here).

Reasons for Revenue Increase/Decrease: Level Funded

This depends largely on how many cases are filed and completed under EEL insurance and if they are acquitted. This could vary. In 2024-25 we took in more and staff are improving at identifying new ways to ensure we capture funds.

Related Expense Line Item: Line #61 Auxiliary Support / Line # 63 Outside Attorney Fees – Legal

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
7 - Conference/Workshop Revenue	21,000	86	5,000	5,000	0

SOURCE OF REVENUE: Fees paid by attendees for some MTA-sponsored conferences and workshops. This line does not include the annual Summer Conference fees, which are accounted for in a separate line.

Reasons for Revenue Increase/Decrease: Level funded. We have moved away from charging members conference registration fees.

Related Expense Line Item: Lines #38 to 47 TPL – Conferences and Workshops

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
8 - Summer Conference Revenue	24,150	17,314	15,000	15,000	0

SOURCE OF REVENUE: Summer Conference revenue is from participants' payments for housing and meals from one to four nights, registrant late fees, conference/commuter fees, vendors/candidates and reimbursements from FSO for the cost of its FSO Lawn Party.

Reasons for Revenue Increase/Decrease: Level-funded. We have moved away from charging members for conference registration fees.

Related Expense Line Item: Line #40 Summer Conference Expense

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
9 - Workers' Comp Reimbursement	60,000	14,273	60,000	50,000	(10,000)

SOURCE OF REVENUE: This line accounts for revenue MTA receives from workers' compensation cases that result in an award of attorney fees under the workers' compensation law.

Reasons for Revenue Increase/Decrease: Reduced to recognize actuals.

Related Expense Line Item: Line #63 Outside Attorney Fees – Workers Comp

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
10 - Annual Meeting Revenue	20,000	20,000	21,000	21,000	0

SOURCE OF REVENUE: Annual Meeting revenue consists of the fee MTAB pays for exhibitor booths, as well as occasional fees from MTA candidates running for elected positions, MTA committees and campaigns, and/or external partners.

Reasons for Revenue Increase/Decrease: Level funded.

Related Expense Line Item: Line #64 Annual Meeting Expenses

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
11 - Newspaper Advertising	40,000	42,250	40,000	40,000	0

SOURCE OF REVENUE: Income from advertising in MTA Today. All ad space is sold to MTA Benef its.

Reasons for Revenue Increase/Decrease: Level funded.

Related Expense Line Item: Line #59 MTA TODAY

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
12 - Printing Income	50,000	123,285	94,000	94,000	0

SOURCE OF REVENUE: Represents income from printing jobs paid for by locals and other allied groups.

Reasons for Revenue Increase/Decrease: Level funded.

Related Expense Line Item: Line #99 Paper

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
13 - Human & Civil Rights Event Revenue	600	0	0	0	0

SOURCE OF REVENUE: Registration fees received for the annual MTA Human & Civil Rights Awards Banquet.

Reasons for Revenue Increase/Decrease: No revenue included because we are eliminating fees for this event.

Related Expense Line Item: Line #65 Human & Civil Rights Dinner and Awards

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
14 - Interest and Dividend Income	1,442,986	1,727,224	1,820,000	1,598,494	(221,506)

SOURCE OF REVENUE: Interest and dividends earned from MTA's cash and investment portfolio and bank interest.

Reasons for Revenue Increase/Decrease: Decreased. Assuming MTA assets hold at current values and no withdrawals, the proposed estimate is reasonable, based on current year projections using current portfolio values.

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
15 - MTA Benefits/Misc. Income	163,000	157,966	158,800	164,000	5,200

SOURCE OF REVENUE: Fees received from MTA Benefits for MTA management and personnel services, as well as a royalty fee generated by MTAB programs. Estimates include Management fee - \$73,000, Royalty fee - \$61,000 and Personnel fee - \$30,000.

Reasons for Revenue Increase/Decrease: Increased to reflect most current actual data. Bargaining year affects the personnel costs projected in 2027.

REVENUE Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
16 - Property and Casualty Endorsement and Royalty Income	200,000	258,222	240,000	277,000	37,000

SOURCE OF REVENUE: Endorsement and royalty income earned from Hanover Insurance and Liberty Mutual on their property/casualty book of MTA member business. Earnings are based on: (1) the level of business retention plus new business from Hanover and (2) Liberty Mutual's book of new business.

Reasons for Revenue Increase/Decrease: Increased to more closely reflect actual experience.

Related Expense Line Item: Line #96 MTAB - Hanover and Liberty Mutual Property Casualty Advertising Fee.

EXPENSES

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
1 - Salaries	19,458,346	20,610,129	22,143,499	22,271,453	127,954

EXPENSE COMPONENTS: Salaries for non-unit, FSO and MATA units.

Reasons for Expense Increase/Decrease: The amount proposed for 2026-2027 includes step increases required by MTA's contracts with FSO and MATA, as required under MTA policy.

Justification for Continuation of Expenses: Cost for staff.

Related Revenue Line Item: Line #2 NEA UniServ Funding - Full time

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
2 - Wages	4,603,919	4,923,238	4,951,103	5,405,082	453,979

EXPENSE COMPONENTS: Wages for staff in MTASO unit and Summer Member Organizers.

Reasons for Expense Increase/Decrease: The amount proposed for 2026-2027 includes step increases required by MTA's contract with MTASO and the wage estimate for the Summer Member Organizer program (\$300,000). Also included is an additional Membership Clerk.

Justification for Continuation of Expense: Cost for staff and summer organizing efforts.

Related Revenue Line Item: Line #4 NEA Funds - Project/Grant Revenue

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
3 - Part-Time Staff	740,000	708,383	740,000	740,000	0
Field and Organizing	115,000	58,205	115,000	90,000	(25,000)
LPPA / Grassroots	450,000	428,452	450,000	450,000	0
Legal Services (Retirement Consultants)	175,000	221,906	175,000	200,000	25,000

EXPENSE COMPONENTS: Field and Organizing part-time staff are the Regional Reps, assigned on an as-needed basis to MTA locals. Grassroots part-time expenses for 2026-27 are for 50 Senate District Coordinators (SDCs) at \$9,000 each annually. The Legal Division’s part-time employees are the 13 Retirement Consultants.

Reasons for Expense Increase/Decrease: Retirement Consultant increase recommended because MTRS has seen a 10% increase in retirements since implementation of the new SS rules and the consultants did increase membership consultations resulting in an increased expenditure. We anticipate this will trend similarly this year. The regional rep decrease more closely aligns with actual costs and offsets the retirement consultant line increase.

Justification for Continuation of Expense: These part-time employees provide essential and valued services to members. MTA receives NEA reimbursement for several of the Field and Organizing and Grassroots positions.

Related Revenue Line Item: Line #3 NEA UniServ Funding - Part time

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
4 - Overtime	173,000	425,404	265,500	350,002	84,502

EXPENSE COMPONENTS: Overtime paid to MTASO bargaining unit employees.

Reasons for Expense Increase/Decrease: Increased to reflect actual activity.

Justification for Continuation of Expense: Needed to accommodate work fluctuation. Overtime is needed for processing membership in the fall, as well as for staffing governance meetings, summer conference and annual meeting.

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
5 - FICA	1,925,964	2,060,140	2,088,908	2,149,944	61,036

EXPENSE COMPONENTS: Employer FICA and Medicare tax expense for the fiscal year.

Reasons for Expense Increase/Decrease: The budget increase is in line with contractual salary and wage increases. FICA is estimated using actual published rates.

Justification for Continuation of Expense: Legal obligation.

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
6 - Pension	6,287,091	1,776,780	6,018,624	3,451,783	(2,566,841)

EXPENSE COMPONENTS: The MTA retirement plan year runs from July 1 through June 30. MTA’s contribution to the plan for each plan year is due in March following the close of the plan year, so the contribution we are budgeting for will be paid in March 2027, for the plan year ended June 30, 2026. MTA’s contribution in this budget covers MTA employees; MTAB budgets a separate annual contribution covering MTAB employees.

This line item also includes a small amount (approximately \$20,000) to reimburse the president and vice president for retirement payments deducted from their paychecks while on a leave of absence from their public employment, in accordance with MTA policy.

Reasons for Expense Increase/Decrease: Decrease based on funded status. The MTA budget for staff pensions is based upon an actuarial study conducted in 2026 by Mercer, our employee pension consultant. The plan remains extremely well-funded and this year’s budget is based on consultation with Mercer. MTA’s budgeting approach aims to avoid large fluctuations from year to year, thus maintaining a well-funded pension without an unanticipated impact on member dues in any given year.

Justification for Continuation of Expense: Contractual and policy obligations to MTA employees and legal requirements governing pension contributions.

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
7 - Health & Dental Insurance	5,135,342	4,589,615	5,402,973	5,721,893	318,920

EXPENSE COMPONENTS: Health and dental premiums, net of employee contributions.

Reasons for Expense Increase/Decrease: Assumes a projected increase in health care premiums of 11.2%, and no change in dental premiums for 2026-2027, based on anticipated increases in health care costs.

Justification for Continuation of Expense: Contractual and policy obligations to MTA employees.

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
8 - Post-Retirement Health Insurance	422,793	896,122	422,797	723,894	301,097

EXPENSE COMPONENTS: There are three numbers relevant to MTA’s post-retirement health insurance obligations to MTA employees under the MTA’s three staff union contracts and MTA policies that cover non-unit employees:

The amount proposed in the budget for each budget year. We budget for the cash MTA will pay out in the budget year on behalf of MTA retirees to meet our obligations under employee contracts and policies.

The annual expense according to GAAP accounting standards that must be recorded in the statement of operations. This amount is provided by MTA’s actuaries.

MTA’s total post-retirement liability. This is MTA’s total actuarial liability for post-retirement health benefits (excludes MTAB). This is not considered in MTA’s annual budget but is carried as a liability on MTA’s balance sheet and affects our organization’s overall financial position.

Reasons for Expense Increase/Decrease: Estimated future benefit payments.

Justification for Continuation of Expense: Contractual and policy obligations to MTA employees.

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
9 - Life Insurance	133,402	125,447	117,481	135,254	17,773

EXPENSE COMPONENTS: Life insurance and AD&D premiums, net of employee contributions.

Reasons for Expense Increase/Decrease: Increase. This line increases when the salary and wages lines increase, however, current rates have resulted in a premium closer to actual experience than in the past.

Justification for Continuation of Expense: Contractual and policy obligations to MTA employees.

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
10 - Short-, Long-Term Disability & PFMLA	240,145	322,271	225,912	347,109	121,197

EXPENSE COMPONENTS: Short- and long-term disability premiums and Massachusetts Paid Family Medical Leave Act premiums.

Reasons for Expense Increase/Decrease: Increase is due to increased utilization and overall increase in benefit-eligible compensation. Used most current rates being charged by our carriers.

Justification for Continuation of Expense: Contractual and policy obligations to MTA employees.

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
11 - State/Federal Unemployment Tax / Universal Health	92,564	108,382	81,059	108,531	27,472

EXPENSE COMPONENTS: State/Federal unemployment taxes.

Reasons for Expense Increase/Decrease: Includes full complement of staff, all subject to unemployment taxes. The rates for FUTA and SUTA are established annually as a percentage of payroll costs.

Justification for Continuation of Expense: Legal requirement.

SALARIES & FRINGE BENEFITS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
12 – Workers’ Compensation	29,315	20,652	28,008	28,012	4

EXPENSE COMPONENTS: Workers’ compensation coverage for employees.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded. Workers’ compensation premiums are based on total organizational compensation for all employees. An audit of headcount and organizational role is conducted annually to adjust the premium charged.

Justification for Continuation of Program: Legal requirement.

CONTRACTED SVCS & PROF FEES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
13 - Consultants	200,000	473,144	282,000	312,000	30,000

EXPENSE COMPONENTS: Consulting services, including pension actuary, IT expertise, and financial system expertise, as well as some interim management positions.

Reasons for Expense Increase/Decrease: Increased to explore change in enterprise resource planning system due to expiration of Great Plains software for Finance area. Expense line item includes Consulting, Third Party Administrators and Professional Services.

Justification for Continuation of Expense: Expertise required in specialty areas such as pension, employee survey, management development, IT services and financial systems troubleshooting and maintenance.

CONTRACTED SVCS & PROF FEES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
14 - Audit Fees	90,000	46,652	90,000	80,000	(10,000)

EXPENSE COMPONENTS: MTA’s annual audit and tax work - \$65,000 and 401k audit work - \$15,000.

Reasons for Expense Increase/Decrease: Decreased to recognize actuals that included over-accrual in FY24. Tax and audit support needed related to new accounting rules and potential system changes.

Justification for Continuation: Necessary business expense.

CONTRACTED SVCS & PROF FEES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
15 - Investment Consulting Fees	230,000	223,284	210,937	221,648	10,711

EXPENSE COMPONENTS: Investment fees are charged for handling our investment accounts.

Reasons for Expense Increase/Decrease: Increased to recognize bank fees charged for holding funds as well as separately charged fees on alternative investments (Generation). Reduced overall amount of investments under management due to reserve spending for MTA initiatives. Assuming MTA assets hold at current values and no withdrawals, the proposed estimate is reasonable, based on current year projections using current portfolio values.

Justification for Continuation: Expert advice is necessary to implement MTA's current investment policy.

CONTRACTED SVCS & PROF FEES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
16 - Payroll & HR Service Fees	120,000	82,730	120,000	90,000	(30,000)

EXPENSE COMPONENTS: Payroll and human resource information system processing charges with ADP.

Reasons for Expense Increase/Decrease: Decreased to reflect trend in actuals.

Justification for Continuation of Expense: Increased efficiency in payroll processing.

CONTRACTED SVCS & PROF FEES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
17 - Corporate Counsel	100,000	194,704	100,000	100,000	0

EXPENSE COMPONENTS: This line provides funds for legal services related to labor relations matters, benefits counsel, MTA office leases, and other business-related legal advice. Our spending fluctuates from year to year depending on the issues that arise.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Expense: Necessary business expense.

FACILITIES & TELEPHONE Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
18 - Telephone	150,000	154,797	150,000	157,013	7,013

EXPENSE COMPONENTS: Telephone expenses for all offices and employees. Also includes interoffice connectivity.

Reasons for Expense Increase/Decrease: Increased to reflect actuals.

Justification for Continuation of Expense: Necessary business expense.

FACILITIES & TELEPHONE Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
19 - Rent	1,831,689	1,866,660	1,678,138	1,470,329	(207,809)

EXPENSE COMPONENTS: Rent for MTA offices: Quincy (Headquarters and Batterymarch), Boston, Raynham, Middleton, Worcester, West Springfield and Pittsfield.

Reasons for Expense Increase/Decrease: Overall decrease. Regional offices are incurring escalating lease costs but that is offset by a reduction in the renegotiated Quincy headquarters lease.

Justification for Continuation of Expense: Space needed for staff offices, member training, and meetings of MTA Board, Executive Committee, MTA committees, MTA locals, coalition partners and groups allied with MTA.

FACILITIES & TELEPHONE Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
20 - Janitorial Supplies/Services	53,635	37,291	36,555	40,078	3,523

EXPENSE COMPONENTS: Cleaning and supplies for each office.

Reasons for Expense Increase/Decrease: Amount established based on FY25 actual expense and trend applied to projected leases for FY27.

Justification for Continuation of Expense: Required for maintenance of MTA offices.

FACILITIES & TELEPHONE Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
21 - Utilities & Operating Exp.–Leaseholds	429,850	369,992	311,228	269,054	(42,174)

EXPENSE COMPONENTS: Utilities and operating expenses for all MTA offices. Operating expenses include our tenant portion of real estate taxes (in excess of base costs included in monthly lease payments), common area maintenance and utility costs, and personal property taxes on furniture and fixtures.

Reasons for Expense Increase/Decrease: Amount established based on FY25 actual expense and trend applied to projected leases for FY27.

Justification for Continuation of Expense: Required under terms of current leases.

BUSINESS EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
22 - Travel-Mileage	234,996	295,607	257,343	257,342	(1)

EXPENSE COMPONENTS: Reimbursement to staff for the cost of mileage when meeting with MTA members and locals.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Expense: Reimbursement for necessary business expenses is required under staff contracts and MTA policies.

BUSINESS EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
23 - Travel-Other	215,012	452,077	311,914	311,914	0

EXPENSE COMPONENTS: Staff parking and other approved business expenses (meals, tolls, parking and out-of-town travel).

Reasons for Expense Increase/Decrease: Level funded. Staff travel and out-of-town travel in divisions.

Justification for Continuation of Expense: Reimbursement for necessary business expenses is required under staff contracts and MTA policies.

BUSINESS EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
24 - Travel and Residence – President’s Expenses	0	43,184	45,000	0	(45,000)

EXPENSE COMPONENTS: MTA policy provides housing for a President and/or Vice President who reside more than 50 miles from headquarters and reimbursement for reasonable business expenses. Housing has been provided for the current president in accordance with MTA policy.

Reasons for Expense Increase/Decrease: Decrease from last year is because this item is budgeted in contingency pending the outcome of the MTA election in 2026.

Justification for Continuation of Expense: Necessary to support president’s activities with members and in representing MTA with external entities and leaders.

BUSINESS EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
25 - Travel and Residence – Vice President’s Expenses	0	15,961	20,000	0	(20,000)

EXPENSE COMPONENTS: MTA policy provides housing for a President and/or Vice President who reside more than 50 miles from headquarters and reimbursement for reasonable business expenses.

Reasons for Expense Increase/Decrease: Decrease from last year is because this item is budgeted in contingency pending the outcome of the MTA election in 2026.

Justification for Continuation of Expense: Necessary to support vice president’s activities with members and in representing MTA with external entities and leaders.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
26 - State and Local Organizing	425,000	505,620	750,000	1,079,458	329,458

EXPENSE COMPONENTS: This account supports a wide variety of organizing activities at the local, regional and state levels. Activities include member meetings held throughout the state, regional leadership meetings, and projects associated with statewide/regional/local campaigns. It also covers expenses (not including wages) for the Summer Member Organizer program. This line item also supports All In organizing campaigns and other special organizing projects such as ALANA, the New Educators of Color - Retired Mentor Program, the ESP Bill of Rights and Living Wage campaign and supports rank-and-file member-led racial justice initiatives and centers social, racial, and economic justice in statewide campaigns.

Additionally, this account supports expenditures for regional bargaining councils, regional action networks and projects that advance their coordination and campaigns. As we increase the number of locals participating in open bargaining and bargaining for the common good, this organizing line will support the increasingly robust contract campaigns which involve our members as well as the community.

This line item includes a number of grant programs available to locals:

- All In Grants support local organizing and member engagement plans as determined by each participating local.
- New Member Welcome Grants support local activities and gatherings associated with new member orientations.
- Bargaining Crisis Grants and Higher Ed Negotiations Support Grants support locals when they have reached an impasse or similar crisis in negotiations.

Reasons for Expense Increase/Decrease within Program Account: Increased \$329k to reflect (a) \$400k additional All In Grants support traditionally funded through Public Relations & Organizing budget and (b) \$63k to cover NEA dues for the first year for retirees less (c) \$134k funding for the additional Membership Clerk position.

Justification for Continuation of the Program: All of our Field and Organizing work helps to build the collective power at the local, regional and statewide level that is essential to advancing all five of the Blueprint priorities. F&O's many varied organizing campaigns and projects are aimed at connecting members to the life of the union, cultivating leadership at all levels of the union, and engaging educators of color in the union and creating paths to leadership – all of which is the foundation of maximizing a local's bargaining power, as well as winning groundbreaking statewide legislative and policy campaigns.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
27 - Higher Ed Membership Data Reimbursement	35,000	70,449	35,000	0	(35,000)

Reasons for Decrease: This special line item was initiated decades ago in lieu of MTA research support. Today, our BCST and CEPP teams fully support higher education research needs. In the mid-1990s, the purpose of this line item expanded to include financial support for three locals (MCCC, MSCA, APA) to maintain an updated database of members. The MTA now uses a shared dues database through our IMS system and the NEA 360 database. The impacted higher ed locals will continue to have access to All In Grant funding for membership recruitment and engagement. In addition, each chapter within each local will be eligible for reimbursement through the New Member Social Grant and New Member Liaison program.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
28 - Large Locals	14,773	15,078	24,773	24,773	0

EXPENSE COMPONENTS: Cost for food and materials for eight monthly meetings and the hotel charges for a two-day meeting twice a year for the presidents of large locals.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded to reflect the costs of large local president monthly meetings and retreat.

Justification for Continuation of Program: Large locals represent a significant portion of the total MTA membership. Large locals encounter a constant flow of critical issues that makes this forum for sharing, analyzing problems, and developing potential solutions for local issues ever more important. These meetings also provide an opportunity for MTA leaders and staff to meet regularly with large local leaders to discuss important local and statewide topics including supporting social, racial, and economic justice in statewide campaigns.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
29 - Health and Welfare Initiatives Consultant	10,000	0	5,000	5,000	0

EXPENSE COMPONENTS: Our health insurance consulting is now handled directly by MTA staff supported by the Bargaining Campaign Strategy team. On occasion, we may need to hire outside health insurance consultants to assess utilization experience and project migration analysis for locals that may consider moving from a purchasing groups to self-insured or the GIC.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Program: The program provides health insurance consulting services to help local associations analyze and solve important health care plan problems, a key issue for our members.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
30 - Indoor Air Quality / Workplace Health and Safety Issues Consultant	90,000	66,405	75,000	75,000	0

EXPENSE COMPONENTS: This is a local grant program in which MTA shares the cost that locals incur for expert services on indoor air quality/workplace health and safety issues. To receive a grant, locals are required to have a health and safety committee, either existing or developed as part of the grant. Grants are based on preset funding; assistance above and beyond the base grant amount requires a dollar-for-dollar matching fund to a predetermined maximum.

Reasons for Expense Increase/Decrease within Program: Level funded. The hiring of a H&S organizer has expanded our capacity to provide locals with consultation expertise including mold inspection and testing and general IAQ assessments. As a result, the H&S organizer assesses the needs and makes the assignment determination rather than outside legal counsel.

Justification for Continuation of Program: Workplace health and safety is a priority concern for our members and locals, often requiring a degree of technical expertise. At the same time, addressing health and safety issues provides important opportunities for organizing. With a focus on assisting locals to form health and safety committees, this grant program builds long-term capacity.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
31 - Local Office Support	1,800,000	1,946,566	1,800,000	1,800,000	0

EXPENSE COMPONENTS: This is money that is returned to locals under the local office support program. See MTA Policy 140.50 for details. In effect, members in locals who receive this support are getting a rebate for their locals on their MTA dues. The local office support formula caps the reimbursement to locals at a dollar value per FTE member.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Program: This program provides financial help to locals.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
32 - Membership Materials / ID Cards	100,000	109,256	100,000	100,000	0

EXPENSE COMPONENTS: Design, printing, assembly and mailing of membership materials and retiree calendars. The handbooks for local presidents and building reps are being revised and redesigned this year.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: Membership recruitment and retention are essential to the vitality and collective power of our union. Membership cards and other materials inform new and continuing members what membership in their local, MTA and NEA means and provides.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
33 - Staff Meetings/Training (F&O)	50,000	145,064	125,000	110,000	(15,000)

EXPENSE COMPONENTS: Conference room rental, meals and materials for in-person field staff meetings plus the annual two-day off-site retreat planning meeting attended by field staff.

Reasons for Expense Increase/Decrease within Program Accounts: Decreased by reducing the number of in-person field staff meetings in 2026-2027 from four (4) to three (3) with one (1) staff retreat.

Justification for Continuation of Program: Staff meetings and the staff retreat are essential for field staff from across the prek-12 regions and higher education to plan the work that is needed to implement the MTA Board priorities. These meetings also provide a regular opportunity for staff training. Renting meeting space is necessary because the number of staff is too big for any MTA office conference room.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
34 - Higher Ed Leadership Meetings	0	0	5,000	5,000	0

EXPENSE COMPONENTS: The Higher Education Leadership Council (HELC) now meets twice per month, with one meeting dedicated to legislative topics and the other to the HELC Bargaining Council. Meals, facilities (when needed), mileage and materials for meetings.

Reasons for Expense Increase/Decrease within Program Accounts: While these meetings continue to be held virtually, HELC is looking to host more in-person meetings, utilizing opportunities where members are already gathering (such as MTA conferences).

Justification for Continuation of Program: HELC provides higher ed locals the opportunity to meet on a regular basis to share information and ideas, and to increase the efficiency and effectiveness of the work of higher ed leaders on behalf of their members.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
35 - MTA Reporter (Retired)	25,000	39,962	25,000	25,000	0

EXPENSE COMPONENTS: Pays for production and mailing of four issues of MTA Reporter.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: The Reporter is one component of MTA's retired member program. It plays an important role in the Blueprint priority of connecting all members, in this case retirees, to the life of the union.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
36 - Membership Recruitment	10,000	10,812	15,000	15,000	0

EXPENSE COMPONENTS: This line item covers a cost-sharing grant which provides funds to locals for activities designed to recruit and retain members and covers our share of the costs NEA incurs for printing membership forms.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Program: MTA's support for member recruitment and retention activities in locals goes far beyond this grant. The grant is one way to support member recruitment and retention in locals which need financial assistance for these efforts.

FIELD & ORGANIZING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
37 - Contract Data Research System	32,000	32,450	32,000	42,000	10,000

EXPENSE COMPONENTS: Costs for annual upkeep of the contract database for researching provisions in local collective bargaining agreements.

Reasons for Expense Increase/Decrease: The contract with Microsearch increased by \$10,000 this year. To offset overall costs, the BCST canceled its Lexis subscription that cost \$20,904 and was funded through the software packages budget (line 93).

Justification for Continuation of Program: Additional databases have been added to the BCST portfolio and existing databases, including the Municipal Finance reporting system. These additional databases require more support from our vendor, MicroSearch. The additional databases include a Municipal Finance Database for Regional School Districts and a Language and Benefits Database that enables easy comparisons of contractual items such as parental leave, sick leave, and longevity. This new data is essential for all contracts, including ESP living wage campaign, to demonstrate the employer's capacity to lift wages. Contract information is important to collect and make available for use by local bargaining teams as part of furthering the Blueprint priority of maximizing bargaining power.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
38 - Leadership & Organizational Development	175,000	150,182	350,000	310,000	(40,000)

EXPENSE COMPONENTS: This line item funds the non-staff costs to develop and implement training and professional learning programs for and with members (not including annual conferences), emphasizing learning opportunities related to organizing; member and community engagement; economic, social, gender, dis/ability and racial justice; leadership development at all levels of the union; and union administration. Included in this line item are anticipated program initiatives developed by TPL Strategists, support for the ESP Bill of Rights, Adjunct Bill of Rights, and living wage campaign, Committee initiatives, the Next Generation Leadership Series, Book Circles (including the digital library), the MTA’s annual Juneteenth event, the MTA’s education policy and practice journal (a joint project with the CEPP), ad hoc regional educational offerings, including those centered on bargaining power; forums, training, and workshops that address the political moment and advance economic, racial, and social justice; and increased member engagement.

Reasons for Expense Increase/Decrease: Decreased. Following a review of prior-year actual expenditures, it was determined that the originally proposed budget of \$350,000 exceeded the level of funding required to effectively deliver programs.

Justification for Continuation of Program: Robust member training and leadership development offerings are critical for supporting MTA locals, building our internal capacity, and addressing the political moment. Every Blueprint priority is advanced through the wide range of member training and leadership programs that TPL offers. Other Executive Committee proposed budget priorities advanced through TPL programming include promoting the full-service community school model, bargaining for the common good, and ensuring that the MTA is a leading voice for public education.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
39 - Union Skills Conferences	85,800	147,756	150,000	150,000	0

EXPENSE COMPONENTS: This line item covers expenses associated with two statewide conferences: the Bargaining Summit and Winter Union Skills.

Reasons for Increase/Decrease: Level funded.

Justification for Continuation of Program: The Bargaining Summit is critical in assisting locals in negotiations to win strong contracts and expand democratized bargaining. Winter Union Skills, one of MTA’s most well-attended conferences, focuses on a wide range of skills for union leaders, from bargaining contracts to rank-and-file activism to union local administration. The Winter Union Skills/Bargaining Summit is the only space designed to address union skills comprehensively.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
40 - Summer Conference	300,000	255,188	330,000	300,000	(30,000)

EXPENSE COMPONENTS: The MTA Summer Conference will reflect on-site requirements and enhanced virtual supplements. The Summer Conference costs include rooms, meals and housekeeping services for participants. Additional expenses include presenter fees, special events, opening sessions (keynote, forum, AV) and conference publications. In addition, participation is sometimes entirely or partially funded for conference multi-session programs.

Reasons for Increase/Decrease: Decreased. Following a review of prior-year actual expenditures, it was determined that the originally proposed budget of \$330,000 exceeded the level of funding required to effectively deliver the conference. Actual spending trends indicate that the conference can be executed sustainably within a \$300,000 budget. Accordingly, the figure has been adjusted to better align with demonstrated need and historical spending patterns.

Justification for Continuation of Program: The Summer Conference is MTA’s major training event, offering various leadership training and professional development workshops. Also, it provides the opportunity to launch organizational initiatives and reflect on the organization’s focus and future direction. Participants enjoy opportunities to meet and network at planned and informal social and recreational activities.

The previous two years confirm that virtual offerings will attract hard-to-reach members, and the TPL division also will continue developing a digital footprint.

Related Revenue Line Item: Line #8 Summer Conference Revenue.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
41 - Professional Development Workshops	141,000	72,490	100,000	80,000	(20,000)

EXPENSE COMPONENTS: This line item supports one- and two-day in-person, online and hybrid professional development workshops and programs for teachers, ESPs, administrators, and school/district teams in a wide variety of subject areas, including emergent bilingual (“ELL”) and special education offerings. Expenditures cover facilitator/educator fees and expenses, promotional materials, instructional materials and supplies, venue costs, and meals and refreshments. The line item also incorporates the expansion of a sociocultural and political context of education professional development series, professional development for higher education members, and anticipates the possible incorporation of the TLI program.

Reasons for Expense Increase/Decrease: Decreased. Following a review of prior-year actual expenditures, it was determined that the originally proposed budget of \$100,000 exceeded the level of funding required to effectively deliver the courses. Actual spending trends indicate that the professional development courses can be executed sustainably within an \$80,000 budget. Accordingly, the figure has been adjusted to better align with demonstrated need and historical spending patterns.

Justification for Continuation of Program: Our members depend on the professional development opportunities MTA makes available throughout the year and at our conferences. In particular, members are provided with Professional Development Points to meet licensure and/or license renewal requirements, and some workshops offer continuing higher education credits as well. Professional development programming not only provides an important service that educators rely on, but it can also be a way, per our Blueprint priorities, to begin connecting members to the life of the union. Our higher education members would benefit from professional development to strengthen pedagogy and to document improvements in teaching in yearly evaluations. Expanding our offerings in anti-oppression education, with a strong focus on racial, economic, gender and dis/ability justice, will play an important role in our ability to lead on these critical issues as outlined in the MTA Blueprint.

Related Revenue Line Item: Line #7 Conference/Workshop Revenue.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
42 - New Member Conferences	52,503	24,228	40,000	40,000	0

EXPENSE COMPONENTS: This line covers the costs for the facility, meals, materials and guest speakers for the annual Early Career Educators Conference (ECEC), developed in collaboration with the New Member Committee, and for vacation week and regional workshops for new members. It also covers costs for SEAM members, including free participation in the Early Career Educators Conference and professional development activities on their campuses.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Program: Research consistently shows that new members and student association members are more likely to stay in the teaching profession and take on leadership roles when they are introduced early in their career to the supports a union can provide. Similarly, this conference plays an important role in the Blueprint priority of connecting members to the life of the union and cultivating leadership among our younger members.

Related Revenue Line Item: Line #7 Conference/Workshop Revenue.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
43 - Ethnically Marginalized Affairs Committee Conference	52,503	76,946	90,000	90,000	0

EXPENSE COMPONENTS: This line covers the costs for the facility, meals, materials and guest speakers for the EMAC conference, developed in collaboration with the Ethnically Marginalized Affairs Committee, which comprises two days of presentations and discussions. The line item may also cover other projects and events advancing the mission of EMAC.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Program: EMAC is central to advancing the Blueprint priority of racial, social, gender, dis/ability and economic justice, particularly in supporting and developing leaders of color. The conference is the centerpiece of EMAC’s annual programming.

Related Revenue Line Item: Line #7 Conference/Workshop Revenue.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2024-2025
44 - LGBTQ+ Conference	0	0	60,000	100,000	40,000

EXPENSE COMPONENTS: This line covers the costs for the facility, meals, materials and guest speakers for the LGBTQ+ conference, developed in collaboration with LGBTQ Committee, which comprises two days of presentations and discussions.

Reasons for Expense Increase/Decrease within Program Accounts: Increased to reflect anticipated costs.

Justification for Continuation of Program: The LGBTQ+ conference is central to advancing the Blueprint priority of racial, social, gender, dis/ability and economic justice, particularly in supporting and developing LGBTQ+ members.

Related Revenue Line Item: Line #7 Conference/Workshop Revenue.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
45 - Higher Education Conference	24,200	35,029	15,000	50,000	35,000

EXPENSE COMPONENTS: This line covers the costs for facility, meals, materials and guest speakers for the biennial Higher Education conference. Half of the cost is budgeted each fiscal year.

Reasons for Expense Increase/Decrease within Program Accounts: Increased. Every other year conference will be held this year.

Justification for Continuation of Program: By creating a space for higher education leaders, members and allies to meet and discuss critical issues specific to public higher education, this conference fulfills the Blueprint priorities, especially maximizing bargaining power for our higher ed locals and members.

Related Revenue Line Item: Line #7 Conference/Workshop Revenue.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
46 - ESP Leadership & Professional Development	73,700	66,198	55,000	55,000	0

EXPENSE COMPONENTS: Expenses are for facilities, meals, materials, hotel rooms and outside trainers for regional workshops to serve the leadership and professional development needs of ESPs. (Expenses related to the annual ESP Conference are covered in the ESP Conference line.).

Reasons for Expense Increase/Decrease within Program Accounts: Level-funded.

Justification for Continuation of Program: ESP membership represents a significant segment of the total membership, with unique needs that call for development of a leadership cohort. All of our ESP programming, whether this professional development line item, the ESP conference, or the many workshops for ESPs at other MTA conferences, is an important part of the Blueprint connecting members to the life of the union, cultivating leadership, and advancing the Blueprint priority of economic, social, gender, dis/ability and racial justice.

Related Revenue Line Item: Line #7 Conference/Workshop Revenue.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
47 - ESP Conference	126,610	105,109	139,300	139,300	0

EXPENSE COMPONENTS: This line item covers the expenses for facilities, meals, materials, speakers and trainers associated with the annual ESP conference, developed in collaboration with the ESP Committee.

Reasons for Expense Increase/Decrease within Program Accounts: Level-funded.

Justification for Continuation of Program: ESP membership represents a significant segment of the total membership, with unique needs that call for the development of a leadership cohort. All of our ESP programming is an important part of the Blueprint connecting members to the life of the union, cultivating leadership and advancing the Blueprint priority of economic, social, gender, dis/ability and racial justice.

The cost of this conference is higher than that of others because historically, attendance has been higher.

Related Revenue Line Item: Line #7 Conference/Workshop Revenue.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
48 - Retired Conference and Gatherings	80,300	14,054	40,000	40,000	0

EXPENSE COMPONENTS: This account funds the annual Retired Member Gathering conference, Annual Meeting breakfast, and spring retirement breakfasts/luncheons, developed in collaboration with the Retired Members Committee.

Reasons for Expense Increase/Decrease within Program Accounts: Level-funded.

Justification for Continuation of Program: These programs support the continued and vital involvement of our retired members in the work of MTA and, per the Blueprint, are an important part of connecting retired members to the life of the union.

Related Revenue Line Item: Line #7 Conference/Workshop Revenue.

TRAINING & PROF. LEARNING Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
49 - General Conference Supplies and Services	39,600	11,218	43,500	43,500	0

EXPENSE COMPONENTS: Equipment, supplies and services that support the general conference program or are used at multiple conferences, such as multimedia projectors, easels, flip charts, exhibition supplies, hospitality items, etc.

Reasons for Expense Increase/Decrease within Program Accounts: Level-funded.

Justification for Continuation of Program: Equipment and supplies support the general conference programs.

LPPA Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
50 - Local Grants – Political Action Leaders	35,000	23,100	35,000	35,000	0

EXPENSE COMPONENTS: Grants to local associations to cover costs of stipends for Political Action Leaders (PALs).

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: The program connects the Grassroots division and local associations which is critical to doing the work effectively.

LPPA Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
51 - Regional Team Organizing Expenses	15,000	(32)	10,000	5,000	(5,000)

EXPENSE COMPONENTS: Each Senate District Coordinator is responsible for organizing a Legislative and Political Action Team (LPAT) consisting of at least 25 educators and community members from a defined region. This team-building process incurs expenses such as printing, food, room rentals, organizing tools, etc.

Reasons for Expense Increase/Decrease: Reduced to align with actual.

Justification for Continuation of Program: The structures put in place through the LPAT program are crucial to advancing policy solutions and campaigns.

LPPA Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
52 - State Convention	0	1,219	5,000	5,000	0

EXPENSE COMPONENTS: Funding for MTA presence at Democratic Convention.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: It is valuable for the MTA to have a presence at the Democratic convention. Many of our members attend and it is a good opportunity to connect with activists.

LPPA Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
53 – Local, State and Federal Elections and Issues	275,000	52,008	395,000	395,000	0

EXPENSE COMPONENTS: This line item covers campaign costs including the costs of design, production, and printing and mailing/digital distribution of materials to members and other voters, data updates to the VAN for use by activists and staff, the MTA Today election insert, and phoning, and other activities and ads in support of MTA-recommended candidates and priority policy issues. It includes amount deposited into our IE account from member dues.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: This account helps support MTA’s involvement in elections for the state Legislature, governor and other statewide constitutional offices, as well as municipal offices, Proposition 2½ overrides, federal elections and issue campaigns.

These elected officials make decisions that impact all educators including funding for preK-12 and higher education, COLA increases for higher education contracts, public employee benefits and education policy. MTA’s involvement in electoral races has lasting impact when our recommended candidates are then more likely to advocate for our goals. It is also an integral part of building member power.

LPPA Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
54 - VOTE – Political Contributions	14,999	19,392	14,999	14,999	0

EXPENSE COMPONENTS: The MTA’s permissible political contribution, pursuant to the Office of Campaign and Political Finance (OCPF) regulations (970 CMR 1.22), to its political action committee, Voice of Teachers for Education (VOTE).

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: Voice of Teachers for Education (VOTE) is MTA’s political action committee. State campaign finance regulations permit MTA to contribute no more than \$15,000 in aggregate annually to the VOTE PAC and pro-education candidate committees.

LPPA Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
55 - Legislative Materials and Fees	25,000	12,309	25,000	15,000	(10,000)

EXPENSE COMPONENTS: Pays for lobbyist registration fees, research materials, subscriptions for magazines, newspapers; subscription to InstaTrac (online legislative tracking service providing status of bills, votes and summaries of legislation), subscription to the State House News Service and experts who testify at legislative hearings and provide research on pending legislative issues.

Reasons for Expense Increase/Decrease: Reduced to recognize prior year actual.

Justification for Continuation of Program: Necessary and integral part of our lobbying efforts. Lobbyist registration is required by law.

LPPA Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
56 - State Budget / Issues Activities / Polling	225,000	224,038	225,000	225,000	0

EXPENSE COMPONENTS: Funds our member mobilization efforts including in-district meetings with legislators, bringing members to the statehouse, activating members to contact policy makers and related activities. Also funds communications materials, which can include paid media, that advance MTA’s objectives with the general public and legislators, and other advocacy support. Includes expenses for a data management system. This line item also is utilized when needed for polling of both voters and our members around MTA’s priority issues.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Program: This program is key to mobilizing members, keeping them informed and action-oriented around issues that are being decided by the Legislature and the governor. This includes issues that are MTA’s major legislative priorities: defending our question 2 victory, building high-quality, debt- free public higher education in colleges and universities where faculty and staff are adequately paid, addressing the preK-12 fiscal crisis, fighting harmful mandates related to reading, increasing wages and creating access to PFML, banning cell phones in schools, creating a right to recess, and ensuring a dignified retirement.

LPPA Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
57 - Policy Development, Research and Monitoring	54,500	2,438	54,500	30,000	(24,500)

EXPENSE COMPONENTS: This line item is associated with the core work of CEPP: working with members, MTA staff, students and other community members and allies to support the policy goals of our members. Through quantitative and qualitative research on conditions in Massachusetts and best practices in other states, we build on the wisdom and insights of our members to identify and support policy initiatives that improve the learning conditions of students and the working conditions of educators. We focus particularly on the needs and aspirations of those students and educators who face the most significant challenges, including challenges rooted in systemic racism and other forms of oppression.

This line item also includes expenses related to advocacy with and the monitoring of the Board of Elementary and Secondary Education, the Board of Higher Education, the Board of Early Education and Care, Secretary of Education, the Legislature and related state and local agencies. Our proactive and reactive work addresses issues such as challenging the high-stakes MCAS regime, shaping educator licensure policies, advancing the ESP Bill of Rights, promoting community schools, monitoring educator evaluation, developing strategies to diversify the educator workforce, supporting culturally sustaining pedagogical practices, promoting equitable school finance, expanding access to recess, halting charter schools and transforming school and district accountability. It also covers the launching and management of a peer-reviewed policy & practice journal. The primary goal of the journal is to rethink educational policy and practice given the context of multiple pandemics and engaging members as a leading voice on education issues.

This line item covers all of our non-personnel costs for preK-12 research and related activity, including:

- Supporting policy-related presentations and workshops, data visualization services and related workshops, and transcription services.
- Lobbyist registration fees for CEPP staff and charges required for public record requests related to education policy issues.
- Costs to produce policy, practice and school finance research reports, as well as other materials and handbooks to explain policy issues, including the CEPP explainer and **thepolicyminute.com**.
- Contracted research; conferences and related travel; expenses related to supporting individual members, such as the production and distribution of individual Professional Development Folders for members to track their work in meetings.

Reasons for Expense Increase/Decrease within Program Accounts: Decreased to recognize actuals.

Justification for Continuation of Program: By supporting the work of CEPP and members engaged in policy development and advocacy, this funding helps to keep the voices and wisdom of educators at the center of education policy debates. Working with educators, we can advocate for policies that improve the learning conditions for all students, particularly those who face the greatest challenges and the working conditions of educators who are essential to providing high-quality education to all students. Working with the rest of LPPA and other divisions, we support the affirmative policy agenda of the MTA and reactive work, with high-quality research and analysis. To do so effectively, we also need to monitor and advocate with government agencies, and develop relationships across government and with other stakeholders, to make sure that the research of CEPP, the priorities of the MTA, and the voices of our members are shaping education policy in Massachusetts. Members view CEPP materials as valuable resources that provide clear and accurate information about policy and regulatory issues that directly affect their working lives.

LPPA Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
58 - Higher Education Research & Policy	30,000	12,000	30,000	30,000	0

EXPENSE COMPONENTS: This line item covers the costs for higher education policy research, reports and materials. Topics include the costs and related policy considerations of all elements of our higher education legislative agenda, and related budget advocacy. It also includes work on contract parameters, commissions to raise wages, and other topics including Tomorrow’s Educators.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: With voter approval of the Fair Share Amendment and the increased annual spending, we have an historic opportunity to provide public higher education educators, students and institutions with the resources needed to remove obstacles to success, including those rooted in systemic racism and economic inequality, so that educators can meet the needs of all students and all students can thrive. These funds give CEPP the capacity to work with members to complete the research, coordination and advocacy work needed to advance that vision.

COMMUNICATIONS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
59 - Media / Policy Priorities	100,000	60,947	100,000	80,000	(20,000)

EXPENSE COMPONENTS: Costs for media and policy priorities include video and ad development, production and placement; a range of organizational polling, reports and projects; and other priorities involving internal and external media and materials (e.g., signs, buttons, and stickers), as determined by current needs. Covers non-capital costs of camera replacement/upgrading and associated equipment expenses. Also pays for our participation in the Commonwealth News Service, which generates positive publicity for the association through radio stories distributed to stations throughout the state; for communications training programs for members; and for some digital and design work.

Reasons for Expense Increase/Decrease: Reduced to recognize prior year actuals.

Justification for Continuation of Program: This account allows us to move rapidly and decisively on ad and video production, paid social media campaigns, internal and external polling, and other priority areas (often involving public policy and public relations or internal media projects). As such, the Media/Policy Priorities Account provides a vital way for the MTA to rapidly convey and amplify messages about issues that relate to students, public schools, colleges and universities and to deal with organizing, policy, political and other Communications Division needs. As the MTA is targeted ever more aggressively by anti-public education forces while pursuing our own organizational and coalition goals, we must have the resources to promote our views and activities and respond to urgent challenges. All of our communications approaches are integral to the five Blueprint priorities; this account gives us the tools and resources to help build union and member power – including bargaining power – at the local and state levels, is key to promoting racial and social justice in diverse media and advances our policy positions through both analysis and strategic message dissemination.

COMMUNICATIONS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
60 - MTA Today	120,000	177,848	120,000	120,000	0

EXPENSE COMPONENTS: Printing, postage and associated costs to produce, publish and distribute three issues of MTA Today in print and in an enhanced e-book/website version for distribution to all members. Costs include graphics and photos for MTA Today that can also be used for other projects.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Program: While reliance on electronic and digital communications continues to grow, polling of MTA membership in 2023 showed that many members are still getting a lot of their information from the print version of MTA Today, the association's flagship print publication. It is one component of our ability to engage members in the life of the union by providing legislative, campaign and policy information, informing readers about internal governance matters and opportunities as well as leadership and committee opportunities and deadlines, and helping to enhance the image of public education by conveying the many ways that public school and college employees help Massachusetts students succeed. Particular attention is paid to making sure we show the diversity of our membership in photos and artwork. In carrying The MTA Advantage and MTAB-endorsed ads (which are paid for by MTAB), the publication also promotes our member-benefit programs.

COMMUNICATIONS Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
61 - Website / Digital Communications	165,000	177,382	165,000	135,000	(30,000)

EXPENSE COMPONENTS: Funds to maintain and improve MTA websites and online services. The budget line provides for technical support, website development coding, online surveys and calendars, internet security, server space for massteacher.org and local websites, domain renewals and purchases, licenses, and the content management system. It also covers contingencies for unexpected expenses and special project capacity such as the interfaces developed and adapted for Training and Professional Learning Division content.

Reasons for Expense Increase/Decrease: Reduced to reflect savings with new web platform.

Justification for Continuation of Program: The websites, mobile platforms, social media services and other digital communications vehicles operated, hosted and facilitated by the MTA are vital components of our outreach to, and interconnection with, both members and the public. In 2026, we launched a new website, which reduced costs while creating a fresher, more contemporary MassTeacher.org, which is also easier to navigate. At the same time, in order to best reach our audiences, we will need to put more funding into social media advertising since it is increasingly harder to make an impact on Facebook without putting money behind posts. This account also provides direct support to locals, including their ability to conduct member surveys and provides the resources that allow us to help locals and chapters develop, design, and host their own websites on a sophisticated WordPress platform.

LEGAL SERVICES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
62 - Auxiliary Support: Filing fees, transcript fees, expert costs, arbitrator fees in dismissal cases, etc.	140,000	123,707	120,000	120,000	0

EXPENSE COMPONENTS: This line item pays for case-related expenses incurred by both in-house and outside attorneys in the course of litigation, including transcripts, filing fees, sheriffs' fees, experts, outside copying/printing costs, arbitration costs (for job security cases such as dismissal or layoff), and other like expenses.

Reasons for Expense Increase/Decrease: Level Funded.

Justification for Continuation of Program: Necessary expenses in cases where MTA-appointed attorneys represent members and locals.

Related Revenue Line Item: Line #5 NEA Legal Reimbursement / Line #6 Insurance & Court Reimbursement of Attorney's Fees.

LEGAL SERVICES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
63 - Outside Attorney Fees – Legal	2,060,000	2,860,414	2,335,000	2,335,000	0

EXPENSE COMPONENTS: MTA's Legal Services Policy authorizes the assignment of attorneys to MTA affiliates and individual members in a wide range of legal areas. The volume and complexity of legal work remains very high and continues to exceed in-house capacity, resulting in a sustained overflow of legal work to outside attorneys. In addition to overflow, the Division uses outside counsel with specialized expertise (criminal, tax, real estate, workers' compensation and corporate).

Reasons for Expense Increase/Decrease: Level Funded.

Justification for Continuation of Expense: Continued use of outside counsel is necessary given the scope of legal services provided, a litigious landscape in public education and labor law, and the commitment to quality legal representation that MTA has long maintained. Strong legal advocacy is an important element of the Blueprint priority of maximizing bargaining power and, at the same time, coordinating legal representation more closely with organizing efforts will increase a local's power and connect members to the life of the union.

Related Revenue Line Item: Line #5 NEA Legal Reimbursement / Line #6 Insurance & Court Reimbursement of Attorney's Fees.

LEGAL SERVICES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
64 - Outside Attorney Fees, Workers Comp	300,000	306,775	300,000	300,000	0

EXPENSE COMPONENTS: This line item covers the cost of outside counsel to handle all workers' compensation cases for our members. Presently, we have a retainer agreement with O'Connor & Associates to handle all workers' compensation cases.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Expense: Necessary to provide essential legal services.

Related Revenue Line Item: Line #9 Workers Compensation Reimbursement.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted Springfield	2024-2025 Actuals Springfield	2025-2026 Adopted Boston	2026-2027 Proposed Boston	Increase/Decrease From 2025-2026
65 - Annual Meeting - Expense	528,000	463,147	465,000	750,000	285,000

EXPENSE COMPONENTS: This line item funds all the expenditures necessary for a high-quality and engaging Annual Meeting, including Convention Center rental fee, parliamentarian and steno typist fee, A/V, stage workers, drayage fee (chairs, booths, stage/ setup), security, electrical, sound, communication systems, badges, delegate handbook, budget book, scripts, signs/banners, special supplies, on-site printing, copier/printer rental, awards and gifts, lunches and breaks (for podium, committees and staff), special effects (includes backdrop), planning/debriefing meetings, on-site support (lodging, parking, meals, mileage), and logistical costs for preconvention meetings. It also includes financial support for statewide retired district delegates, as well as regional Ethnic Minority Delegates. (See Annual Meeting Revenue above on line 9.)

Reasons for Expense Increase/Decrease within Program Accounts: Increased funding to account for higher costs in Boston.

Justification for Continuation of Program: The Annual Meeting of Delegates is required by the MTA Bylaws and Standing Rules. At this meeting, the approximately 1,800 delegates in attendance make important decisions regarding the affairs of the union, elect MTA officers, statewide and district directors, and executive committee members, debate and adopt the operating budget, adopt amendments to the Bylaws, Rules and Resolutions, hear featured speakers, bestow recognition awards, and debate and act on new business items.

Related Revenue Line Item: Line #10 Annual Meeting Revenue.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
66 - Human Civil Rights Dinner & Awards – Expense	24,200	6,800	24,200	24,200	0

EXPENSE COMPONENTS: This line covers the costs of a venue, food, A.V. and other expenses associated with the HCR awards event. It also includes donations to charities identified by each awardee.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: MTA's Bylaws establish the promotion and protection of human and civil rights as a general objective of our organization. The charge of the Human Relations Committee is to select award recipients and, in collaboration with the Governance Division, design an awards program. Honoring the work of our MTA leaders of color is one important way to advance the Blueprint priority of racial, social and economic justice.

Related Revenue Line Item: Line #13 Human & Civil Rights Event Revenue.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
67 - Board Meetings	193,600	161,677	212,960	212,960	0

EXPENSE COMPONENTS: This line funds the contractual and logistical costs to conduct meetings of the Board. Expenses for Board meetings vary with length of the meeting (1 or 2 days) and the venue selected, plus the cost of food, hotel rooms for Board and staff, A/V, copying, occasional fees for trainers and facilitators, and other miscellaneous expenses. Costs incurred for Executive Committee members to attend Board meetings are covered by this line item as well. The 75-member Board of Directors meets six times a year, with occasional special meetings to deal with pressing matters.

Reasons for Expense Increase within Program Accounts: Level funded.

Justification for Continuation of Program: The responsibility of the elected Board of Directors is in the MTA Bylaws and the MTA Policies. It makes important decisions regarding the affairs of the MTA when the Annual Meeting of Delegates is not in session.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
68 - Other Board Activities	44,000	37,830	48,400	48,400	0

EXPENSE COMPONENTS: All Board of Director vouchered expenses, including meetings with MTA locals (travel and mileage and group meals), Annual Meeting and Summer Conference expenses (lodging, parking, mileage, tolls, and other meals), and the new Board orientation program are covered in this line item. Expenses for travel to additional MTA-sponsored statewide conferences, regional gatherings, committee meetings, and other events related to Board member responsibilities are also covered. Expenses may also include gifts, flowers and other authorized expenses incurred in the performance of MTA business.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation: Board members do important work to build relationships with and among local leaders in their region as part of fulfilling their responsibilities. MTA provides reimbursement for reasonable expenses Board members incur in connection with that work.

When Board members communicate regularly with local presidents and rank-and-file members, they play an important role in the Blueprint priority of connecting members to the life of the union.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
69 - Executive Committee Meetings	30,250	32,070	31,750	33,000	1,250

EXPENSE COMPONENTS: This line item covers facilities, food and beverage, A.V., and all associated meeting expenses for Executive Committee (EC) meetings. When possible, EC meetings are held at an MTA office or in conjunction with another MTA program to reduce costs. Meetings include a three-day retreat.

Reasons for Expense Increase/Decrease with Program Accounts: Funding has been increased to reflect actual costs.

Justification for Continuation of Program: The Executive Committee is established in the MTA Bylaws. It is an important elected MTA decision-making body, and its duties are prescribed in the MTA Bylaws and the MTA Policies.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
70 - Other Executive Committee Activities	12,100	12,677	15,000	15,000	0

EXPENSE COMPONENTS: All Executive Committee vouchered expenses including travel and mileage, internet costs and groups meals for meetings with the Board of Directors. Executive Committee members' expenses for Annual Meeting (lodging, parking, mileage, tolls, other meals); Summer Conference (mileage, tolls, housing, other meals) and the New Board Orientation program in August (when applicable). Miscellaneous expenses including expenses for subcommittees and other meetings and organizational events, county and local meetings, region/district meetings, mileage and travel for attendance at MTA-sponsored statewide and regional conferences. Postage, supplies, and other authorized expenses incurred in the performance of Association business.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation: Executive Committee members do important work to build relationships with and among local leaders in their region as part of fulfilling their responsibilities. MTA provides reimbursement for reasonable expenses EC members incur in connection with that work. When Board members communicate regularly with local presidents and rank-and-file members, they play an important role in the Blueprint priority of connecting members to the life of the union.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
71 - Local Presidents Meetings	39,600	48,099	49,000	55,000	6,000

EXPENSE COMPONENTS: This line item covers expenses, mostly venues and food, for local, regional, and statewide local Presidents' meetings. In addition to the traditional in-person gatherings, some meetings may be held virtually, making it easier for presidents from remote locals to attend.

Reasons for Increase/Decrease: Increased to account for rising costs and increased attendance.

Justification for Continuation of Program: The local presidents' meetings (regional and statewide) enhance the vital connection and communication between MTA leaders and the presidents who lead our locals.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
72 - President's Special Projects	8,800	8,798	8,800	8,800	0
73 - National Conferences	30,250	14,906	30,250	30,250	0
74- Special Interest Conferences	30,250	25,618	30,250	30,250	0
TOTALS	69,300	49,322	69,300	69,300	0

EXPENSE COMPONENTS: The President approves expenditures from these line items. President's Special Projects refers to the MTA President's discretionary fund, often used to invite out-of-town guests to MTA events or to support unique member and local activities. The conferences line makes it possible for MTA members to attend a wide array of NEA national conferences and other conferences of interest.

Reasons for Expense Increase: Level funded.

Justification for Continuation: Helping to cover the costs of special events and conferences provides growth experiences for our leaders and emerging leaders. Also, the president of a 117,000-member union will always be presented with miscellaneous events, guests and requests for which a small discretionary budget is warranted.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted Philadelphia	2024-2025 Actual Philadelphia	2025-2026 Adopted Portland, OR	2026-2027 Proposed Denver, CO	Increase/Decrease From 2025-2026
75 - NEA Delegate Stipends:	286,500	198,969	286,500	286,500	0
Local Stipends	72,000	1,800	72,000	72,000	0
S, R&R Stipends	208,000	197,169	208,000	208,000	0
NEA-R Annual Mtg.	6,500	0	6,500	6,500	0

EXPENSE COMPONENTS:: This program funds stipends for statewide, regional, retired, student and local delegates to the NEA Representative Assembly (RA). This line also funds the attendance of 12 retired delegates at the NEA Retired Annual Meeting, which precedes the RA.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: MTA's delegates to the NEA Representative Assembly are our voice in the political, policy, financial and organizational issues that come before the NEA RA, as well as at the NEA Retired Annual Meeting.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted Philadelphia/ Portland, OR	2024-2025 Actuals Philadelphia/ Portland, OR	2025-2026 Adopted Portland, OR / Denver, CO	2026-2027 Proposed Denver, CO/ Indianapolis, IN	Increase/Decrease From 2025-2026
76 - NEA Convention - Expenses	90,750	63,587	90,750	80,000	(10,750)

EXPENSE COMPONENTS: Expenses for the Massachusetts caucus meetings and on-site programs for delegates at the NEA-RA include hotel meeting room, breakfast, A/V, equipment rental, supplies, shipping and specialty items. A delegate handbook is also produced.

Reasons for Expense Increases within Program Accounts: Reduced to recognize lower actuals in prior year.

Justification for Continuation of Program: MTA's delegates to the NEA Representative Assembly are our voice in the political, policy, financial and organizational issues which come before the NEA RA. The Massachusetts caucus meets each morning to conduct business and vote on positions to be taken on the convention floor.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actuals	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
77 – MTA & NEA Elections	58,134	68,454	58,134	70,000	11,866

EXPENSE COMPONENTS: This line provides funding for MTA's elections throughout the year except for elections held at Annual Meeting. Elections include the all-member election of NEA Directors, Alternate NEA Directors, NEA delegates (statewide, regional, retired & student), statewide retired district delegates and regional ethnic minority delegates to the MTA Annual Meeting. This line also provides funding for interim elections for executive committee and district director vacancies, and postage for special electoral mailings.

Reasons for Expense Increases within Program Accounts: Increased funding to account for actual costs in prior year.

Justification for Continuation of Program: In order to send delegates to the NEA RA and elect statewide delegates to the MTA Annual Meeting, both of which are provided for in the MTA Bylaws and the MTA Policies, we must conduct elections which comply with NEA's various requirements and the Landrum-Griffin Act. MTA Bylaws require that MTA officer elections be conducted at Annual Meeting.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
78 - Committees	150,000	50,337	150,000	100,000	(50,000)

EXPENSE COMPONENTS: This line funds the meeting and travel expenses of 30-plus MTA committees comprised of committees of the Bylaws, policy committees, program committees, special project groups, temporary task forces, and one All Chairs meeting.

The Annual Meeting adopts a total budget for all committees. Then, in October, the MTA Board adopts line-item committee budgets for the current fiscal year based on the total committee budget adopted by the Annual Meeting.

Reasons for Expense Increase/Decrease within Program Accounts: Reduced to recognize lower actuals in prior year.

Justification for Continuation of Program: Committees are required under MTA bylaws and policies. They are an essential way that member activists lead the work of the MTA to advance all of the Blueprint priorities: connecting members to the life of the union (importantly, to the statewide union in this instance), cultivating leadership at all levels, maximizing bargaining power, advancing policy solutions and campaigns, and leading on economic, social, and racial justice.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
79 - Projects, Coalitions & Annual Donations	60,000	61,340	60,000	60,000	0

EXPENSE COMPONENTS: This line funds annual donations to the organizations listed below.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: This expense line covers annual donations to Citizens for Public Schools (\$30,000), MassCare (\$10,000), NAACP (\$10,000), and City Life Vida Urbana (\$10,000). The partnerships we build through the community organizations we support strengthen our ability to advance policy solutions and campaigns and work in coalition to organize for equity and a common good agenda.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
80 - Discretionary Donations	70,000	60,500	70,000	70,000	0

EXPENSE COMPONENTS: This line funds discretionary donations.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: The partnerships we build through the community organizations we support strengthen our ability to advance policy solutions and campaigns and work in coalition to organize for equity and a common good agenda.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
81 - Massachusetts Child Donation	20,000	20,000	20,000	20,000	0

EXPENSE COMPONENTS: This line funds the Massachusetts Child donation.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: Continued annual donation to Massachusetts Child.

GOVERNANCE & ADMINISTRATION Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
82- AFL/CIO Membership Dues	250,000	234,047	300,000	300,000	0

EXPENSE COMPONENTS: This line covers AFL-CIO dues for MTA locals. Given the number of members in our affiliated locals, MTA is entitled to two seats on the State Council of the Massachusetts AFL-CIO, held by the MTA president and vice president. Each affiliated local also has the opportunity to participate as a voting member in their region's Central Labor Council/Area Labor Federation.

Reasons for Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: As the largest union in New England, MTA plays a pivotal role in the Massachusetts labor movement. The opportunity to participate in the AFL-CIO and build relationships and solidarity with almost every union in the state is invaluable. Examples of how MTA has benefitted from this strong alliance include rallying behind Question 2 to fight charter school expansion, actions relative to GIC design changes, and broad support for the Fair Share Amendment. Our active participation in the larger Massachusetts labor movement is especially important to the Blueprint priorities of maximizing our bargaining power and advancing policy solutions and campaigns.

HUMAN RESOURCES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
83 - Internal Employee/ Management Meetings	28,000	23,164	28,000	28,000	0

EXPENSE COMPONENTS: Includes management strategic planning meetings, joint labor/management meetings and retreats. Costs are for meeting space, meals and presenters.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Program: Educational programs and planning meetings for staff and managers, as well as multiple JLMCs, are essential to effective management, fostering employee morale, and maintaining positive labor/management relationships.

HUMAN RESOURCES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
84 – All-Staff Meetings	25,000	13,470	40,000	40,000	0

EXPENSE COMPONENTS: Covers trainers, guest speakers, facilities, food and materials for All-Staff meetings. There are three All-Staff meetings annually.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Program: All-staff meetings are one of the few times that almost the entire staff from around the state comes together, an important part of fostering employee morale and solidarity. They also will be the venue for continued employee education and engagement on diversity, inclusion and racial justice. Of the three meetings held, one meeting includes Service Awards, MTA’s employee recognition program. Outside facilities are needed because of the size of the group.

HUMAN RESOURCES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
85 - Training & Tuition Reimb- Staff	100,000	201,103	110,000	110,000	0

EXPENSE COMPONENTS: Training and tuition reimbursement to encourage professional development and as required in staff union contracts.

Reasons for Expense Increase/Decrease: Level Funding.

Justification for Continuation of Program: It is important to provide professional development training to enhance employee skills, growth opportunities and retention. This funding incorporates training for all MTA union members and non-unit staff. In addition, The People of Color Caucus (POCC) holds an annual retreat to focus on providing POCC members with a space to support one another, promote racial and social awareness, and foster solidarity among BIPOC individuals within MTA divisions.

HUMAN RESOURCES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
86 - Employee Engagement and Recognition	20,000	24,114	35,000	35,000	0

EXPENSE COMPONENTS: Employee recognition involves acknowledgements related to employee life events such as birthdays and anniversaries, bereavement, retirement, childbirth/adoption, a contribution to retirement parties, memorial donations and flowers. Employee engagement activities also include events coordinated by our employee-driven Events & Social Committee, such as a holiday party and annual summer outing.

Reasons for Expense Increase/Decrease within Program Accounts: Funding levels remain stable. The social committee will explore new initiatives to enhance employee engagement.

Justification for Continuation of Program: MTA's hardworking staff deserves to be recognized and appreciated. These programs are important for employee morale, engagement, and work life balance.

HUMAN RESOURCES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
87 - Recruitment	60,000	20,609	45,000	35,000	(10,000)

EXPENSE COMPONENTS: This line covers costs for print and web-based recruitment and community outreach for vacant MTA positions.

Reasons for Expense Increase/Decrease within Program Accounts: Decreased as internal promotions reduced the need for recruitment of external hires.

Justification for Continuation of Program: Part of MTA's work related to the Blueprint priority of leading on racial, economic and social justice includes recruiting and hiring candidates from diverse backgrounds.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
88 - Office Supplies/Small Equip	134,750	119,696	141,750	141,750	0

EXPENSE COMPONENTS: General office supplies for all MTA offices.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Expense: Necessary business expense.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
89 - Equipment Maintenance/Leasing	219,000	456,562	320,800	320,800	0

EXPENSE COMPONENTS: Leasing and maintenance contracts for office copiers, printing and mailing equipment for the print shop, as well as maintenance contracts and cybersecurity protection on all MTA computers.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Expense: Necessary business expense.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
90 - Computer Leasing	40,000	18,813	40,000	40,000	0

EXPENSE COMPONENTS: The total lease costs are split for budgetary purposes to comply with generally accepted accounting principles. A portion of the cost is charged to this account and the remainder of the cost is charged to our balance sheet liability for capital leases.

Reasons for Expense Increase/Decrease within Program Accounts: Level funded.

Justification for Continuation of Program: Computer technology updates enhance employee productivity capacity and the ability to deliver high-quality service in all parts of the organization.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
91 - Internet Connectivity	28,000	34,482	33,600	33,600	0

EXPENSE COMPONENTS: Internet access for the entire organization. Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation: Necessary business expense.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
92 - Equipment Repairs – (P&M)	4,500	63	4,500	4,500	0

EXPENSE COMPONENTS: Repairs not covered by service contracts.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation of Expense: Necessary business expense.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
93 - Software Packages	361,500	412,809	435,000	414,000	(21,000)

EXPENSE COMPONENTS: Enterprise software and various computer software packages, upgrades and licensing renewals.

Reasons for Expense Increase/Decrease: Decreased to eliminate Lexis Nexis subscription, offsetting additional cost in contract data research system (line 37).

Justification for Continuation: Necessary business expense.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
94 - Insurance – APL Policy	18,000	17,504	18,000	18,000	0

EXPENSE COMPONENTS: The Association Professional Liability (APL) policy covers the cost of MTA participation in an NEA insurance program, which covers state and local affiliate staff and governance (along with the NEA) for payment of damages in lawsuits alleging negligence. The premium is based on the number of MTA members.

Reasons for Expense Increase/Decrease: Level funded to reflect actuals in prior year.

Justification for Continuation: Necessary expense in the event negligence claims are brought against MTA locals or staff. The Massachusetts Bar Association requires insurance coverage for practicing attorneys. We have separate coverage for MTA and its officers under a directors and officers' policy funded in the corporate insurance line.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
95 - Offsite Storage	10,700	11,354	11,500	11,500	0

EXPENSE COMPONENTS: Storage of miscellaneous equipment and supplies for annual events, as well as office furniture and printed materials.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation: Necessary business expense.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
96 - Bank Service Fees	20,000	18,656	18,000	18,000	0

EXPENSE COMPONENTS: Bank fees.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation: Necessary business expense.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
97 - MTAB- Hanover & Liberty Mutual Property Casualty Advertising Fee	20,000	20,000	20,000	20,000	0

EXPENSE COMPONENTS: MTA's share of the cost of marketing the Hanover & Liberty Mutual Property/Casualty insurance programs, managed and performed by MTAB staff.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation: These insurance programs are valued by our members and generate revenue for the MTA.

Related Revenue Line Item: Line #16 Property and Casualty Endorsement and Royalty Income.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
98 - Corporate Insurance	145,000	156,137	145,000	155,000	10,000

EXPENSE COMPONENTS: Includes standard commercial policy, automobile policy, umbrella liability policy, fiduciary liability policy, crime policy, internet media, directors' and officers' coverage, and other liability coverage.

Reasons for Expense Increase/Decrease: Increased to recognize actual prior year expense.

Justification for Continuation: Necessary business expense to reduce risk in connection with MTA property and operations.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
99 - Postage & Delivery	75,000	131,206	75,000	75,000	0

EXPENSE COMPONENTS: Postage and delivery expenses for MTA offices.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation: Necessary business expense.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
100 - Paper	21,542	74,942	67,000	67,000	0

EXPENSE COMPONENTS: Cost of paper used in producing printed documents.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation: Necessary business expense.

Related Revenue Line Item: Line #12 Printing Income

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
101 - Dues	70,000	40,070	70,000	70,000	0

EXPENSE COMPONENTS: Membership dues to organizations and associations for MTA staff.

Reasons for Expense Increase/Decrease: Level funded. Prior increase due to transfer of \$10,000 NCSEA (National Council of State Education Association) dues from Policy, Documents, Projects, Coalitions & Donations (line 82) and subsequent \$25,000 increase in dues.

Justification for Continuation: Involvement in professional organizations enhances staff knowledge and builds valuable relationships.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
102 - Subscriptions	125,000	137,868	100,600	100,600	0

EXPENSE COMPONENTS: MTA maintains a legal library in the Legal Division and subscribes to various online research systems. Also includes subscriptions for other MTA divisions.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation: Essential to the efficient delivery of high-quality legal services by staff attorneys and to maintain skill and competency level of staff in other divisions.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
103 - Records Retention	65,000	109,189	65,000	65,000	0

EXPENSE COMPONENTS: Storage of records at secure off-site location.

Reasons for Expense Increase/Decrease: Level funded.

Justification for Continuation: Necessary business expense. We need to retain hard copies of some records, such as Legal Division case files.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
104 - Depreciation	400,000	612,270	400,000	250,000	(150,00)

EXPENSE COMPONENTS: Reflects depreciation expense on fixed assets, per generally accepted accounting principles. Beginning in FY27, all assets are included, as the Quincy buildout has fully depreciated. Costs of annual capital expenditures are spread over the useful life of the assets rather than charged in full in the year of acquisition.

Reasons for Expense Increase/Decrease: Decreased.

Justification for Continuation: Necessary business expense.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
105 - Contingency	334,047	0	265,992	828,876	562,884

EXPENSE COMPONENTS: This account provides resources for contingencies. Expenditures from this account require a vote of the Executive Committee.

Reasons for Expense Increase/Decrease: Level funded. The contingency line covers two categories (1) unanticipated expenses (“true contingencies”) and (2) costs that are anticipated but are too uncertain to include in a line item or are not yet allocated. This year’s contingency includes potential employee raises and other economic items that will be negotiated in three staff union contracts that expire on June 30, 2026.

Justification for Continuation: Necessary for contingencies.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
106 – Reserve Strengthening Fund	0	0	0	450,000	450,000

EXPENSE COMPONENTS: This account provides resources for reserve strengthening and replenishment.

Reasons for Expense Increase/Decrease: Increased to comply with new board reserves policy establishing replenishment after spending on organizational initiatives.

Justification for Continuation: Necessary for building reserves for use in future unbudgeted organizational initiatives.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
107 - Unrelated Business Income Tax	30,000	88,639	90,000	90,000	0

EXPENSE COMPONENTS: “Unrelated business income” is income from activities that the IRS considers to be distinct from MTA’s normal activities (e.g. printing income, advertising income and income from MTAB).

Reasons for Expense Increase/Decrease: Level funded. New UBIT interpretation guidance from our CPAs that includes taxes on royalty income from the property and casualty insurance program written through EIA. A consideration to move this revenue to MTAB will be explored.

Justification for Continuation: Legal requirement.

ADMINISTRATIVE EXPENSES Expense Line Item #	2024-2025 Adopted	2024-2025 Actual	2025-2026 Adopted	2026-2027 Proposed	Increase/Decrease From 2025-2026
108 - Increased Campaign Capacity	2,063,872	0	0	0	0

EXPENSE COMPONENTS: This is a contingency line item devoted to funding recommendations for increased staff capacity in support of statewide and local campaigns.

Reasons for Expense Increase/Decrease: This fund was used to expand campaign capacity by hiring additional staff for local and statewide campaigns. These funds are now reflected in salary and benefits.

Justification for Continuation: Increased local and state campaigns require increased campaign staff support. When these staff are added this line will be moved into salary and benefits.

DIVISION BUDGETS



A DIVERSE UNION
of EDUCATION
WORKERS

FIELD & ORGANIZING (Combined)

LN REF		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
		2024-2025 BUDGET	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	INCR/(DECR) FROM FY 26	INCR/(DECR) FROM FY 26
	REVENUE						
	MEMBERSHIP DUES						
1	Affiliation Dues	19,440,010	18,959,535	21,442,772	20,526,159	(916,613)	-4.27%
	TOTAL MEMBERSHIP DUES	19,440,010	18,959,535	21,442,772	20,526,159	(916,613)	-4.27%
	PROGRAM REVENUE						
2	NEA UniServ Funding - Full/Time	2,923,220	3,231,488	3,433,793	3,475,293	41,500	1.21%
3	NEA UniServ Funding - Part/Time	312,855	211,589	235,815	276,349	40,534	17.19%
4	NEA Funds - Project / Grant Revenue	225,000	458,390	225,000	322,000	97,000	43.11%
	Total Program Revenue	3,461,075	3,901,467	3,894,608	4,073,642	179,034	4.60%
	TOTAL OPERATING REVENUE	22,901,085	22,861,002	25,337,380	24,599,801	(737,579)	-2.91%
	EXPENSES						
	SALARIES & FRINGE BENEFITS						
1	Salaries	11,609,947	12,880,733	13,367,020	13,215,064	(151,956)	-1.14%
2	Wages	1,438,195	1,516,319	1,592,028	1,791,309	199,281	12.52%
3	Part-time Staff	115,000	58,025	115,000	90,000	(25,000)	-21.74%
4	Overtime	9,000	35,097	7,000	7,000	0	0.00%
5	FICA	1,085,252	1,117,514	1,140,421	1,148,552	8,131	0.71%
6	Pension	3,447,652	956,986	3,347,446	1,876,950	(1,470,496)	-43.93%
7	Health & Dental Insurance	2,702,708	3,368,097	2,785,079	2,905,112	120,033	4.31%
8	Post Retirement Health Insurance	240,643	0	227,479	409,678	182,199	80.09%
9	Life Insurance	71,840	0	64,263	72,649	8,386	13.05%
10	Short and Long Term Disability & Paid Family Medical Leave	129,748	0	123,681	187,193	63,512	51.35%
11	State/Federal Unemployment Tax/Univ Hlth	39,947	47,627	35,947	47,815	11,868	33.02%
	Temporary Help	0	0	0	0	0	0.00%
12	Worker's Compensation	15,998	0	15,499	15,197	(302)	-1.95%
	Total Salaries & Fringe Benefits	20,905,930	19,980,398	22,820,863	21,766,519	-1,054,344	-4.62%
	CONTRACTED SERVICES & PROF FEES						
	Temporary Help	0	67,991	0	0	0	0.00%
13	Consultants	75,000	0	75,000	75,000	0	0.00%
	Total Contracted Svcs & Prof Fees	75,000	67,991	75,000	75,000	0	0.00%
	FACILITIES & TELEPHONE						
18	Telephone	25,500	21,576	25,500	23,823	(1,677)	-6.58%
19	Rent	571,065	594,194	584,636	618,710	34,074	5.83%
20	Janitorial Supplies/Services	45,460	34,603	32,222	38,394	6,172	19.15%
21	Utilities and Operating Expenses - Leaseholds	83,500	74,021	66,129	75,867	9,738	14.73%
	Total Facilities & Telephone	725,525	724,394	708,487	756,794	48,307	6.82%
	BUSINESS EXPENSES						
22	Travel - Mileage	199,995	261,379	219,994	219,994	0	0.00%
23	Travel - Miscellaneous Expenses & Parking	105,012	262,930	149,013	149,013	0	0.00%
	Total Transportation & Travel	305,007	524,309	369,007	369,007	0	0.00%

FIELD & ORGANIZING (Combined)

LN		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
PROGRAM EXPENSES							
26	State and Local Organizing	425,000	505,620	750,000	1,079,458	329,458	43.93%
	ESP Grant - Member Organizing	0	117,890	0	0	0	0.00%
27	Higher Ed Membership Data Reimbursement	35,000	70,449	35,000	0	(35,000)	-100.00%
28	Large Locals	14,773	15,078	24,773	24,773	0	0.00%
29	Health & Welfare Initiatives Consultant	10,000	0	5,000	5,000	0	0.00%
30	Indoor Air Quality/Workplace Health/Safety Consultant	90,000	66,405	75,000	75,000	0	0.00%
32	Membership Materials/I.D. Cards	100,000	109,256	100,000	100,000	0	0.00%
33	Staff Meetings/Training (F&O)	50,000	145,064	125,000	110,000	(15,000)	-12.00%
34	Higher ED Leadership Meetings	0	0	5,000	5,000	0	0.00%
	Local Presidents Release Time	0	4,829	0	0	0	0.00%
	NEA Retired/Student Monitoring Program	0	7,000	0	0	0	0.00%
35	MTA Reporter (Retired)	25,000	39,962	25,000	25,000	0	0.00%
36	Membership Recruitment	10,000	10,812	15,000	15,000	0	0.00%
37	Contract Data Research System	32,000	32,450	32,000	42,000	10,000	31.25%
Human Resources							
	Training, Tuition, & Loan Reimb - Staff	0	39,568	0	0	0	0.00%
	Sub-Total Human Resources	0	39,568	0	0	0	0.00%
	Total Program Expenses	791,773	1,164,383	1,191,773	1,481,231	289,458	24.29%
ADMINISTRATIVE EXPENSES							
88	Office Supplies / Small Equipment	29,750	39,374	40,750	40,750	0	0.00%
89	Equipment Maintenance/Leasing	35,500	107,618	84,000	84,000	0	0.00%
93	Software Packages	18,000	20,692	39,000	18,000	(21,000)	-53.85%
99	Postage and Delivery	8,000	144	8,000	8,000	0	0.00%
101	Dues	500	300	500	500	0	0.00%
102	Subscriptions	6,100	5,052	0	0	0	0.00%
	Total Administrative Expenses	97,850	173,180	172,250	151,250	(21,000)	-12.19%
	TOTAL EXPENSES	22,901,085	22,634,655	25,337,380	24,599,801	(737,579)	-2.91%
	NET INCOME (LOSS)	0	226,347	0	0	0	0.00%
<u>DIVISION STAFF / SALARIES & WAGES / HEADCOUNT = 96.5</u>							
	Director, Field & Organizing				\$209,176		
	Regional Manager (5)				\$1,008,731		
	Health & Safety Organizer				\$156,222		
	Field Rep/Organizer (55)				\$8,617,695		
	Regional Organizer (12)				\$2,005,557		
	ESP Organizer				\$126,854		
	New Member/ SEAM Organizer				\$178,254		
	Retired Member Organizer				\$163,560		
	Bargaining Strategists (3)				\$534,762		
	Membership Data Strategist				\$178,254		
	Data Specialist				\$156,319		
	Shared-Capacity Data Support Specialist (NEA grant-funded temporary position)				\$110,791		
	Coordinator (13.5)				\$1,212,187		
	Part Time Regional Representatives (35)				\$90,000		

FIELD & ORGANIZING (By Service Area)

LN REF	PROPOSED 2026-2027 BUDGET	REGIONAL SERVICE CENTERS						HIGHER EDUCATION	ORGANIZERS	PROGRAM MANAGEMENT	
		CENTRAL	METRO	NORTHEAST	SOUTHEAST	HOLYOKE	PITTSFIELD				
REVENUE											
MEMBERSHIP DUES											
1	Affiliation Dues	20,526,159	2,671,768	2,257,211	2,613,628	2,633,477	2,247,993	569,877	2,915,781	2,894,001	1,722,423
	TOTAL MEMBERSHIP DUES	20,526,159	2,671,768	2,257,211	2,613,628	2,633,477	2,247,993	569,877	2,915,781	2,894,001	1,722,423
PROGRAM REVENUE											
2	NEA UniServ Funding - Full/Time	3,475,293	0	0	0	0	0	0	0	0	3,475,293
3	NEA UniServ Funding - Part/Time	276,349	0	0	0	0	0	0	0	0	276,349
4	NEA Funds - Project / Grant Revenue	322,000	0	0	0	0	0	0	0	322,000	0
	Total Program Revenue	4,073,642	0	0	0	0	0	0	0	322,000	3,751,642
	TOTAL OPERATING REVENUE	24,599,801	2,671,768	2,257,211	2,613,628	2,633,477	2,247,993	569,877	2,915,781	3,216,001	5,474,065
EXPENSES											
SALARIES & FRINGE BENEFITS											
1	Salaries	13,215,064	1,456,080	1,388,641	1,435,402	1,476,771	1,224,400	297,767	1,843,302	2,005,557	2,087,144
2	Wages	1,791,309	196,780	156,503	185,470	196,778	181,664	50,790	87,080	300,000	436,244
3	Part-time Staff	90,000	0	0	0	0	0	0	0	0	90,000
4	Overtime	7,000	1,000	1,000	1,000	1,000	1,000	0	1,000	0	1,000
5	FICA	1,148,552	126,523	118,282	124,076	128,107	107,643	26,665	147,755	176,375	193,126
6	Pension	1,876,950	210,874	195,545	207,547	212,756	179,274	43,864	247,176	256,802	323,112
7	Health & Dental Insurance	2,905,112	376,104	180,735	348,865	308,113	294,174	35,162	418,311	331,392	612,256
8	Post Retirement Health Insurance	409,678	46,999	47,000	46,999	47,000	38,094	10,637	52,441	61,636	58,872
9	Life Insurance	72,649	8,165	7,634	8,006	8,268	6,944	1,723	9,533	9,907	12,469
10	Short and Long Term Disability & Paid Family Medical Leave	187,193	21,034	19,597	20,658	21,265	17,888	4,442	24,602	25,556	32,151
11	State/Federal Unemployment Tax/Univ Hlth	47,815	5,027	5,026	5,026	5,027	4,113	1,572	5,484	6,699	9,841
	Temporary Help	0									
12	Worker's Compensation	15,197	1,708	1,583	1,682	1,723	1,450	355	2,002	2,077	2,617
	Total Salaries & Fringe Benefits	21,766,519	2,450,294	2,121,546	2,384,731	2,406,808	2,056,644	472,977	2,838,686	3,176,001	3,858,832
CONTRACTED SERVICES & PROF FEES											
	Temporary Help	0									
13	Consultants	75,000	0	0	0	0	0	0	0	0	75,000
	Total Contracted Svcs & Prof Fees	75,000	0	0	0	0	0	0	0	0	75,000
FACILITIES & TELEPHONE											
18	Telephone	23,823	4,856	0	5,493	4,504	3,836	5,134	0	0	0
19	Rent	618,710	118,646	60,508	143,078	140,222	104,823	39,836	11,597	0	0
20	Janitorial Supplies/Services	38,394	11,242	0	0	14,475	9,941	2,736	0	0	0
21	Utilities and Operating Expenses - Leaseholds	75,867	19,228	11,156	12,825	6,466	9,748	16,444	0	0	0
	Total Facilities & Telephone	756,794	153,972	71,664	161,396	165,667	128,348	64,150	11,597	0	0
BUSINESS EXPENSES											
22	Travel - Mileage	219,994	24,000	23,998	23,999	23,999	24,001	9,999	29,998	40,000	20,000
23	Travel - Miscellaneous Expenses & Parking	149,013	16,002	16,003	16,002	16,003	16,000	14,001	30,000	0	25,002
	Total Transportation & Travel	369,007	40,002	40,001	40,001	40,002	40,001	24,000	59,998	40,000	45,002

FIELD & ORGANIZING (By Service Area)

LN REF	PROPOSED 2026-2027 BUDGET	REGIONAL SERVICE CENTERS						HIGHER EDUCATION	ORGANIZERS	PROGRAM MANAGEMENT
		CENTRAL	METRO	NORTHEAST	SOUTHEAST	HOLYOKE	PITTSFIELD			
PROGRAM EXPENSES										
26	State and Local Organizing	1,079,458	0	0	0	0	0	0	0	1,079,458
	ESP Grant - Member Organizing	0								
27	Higher Ed Membership Data Reimbursement	0	0	0	0	0	0	0	0	0
28	Large Locals	24,773	0	0	0	0	0	0	0	24,773
29	Health & Welfare Initiatives Consultant	5,000	0	0	0	0	0	0	0	5,000
30	Indoor Air Quality/Workplace Health/Safety Consultant	75,000	0	0	0	0	0	0	0	75,000
32	Membership Materials/I.D. Cards	100,000	0	0	0	0	0	0	0	100,000
33	Staff Meetings/Training (F&O)	110,000	0	0	0	0	0	0	0	110,000
34	Higher ED Leadership Meetings	5,000	0	0	0	0	0	5,000	0	0
	Local Presidents Release Time	0								
	NEA Retired/Student Monitoring Program	0								
35	MTA Reporter (Retired)	25,000	0	0	0	0	0	0	0	25,000
36	Membership Recruitment	15,000	0	0	0	0	0	0	0	15,000
37	Contract Data Research System	42,000	0	0	0	0	0	0	0	42,000
Human Resources										
	Training, Tuition, & Loan Reimb - Staff	0	0	0	0	0	0	0	0	0
	Sub-Total Human Resources	0								
Total Program Expenses		1,481,231	0	0	0	0	0	5,000	0	1,476,231
ADMINISTRATIVE EXPENSES										
88	Office Supplies / Small Equipment	40,750	9,000	11,000	9,000	5,000	5,000	750	0	1,000
89	Equipment Maintenance/Leasing	84,000	16,500	13,000	16,500	14,000	17,000	7,000	0	0
93	Software Packages	18,000	0	0	0	0	0	0	0	18,000
99	Postage and Delivery	8,000	2,000	0	2,000	2,000	1,000	1,000	0	0
101	Dues	500	0	0	0	0	0	500	0	0
102	Subscriptions	0	0	0	0	0	0	0	0	0
Total Administrative Expenses		151,250	27,500	24,000	27,500	21,000	23,000	8,750	500	19,000
TOTAL EXPENSES		24,599,801	2,671,768	2,257,211	2,613,628	2,633,477	2,247,993	569,877	2,915,781	5,474,065
NET INCOME (LOSS)		0	0	0	0	0	0	0	0	0
DIVISION STAFF / SALARIES & WAGES / HEADCOUNT = 96.5										
	Director, Field & Organizing	\$209,176								
	Regional Manager (5)	\$1,008,731								
	Health & Safety Organizer	\$156,222								
	Field Rep/Organizer (55)	\$8,617,695								
	Regional Organizer (12)	\$2,005,557								
	ESP Organizer	\$126,854								
	New Member/ SEAM Organizer	\$178,254								
	Retired Member Organizer	\$163,560								
	Bargaining Strategists (3)	\$534,762								
	Membership Data Strategist	\$178,254								
	Data Specialist	\$156,319								
	Shared-Capacity Data Support Specialist (NEA grant-funded tem)	\$110,791								
	Coordinator (13.5)	\$1,212,187								
	Part Time Regional Representatives (35)	\$90,000								

LEGISLATION, POLICY AND POLITICAL ACTION (Combined)

LN		ADOPTED	2024-2025	ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
REVENUE							
MEMBERSHIP DUES							
1	Affiliation Dues	4,484,724	4,404,888	4,694,097	4,469,345	(224,752)	-4.79%
	TOTAL MEMBERSHIP DUES	4,484,724	4,404,888	4,694,097	4,469,345	(224,752)	-4.79%
PROGRAM REVENUE							
2	NEA Uniserv Funding - Full time	0	0	0	0	0	0.00%
3	NEA Uniserv Funding - Part time	0	0	0	0	0	0.00%
4	NEA Funds - Project/Grant Revenue	0	0	0	0	0	0.00%
	Total Program Revenue	0	0	0	0	0	0.00%
	TOTAL OPERATING REVENUE	4,484,724	4,404,888	4,694,097	4,469,345	(224,752)	-4.79%
EXPENSES							
SALARIES & FRINGE BENEFITS							
1	Salaries	1,642,954	1,594,154	1,714,267	1,754,424	40,157	2.34%
2	Wages	241,754	357,421	280,831	228,401	(52,430)	-18.67%
3	Part Time Staff	450,000	428,452	450,000	450,000	0	0.00%
4	Overtime	9,000	9,851	4,500	4,501	1	0.02%
5	FICA	175,114	226,340	186,528	186,240	(288)	-0.15%
6	Pension	506,165	140,464	456,150	253,895	(202,255)	-44.34%
7	Health & Dental Insurance	443,087	441,408	476,707	483,932	7,225	1.52%
8	Post Retirement Health Insurance	37,553	0	33,347	53,925	20,578	61.71%
9	Life Insurance	10,536	0	8,744	9,796	1,052	12.03%
10	Short & Long Term Disability & PFMLA	19,020	0	16,839	25,270	8,431	50.07%
11	State/Federal Unemployment Tax/Univ Hlth	19,748	31,331	16,539	21,085	4,546	27.49%
12	Worker's Compensation	2,350	0	2,112	2,055	(57)	-2.70%
	Temporary Help	0	0	0	0	0	0.00%
	Total Salaries & Fringe Benefits	3,557,281	3,229,421	3,646,564	3,473,524	(173,040)	-4.75%
FACILITIES							
18	Telephone	3,500	840	3,500	809	(2,691)	-76.89%
19	Rent	167,517	162,020	170,584	156,100	(14,484)	-8.49%
21	Utilities and Operating Expenses - Leaseholds	32,225	23,162	17,352	22,316	4,964	28.61%
	Total Facilities	203,242	186,022	191,436	179,225	(12,211)	-6.38%
BUSINESS EXPENSES							
22	Travel - Mileage	10,000	7,494	7,798	7,797	(1)	-0.01%
23	Travel - Miscellaneous Expenses & Parking	22,502	18,155	35,000	35,000	0	0.00%
	Total Transportation & Travel	32,502	25,649	42,798	42,797	(1)	0.00%

LEGISLATION, POLICY AND POLITICAL ACTION (Combined)

LN		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
	PROGRAM EXPENSES						
50	Local Grants / Political Action Leaders	35,000	23,100	35,000	35,000	0	0.00%
51	Regional Team Organizing Expenses	15,000	(32)	10,000	5,000	(5,000)	-50.00%
52	State Convention	0	1,219	5,000	5,000	0	0.00%
53	Local,State and Federal Elections & Issues	275,000	52,008	395,000	395,000	0	0.00%
54	VOTE - Political Contributions	14,999	19,392	14,999	14,999	0	0.00%
55	Legislative Materials/Fees	25,000	12,309	25,000	15,000	(10,000)	-40.00%
56	State Budget / Issues Activities	225,000	224,038	225,000	225,000	0	0.00%
57	Policy Development, Research & Monitoring	54,500	0	54,500	30,000	(24,500)	-44.95%
58	Higher Ed Research & Policy	30,000	12,000	30,000	30,000	0	0.00%
	Total Program Expenses	674,499	357,949	794,499	754,999	(39,500)	-4.97%
	ADMINISTRATIVE EXPENSES						
88	Office Supplies	1,000	3,606	1,000	1,000	0	0.00%
89	Equipment Maintenance & Leasing	6,100	13,874	9,800	9,800	0	0.00%
93	Software Packages	0	1,530	0	0	0	0.00%
99	Postage & Delivery	1,000	0	1,000	1,000	0	0.00%
101	Dues	2,000	2,360	2,000	2,000	0	0.00%
102	Subscriptions	7,100	6,295	5,000	5,000	0	0.00%
	Total Administrative Expenses	17,200	27,665	18,800	18,800	0	0.00%
	TOTAL EXPENSES	4,484,724	3,826,706	4,694,097	4,469,345	(224,752)	-4.79%
	NET INCOME (LOSS)	0	578,182	0	0	0	0.00%
	DIVISION STAFF / SALARIES & WAGES /HEADCOUNT = 13						
	Director				\$187,949		
	Education Policy Specialist (3)				\$439,303		
	Lobbyists (3)				\$527,420		
	Legislative Specialist				\$101,694		
	Legislative Clerk				\$126,708		
	Grassroots Campaigns Manager				\$182,486		
	Campaign Strategist				\$141,536		
	Political Community Organizers (2)				\$275,731		
	Part Time Senate District Coordinators (50)				\$450,000		

LEGISLATION, POLICY AND POLITICAL ACTION (By Division)

LN		PROPOSED			
REF		2026-2027	GRASSROOTS	GOVERNMENT	
		BUDGET	CAMPAIGNS	RELATIONS	CEPP
REVENUE					
MEMBERSHIP DUES					
1	Affiliation Dues	4,469,345	1,455,428	2,001,740	1,012,177
	TOTAL MEMBERSHIP DUES	4,469,345	1,455,428	2,001,740	1,012,177
PROGRAM REVENUE					
2	NEA Uniserv Funding - Full time	0	0	0	0
3	NEA Uniserv Funding - Part time	0	0	0	0
4	NEA Funds - Project/Grant Revenue	0	0	0	0
	Total Program Revenue	0	0	0	0
	TOTAL OPERATING REVENUE	4,469,345	1,455,428	2,001,740	1,012,177
EXPENSES					
SALARIES & FRINGE BENEFITS					
1	Salaries	1,754,424	599,754	527,419	627,251
2	Wages	228,401	0	228,400	1
3	Part Time Staff	450,000	450,000	0	0
4	Overtime	4,501	0	4,501	0
5	FICA	186,240	80,305	58,164	47,771
6	Pension	253,895	76,796	96,781	80,318
7	Health & Dental Insurance	483,932	142,758	188,931	152,243
8	Post Retirement Health Insurance	53,925	16,819	20,283	16,823
9	Life Insurance	9,796	2,964	3,733	3,099
10	Short & Long Term Disability & PFMLA	25,270	7,643	9,635	7,992
11	State/Federal Unemployment Tax/Univ HIth	21,085	16,968	2,287	1,830
12	Worker's Compensation	2,055	622	783	650
	Temporary Help	0	0	0	0
	Total Salaries & Fringe Benefits	3,473,524	1,394,629	1,140,917	937,978
FACILITIES					
18	Telephone	809	0	809	0
19	Rent	156,100	0	156,100	0
21	Utilities and Operating Expenses - Leaseholds	22,316	0	22,316	0
	Total Facilities	179,225	0	179,225	0
BUSINESS EXPENSES					
22	Travel - Mileage	7,797	6,799	998	0
23	Travel - Miscellaneous Expenses & Parking	35,000	9,000	16,001	9,999
	Total Transportation & Travel	42,797	15,799	16,999	9,999

LEGISLATION, POLICY AND POLITICAL ACTION (By Division)

LN		PROPOSED			
REF		2026-2027	GRASSROOTS	GOVERNMENT	
		BUDGET	CAMPAIGNS	RELATIONS	CEPP
	PROGRAM EXPENSES				
50	Local Grants / Political Action Leaders	35,000	35,000	0	0
51	Regional Team Organizing Expenses	5,000	5,000	0	0
52	State Convention	5,000	5,000	0	0
53	Local,State and Federal Elections & Issues	395,000	0	395,000	0
54	VOTE - Political Contributions	14,999	0	14,999	0
55	Legislative Materials/Fees	15,000	0	15,000	0
56	State Budget / Issues Activities	225,000	0	225,000	0
57	Policy Development, Research & Monitoring	30,000	0	0	30,000
58	Higher Ed Research & Policy	30,000	0	0	30,000
	Total Program Expenses	754,999	45,000	649,999	60,000
	ADMINISTRATIVE EXPENSES				
88	Office Supplies	1,000	0	1,000	0
89	Equipment Maintenance & Leasing	9,800	0	9,800	0
93	Software Packages	0	0	0	0
99	Postage & Delivery	1,000	0	1,000	0
101	Dues	2,000	0	0	2,000
102	Subscriptions	5,000	0	2,800	2,200
	Total Administrative Expenses	18,800	0	14,600	4,200
	TOTAL EXPENSES	4,469,345	1,455,428	2,001,740	1,012,177
	NET INCOME (LOSS)	0	0	0	0
	<u>DIVISION STAFF / SALARIES & WAGES /HEADCOUNT = 13</u>				
	Director	\$187,949			
	Education Policy Specialist (3)	\$439,303			
	Lobbyists (3)	\$527,420			
	Legislative Specialist	\$101,694			
	Legislative Clerk	\$126,708			
	Grassroots Campaigns Manager	\$182,486			
	Campaign Strategist	\$141,536			
	Political Community Organizers (2)	\$275,731			
	Part Time Senate District Coordinators (50)	\$450,000			

TRAINING & PROFESSIONAL LEARNING

LN REF	ADOPTED 2024-2025 BUDGET	2024-2025 ACTUAL	ADOPTED 2025-2026 BUDGET	PROPOSED 2026-2027 BUDGET	PROPOSED INCR/(DECR) FROM FY 26	PROPOSED % INCR/(DECR) FROM FY 26
REVENUE						
MEMBERSHIP DUES						
1	Affiliation Dues	3,238,390	3,180,741	3,796,165	3,726,736	(69,429) -1.83%
	TOTAL MEMBERSHIP DUES	3,238,390	3,180,741	3,796,165	3,726,736	(69,429) -1.83%
PROGRAM REVENUE						
2	NEA Uniserv Funding - Full time	0	0	0	0	0.00%
	NEA Grant Revenue	0	0	0	0	0.00%
7	Conference/Workshop Revenue	21,000	86	5,000	5,000	0.00%
8	Summer Conference Revenue	24,150	17,314	15,000	15,000	0.00%
	Total Program Revenue	45,150	17,400	20,000	20,000	0.00%
	TOTAL OPERATING REVENUE	3,283,540	3,198,141	3,816,165	3,746,736	(69,429) -1.82%
OPERATING EXPENSES						
SALARIES & FRINGE BENEFITS						
1	Salaries	667,825	757,651	814,718	848,222	33,504 4.11%
2	Wages	519,540	560,127	555,411	568,302	12,891 2.32%
4	Overtime	50,000	116,978	100,000	130,000	30,000 30.00%
5	FICA	92,012	104,741	111,803	118,094	6,291 5.63%
6	Pension	319,171	88,596	312,870	180,612	(132,258) -42.27%
7	Health & Dental Insurance	317,275	301,225	379,793	351,566	(28,227) -7.43%
8	Post Retirement Health Insurance	25,039	0	23,821	38,588	14,767 61.99%
9	Life Insurance	6,639	0	6,010	7,000	990 16.47%
10	Short and Long Term Disability & Paid Family Medical Leave	11,997	0	11,562	18,019	6,457 55.85%
11	State/Federal Unemployment Tax/Univ Hlth	3,744	3,644	3,430	4,570	1,140 33.24%
12	Worker's Compensation	1,482	0	1,447	1,463	16 1.11%
	Total Salaries & Fringe Benefits	2,014,724	1,932,962	2,320,865	2,266,436	(54,429) -2.35%
CONTRACTED SERVICES & PROF FEES						
	Temporary Help	0	875	0	0	0.00%
	Total Contracted Services & Prof. Fees	0	875	0	0	0.00%
BUSINESS EXPENSES						
22	Travel - Mileage	6,000	6,113	8,000	8,000	0.00%
23	Travel - Miscellaneous Expenses & Parking	10,000	12,668	18,000	18,000	0.00%
	Total Business Expenses	16,000	18,781	26,000	26,000	0.00%

TRAINING & PROFESSIONAL LEARNING

LN		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
PROGRAM EXPENSES							
38	Leadership & Organizational Development	175,000	150,182	350,000	310,000	(40,000)	-11.43%
39	Union Skills Conferences	85,800	147,756	150,000	150,000	0	0.00%
40	Summer Conference	300,000	255,188	330,000	300,000	(30,000)	-9.09%
41	Professional Development Workshops	141,000	72,490	100,000	80,000	(20,000)	-20.00%
42	New Member Conferences	52,503	24,228	40,000	40,000	0	0.00%
43	Ethnic Minority Affairs Committee Conference	52,503	76,946	90,000	90,000	0	0.00%
44	LGBTQ+ Conference	0	0	60,000	100,000	40,000	66.67%
45	Higher Ed Conference	24,200	35,029	15,000	50,000	35,000	233.33%
46	ESP Leadership and Professional Development	73,700	66,198	55,000	55,000	0	0.00%
47	ESP Conference	126,610	105,109	139,300	139,300	0	0.00%
48	Retired Conference and Gatherings	80,300	14,054	40,000	40,000	0	0.00%
49	General Conference Supplies/Services	39,600	11,218	43,500	43,500	0	0.00%
Human Resources							
	Training, Tuition, & Loan Reimb - Staff	0	21,322	0	0	0	0.00%
	Sub-Total Human Resources	0	21,322	0	0	0	0.00%
	Total Program Expenses	1,190,816	1,027,819	1,412,800	1,397,800	(15,000)	-1.06%
ADMINISTRATIVE EXPENSES							
88	Office Supplies	0	3,907	0	0	0	0.00%
89	Equipment Maintenance/Leasing	0	3,619	0	0	0	0.00%
93	Software Packages	60,000	54,347	55,000	55,000	0	0.00%
101	Dues	1,500	780	1,000	1,000	0	0.00%
102	Subscriptions	500	1,787	500	500	0	0.00%
	Total Administrative Expenses	62,000	64,440	56,500	56,500	0	0.00%
	TOTAL EXPENSES	3,283,540	3,044,877	3,816,165	3,746,736	(69,429)	-1.82%
	NET INCOME (LOSS)	0	153,264	0	0	0	
<u>DIVISION STAFF / SALARIES & WAGES /HEADCOUNT = 10</u>							
	Director				\$187,949		
	Program and Leadership Development Strategist (4)				\$654,271		
	Events Producer				\$143,341		
	Events Specialists (4)				\$424,961		

COMMUNICATIONS

REF		2024-2025 BUDGET	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	INCR/(DECR) FROM FY 26	INCR/(DECR) FROM FY 26
	BUSINESS EXPENSES						
22	Travel - Mileage	1,998	3,412	2,499	2,499	0	0.00%
23	Travel - Miscellaneous Expenses & Parking	11,999	7,602	18,001	18,001	0	0.00%
	Total Business Expenses	13,997	11,014	20,500	20,500	0	0.00%
	PROGRAM EXPENSES						
59	Media/Policy Priorities	100,000	60,947	100,000	80,000	(20,000)	-20.00%
60	MTA TODAY	120,000	177,848	120,000	120,000	0	0.00%
61	Website/Digital Communications	165,000	177,382	165,000	135,000	(30,000)	-18.18%
	Human Resources						
	Training, Tuition, & Loan Reimb - Staff	0	8,348	0	0	0	0.00%
	Sub-Total Human Resources	0	8,348	0	0	0	0.00%
	Total Program Expenses	385,000	424,525	385,000	335,000	(50,000)	-12.99%
	ADMINISTRATIVE EXPENSES						
88	Office Supplies	0	2,452	0	0	0	0.00%
89	Equipment Maintenance/Leasing	0	5,879	0	0	0	0.00%
93	Software Packages	10,000	11,398	9,000	9,000	0	0.00%
101	Dues	1,500	0	1,500	1,500	0	0.00%
102	Subscriptions	6,000	7,560	7,000	7,000	0	0.00%
	Total Administrative Expenses	17,500	27,289	17,500	17,500	0	0.00%
	TOTAL EXPENSES	2,381,887	2,354,302	2,774,855	2,691,562	(83,293)	-3.00%
	NET INCOME (LOSS)	67,400	1,908,709	0	0	0	
	<u>DIVISION STAFF / SALARIES & WAGES / HEADCOUNT = 10</u>						
	Director				\$187,949		
	Communications Specialist (4)				\$654,266		
	Web Content Manager				\$178,254		
	Staff Assistant				\$106,238		
	Graphic Designer				\$103,352		
	Editor/Writer				\$156,222		
	Interactive Media Developer and Strategist				\$178,254		

LEGAL SERVICES

LN		ADOPTED	2024-2025	ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
	REVENUE						
1	Affiliation Dues	5,323,164	5,228,402	5,910,391	5,920,637	10,246	0.17%
	TOTAL MEMBERSHIP DUES	5,323,164	5,228,402	5,910,391	5,920,637	10,246	0.17%
	PROGRAM REVENUE						
5	NEA Legal Reimbursement	1,600,000	1,716,343	1,600,000	1,600,000	0	0.00%
6	Insurance & Court/ Reimburse Atty Fees	20,000	57,757	10,000	10,000	0	0.00%
9	Workers Compensation Reimbursement	<u>60,000</u>	<u>14,273</u>	<u>60,000</u>	<u>50,000</u>	<u>(10,000)</u>	<u>-16.67%</u>
	Total Program Revenue	1,680,000	1,788,373	1,670,000	1,660,000	(10,000)	-0.60%
	TOTAL OPERATING REVENUE	<u>7,003,164</u>	<u>7,016,775</u>	<u>7,580,391</u>	<u>7,580,637</u>	<u>246</u>	<u>0.00%</u>
	EXPENSES						
	SALARIES & FRINGE BENEFITS						
1	Salaries	2,143,803	2,070,430	2,350,639	2,475,310	124,671	5.30%
2	Wages	544,231	590,695	611,199	639,879	28,680	4.69%
	Student Interns	0	7,000	0	0	0	0.00%
3	Part - Time Staff	175,000	221,906	175,000	200,000	25,000	14.29%
4	Overtime	6,000	40,869	11,000	25,501	14,501	131.83%
5	FICA	198,009	212,965	222,891	239,007	16,116	7.23%
6	Pension	708,946	196,784	674,536	397,348	(277,188)	-41.09%
7	Health & Dental Insurance	464,160	606,176	538,418	559,058	20,640	3.83%
8	Post Retirement Health Insurance	44,514	0	42,878	69,336	26,458	61.71%
9	Life Insurance	15,022	0	12,985	15,396	2,411	18.57%
10	Short and Long Term Disability & Paid Family Medical	27,025	0	24,985	39,633	14,648	58.63%
11	State/Federal Unemployment Tax/Univ Hlth	12,070	10,442	10,739	14,953	4,214	39.24%
12	Workers Compensation	<u>3,284</u>	<u>0</u>	<u>3,120</u>	<u>3,215</u>	<u>95</u>	<u>3.04%</u>
	Total Salaries & Fringe Benefits	4,342,064	3,957,267	4,678,390	4,678,636	246	0.01%
	BUSINESS EXPENSES						
22	Travel - Mileage	10,000	10,912	10,001	10,001	0	0.00%
23	Travel - Miscellaneous Expenses & Parking	<u>25,000</u>	<u>25,824</u>	<u>25,000</u>	<u>25,000</u>	<u>0</u>	<u>0.00%</u>
	Total Transportation & Travel	35,000	36,736	35,001	35,001	0	0.00%

LEGAL SERVICES

LN		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
	PROGRAM EXPENSES						
62	Auxiliary Support (Filing/Transcript Fees)/Experts	140,000	123,707	120,000	120,000	0	0.00%
63	Outside Attorney Fees - Legal	2,060,000	2,860,414	2,335,000	2,335,000	0	0.00%
64	Outside Attorney Fees - Workers Comp.	300,000	306,775	300,000	300,000	0	0.00%
	Human Resources						
	Training, Tuition, & Loan Reimb - Staff	0	14,598	0	0	0	0.00%
	Sub-Total Human Resources	0	14,598	0	0	0	0.00%
	Total Program Expenses	2,500,000	3,305,494	2,755,000	2,755,000	0	0.00%
	ADMINISTRATIVE EXPENSES						
88	Office Supplies	0	3,243	0	0	0	0.00%
93	Software Packages	0	8,789	0	0	0	0.00%
94	Insurance - APL Policy	18,000	17,504	18,000	18,000	0	0.00%
101	Dues	8,000	634	8,000	8,000	0	0.00%
102	Subscriptions	100,100	114,172	86,000	86,000	0	0.00%
	Total Administrative Expenses	126,100	144,342	112,000	112,000	0	0.00%
	TOTAL EXPENSES	7,003,164	7,443,839	7,580,391	7,580,637	246	0.00%
	NET INCOME (LOSS)	0	(427,064)	0	0	0	
	<u>DIVISION STAFF / SALARIES & WAGES /HEADCOUNT = 18</u>						
	General Counsel				\$234,840		
	Deputy General Counsel				\$211,223		
	Staff Counsel (10)				\$2,023,246		
	Case Facilitator				\$119,027		
	Legal Secretary (2)				\$217,029		
	Paralegal (2)				\$206,704		
	Coordinator				\$91,120		
	Part Time Retirement Consultants				\$200,000		

GOVERNANCE & ADMINISTRATION

LN		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
	REVENUE						
	MEMBERSHIP DUES						
1	Affiliation Dues	7,686,849	7,550,009	5,758,437	6,127,555	369,118	6.41%
	TOTAL MEMBERSHIP DUES	7,686,849	7,550,009	5,758,437	6,127,555	369,118	6.41%
	PROGRAM REVENUE						
10	Annual Meeting Revenue	20,000	20,000	21,000	21,000	0	0.00%
	Candidate Booth Revenue	0	1,175	0	0	0	0.00%
13	Human Civil Rights Dinner & Awards Revenue	600	0	0	0	0	0.00%
	Total Program Revenue	20,600	21,175	21,000	21,000	0	0.00%
	TOTAL OPERATING REVENUE	7,707,449	7,571,184	5,779,437	6,148,555	369,118	6.39%
	EXPENSES						
	SALARIES & FRINGE BENEFITS						
1	Salaries	971,148	999,088	1,191,695	1,207,667	15,972	1.34%
2	Wages	243,221	257,240	253,342	335,808	82,466	32.55%
4	Overtime	20,000	57,212	44,000	54,000	10,000	22.73%
5	FICA	70,097	79,083	89,063	97,495	8,432	9.47%
6	Pension	226,284	94,498	235,983	153,182	(82,801)	-35.09%
7	Health & Dental Insurance	203,131	274,903	240,594	305,612	65,018	27.02%
8	Post Retirement Health Insurance	13,905	0	14,289	24,235	9,946	69.61%
9	Life Insurance	6,789	0	6,337	7,625	1,288	20.33%
10	Short and Long Term Disability & Paid Family Medical Leav	11,606	0	12,053	18,284	6,231	51.70%
11	State/Federal Unemployment Tax/Univ Hlth	2,910	2,867	2,742	4,112	1,370	49.96%
12	Worker's Compensation	1,198	0	1,254	1,325	71	5.66%
	Total Salaries & Fringe Benefits	1,770,289	1,764,891	2,091,352	2,209,345	117,993	5.64%
	CONTRACTED SERVICES & PROF FEES						
13	Consultants	25,000	18,810	25,000	25,000	0	0.00%
17	Corporate Counsel	100,000	194,704	100,000	100,000	0	0.00%
	Total Contracted Svcs & Prof. Fees	125,000	213,514	125,000	125,000	0	0.00%
	FACILITIES						
19	Rent	1,093,107	1,110,446	922,918	532,710	(390,208)	-42.28%
20	Janitorial Supplies/Services	8,175	2,688	4,333	1,290	(3,043)	-70.23%
21	Utilities and Operating Expenses - Leaseholds	314,125	272,808	227,747	130,873	(96,874)	-42.54%
	Total Facilities	1,415,407	1,385,942	1,154,998	664,873	(490,125)	-42.44%
	BUSINESS EXPENSES						
22	Travel - Mileage	4,000	3,426	5,001	5,001	0	0.00%
23	Travel - Miscellaneous Expenses & Parking	30,000	100,008	43,000	43,000	0	0.00%
24	Travel and Residence - President's Expense	0	43,184	45,000	0	(45,000)	-100.00%
25	Travel - Vice President's Expense	0	15,961	20,000	0	(20,000)	-100.00%
	Total Business Expenses	34,000	162,579	113,001	48,001	(65,000)	-57.52%

GOVERNANCE & ADMINISTRATION

LN		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
	PROGRAM EXPENSES						
65	Annual Meeting	528,000	463,147	465,000	750,000	285,000	61.29%
66	Human Civil Rights Dinner & Awards	24,200	6,800	24,200	24,200	0	0.00%
67	Board Meetings	193,600	161,677	212,960	212,960	0	0.00%
68	Other Board Activities	44,000	37,830	48,400	48,400	0	0.00%
69	Executive Committee Meetings	30,250	32,070	31,750	33,000	1,250	3.94%
70	Other Executive Committee Activities	12,100	12,677	15,000	15,000	0	0.00%
71	Local Presidents Meetings	39,600	0	49,000	55,000	6,000	12.24%
72	President's Special Projects	8,800	8,798	8,800	8,800	0	0.00%
73	National Conferences	30,250	14,906	30,250	30,250	0	0.00%
74	Special Interest Conferences	30,250	25,618	30,250	30,250	0	0.00%
75	NEA Delegate Stipends	286,500	198,969	286,500	286,500	0	0.00%
76	NEA Convention Expenses	90,750	63,587	90,750	80,000	(10,750)	-11.85%
77	MTA / NEA Elections	58,134	68,454	58,134	70,000	11,866	20.41%
78	Committees	150,000	50,337	150,000	100,000	(50,000)	-33.33%
79	Projects, Coalitions & Donations	60,000	61,340	60,000	60,000	0	0.00%
80	Discretionary Donations	70,000	60,500	70,000	70,000	0	0.00%
81	Massachusetts Child Donation	20,000	20,000	20,000	20,000	0	0.00%
82	AFL/CIO Membership Dues	250,000	234,047	300,000	300,000	0	0.00%
	Human Resources						
	Training, Tuition, & Loan Reimb - Staff	0	1,000	0	0	0	0.00%
	Sub-Total Human Resources	0	1,000	0	0	0	0.00%
	Total Program Expenses	1,926,434	1,521,757	1,950,994	2,194,360	243,366	12.47%
	ADMINISTRATIVE EXPENSES						
	Office Supplies	0	618	0	0	0	0.00%
	Equipment Maintenance & Leasing	0	3,619	0	0	0	0.00%
93	Software Packages	21,500	5,015	22,000	22,000	0	0.00%
101	Dues	55,000	35,997	55,500	55,500	0	0.00%
102	Subscriptions	1,500	2,813	600	600	0	0.00%
	Total Administrative Expenses	78,000	48,062	78,100	78,100	0	0.00%
	Total Expenses Before Contingency	5,349,130	5,096,745	5,513,445	5,319,679	(193,766)	-3.51%
105	Contingency	334,047	0	265,992	828,876	562,884	211.62%
108	Increased Campaign Capacity	2,063,872	0	0	0	0	0.00%
	TOTAL EXPENSES	7,747,049	5,096,745	5,779,437	6,148,555	369,119	6.39%
	NET INCOME (LOSS)	(39,600)	2,474,439	0	(0)	(1)	
	DIVISION STAFF / SALARIES & WAGES /HEADCOUNT = 7.0						
	President				\$268,728		
	Vice President				\$223,940		
	Executive Director-Treasurer				\$230,000		
	Deputy Executive Director				\$212,000		
	Director				\$180,300		
	Executive Assistant to Executive Director-Treasurer				\$92,700		
	Governance Specialist				\$143,342		
	Governance Assistant (2)				\$192,464		

HUMAN RESOURCES

LN		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
	REVENUE						
	MEMBERSHIP DUES						
1	Affiliation Dues	1,118,966	1,099,046	1,021,160	968,962	(52,198)	-5.11%
	TOTAL MEMBERSHIP DUES	1,118,966	1,099,046	1,021,160	968,962	(52,198)	-5.11%
	TOTAL OPERATING REVENUE	1,118,966	1,099,046	1,021,160	968,962	(52,198)	-5.11%
	EXPENSES						
	SALARIES & FRINGE BENEFITS						
1	Salaries	458,493	366,822	412,950	425,339	12,389	3.00%
2	Wages	0	0	0	0	0	0.00%
5	FICA	33,847	28,024	31,591	32,537	946	2.99%
6	Pension	123,293	34,216	94,415	54,463	(39,952)	-42.32%
7	Health & Dental Insurance	135,778	(1,282,348)	39,297	67,900	28,603	72.79%
8	Post Retirement Health Insurance	11,128	896,122	7,146	10,389	3,243	45.38%
9	Life Insurance	2,558	125,447	1,811	2,103	292	16.12%
10	Short and Long Term Disability & Paid Family Medical l	4,632	322,271	3,485	5,420	1,935	55.52%
11	State/Federal Unemployment Tax/Univ Hlth	1,664	1,338	1,029	1,371	342	33.24%
12	Worker's Compensation	573	20,652	436	440	4	0.92%
	Total Salaries & Fringe Benefits	771,966	512,544	592,160	599,962	7,802	1.32%
	CONTRACTED SERVICES & PROF FEES						
13	Consultants	60,000	342,132	117,000	117,000	0	0.00%
16	Payroll and HRIS Systems	50,000	0	50,000	0	(50,000)	-100.00%
	Temporary Help	0	15,662	0	0	0	0.00%
	Total Contracted Services & Prof. Fees	110,000	357,794	167,000	117,000	(50,000)	-29.94%
	BUSINESS EXPENSES						
22	Travel - Mileage	500	0	500	500	0	0.00%
23	Travel - Miscellaneous Expenses & Parking	1,000	56	1,000	1,000	0	0.00%
	Total Business Expenses	1,500	56	1,500	1,500	0	0.00%

HUMAN RESOURCES

LN		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
	PROGRAM EXPENSES						
83	Internal Employee / Management Meetings	28,000	23,164	28,000	28,000	0	0.00%
84	All - Staff Meetings	25,000	13,470	40,000	40,000	0	0.00%
85	Training & Tuition Reimbursement- Staff	100,000	113,306	110,000	110,000	0	0.00%
86	Employee Engagement and Recognition	20,000	24,114	35,000	35,000	0	0.00%
87	Recruitment	60,000	20,609	45,000	35,000	(10,000)	-22.22%
	Total Program Expenses	233,000	194,663	258,000	248,000	(10,000)	-3.88%
	ADMINISTRATIVE EXPENSES						
	Office Supplies	0	230	0	0	0	0.00%
	Equipment Maintenance & Leasing	0	1,551	0	0	0	0.00%
101	Dues	1,000	0	1,000	1,000	0	0.00%
102	Subscriptions	1,500	0	1,500	1,500	0	0.00%
	Total Administrative Expenses	2,500	1,781	2,500	2,500	0	0.00%
	TOTAL EXPENSES	1,118,966	1,066,838	1,021,160	968,962	(52,198)	-5.11%
	NET INCOME (LOSS)	0	32,208	0	0	0	
	<u>DIVISION STAFF / SALARIES & WAGES /HEADCOUNT = 3</u>						
	Director				\$159,135		
	Employee Benefits Manager				\$144,200		
	HR Generalist				\$122,004		

FINANCE & ACCOUNTING

LN		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
	REVENUE						
	MEMBERSHIP DUES						
1	Affiliation Dues	3,671,742	3,606,378	3,618,088	4,253,794	635,706	17.57%
2	Agency Fee	0	0	0	0	0	0.00%
	TOTAL MEMBERSHIP DUES	3,671,742	3,606,378	3,618,088	4,253,794	635,706	17.57%
	OTHER INCOME						
14	Interest and Dividend Income	1,442,986	1,727,224	1,820,000	1,598,494	(221,506)	-12.17%
	Realized Gain (Loss) on Investments	0	5,081,265	0	0	0	0.00%
15	MTA Benefits / Miscellaneous Income	163,000	157,966	158,800	164,000	5,200	3.27%
16	Property & Casualty Endorsement and Royalty Income	200,000	258,222	240,000	277,000	37,000	15.42%
	Total Other Income	1,805,986	7,224,677	2,218,800	2,039,494	(179,306)	-8.08%
	TOTAL OPERATING REVENUE	5,477,728	10,831,055	5,836,888	6,293,288	456,400	7.82%
	EXPENSES						
	SALARIES & FRINGE BENEFITS						
1	Salaries	639,779	588,662	793,973	802,532	8,559	1.08%
2	Wages	883,257	920,062	923,058	1,010,098	87,040	9.43%
4	Overtime	70,000	146,147	89,000	119,000	30,000	33.71%
5	FICA	118,793	130,030	136,310	146,055	9,745	7.15%
6	Pension	408,616	113,416	391,699	232,863	(158,836)	-40.55%
7	Health & Dental Insurance	440,237	380,193	470,562	558,969	88,407	18.79%
8	Post Retirement Health Insurance	6,891	0	33,343	51,945	18,602	55.79%
9	Life Insurance	8,508	0	7,533	8,956	1,423	18.89%
10	Short and Long Term Disability & Paid Family Medical Leave	15,382	0	14,473	23,098	8,625	59.60%
11	State/Federal Unemployment Tax/Univ Hlth	5,824	4,899	4,802	6,855	2,053	42.75%
12	Workers Compensation	1,891	0	1,799	1,869	70	3.89%
	Total Salaries & Fringe Benefits	2,599,178	2,283,409	2,866,551	2,962,240	95,689	3.34%
	CONTRACTED SERVICES & PROF FEES						
	Temporary Help	0	91,218	0	0	0	0.00%
13	Consultants	5,000	3,399	30,000	60,000	30,000	100.00%
14	Audit Fees	90,000	46,652	90,000	80,000	(10,000)	-11.11%
15	Investment Consulting Fees	230,000	223,284	210,937	221,648	10,711	5.08%
16	Payroll & Human Resource System Service Fees	70,000	82,730	70,000	90,000	20,000	28.57%
	Total Contracted Svcs & Prof Fees	395,000	447,283	400,937	451,648	50,711	12.65%
	BUSINESS EXPENSES						
22	Travel - Mileage	751	869	1,400	1,400	0	0.00%
23	Travel - Miscellaneous Expenses & Parking	4,999	1,461	4,500	4,500	0	0.00%
	Total Transportation & Travel	5,750	2,330	5,900	5,900	0	0.00%

FINANCE & ACCOUNTING

LN		ADOPTED 2024-2025	2024-2025	ADOPTED 2025-2026	PROPOSED 2026-2027	PROPOSED INCR/(DECR)	PROPOSED % INCR/(DECR)
REF		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
	PROGRAM EXPENSES						
31	Local Office Support	1,800,000	1,946,566	1,800,000	1,800,000	0	0.00%
	Total Program Expenses	1,800,000	1,946,566	1,800,000	1,800,000	0	0.00%
	ADMINISTRATIVE EXPENSES						
88	Office/Building Supplies & Small Equipment	40,000	28,234	50,000	50,000	0	0.00%
89	Equipment Maintenance & Leasing	0	7,108	0	0	0	0.00%
93	Software Packages	22,000	24,080	40,000	40,000	0	0.00%
96	Bank Service Fees	20,000	18,656	18,000	18,000	0	0.00%
97	MTAB- Property Casualty Advertising Fee	20,000	20,000	20,000	20,000	0	0.00%
98	Corporate Insurance	145,000	156,137	145,000	155,000	10,000	6.90%
101	Dues	500	0	500	500	0	0.00%
102	Subscriptions	300	190	0	0	0	0.00%
	Total Administrative Expenses	247,800	254,405	273,500	283,500	10,000	3.66%
104	Depreciation	400,000	0	400,000	250,000	(150,000)	-37.50%
106	Reserve Strengthening Fund	0	0	0	450,000	450,000	0.00%
107	Unrelated Business Income Tax	30,000	88,639	90,000	90,000	0	0.00%
		430,000	88,639	490,000	790,000	300,000	61.22%
	TOTAL EXPENSES	5,477,728	5,022,632	5,836,888	6,293,288	456,400	7.82%
	NET INCOME (LOSS)	0	5,808,423	0	0	0	
	DIVISION STAFF / SALARIES & WAGES /HEADCOUNT = 15						
	Chief Financial Officer				\$212,179		
	Controller				\$180,353		
	Assistant Controller				\$150,000		
	Payroll Manager				\$135,000		
	Accounting Manager - Membership				\$125,000		
	Financial Reporting Accountant				\$114,494		
	Business Analyst				\$137,802		
	Senior Accounting Clerk (Payroll)				\$110,791		
	Senior Accounting Clerk (Payables)				\$110,791		
	Senior Accounting Clerk (Receivables)				\$88,038		
	Senior Accounting Clerk (General Ledger)				\$92,588		
	Accounts Receivable/Membership Clerk (4)				\$355,594		

INFORMATION TECHNOLOGY SERVICES (ITS)

LN REF		ADOPTED 2024-2025 BUDGET	2024-2025 ACTUAL	ADOPTED 2025-2026 BUDGET	PROPOSED 2026-2027 BUDGET	PROPOSED INCR/(DECR) FROM FY 26	PROPOSED % INCR/(DECR) FROM FY 26
	REVENUE						
	MEMBERSHIP DUES						
1	Affiliation Dues	1,208,963	1,187,441	1,237,553	1,275,917	38,364	3.10%
	TOTAL MEMBERSHIP DUES	1,208,963	1,187,441	1,237,553	1,275,917	38,364	3.10%
	TOTAL OPERATING REVENUE	1,208,963	1,187,441	1,237,553	1,275,917	38,364	3.10%
	EXPENSES						
	SALARIES & FRINGE BENEFITS						
1	Salaries	177,160	182,475	182,475	187,949	5,474	3.00%
2	Wages	186,620	114,359	205,894	212,485	6,591	3.20%
4	Overtime	0	624	0	0	0	0.00%
5	FICA	26,777	24,506	29,314	30,419	1,105	3.77%
6	Pension	97,367	27,028	88,795	51,274	(37,521)	-42.26%
7	Health & Dental Insurance	96,277	78,263	34,407	80,053	45,646	132.66%
8	Post Retirement Health Insurance	6,955	0	7,146	10,389	3,243	45.38%
9	Life Insurance	2,036	0	1,705	1,979	274	16.07%
10	Short and Long Term Disability & Paid Family Medical Leave	3,671	0	3,277	5,102	1,825	55.69%
11	State/Federal Unemployment Tax/Univ Hlth	1,248	668	1,029	1,371	342	33.24%
12	Workers Compensation	452	0	411	415	4	0.97%
	Total Salaries & Fringe Benefits	598,563	427,923	554,453	581,436	26,983	4.87%
	CONTRACTED SERVICES & PROF. FEES						
13	Consultants	35,000	95,720	35,000	35,000	0	0.00%
	Total Contracted Services & Prof. Fees	35,000	95,720	35,000	35,000	0	0.00%
	FACILITIES & TELEPHONE						
18	Telephone	121,000	132,381	121,000	132,381	11,381	9.41%

INFORMATION TECHNOLOGY SERVICES (ITS)

LN		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
	Total Facilities & Telephone	121,000	132,381	121,000	132,381	11,381	9.41%
	BUSINESS EXPENSES						
22	Travel - Mileage	1,500	859	1,500	1,500	0	0.00%
23	Travel - Miscellaneous Expenses & Parking	3,000	5,305	4,000	4,000	0	0.00%
	Total Business Expenses	4,500	6,164	5,500	5,500	0	0.00%
	ADMINISTRATIVE EXPENSES						
	Office/Building Supplies & Small Equipment	0	956	0	0	0	0.00%
89	Equipment Maintenance / Leasing	150,000	256,435	178,000	178,000	0	0.00%
90	Computer Leasing	40,000	18,813	40,000	40,000	0	0.00%
91	Internet Connectivity	28,000	34,482	33,600	33,600	0	0.00%
93	Software Packages	230,000	295,748	270,000	270,000	0	0.00%
102	Subscriptions	1,900	0	0	0	0	0.00%
	Total Administrative Expenses	449,900	606,434	521,600	521,600	0	0.00%
	TOTAL EXPENSES	1,208,963	1,268,622	1,237,553	1,275,917	26,983	2.18%
	NET INCOME (LOSS)	0	(81,181)	0	0	0	
	DIVISION STAFF / SALARIES & WAGES / HEADCOUNT = 3						
	Director				\$187,949		
	IT Systems Support Specialist & Division Coordinator				\$101,694		
	IT Trainer				\$110,791		

PRINTING & MAILING

LN		ADOPTED		ADOPTED	PROPOSED	PROPOSED	PROPOSED %
REF		2024-2025	2024-2025	2025-2026	2026-2027	INCR/(DECR)	INCR/(DECR)
		BUDGET	ACTUAL	BUDGET	BUDGET	FROM FY 26	FROM FY 26
	REVENUE						
	MEMBERSHIP DUES						
1	Affiliation Dues	817,692	803,136	796,860	1,013,548	216,688	27.19%
	TOTAL MEMBERSHIP DUES	817,692	803,136	796,860	1,013,548	216,688	27.19%
	PROGRAM REVENUE						
12	Printing Income	50,000	123,285	94,000	94,000	0	0.00%
	Total Program Revenue	50,000	123,285	94,000	94,000	0	0.00%
	TOTAL OPERATING REVENUE	867,692	926,421	890,860	1,107,548	216,688	24.32%
	EXPENSES						
	SALARIES & FRINGE BENEFITS						
2	Wages	373,205	417,712	342,416	409,209	66,793	19.51%
4	Overtime	5,000	13,094	4,000	4,000	0	0.00%
5	FICA	28,934	34,871	26,502	31,610	5,108	19.27%
6	Pension	95,142	26,404	73,852	50,860	(22,992)	-31.13%
7	Health & Dental Insurance	85,476	98,994	100,418	57,353	(43,065)	-42.89%
8	Post Retirement Health Insurance	11,128	0	9,528	13,852	4,324	45.38%
9	Life Insurance	2,088	0	1,503	2,023	520	34.60%
10	Short and Long Term Disability & Paid Family Medical Le	3,721	0	2,878	5,152	2,274	79.01%
11	State/Federal Unemployment Tax/Univ Hlth	1,664	2,195	1,372	1,828	456	33.24%
12	Workers Compensation	442	0	341	410	69	20.23%
	Total Salaries & Fringe Benefits	606,800	593,270	562,810	576,297	13,487	2.40%

PRINTING & MAILING

LN REF		2024-2025 BUDGET	2024-2025 ACTUAL	2025-2026 BUDGET	2026-2027 BUDGET	INCR/(DECR) FROM FY 26	INCR/(DECR) FROM FY 26
	FACILITIES						
19	Rent	0	0	0	162,809	162,809	0.00%
20	Janitorial Supplies/Services	0	0	0	394	394	0.00%
21	Utilities and Operating Expenses - Leaseholds	0	0	0	39,998	39,998	0.00%
	Total Facilities	0	0	0	203,201	203,201	0.00%
	BUSINESS EXPENSES						
22	Travel - Mileage	250	1,142	650	650	0	0.00%
23	Travel - Miscellaneous Expenses & Parking	1,500	18,069	14,400	14,400	0	0.00%
	Total Business Expenses	1,750	19,211	15,050	15,050	0	0.00%
	ADMINISTRATIVE EXPENSES						
88	Office/Building Supplies & Small Equipment	64,000	37,076	50,000	50,000	0	0.00%
89	Equipment Maintenance & Leasing	27,400	48,069	49,000	49,000	0	0.00%
92	Equipment Repairs	4,500	63	4,500	4,500	0	0.00%
95	Offsite Storage	10,700	11,354	11,500	11,500	0	0.00%
99	Postage and Delivery	66,000	131,063	66,000	66,000	0	0.00%
100	Paper	21,542	74,942	67,000	67,000	0	0.00%
103	Record Retention	65,000	109,189	65,000	65,000	0	0.00%
	Total Administrative Expenses	259,142	411,756	313,000	313,000	0	0.00%
	TOTAL EXPENSES	867,692	1,024,237	890,860	1,107,548	216,688	24.32%
	NET INCOME (LOSS)	0	(97,816)	0	0	0	
	<u>DIVISION STAFF / SALARIES & WAGES /HEADCOUNT = 4</u>						
	Printing and Mailing Lead				\$143,342		
	Printing and Mailing Specialists (2)				\$170,362		
	Printing and Graphic Design Specialist				\$83,505		

COMPARATIVE STAFFING ANALYSIS



A DIVERSE UNION
of EDUCATION
WORKERS

**TEN YEAR COMPARISON OF STAFF
FISCAL YEARS 2017-2018 through 2026-2027**

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
FIELD & ORGANIZING										
Director	1	1	1	1	1	1	1	1	1	1
Regional Manager	5	5	5	3	3	3	2	2	2	2
New Member Organizer	0	0	0	0	1	1	1	1	1	0
Data Strategist	1	1	1	1	1	1	1	0	0	0
Data Specialist	1	1	1	1	1	1	1	1	1	1
Health & Safety Organizer	1	1	1	1	1	0	0	0	0	0
Coordinator	1	1	1	1	1	1		1	1	1
	10	10	10	8	9	8	6	6	6	5
BCST (BARGAINING & CAMPAIGN STRATEGIST) TEAM										
BCST	3	3	3	3	3	3	0	0	0	0
Coordinator	1	1	0.5	0	0	0	0	0	0	0
	4	4	3.5	3	3	3	0	0	0	0
CENTRAL REGION										
Regional Team Leader/ Field Rep-organizer	1	1	1	0	0	0	0	0	0	0
UniServ/Field Rep-organizer	8	8	8	8	8	8	7	7	7	7
Coordinator	2	2	2	1	1	1	1	1	1	1
Secretary	0	0	0	1	1	1	1	1	1.2	1.2
	11	11	11	10	10	10	9	9	9.2	9.2
METRO REGION										
Regional Team Leader/ Field Rep-organizer	1	1	1	0	0	0	0	0	0	0
UniServ/Field Rep-organizer	8	8	8	8	8	8	7	7	7	7
Coordinator	2	2	2	1	1	1	1	1	1	1
Secretary	0	0	0	1	1	1	1	1	1.2	1.2
	11	11	11	10	10	10	9	9	9.2	9.2
NORTHEAST REGION (NERO)										
Regional Team Leader/ Field Rep-organizer	1	1	1	0	0	0	0	0	0	0
UniServ/Field Rep-organizer	8	8	8	8	8	8	7	7	7	7
Coordinator	2	2	2	2	2	2	2	2	2.2	2.2
	11	11	11	10	10	10	9	9	9.2	9.2
SOUTHEAST REGION (SERO)										
Regional Team Leader/ Field Rep-organizer	1	1	1	0	0	0	0	0	0	0
UniServ/Field Rep-organizer	8	8	8	8	8	8	7	7	7	7
Coordinator	2	2	2	2	2	2	2	2	0	0
Secretary	0	0	0	0	0	0	0	0	2.2	2.2
	11	11	11	10	10	10	9	9	9.2	9.2

**TEN YEAR COMPARISON OF STAFF
FISCAL YEARS 2017-2018 through 2026-2027**

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
WESTERN/BERKSHIRE REGION (WEST)										
Regional Team Leader/ Field Rep-organizer	1	1	1	0	0	0	0	0	0	0
UniServ/Field Rep-organizer	8	8	8	8	8	8	7	7	7	7
Coordinator	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.7	3.2
	11.5	11.5	11.5	10.5	10.5	10.5	9.5	9.5	9.7	10.2
HIGHER EDUCATION										
Regional Team Leader/ Field Rep-organizer	1	1	1	0	0	0	0	0	0	0
Manager	0	0	0	1	1	1	1	1	1	1
UniServ/Field Rep-organizer	9	9	9	8	8	8	7	7	7.25	7
Regional Organizer	0	0	0	1	1	1	0	0	0	0
New Member / SEAM Organizer	1	1	1	1	0	0	0	0	0	0
Coordinator	1	1	1	1	1	1	1	1	1	1
	12	12	12	12	11	11	9	9	9.25	9
STATEWIDE ORGANIZING TEAM										
Regional Team Leader/ Regional Organizer	2	2	0	0	0	0	0	0	0	0
Regional Organizer	10	10	12	5	5	5	0	0	0	0
ESP Organizer - UniServ Consultant*	1	1	1	1	1	1	1	1	1	0
Retired Member Organizer	1	1	1	1	1	1	1	1	1	0
	14	14	14	7	7	7	2	2	2	0

**TEN YEAR COMPARISON OF STAFF
FISCAL YEARS 2017-2018 through 2026-2027**

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
LEGISLATIVE, POLICY, & POLITICAL ACTION GOVERNMENT RELATIONS										
Director	0	0	0	1	1	1	1	1	1	1
Education Research & Policy Specialist	3	3	3	3	3	3	3	3	4	4
Legislative Specialist	1	1	1	1	1	1	1	1	1	1
Legislative Clerk	1	1	1	1	1	1	1	1	1	1
	5	5	5	6	6	6	6	6	7	7
CEPP & RESEARCH										
Director	1	1	1	1	1	1	1	1	1	1
Education Research and Policy Specialist	2	2	2	2	2	2	2	2	2	2
Education Policy Specialist	1	1	1	1	1	1	1	1	1	1
Coordinator	0	0.75	0.75	0.5	1	0.5	0.5	0.5	0.5	1
PD Part-Timer	0	0	0	0	0	0	0	0	0	0.1
	4	4.75	4.75	4.5	5	4.5	4.5	4.5	4.5	5.1
GRASSROOTS CAMPAIGNS										
Director	1	1	1	1	1	1	1	1	1	1
Grassroots Campaign Deputy	0	0	0	0	0	0	0	0	0	1
ESP Organizer - UniServ Consultant	0	0	0	0	0	0	0	0	0	1
Retiree/Student Organizer	0	0	0	0	0	0	0	0	0	1
Coordinator	0	0	0	1	1	1	1	1	1	1
Political Community Organizer	3	3	3	0	0	0	0	0	0	0
	4	4	4	2	2	2	2	2	2	6
COMMUNICATIONS										
Director	1	1	1	1	1	1	1	1	1	1
Editor/Writer	1	1	1	1	1	1	1	1	1	1
Web Content Manager	1	1	1	1	1	1	1	1	1	1
Communications Specialist	4	4	3	3	3	3	3	3	3	3
Media Developer	1	1	1	1	1	1	1	1	1	1
Graphic Designer	1	1	1	1	1	1	1	1	1	1
Staff Assistant	1	1	1	1	1	1	1	1	1	1
	10	10	9	9	9	9	9	9	9	9

**TEN YEAR COMPARISON OF STAFF
FISCAL YEARS 2017-2018 through 2026-2027**

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
LEGAL SERVICES										
General Counsel	1	1	1	1	1	1	1	1	1	1
Deputy General Counsel	1	1	1	1	1	1	1	1	1	1
Staff Counsel	10	10	9	9	9	9	9	9	9	9
Legal Administration Associate	0	0	0	0.5	0.5	0.5	0	0	0	0
Paralegal	2	2	2	2	2	2	2	2	2	2
Administrative Assistant	1	1	1	1	0	0	0	0	0	0
Coordinator	1	1	0	0	1	1	1	1	1	1
Legal Billing Specialist/Legal Secretary	1	1	1	0						
Legal Secretary	1	1	1	2	2	2	2	2	2	2
	18	18	16	16.5	16.5	16.5	16	16	16	16
TRAINING & PROFESSIONAL LEARNING										
Director	1	1	1	1	1	1	1	1	1	1
Program and Leadership Development Strategist	4	4	3	3	2	2	2	2	2	2
Events Producer	1	1	1	1	1	1	1	1	1	1
Conference Administrator's Assistant	0	0	0	0	0	0	0	0	1	1
Events Specialists	4	4	4	3	0	0	0	0	0	0
Coordinator	0	0	0	0.5	3.5	3.5	3.5	3.5	2	2
CEPP Part-timers (8 = 1 FTE)	0	0	0	0	0	0	1	1	1	1
Assistant Supervisor/Data Analyst	0	0	0	0	0	0	0	0	1	1
	10	10	9	8.5	7.5	7.5	8.5	8.5	9	9
GOVERNANCE & ADMINISTRATION										
Executive Director-Treasurer	1	1	1	1	1	1	1	1	1	1
Deputy Executive Director	1	1	0	0	0	0	0	0	0	0
Director of Governance	1	1	1	1	1	1	1	1	1	1
Executive Assistant to Executive Director	1	1	1	1	1	1	1	1	1	1
Governance Specialist	1	1	1	1	1	1	1	1	1	1
Governance Assistant (2)	2	1	1	1	1	1	1	1	1	1
	7	6	5	5	5	5	5	5	5	5

**TEN YEAR COMPARISON OF STAFF
FISCAL YEARS 2017-2018 through 2026-2027**

	2026-2027	2025-2026	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
HUMAN RESOURCES										
Human Resources Director	1	1	1	1	1	1	1	1	1	1
Human Resources Associate/Generalist	1	1	1	0.5	0.5	0.5	0	0	0	0
Benefits Manager	1	1	1	1	1	1	1	1	1	1
Employee Relations/Diversity & Inclusion Specialist	0	0	1	1	1	1	1	1	1	1
	3	3	4	3.5	3.5	3.5	3	3	3	3
FINANCE AND ACCOUNTING										
Chief Financial Officer	1	1	1	1	1	1	1	1	1	1
Controller	1	1	1	1	1	1	1	1	1	1
Assistant Controller	1	1	1	0	0	0	0	0	0	0
Payroll Manager	1	1	0	0	0	0	0	0	0	0
Accounting Manager - Membership	1	1	1	1	1	1	1	1	1	1
Financial Reporting Accountant	1	1	1	1	1	1	1	1	1	1
Budget Specialist	0	0	0	0	0.5	0	0	0	0.5	0.5
Sr. Accounting Clerk (General Ledger)	1	1	1	1	0	0	0	0	0	0
Sr. Accounting Clerk (Payroll)	1	1	1	1	1	1	1	1	1	1
Sr. Accounting Clerk (Payables)	1	1	1	1	1	1	1	1	1	1
Sr. Accounting Clerk (Receivables)	1	1	1	1	1	1	1	1	1	1
Accts. Rec./Membership Clerk	4	3	3	3	3	3.5	3.5	3.5	3	3
Administrative Accountant	0	0	0	1	1	1	1	1	1	1
Business Analyst	1	1	1	0	0	0	0	0	0	0
Coordinator	0	0.25	0.25	0	0	0	0	0	0	0
	15	14.25	13.25	12	11.5	11.5	11.5	11.5	11.5	11.5
INFORMATION TECHNOLOGY SERVICES										
Director	1	1	1	1	1	1	1	1	1	1
Senior Applications Developer	0	0	0	0	0	0	0	0	0	1
Systems Support Specialist	1	1	1	1.5	1.2	1.2	1.2	1.2	1.2	2.2
IT Trainer	1	1	1	0	0	0	0	0	0	0
	3	3	3	2.5	2.2	2.2	2.2	2.2	2.2	4.2
PRINTING AND MAILING										
Printing and Mailing Specialist	2	2	2	2	2	2	2	2	2	2
Printing and Mailing Lead	1	1	1	1	1	1	1	1	1	1
Printing and Graphic Design Specialist	1	1	1	1	1	1	1	1	1	1
	4	4	4	4	4	4	4	4	4	4
TOTAL	178.5	177.5	172.0	154.0	152.7	151.2	134.2	134.2	137.0	140.8

COMPARATIVE MEMBERSHIP & DUES ANALYSES



A DIVERSE UNION
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FY1998 - FY2027 MTA DUES AS A % OF AVERAGE SALARY

	MTA	ESTIMATED	DUES AS A	BEGINNING	DUES AS A	DUES ADJUSTED
	ANNUAL	AVERAGE	% OF AVERAGE	TEACHER	% OF BEGINNING	FOR INFLATION
FISCAL YEAR	DUES	TEACHER	TEACHER	TEACHER	TEACHER	FOR INFLATION
		SALARY *	SALARY	SALARY *	SALARY	FY27 \$
1997 / 1998	\$275	\$44,051	0.62%	\$26,511	1.04%	\$565
1998 / 1999	\$296	\$45,149	0.66%	\$27,361	1.08%	\$599
1999 / 2000	\$296	\$46,580	0.64%	\$28,228	1.05%	\$586
2000 / 2001	\$296	\$48,649	0.61%	\$29,431	1.01%	\$567
2001 / 2002	\$302	\$49,242	0.61%	\$30,642	0.98%	\$562
2002 / 2003	\$312	\$51,803	0.60%	\$31,716	0.98%	\$572
2003 / 2004	\$314	\$53,733	0.58%	\$32,791	0.96%	\$563
2004 / 2005	\$330	\$54,701	0.60%	\$33,775	0.98%	\$576
2005 / 2006	\$338	\$56,366	0.60%	\$34,982	0.97%	\$571
2006 / 2007	\$364	\$58,258	0.62%	\$35,949	1.01%	\$595
2007 / 2008	\$373	\$64,164	0.58%	\$37,208	1.00%	\$593
2008 / 2009	\$397	\$67,572	0.59%	\$38,119	1.04%	\$608
2009 / 2010	\$424	\$68,781	0.62%	\$38,990	1.09%	\$652
2010 / 2011	\$433	\$70,340	0.62%	\$39,632	1.09%	\$655
2011 / 2012	\$446	\$70,960	0.63%	\$40,506	1.10%	\$654
2012 / 2013	\$450	\$71,983	0.63%	\$41,015	1.10%	\$646
2013 / 2014	\$456	\$73,966	0.62%	\$41,630	1.10%	\$645
2014 / 2015	\$459	\$74,744	0.61%	\$42,625	1.08%	\$639
2015 / 2016	\$459	\$76,656	0.60%	\$43,437	1.06%	\$638
2016 / 2017	\$464	\$78,670	0.59%	\$44,263	1.05%	\$637
2017 / 2018	\$474	\$80,204	0.59%	\$45,522	1.04%	\$637
2018 / 2019	\$474	\$82,379	0.58%	\$46,156	1.03%	\$622
2019 / 2020	\$477	\$84,638	0.56%	\$47,622	1.00%	\$615
2020 / 2021	\$480	\$87,108	0.55%	\$48,342	0.99%	\$611
2021 / 2022	\$483	\$89,538	0.54%	\$49,578	0.97%	\$588
2022 / 2023	\$483	\$89,576	0.54%	\$51,034	0.95%	\$544
2023 / 2024	\$503	\$92,076	0.55%	\$52,616	0.96%	\$544
2024 / 2025	\$536	\$95,299	0.56%	\$53,413	1.00%	\$563
2025 / 2026	\$553	\$98,634	0.56%	\$56,068	0.99%	\$566
2026 / 2027 (BOARD OF DIRECTORS PROPOSED)	\$566	\$102,086	0.55%	\$58,030	0.98%	\$566

*SOURCE: NEA Educator Pay Report 2023, 2024, 2025; MTA research

*SOURCE FOR CPI: data.bls.gov/pdq/SurveyOutputServlet

*SOURCE for projected CPI for FY27: cbo.gov/publication/62005

PROPOSED FY2027 MTA EDUCATION SUPPORT PROFESSIONAL (ESP) DUES AS A % OF SALARY

	Proposed FY27 Education Support Professional Dues	Salary Example 1	Dues as % of Salary Example 1	Salary Example 2	Dues as % of Salary Example 2
Clerical staff and custodian dues (60% of full time)	\$339.75	\$50,000	0.7%	\$60,000	0.6%
Paraeducators, food service personnel and other ESP dues (30% of full time)	\$170.00	\$30,000	0.6%	\$45,000	0.4%

FY1998 - FY2027 MEMBERSHIP LEVELS AS OF JUNE 30 FULL TIME EQUIVALENTS

FISCAL YEAR	BUDGET	ACTUAL	INCREASE/ DECREASE VERSUS BUDGET	YEAR OVER YEAR ACTUAL INCREASE/ DECREASE	YEAR OVER YEAR ACTUAL INCREASE/ DECREASE %
1997 / 1998	66,250	69,032	2,782	2,790	4.21%
1998 / 1999	69,000	71,775	2,775	2,743	3.97%
1999 / 2000	72,005	74,233	2,228	2,458	3.42%
2000 / 2001	74,000	76,781	2,781	2,548	3.43%
2001 / 2002	76,575	78,880	2,305	2,099	2.73%
2002 / 2003	78,875	78,668	(207)	(212)	-0.27%
2003 / 2004	78,000	77,585	(415)	(1,083)	-1.38%
2004 / 2005	75,500	78,416	2,916	831	1.07%
2005 / 2006	77,000	79,920	2,920	1,504	1.92%
2006 / 2007	79,500	81,871	2,371	1,951	2.44%
2007 / 2008	80,527	82,657	2,130	786	0.96%
2008 / 2009	81,515	83,908	2,393	1,251	1.51%
2009 / 2010	79,720	83,509	3,789	(399)	-0.48%
2010 / 2011	79,275	82,921	3,646	(588)	-0.70%
2011 / 2012	80,000	83,495	3,495	574	0.69%
2012 / 2013	81,500	84,229	2,729	734	0.88%
2013 / 2014	82,000	85,295	3,295	1,066	1.27%
2014 / 2015	83,800	86,135	2,335	840	0.98%
2015 / 2016	86,000	87,149	1,149	1,014	1.18%
2016 / 2017	86,380	87,407	1,027	258	0.30%
2017 / 2018	88,000	88,333	333	926	1.06%
2018 / 2019	79,920	88,280	8,360	(53)	-0.06%
2019 / 2020	84,988	89,214	4,226	934	1.06%
2020 / 2021	89,290	87,738	(1,552)	(1,476)	-1.65%
2021 / 2022	89,290	89,187	(103)	1,449	1.65%
2022 / 2023	89,506	90,302	796	1,115	1.25%
2023 / 2024	91,110	90,673	(437)	371	0.41%
2024 / 2025	92,243	90,641	(1,602)	(32)	-0.04%
2025 / 2026	92,243	90,746	(1,497)	105	0.12% as of 3/2/2026
2026 / 2027 (PROPOSED)	89,990				

STATE AFFILIATES DUES RANKING FOR FY2025 - 2026

Rank	Affiliate Name	Dues Rate
1	NEW JERSEY EDUCATION ASSOCIATION	\$1,127
2	CALIFORNIA TEACHERS ASSOCIATION	\$858
3	OREGON EDUCATION ASSOCIATION	\$799
4	NEA-ALASKA	\$779
5	MISSOURI NEA	\$777
6	HAWAII STATE TEACHERS ASSOCIATION	\$759
7	WASHINGTON EDUCATION ASSOCIATION	\$751
8	MICHIGAN EDUCATION ASSOCIATION	\$655
9	PENNSYLVANIA STATE EDUCATION ASSOCIATION	\$615
10	ILLINOIS EDUCATION ASSOCIATION-NEA	\$611
11	WYOMING EDUCATION ASSOCIATION	\$587
12	MASSACHUSETTS TEACHERS ASSOCIATION	\$573*
13	FEDERAL EDUCATION ASSOCIATION	\$563
14	DELAWARE STATE EDUCATION ASSN	\$560
15	UTAH EDUCATION ASSOCIATION	\$555
16	INDIANA STATE TEACHERS ASSOCIATION	\$554
17	IDAHO EDUCATION ASSOCIATION	\$547
18	OHIO EDUCATION ASSOCIATION	\$542
19	NEA-NEW MEXICO	\$537
20	VERMONT-NEA	\$524
21	NEA-NEW HAMPSHIRE	\$519
22	CONNECTICUT EDUCATION ASSOCIATION	\$514
23	NEA-RHODE ISLAND	\$510
24	EDUCATION MINNESOTA	\$509
25	IOWA STATE EDUCATION ASSOCIATION	\$503
26	MAINE EDUCATION ASSOCIATION	\$503
27	NEVADA STATE EDUCATION ASSOCIATION	\$487
28	ARIZONA EDUCATION ASSOCIATION	\$474
29	SOUTH DAKOTA EDUCATION ASSOCIATION	\$463
20	COLORADO EDUCATION ASSOCIATION	\$432
21	KANSAS NEA	\$431
32	NEBRASKA STATE EDUCATION ASSOCIATION	\$424
33	MONTANA FEDERATION OF PUBLIC EMPLOYEES	\$417
34	NEW YORK STATE UNITED TEACHERS	\$402
35	KENTUCKY EDUCATION ASSOCIATION	\$396
36	NORTH DAKOTA UNITED	\$392
37	ARKANSAS EDUCATION ASSOCIATION	\$383
38	VIRGINIA EDUCATION ASSOCIATION	\$383
39	TEXAS STATE TEACHERS ASSOCIATION	\$382
40	MARYLAND STATE EDUCATION ASSOCIATION	\$370
41	OKLAHOMA EDUCATION ASSOCIATION	\$347
42	MISSISSIPPI ASSOCIATION OF EDUCATORS	\$343
43	LOUISIANA ASSOCIATION OF EDUCATORS	\$370
44	TENNESSEE EDUCATION ASSOCIATION	\$312
45	THE SOUTH CAROLINA EDUCATION ASSN	\$311
46	GEORGIA ASSOCIATION OF EDUCATORS	\$310
47	ALABAMA EDUCATION ASSOCIATION	\$307
48	NORTH CAROLINA ASSN OF EDUCATORS	\$297
49	WISCONSIN EDUCATION ASSN COUNCIL	\$247
50	FLORIDA EDUCATION ASSOCIATION	\$234
51	EDUCATION WEST VIRGINIA	N/A

Source: UTRP0800B NEA Data as of 1/14/2026, MTA Research
N/A indicates states for which NEA or MTA has no dues data.

* This figure includes both Operating Budget and PR/O dues.

COMPARATIVE BUDGET REPORT FY 2022 TO DEC. FY 2026



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Comparative Budget to Actual Report FY 2022 - DECEMBER FY2026

LN NO.	ANNUAL MEETING APPROVED BUDGET	2021-2022		Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	2022-2023		Variance from Budget Increase/ (Decrease)	
		ACTUAL AS OF 6/30/22		\$	%		ACTUAL AS OF 6/30/23		\$	%
REVENUE										
	MEMBERSHIP DUES	\$503.00	\$503.00	\$0.00	0.0%	\$503.00	\$503.00	\$0.00	0.0%	
	FTE's	89,290	89,187	(103)	-0.1%	89,506	90,302	796	0.9%	
1	Affiliation Dues	43,127,078	42,974,112	(152,966)	-0.4%	43,226,804	43,481,718	254,914	0.6%	
	Public Relations Campaign Dues	1,785,800	1,783,740	(2,060)	-0.1%	1,790,120	1,806,040	15,920	0.9%	
	TOTAL MEMBERSHIP DUES	44,912,878	44,757,852	(155,026)	-0.3%	45,016,924	45,287,758	270,834	0.6%	
PROGRAM REVENUE										
2	NEA UniServ Funding - Full Time	2,550,302	2,583,426	33,124	1.3%	2,674,165	2,634,624	(39,541)	-1.5%	
3	NEA UniServ Funding - Part Time	234,784	232,760	(2,024)	-0.9%	246,840	222,296	(24,544)	-9.9%	
4	NEA Funds - Project/Grant Revenue	0	74,956	74,956	0.0%	120,000	377,598	257,598	214.7%	
5	NEA Legal Reimbursement	1,600,000	1,524,720	(75,280)	-4.7%	1,600,000	1,345,665	(254,335)	-15.9%	
6	Insurance & Court/ Reimbursement of Attorney's Fees	10,000	74,309	64,309	643.1%	10,000	2,600	(7,400)	-74.0%	
7	Conference/Workshop Revenue	20,000	3,961	(16,039)	-80.2%	20,000	10,711	(9,289)	-46.4%	
8	Summer Conference Revenue	43,000	0	(43,000)	-100.0%	23,000	0	(23,000)	-100.0%	
9	Workers Compensation Reimbursement	50,000	37,840	(12,160)	-24.3%	50,000	51,427	1,427	2.9%	
10	Annual Meeting Revenue	21,000	20,250	(750)	-3.6%	20,000	20,000	0	0.0%	
	Candidate Booth Revenue	0	0	0	0.0%	0	0	0	0.0%	
11	Newspaper Advertising	75,000	77,613	2,613	3.5%	75,000	77,498	2,498	3.3%	
12	Printing Income	50,000	51,547	1,547	3.1%	50,000	114,025	64,025	128.1%	
13	Human Civil Rights Event Revenue	600	0	(600)	-100.0%	600	0	(600)	-100.0%	
	Total Program Revenue	4,654,686	4,681,382	26,696	0.6%	4,889,605	4,856,444	(33,161)	-0.7%	
OTHER INCOME										
14	Interest and Dividend Income	1,500,000	911,176	(588,824)	-39.3%	1,500,000	1,556,155	56,155	3.7%	
	Realized Gain/(Loss) on Investment Sales	0	14,199,282	14,199,282	0.0%	0	(1,616,244)	(1,616,244)	0.0%	
15	MTA Benefits / Miscellaneous Income	146,000	170,792	24,792	17.0%	146,000	164,119	18,119	12.4%	
16	Property Casualty Endorsement and Royalty Income	300,207	260,775	(39,432)	0.0%	300,000	221,614	(78,386)	-26.1%	
	Total Other Income	1,946,207	15,542,025	13,595,818	698.6%	1,946,000	325,644	(1,620,356)	-83.3%	
	TOTAL OPERATING REVENUE	51,513,771	64,981,259	13,467,488	26.1%	51,852,529	50,469,846	(1,382,683)	-2.7%	
EXPENSES										
SALARIES & FRINGE BENEFITS										
1	Salaries	17,196,492	17,059,574	(136,918)	-0.8%	17,429,906	17,256,342	(173,564)	-1.0%	
2	Wages	4,313,106	3,796,945	(516,161)	-12.0%	4,458,124	3,897,599	(560,525)	-12.6%	
	Student Interns	0	0	0	0.0%	0	0	0	0.0%	
3	Part-Time Staff	632,500	527,151	(105,349)	-16.7%	562,500	547,975	(14,525)	-2.6%	
4	Overtime	148,900	209,187	60,287	40.5%	148,000	268,916	120,916	81.7%	
5	FICA	1,571,157	1,545,254	(25,903)	-1.6%	1,591,175	1,632,909	41,734	2.6%	
6	Pension	6,951,181	6,822,629	(128,552)	-1.8%	6,206,984	1,641,314	(4,565,670)	-73.6%	
7	Health & Dental Insurance	3,331,590	3,205,226	(126,364)	-3.8%	3,695,753	3,426,041	(269,712)	-7.3%	
8	Post Retirement Health Insurance	390,002	1,162,872	772,870	198.2%	399,996	760,302	360,306	90.1%	
9	Life Insurance	119,266	103,536	(15,730)	-13.2%	119,055	106,509	(12,546)	-10.5%	
10	Short, Long Term Disability & PFMLA	265,290	120,081	(145,209)	-54.7%	179,579	125,042	(54,537)	-30.4%	
11	State/Fed Unemployment Tax/Universal Health	70,676	99,323	28,647	40.5%	63,718	199,521	135,803	213.1%	
12	Workers Compensation	30,001	21,375	(8,626)	-28.8%	33,003	22,246	(10,757)	-32.6%	
	Total Salaries & Fringe Benefits	35,020,161	34,673,153	(347,008)	-1.0%	34,887,793	29,884,716	(5,003,077)	-14.3%	
	* Not a Budgeted Item									
CONTRACTED ADMINISTRATIVE SERVICES & PROF. FEES										
*	Temporary Help - Clerical	0	253,940	253,940	0.0%	0	290,103	290,103	0.0%	
13	Consultants	157,500	219,004	61,504	39.1%	225,000	461,254	236,254	105.0%	
14	Audit Fees	54,000	41,082	(12,918)	-23.9%	60,000	108,241	48,241	80.4%	
15	Investment Consulting Fees	475,000	500,075	25,075	5.3%	425,000	226,564	(198,436)	-46.7%	
16	Payroll & HR Service Fees	78,000	62,096	(15,904)	-20.4%	78,000	61,875	(16,125)	-20.7%	
17	Corporate Counsel	143,436	533,421	389,985	271.9%	125,000	319,685	194,685	155.7%	
	Total Contracted Administrative Services & Professional Fees	907,936	1,609,618	701,682	77.3%	913,000	1,467,722	(554,722)	-60.8%	
FACILITIES & TELEPHONE										
18	Telephone	202,947	190,640	(12,307)	-6.1%	200,000	183,725	(16,275)	-8.1%	
19	Rent	1,640,123	1,417,496	(222,627)	-13.6%	1,711,132	1,454,987	(256,145)	-15.0%	
20	Janitorial Supplies / Services	38,788	40,880	2,092	5.4%	43,648	45,055	1,407	3.2%	
21	Utilities and Operating Expenses - Leaseholds	294,896	191,846	(103,050)	-34.9%	304,026	285,999	(18,027)	-5.9%	
	Total Facilities & Telephone	2,176,754	1,840,862	(335,892)	-15.4%	2,258,806	1,969,766	(289,040)	-12.8%	
BUSINESS EXPENSES										
	Travel - Out-of-Town	0	0	0	0.0%	0	0	0	0.0%	
22	Travel - Mileage	300,001	79,634	(220,367)	-73.5%	234,998	261,448	26,450	11.3%	
23	Travel - Other	216,998	347,530	130,532	60.2%	215,001	374,521	159,520	74.2%	
24	Travel and Residence - President's Expenses	30,000	9,033	(20,967)	-69.9%	40,000	55,277	15,277	38.2%	
25	Travel - Vice President's Expenses	52,000	36,434	(15,566)	-29.9%	0	24,559	24,559	0.0%	
	Total Business Expenses	598,999	472,631	(126,368)	-21.1%	489,999	715,805	225,806	46.1%	

Comparative Budget to Actual Report FY 2022 - December FY2026

2023-2024												2024-2025				2025-2026			
ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/24	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/25	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 12/31/25	BUDGET AS OF 12/31/25	LN NO.								
		\$	%			\$	%												
\$523.00	\$523.00	\$0.00	0.0%	\$556.00	\$556.00	\$0.00	0.0%	\$573.00	\$573.00	\$573.00									
91,110	90,673	(437)	-0.5%	92,243	90,641	(1,602)	-1.7%	92,243	90,879	92,243									
45,828,330	45,449,297	(379,033)	-0.8%	49,442,084	48,427,517	(1,014,567)	-2.1%	51,010,378	19,943,446	20,404,184	1								
1,822,200	1,813,460	(8,740)	-0.5%	1,844,860	1,812,820	(32,040)	-1.7%	1,844,860	727,032	737,944									
47,650,530	47,262,757	(387,773)	-0.8%	51,286,944	50,240,337	(1,046,607)	-2.0%	52,855,238	20,670,478	21,142,128									
2,614,508	2,730,634	116,126	4.4%	2,923,220	3,231,488	308,268	10.5%	3,433,793	1,737,647	1,716,897	2								
222,296	284,691	62,395	28.1%	312,855	211,589	(101,266)	-32.4%	235,815	0	117,908	3								
75,000	456,444	381,444	508.6%	225,000	458,390	233,390	103.7%	225,000	86,320	225,000	4								
1,600,000	1,327,697	(272,303)	-17.0%	1,600,000	1,716,343	116,343	7.3%	1,600,000	784,560	799,998	5								
20,000	6,688	(13,312)	-66.6%	20,000	57,757	37,757	188.8%	10,000	6,916	4,998	6								
21,000	6,439	(14,561)	-69.3%	21,000	86	(20,914)	-99.6%	5,000	1,767	2,500	7								
24,150	37,644	13,494	55.9%	24,150	17,314	(6,836)	-28.3%	15,000	0	15,000	8								
60,000	60,131	131	0.2%	60,000	14,273	(45,727)	-76.2%	60,000	16,542	30,000	9								
20,000	20,481	481	2.4%	20,000	20,000	0	0.0%	21,000	0	0	10								
0	0	0	0.0%	0	1,175	1,175	0.0%	0	0	0	0								
40,000	42,250	2,250	5.6%	40,000	42,250	2,250	5.6%	40,000	21,126	20,000	11								
50,000	93,550	43,550	87.1%	50,000	123,285	73,285	146.6%	94,000	60,338	46,998	12								
600	0	(600)	-100.0%	600	0	(600)	-100.0%	0	-	-	13								
4,747,554	5,066,649	319,095	6.7%	5,296,825	5,893,950	597,125	11.3%	5,739,608	2,715,216	2,979,299									
1,274,641	1,819,033	544,392	42.7%	1,442,986	1,727,224	284,238	19.7%	1,820,000	965,963	910,002	14								
0	729,747	729,747	0.0%	0	5,081,265	5,081,265	0.0%	0	830,800	0									
171,000	144,906	(26,094)	-15.3%	163,000	157,966	(5,034)	-3.1%	158,800	81,978	79,398	15								
200,000	244,740	44,740	22.4%	200,000	258,222	58,222	29.1%	240,000	49,623	120,000	16								
1,645,641	2,938,426	1,292,785	78.6%	1,805,986	7,224,677	5,418,691	300.0%	2,218,800	1,928,364	1,109,400									
54,043,725	55,267,832	1,224,107	2.3%	58,389,755	63,358,964	4,969,209	8.5%	60,813,646	25,314,058	25,230,827									
18,440,040	17,938,499	(501,541)	-2.7%	20,727,246	20,610,129	(117,117)	-0.6%	22,257,500	10,737,711	11,177,682	1								
4,230,179	4,224,402	(5,777)	-0.1%	4,603,918	4,923,238	319,320	6.9%	4,951,103	2,579,614	2,625,568	2								
0	2,000	2,000	0.0%	0	7,000	7,000	0.0%	0	0	0									
627,500	579,268	(48,232)	-7.7%	740,000	708,383	(31,617)	-4.3%	740,000	310,965	369,996	3								
173,000	339,708	166,708	96.4%	173,000	425,404	252,404	145.9%	265,500	243,042	132,736	4								
1,743,201	1,736,882	(6,319)	-0.4%	2,012,704	2,060,140	47,436	2.4%	2,088,908	1,040,156	1,052,551	5								
6,442,507	1,264,486	(5,178,021)	-80.4%	6,287,091	1,776,780	(4,510,311)	-71.7%	6,018,624	3,024,367	2,959,598	6								
4,155,833	4,060,170	(95,663)	-2.3%	5,314,657	4,589,615	(725,042)	-13.6%	5,402,973	2,830,316	2,645,560	7								
400,000	815,313	415,313	103.8%	422,793	896,122	473,329	112.0%	422,797	211,398	207,948	8								
119,090	108,979	(10,111)	-8.5%	138,320	125,447	(12,873)	-9.3%	117,481	79,893	58,728	9								
181,864	133,039	(48,825)	-26.8%	254,451	322,271	67,820	26.7%	225,912	201,171	112,962	10								
117,430	231,295	113,865	97.0%	96,308	108,382	12,074	12.5%	81,059	20,738	40,530	11								
25,001	36,319	11,318	45.3%	29,315	20,652	(8,663)	-29.6%	28,008	30,650	13,750	12								
36,655,645	31,470,360	(5,185,285)	-14.1%	40,799,803	36,573,563	(4,226,240)	-10.4%	42,599,864	21,310,021	21,397,609									
0	130,691	130,691	0.0%	0	175,746	175,746	0.0%	0	49,334	0	*								
200,000	542,369	342,369	171.2%	200,000	473,144	273,144	136.6%	282,000	121,386	141,000	13								
60,000	91,300	31,300	52.2%	90,000	46,652	(43,348)	-48.2%	90,000	45,000	45,000	14								
204,664	223,753	19,089	9.3%	230,000	223,284	(6,716)	-2.9%	210,937	96,839	105,468	15								
70,000	75,447	5,447	7.8%	120,000	82,730	(37,270)	-31.1%	120,000	43,840	60,000	16								
125,000	59,915	(65,085)	-52.1%	100,000	194,704	94,704	94.7%	100,000	118,230	49,998	17								
659,664	1,123,475	463,811	70.3%	740,000	1,196,260	456,260	61.7%	802,937	474,629	401,466									
200,000	223,518	23,518	11.8%	150,000	154,797	4,797	3.2%	150,000	138,070	75,000	18								
1,788,646	1,743,092	(45,554)	-2.5%	1,831,689	1,866,660	34,971	1.9%	1,678,138	686,221	839,070	19								
44,128	36,555	(7,573)	-17.2%	53,635	37,291	(16,344)	-30.5%	36,555	15,091	18,282	20								
264,945	339,433	74,488	28.1%	429,850	369,992	(59,858)	-13.9%	311,228	162,457	155,616	21								
2,297,719	2,342,598	44,879	2.0%	2,465,174	2,428,740	(36,434)	-1.5%	2,175,921	1,001,839	1,087,968									
0	0	0	0.0%	0	0	0	0.0%	0	-	-									
234,996	255,827	20,831	8.9%	284,996	295,607	10,611	3.7%	257,343	123,494	128,399	22								
215,012	441,488	226,476	105.3%	265,012	452,077	187,065	70.6%	311,914	91,637	151,752	23								
52,000	42,184	(9,816)	-18.9%	52,000	43,184	(8,816)	-17.0%	45,000	20,318	22,500	24								
22,000	15,540	(6,460)	0.0%	22,000	15,961	(6,039)	0.0%	20,000	8,476	10,002	25								
524,008	755,039	231,031	44.1%	624,008	806,829	182,821	29.3%	634,257	243,925	312,653									

Comparative Budget to Actual Report FY 2022 - DECEMBER FY2026

LN NO.		2021-2022				2022-2023			
		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/22	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/23	Variance from Budget Increase/ (Decrease)	
				\$	%			\$	%
PROGRAM EXPENSES									
<i>Field & Organizing</i>									
26	State and Local Organizing	223,000	281,428	58,428	26.2%	425,000	368,157	(56,843)	-13.4%
27	Higher Ed Membership Data Reimbursement	35,000	35,000	0	0.0%	35,000	35,000	0	0.0%
28	Large Locals	14,773	5,522	(9,251)	-62.6%	14,773	12,257	(2,516)	-17.0%
	ESP Grant - Member Organizing	0	0	0	0.0%	0	0	0	0.0%
29	Health & Welfare Initiatives Consultant	70,000	29,100	(40,900)	-58.4%	50,000	22,200	(27,800)	-55.6%
30	Indoor Air Quality/Workplace Health/Safety Consultant	75,000	89,641	14,641	19.5%	100,000	71,574	(28,426)	-28.4%
31	Local Office Support	1,800,000	1,843,024	43,024	2.4%	1,800,000	1,738,157	(61,843)	-3.4%
32	Membership Materials / I.D. Cards	154,600	91,747	(62,853)	-40.7%	100,000	165,279	65,279	65.3%
33	Staff Meetings / Training	42,000	50,697	8,697	20.7%	42,000	72,589	30,589	72.8%
34	Higher Ed Leadership Meetings	5,000	304	(4,696)	-93.9%	5,000	0	(5,000)	-100.0%
35	MTA Reporter (Retired)	25,000	38,024	13,024	52.1%	25,000	36,615	11,615	46.5%
	NEA Retired/Student Monitoring Program	0	0	0	0.0%	0	0	0	0.0%
36	Membership Recruitment	10,000	1,525	(8,475)	-84.8%	10,000	3,260	(6,740)	-67.4%
37	Contract Data Research System	14,000	44,480	30,480	217.7%	21,600	26,950	5,350	24.8%
	Local President Release Time	0	0	0	0.0%	0	0	0	0.0%
	NEA Grant Expenses	0	0	0	0.0%	0	18,603	18,603	0.0%
	Subtotal Field & Organizing	2,508,373	2,510,492	2,119	0.1%	2,628,373	2,602,678	(25,695)	-1.0%
<i>Training and Professional Learning</i>									
38	Leadership and Organizational Development	168,000	26,143	(141,857)	-84.4%	173,000	179,468	6,468	3.7%
39	Union Skills Conferences	0	0	0	0.0%	0	0	0	0.0%
40	Summer Conference Expenses	260,598	74,041	(186,557)	-71.6%	240,598	130,660	(109,938)	-45.7%
41	Workshops/Professional Development	118,000	6,840	(111,160)	-94.2%	118,000	95,570	(22,430)	-19.0%
42	New Member Conferences	39,312	1,931	(37,381)	-95.1%	39,312	3,525	(35,787)	-91.0%
43	Ethnic Minority Affairs Program & Conference	35,000	39,244	4,244	12.1%	35,000	40,329	5,329	15.2%
44	LGBTQ+ Conference	0	0	0	0.0%	0	0	0	0.0%
45	Higher Ed Conference	17,500	0	(17,500)	-100.0%	17,500	2,885	(14,615)	-83.5%
46	ESP Leadership & Professional Development	55,800	37,801	(17,999)	-32.3%	55,800	23,371	(32,429)	-58.1%
47	ESP Conference	96,230	63,282	(32,948)	-34.2%	96,230	66,207	(30,023)	-31.2%
48	Retired Conference & Gatherings	60,480	3,239	(57,241)	-94.6%	60,480	25,502	(34,978)	-57.8%
49	General Conference Supplies & Services	30,000	702	(29,298)	-97.7%	30,000	5,529	(24,471)	-81.6%
	NEA Grant Expenses	0	0	0	0.0%	0	166	166	0.0%
	Subtotal Training and Professional Learning	880,920	253,223	(627,697)	-71.3%	865,920	573,212	(292,708)	-33.8%
<i>Legislation, Policy and Political Action</i>									
50	Local Grants/Political Action Leaders	75,000	43,750	(31,250)	-41.7%	75,000	28,725	(46,275)	-61.7%
51	Regional Team Organizing	10,000	0	(10,000)	-100.0%	15,000	371	(14,629)	-97.5%
52	State Conventions	2,500	0	(2,500)	-100.0%	5,000	913	(4,087)	-81.7%
53	Local, State and Federal Elections & Issues##	345,000	10,923	(334,077)	-95.1%	345,000	1,280,443	935,443	469.1%
54	VOTE - Political Contributions	14,999	10,850	(4,149)	-27.7%	14,999	9,192	(5,807)	-38.7%
55	Legislative Materials and Fees	38,000	24,227	(13,773)	-36.2%	25,000	15,329	(9,671)	-38.7%
56	State Budget / Issues Activities / Polling	225,000	95,867	(129,133)	-57.4%	225,000	229,023	4,023	1.8%
57	Policy Development, Research and Monitoring	44,500	330	(44,170)	-99.3%	44,500	16,019	(28,481)	-64.0%
58	Higher Education Research & Policy	30,000	0	(30,000)	0.0%	30,000	0	(30,000)	0.0%
	Lobby Registration (Senate District Coordinators)	0	3,214	3,214	0.0%	0	110	110	0.0%
	Organizing Meetings & Actions	10,000	112	(9,888)	-98.9%	0	0	0	0.0%
	Member to Member Activities Elections	75,000	3,145	(71,855)	-95.8%	75,000	894	(74,106)	-98.8%
	Member to Member Activities Legislation	25,000	402	(24,598)	-98.4%	25,000	12,253	(12,747)	-51.0%
	Massachusetts Budget & Policy Center	175,000	175,000	0	0.0%	175,000	175,000	0	0.0%
	Mass Alliance	20,000	20,000	0	0.0%	25,000	25,000	0	0.0%
	Monitoring/Influencing Education	1,500	0	(1,500)	-100.0%	10,000	0	(10,000)	-100.0%
	Grant Expenses	0	24,988	24,988	0.0%	0	14,458	14,458	0.0%
	Current Ballot Initiative	0	4,279,804	4,279,804	0.0%	0	12,178,313	12,178,313	0.0%
	Other Ballot Initiative	0	40,472	40,472	0.0%	0	54	54	0.0%
	MTA Legislative Agenda	0	0	0	0.0%	0	0	0	0.0%
	State House Functions	0	0	0	0.0%	0	0	0	0.0%
	Sub-Total Legislation, Policy and Political Action	1,091,499	4,733,084	3,641,585	333.6%	1,089,499	13,986,097	12,896,598	1183.7%
<i>Communications</i>									
59	Media/Policy Priorities	110,000	75,634	(34,366)	-31.2%	120,000	65,435	(54,565)	-45.5%
60	MTA Today	152,800	143,082	(9,718)	-6.4%	158,900	152,541	(6,359)	-4.0%
61	Website/Digital Communications	150,000	94,363	(55,637)	-37.1%	150,000	182,775	32,775	21.9%
	NEA State Media Assistance Grant	0	0	0	0.0%	0	0	0	0.0%
	Public Relations Campaign	1,785,800	477,779	(1,308,021)	-73.2%	1,790,120	1,260,729	(529,391)	-29.6%
	Sub-Total Communications	2,198,600	790,858	(1,407,742)	-64.0%	2,219,020	1,661,480	(557,540)	-25.1%
<i>Legal Services</i>									
62	Auxiliary Support: Filing Fees/Transcript/Experts	160,000	96,543	(63,457)	-39.7%	160,000	80,793	(79,207)	-49.5%
63	Outside Attorney Fees - Legal	2,100,000	2,064,116	(35,884)	-1.7%	2,260,000	2,227,124	(32,876)	-1.5%
64	Outside Attorney Fees - Workers Comp	300,000	289,334	(10,666)	-3.6%	300,000	306,955	6,955	2.3%
	Fund Our Future Legal Expenses	0	59	59	0.0%	0	59	59	0.0%
	Sub-Total Legal Services	2,560,000	2,450,052	(109,948)	-4.3%	2,720,000	2,614,931	(105,069)	-3.9%

Comparative Budget to Actual Report FY 2022 - December FY2026

Comparative Budget to Actual Report FY 2022 - December FY2026											
2023-2024				2024-2025				2025-2026			
ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/24	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/25	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 12/31/25	BUDGET AS OF 12/31/25	LN NO.
		\$	%			\$	%				
425,000	584,917	159,917	37.6%	425,000	505,620	80,620	19.0%	750,000	103,192	375,000	26
35,000	14,678	(20,322)	-58.1%	35,000	70,449	35,449	101.3%	35,000	0	17,502	27
14,773	12,948	(1,825)	-12.4%	14,773	15,078	305	2.1%	24,773	8,137	12,384	28
0	0	0	0.0%	0	117,890	117,890	0.0%	0	28,986	0	
40,000	2,600	(37,400)	-93.5%	10,000	0	(10,000)	-100.0%	5,000	0	2,502	29
90,000	73,344	(16,656)	-18.5%	90,000	66,405	(23,595)	-26.2%	75,000	4,566	37,500	30
1,850,000	1,636,154	(213,846)	-11.6%	1,800,000	1,946,566	146,566	8.1%	1,800,000	900,000	900,000	31
100,000	117,868	17,868	17.9%	100,000	109,256	9,256	9.3%	100,000	126,532	100,000	32
50,000	110,653	60,653	121.3%	50,000	145,064	95,064	190.1%	125,000	40,684	62,502	33
5,000	0	(5,000)	-100.0%	0	0	0	0.0%	5,000	0	2,502	34
25,000	42,023	17,023	68.1%	25,000	39,962	14,962	59.8%	25,000	29,825	12,498	35
0	0	0	0.0%	0	7,000	7,000	0.0%	0	173	0	
10,000	13,830	3,830	38.3%	10,000	10,812	812	8.1%	15,000	7,718	7,500	36
21,600	21,000	(600)	-2.8%	32,000	32,450	450	1.4%	32,000	14,550	16,002	37
0	4,382	4,382	0.0%	0	4,829	4,829	0.0%	0	12,111	0	
0	68,978	68,978	0.0%	0	0	0	0.0%	0	0	0	
2,666,373	2,703,375	37,002	1.4%	2,591,773	3,071,381	479,608	18.5%	2,991,773	1,276,474	1,545,892	
98,000	99,103	1,103	1.1%	175,000	150,182	(24,818)	-14.2%	350,000	25,472	175,002	38
78,000	109,091	31,091	0.0%	85,800	147,756	61,956	0.0%	150,000	8,243	75,000	39
360,000	283,802	(76,198)	-21.2%	300,000	255,188	(44,812)	-14.9%	330,000	148,761	330,000	40
141,000	79,125	(61,875)	-43.9%	141,000	72,490	(68,510)	-48.6%	100,000	56,130	49,998	41
47,730	34,984	(12,746)	-26.7%	52,503	24,228	(28,275)	-53.9%	40,000	1,557	19,998	42
47,730	86,611	38,881	81.5%	52,503	76,946	24,443	46.6%	90,000	7,851	45,000	43
0	0	0	0.0%	0	0	0	0.0%	60,000	-	30,000	44
22,000	10,993	(11,007)	-50.0%	24,200	35,029	10,829	44.7%	15,000	-	7,500	45
67,000	47,004	(19,996)	-29.8%	73,700	66,198	(7,502)	-10.2%	55,000	10,699	27,498	46
115,100	117,242	2,142	1.9%	126,610	105,109	(21,501)	-17.0%	139,300	8,550	69,648	47
73,000	8,935	(64,065)	-87.8%	80,300	14,054	(66,246)	-82.5%	40,000	776	19,998	48
36,000	23,270	(12,730)	-35.4%	39,600	11,218	(28,382)	-71.7%	43,500	7,103	21,750	49
0	14,755	14,755	0.0%	0	0	0	0.0%	0	0	0	
1,085,560	914,915	(170,645)	-15.7%	1,151,216	958,398	(192,818)	-16.7%	1,412,800	275,142	871,392	
77,978	12,600	(65,378)	-83.8%	35,000	23,100	(11,900)	-34.0%	35,000	11,900	17,502	50
0	129	129	0.0%	15,000	(32)	(15,032)	0.0%	10,000	0	4,998	51
5,000	936	(4,064)	-81.3%	0	1,219	1,219	0.0%	5,000	1,157	2,502	52
335,000	497,602	222,602	80.9%	275,000	52,008	222,602	80.9%	395,000	137,722	197,502	53
14,999	10,150	(4,849)	-32.3%	14,999	19,392	(4,849)	-32.3%	14,999	2,000	0	54
25,000	13,655	(11,345)	-45.4%	25,000	12,309	(11,345)	-45.4%	25,000	12,970	12,498	55
225,000	77,581	(147,419)	-65.5%	225,000	224,038	(147,419)	-65.5%	225,000	110,413	112,500	56
44,500	2,360	(42,140)	-94.7%	54,500	2,438	(42,140)	-94.7%	54,500	5,000	27,252	57
30,000	0	(30,000)	0.0%	30,000	12,000	(18,000)	0.0%	30,000	0	15,000	58
0	0	0	0.0%	0	0	0	0.0%	0	0	0	
0	0	0	0.0%	0	0	0	0.0%	0	0	0	
0	0	0	0.0%	0	0	0	0.0%	0	0	0	
0	29,016	29,016	0.0%	0	5,435	5,435	0.0%	0	1,486	0	
175,000	175,000	0	0.0%	0	0	0	0.0%	0	0	0	
0	0	0	0.0%	0	0	0	0.0%	0	0	0	
10,000	0	(10,000)	0.0%	0	0	0	0.0%	0	3,021	0	
0	0	0	0.0%	0	0	0	0.0%	0	0	0	
0	1,169,877	1,169,877	0.0%	0	12,424,333	12,424,333	0.0%	0	4,103	0	
0	5,380	5,380	0.0%	0	0	0	0.0%	0	0	0	
0	222,449	222,449	0.0%	0	1,366	1,366	0.0%	0	0	0	
0	0	0	0.0%	0	4,676	4,676	0.0%	0	2,005	0	
942,477	2,216,735	1,274,258	135.2%	674,499	12,782,282	12,107,783	1795.1%	794,499	291,777	389,754	
120,000	54,857	(65,143)	-54.3%	100,000	60,947	(39,053)	-39.1%	100,000	48,218	40,000	59
167,400	118,557	(48,843)	-29.2%	120,000	177,848	57,848	48.2%	120,000	40,259	60,000	60
165,000	157,522	(7,478)	-4.5%	165,000	177,382	12,382	7.5%	165,000	102,454	82,500	61
0	0	0	0.0%	0	0	0	0.0%	0	102,500	0	
1,822,200	1,266,914	(555,286)	-30.5%	1,844,860	1,300,903	(543,957)	-29.5%	1,844,860	537,631	737,944	
2,274,600	1,597,850	(676,750)	-29.8%	2,229,860	1,717,080	(512,780)	-23.0%	2,229,860	831,062	920,444	
160,000	72,242	(87,758)	-54.8%	140,000	123,707	(16,293)	-11.6%	120,000	37,074	60,000	62
2,260,000	2,491,852	231,852	10.3%	2,060,000	2,860,414	800,414	38.9%	2,335,000	1,171,665	1,167,498	63
300,000	329,104	29,104	9.7%	300,000	306,775	6,775	2.3%	300,000	126,464	150,000	64
0	0	0	0.0%	0	0	0	0.0%	0	0	0	
2,720,000	2,893,198	173,198	6.4%	2,500,000	3,290,896	790,896	31.6%	2,755,000	1,335,203	1,377,498	

Comparative Budget to Actual Report FY 2022 - DECEMBER FY2026

LN NO.	2021-2022				2022-2023				
	ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/22	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/23	Variance from Budget Increase/ (Decrease)		
			\$	%			\$	%	
Governance & Administration									
65	Annual Meeting	400,000	679,961	279,961	70.0%	400,000	421,981	21,981	5.5%
66	Human Civil Rights Dinner & Awards	20,000	5,741	(14,259)	-71.3%	20,000	0	(20,000)	-100.0%
67	Board Meetings	110,000	163,462	53,462	48.6%	160,000	182,299	22,299	13.9%
68	Other Board Activities	40,000	25,780	(14,220)	-35.6%	40,000	51,465	11,465	28.7%
69	Executive Committee Meetings	25,000	22,758	(2,242)	-9.0%	25,000	12,252	(12,748)	-51.0%
70	Other Exec Committee Activities	7,000	2,528	(4,472)	-63.9%	10,000	4,720	(5,280)	-52.8%
71	Local Presidents Meetings	40,000	0	(40,000)	-100.0%	30,000	19,184	(10,816)	-36.1%
72	President's Special Projects	8,000	8,456	456	5.7%	8,000	11,713	3,713	46.4%
73	National Conferences	25,000	21,364	(3,636)	-14.5%	25,000	31,150	6,150	24.6%
74	Special Interest Conferences	25,000	16,940	(8,060)	-32.2%	25,000	275	(24,725)	-98.9%
75	NEA Delegate Stipends	10,000	13,930	3,930	39.3%	225,000	102,473	(122,527)	-54.5%
76	NEA Convention Expenses	5,000	647	(4,353)	-87.1%	75,000	97,140	22,140	29.5%
77	MTA & NEA Elections	52,450	47,235	(5,215)	-9.9%	55,366	78,341	22,975	41.5%
78	Committees	125,000	31,812	(93,188)	-74.6%	150,000	27,976	(122,024)	-81.3%
79	Projects, Coalitions & Annual Donations	60,000	65,753	5,753	9.6%	60,000	70,548	10,548	17.6%
80	Discretionary Donations	70,000	70,077	77	0.1%	70,000	73,950	3,950	5.6%
81	MA Child Donation	20,000	20,000	0	0.0%	20,000	20,000	0	0.0%
82	AFL/CIO Membership Dues	230,521	286,840	56,319	24.4%	230,521	205,380	(25,141)	-10.9%
	Sub-Total Governance & Administration	1,272,971	1,483,284	210,313	16.5%	1,628,887	1,410,847	(218,040)	-13.4%
Human Resources									
83	Internal Employee/Management Meetings	3,000	14,513	11,513	383.8%	28,000	20,684	(7,316)	-26.1%
84	All Staff Meetings	27,750	1,665	(26,085)	-94.0%	25,000	16,784	(8,216)	-32.9%
85	Training & Tuition Reimbursement - Staff	115,000	73,518	(41,482)	-36.1%	100,000	104,012	4,012	4.0%
86	Employee Engagement and Recognition	24,000	17,796	(6,204)	-25.9%	20,000	16,802	(3,198)	-16.0%
87	Recruitment	25,000	42,891	17,891	71.6%	35,000	39,525	4,525	12.9%
	Sub-Total Human Resources	194,750	150,383	(44,367)	-22.8%	208,000	197,807	(10,193)	-4.9%
	Total Program Expenses	10,707,113	12,371,376	1,664,263	15.5%	11,359,699	23,047,052	11,687,353	102.9%
ADMINISTRATIVE EXPENSES									
88	Office Supplies/Small Equip	146,200	93,712	(52,488)	-35.9%	146,750	125,175	(21,575)	-14.7%
89	Equipment Maintenance/Leasing	181,100	176,548	(4,552)	-2.5%	181,900	218,965	37,065	20.4%
90	Computer Leasing	40,000	11,588	(28,412)	-71.0%	40,000	49,384	9,384	23.5%
91	Internet Connectivity	28,000	28,872	872	3.1%	28,000	35,119	7,119	25.4%
92	Equipment Repairs	4,500	102	(4,398)	-97.7%	4,500	510	(3,990)	-88.7%
93	Software Packages	296,600	253,151	(43,449)	-14.6%	300,000	292,596	(7,404)	-2.5%
94	Insurance - APL Policy	18,000	16,153	(1,847)	-10.3%	18,000	17,282	(718)	-4.0%
95	Offsite Storage	7,200	10,700	3,500	48.6%	7,200	10,823	3,623	50.3%
96	Bank Service Fees	19,000	16,818	(2,182)	-11.5%	20,000	15,675	(4,325)	-21.6%
97	MTAB - Property Casualty Advertising Fee	106,905	108,355	1,450	1.4%	79,000	79,000	0	0.0%
98	Corporate Insurance	104,000	127,099	23,099	22.2%	115,000	142,119	27,119	23.6%
99	Postage & Delivery	67,000	29,912	(37,088)	-55.4%	75,000	(24,434)	(99,434)	-132.6%
100	Paper	21,542	45,201	23,659	109.8%	21,542	63,121	41,579	193.0%
101	Dues	30,700	4,851	(25,849)	-84.2%	35,000	5,174	(29,826)	-85.2%
102	Subscriptions	119,650	141,057	21,407	17.9%	125,000	151,914	26,914	21.5%
	Furniture/Fixtures	1,000	0	(1,000)	-100.0%	0	0	0	0.0%
103	Records Retention	45,000	49,787	4,787	10.6%	45,000	62,816	17,816	39.6%
	Total Administrative Expenses	1,236,397	1,113,906	(122,491)	-9.9%	1,241,892	1,245,239	3,347	0.3%
	Total Expense before Contingency	50,647,360	52,081,546	1,434,186	2.8%	51,151,189	58,330,300	7,179,111	14.0%
	Sick, vacation, and termination pay	0	801,420	801,420	0.0%	0	550,590	550,590	0.0%
104	Depreciation	500,000	913,667	413,667	82.7%	500,000	882,183	382,183	76.4%
	(Gain)/Loss on Disposal of Fixed Assets	0	0	0	0.0%	0	0	0	0.0%
105	Contingency	341,411	0	(341,411)	-100.0%	176,340	0	(176,340)	-100.0%
106	Reserve Strengthening Fund	0	0	0	0.0%	0	0	0	0.0%
107	Unrelated Business Income Tax	25,000	17,777	(7,223)	-28.9%	25,000	29,506	4,506	18.0%
108	Contingency Increased Campaign Capacity	0	0	0	0.0%	0	0	0	0.0%
	TOTAL EXPENSES	51,513,771	53,814,410	2,300,639	4.5%	51,852,529	59,792,579	7,940,050	15.3%
	Unrealized Gain/(Loss) on Investments	0	25,277,199	25,277,199	0.0%	0	(4,694,793)	(4,694,793)	0.0%
	NET INCOME (LOSS) FROM OPERATIONS	0	(14,110,350)	(14,110,350)	0.0%	0	(4,627,940)	(4,627,940)	0.0%
	TOTAL NET INCOME (LOSS)	0	(14,110,350)	(14,110,350)	0.0%	0	(4,627,940)	(4,627,940)	0.0%

Comparative Budget to Actual Report FY 2022 - December FY2026

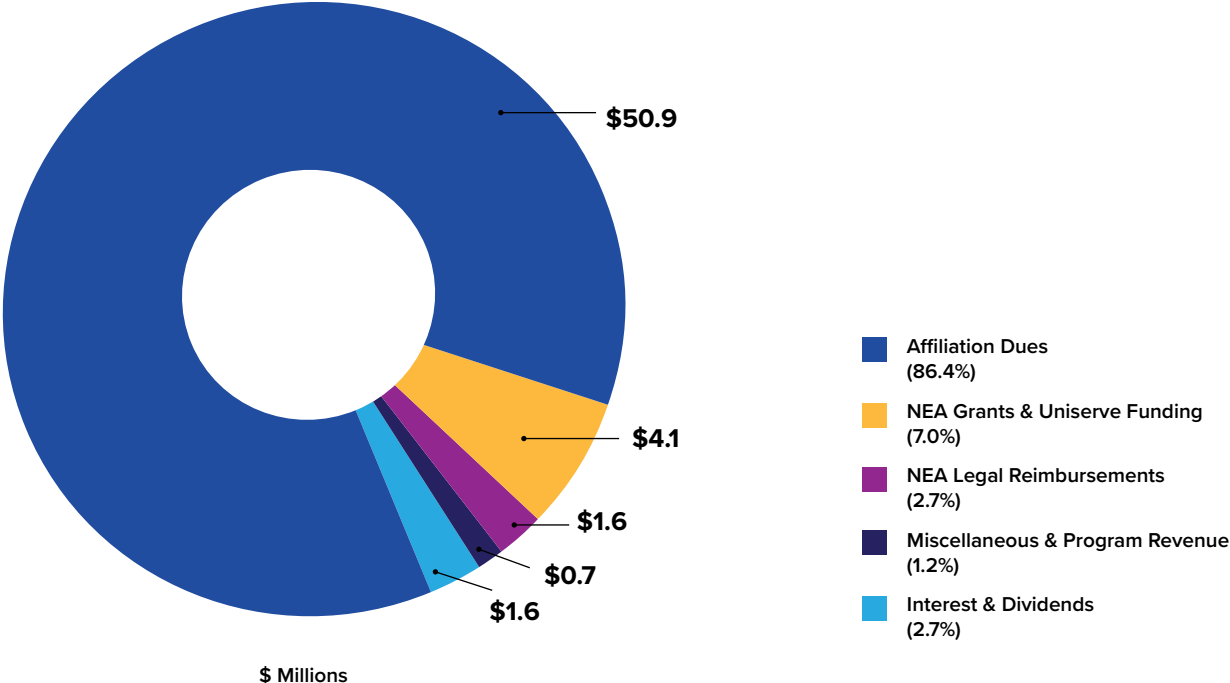
Comparative Budget to Actual Report FY 2022 - December FY2026											
2023-2024				2024-2025				2025-2026			
ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/24	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 6/30/25	Variance from Budget Increase/ (Decrease)		ANNUAL MEETING APPROVED BUDGET	ACTUAL AS OF 12/31/25	BUDGET AS OF 12/31/25	LN NO.
		\$	%			\$	%				
480,000	422,274	(57,726)	-12.0%	528,000	463,147	(64,853)	-12.3%	465,000	27,419	0	65
22,000	19,787	(2,213)	-10.1%	24,200	6,800	(17,400)	-71.9%	24,200	1,207	24,200	66
176,000	166,683	(9,317)	-5.3%	193,600	161,677	(31,923)	-16.5%	212,960	38,475	106,482	67
40,000	42,013	2,013	5.0%	44,000	37,830	(6,170)	-14.0%	48,400	10,807	24,198	68
27,500	23,544	(3,956)	-14.4%	30,250	32,070	1,820	6.0%	31,750	23,366	15,876	69
11,000	14,748	3,748	34.1%	12,100	12,677	577	4.8%	15,000	6,062	7,500	70
36,000	43,881	7,881	21.9%	39,600	48,099	8,499	21.5%	49,000	28,590	24,498	71
8,000	7,987	(13)	-0.2%	8,800	8,798	(2)	0.0%	8,800	0	4,398	72
27,500	27,403	(97)	-0.4%	30,250	14,906	(15,344)	-50.7%	30,250	3,227	15,126	73
27,500	13,916	(13,584)	-49.4%	30,250	25,618	(4,632)	-15.3%	30,250	5,676	15,126	74
286,500	284,675	(1,825)	-0.6%	286,500	198,969	(87,531)	-30.6%	286,500	309,761	286,500	75
82,500	18,766	(63,734)	-77.3%	90,750	63,587	(27,163)	-29.9%	90,750	94,749	90,750	76
55,366	54,134	(1,232)	-2.2%	58,134	68,454	10,320	17.8%	58,134	5,920	58,134	77
150,000	69,718	(80,282)	-53.5%	150,000	50,337	(99,663)	-66.4%	150,000	16,445	75,000	78
70,000	97,854	27,854	39.8%	60,000	61,340	1,340	2.2%	60,000	51,256	30,000	79
70,000	62,700	(7,300)	-10.4%	70,000	60,500	(9,500)	-13.6%	70,000	64,860	34,998	80
20,000	20,000	0	0.0%	20,000	20,000	0	0.0%	20,000	20,000	20,000	81
250,000	234,932	(15,068)	-6.0%	250,000	234,047	(15,953)	-6.4%	300,000	118,993	150,000	82
1,839,866	1,625,015	(214,851)	-11.7%	1,926,434	1,568,856	(357,578)	-18.6%	1,950,994	826,813	982,786	
28,000	20,996	(7,004)	-25.0%	28,000	23,164	(4,836)	-17.3%	28,000	0	13,998	83
25,000	35,364	10,364	41.5%	25,000	13,470	(11,530)	-46.1%	40,000	8,576	19,998	84
100,000	188,975	88,975	89.0%	100,000	201,103	101,103	101.1%	110,000	132,891	55,002	85
20,000	21,350	1,350	6.8%	20,000	24,114	4,114	20.6%	35,000	17,528	17,502	86
45,000	43,936	(1,064)	-2.4%	60,000	20,609	(39,391)	-65.7%	45,000	12,541	22,500	87
218,000	310,621	92,621	42.5%	233,000	282,460	49,460	21.2%	258,000	171,536	129,000	
11,746,876	12,261,709	514,833	4.4%	11,306,782	23,671,353	12,364,571	109.4%	12,392,926	5,008,007	6,216,766	
134,750	144,950	10,200	7.6%	134,750	119,696	(15,054)	-11.2%	141,750	36,522	70,884	88
181,900	379,856	197,956	108.8%	219,000	456,562	237,562	108.5%	320,800	218,370	160,398	89
40,000	8,845	(31,155)	-77.9%	40,000	18,813	(21,187)	-53.0%	40,000	7,376	19,998	90
28,000	33,566	5,566	19.9%	28,000	34,482	6,482	23.2%	33,600	18,677	16,800	91
4,500	7,077	2,577	57.3%	4,500	63	(4,437)	-98.6%	4,500	1,921	2,250	92
272,000	373,740	101,740	37.4%	364,500	412,809	48,309	13.3%	435,000	111,515	217,494	93
18,000	17,214	(786)	-4.4%	18,000	17,504	(496)	-2.8%	18,000	18,049	9,000	94
10,700	11,484	784	7.3%	10,700	11,354	654	6.1%	11,500	6,338	5,748	95
20,000	7,297	(12,703)	-63.5%	20,000	18,656	(1,344)	-6.7%	18,000	8,902	9,000	96
20,000	20,000	0	0.0%	20,000	20,000	0	0.0%	20,000	10,002	10,002	97
130,000	154,425	24,425	18.8%	145,000	156,137	11,137	7.7%	145,000	154,953	72,498	98
75,000	73,046	(1,954)	-2.6%	75,000	131,206	56,206	74.9%	75,000	25,390	37,500	99
21,542	67,169	45,627	211.8%	21,542	74,942	53,400	247.9%	67,000	13,802	33,498	100
35,000	5,519	(29,481)	-84.2%	70,000	40,070	(29,930)	-42.8%	70,000	5,626	35,004	101
125,000	132,725	7,725	6.2%	125,000	137,868	12,868	10.3%	100,600	64,088	50,298	102
0	0	0	0.0%	0	0	0	0.0%	0	0	0	
50,000	90,784	40,784	81.6%	65,000	109,189	44,189	68.0%	65,000	51,149	32,502	103
1,166,392	1,527,697	361,305	31.0%	1,360,992	1,759,351	398,359	29.3%	1,565,750	752,680	782,874	
53,050,304	49,480,878	(3,569,426)	-6.7%	57,296,759	66,436,096	9,139,337	16.0%	60,171,655	28,791,101	30,199,336	
0	690,852	690,852	0.0%	0	1,113,840	1,113,840	0.0%	0	0	0	
400,000	613,165	213,165	53.3%	400,000	612,270	212,270	53.1%	400,000	234,004	199,998	104
0	0	0	0.0%	0	2,000	2,000	0.0%	0	0	0	
125,000	0	(125,000)	-100.0%	125,000	0	(125,000)	-100.0%	151,991	0	151,991	105
0	0	0	0.0%	0	0	0	0.0%	0	0	0	106
22,000	171,878	149,878	681.3%	30,000	88,639	58,639	195.5%	90,000	0	45,000	107
446,421	0	0	0.0%	537,996	0	0	0.0%	0	0	-	108
54,043,725	50,956,773	(2,640,531)	-4.9%	58,389,755	68,252,845	10,399,086	17.8%	60,813,646	29,025,105	30,596,325	
0	3,515,426	3,515,426	0.0%	0	(240,231)	(240,231)	0.0%	0	2,044,216	0	
0	7,826,485	349,212	0.0%	0	(5,134,112)	(5,189,646)	0.0%	0	(1,666,831)	(5,365,498)	
0	7,826,485	7,826,485	0.0%	0	(5,134,112)	(5,134,112)	0.0%	0	(1,666,831)	(5,365,498)	

REVENUE & EXPENSES / SUMMARY OF GRANTS

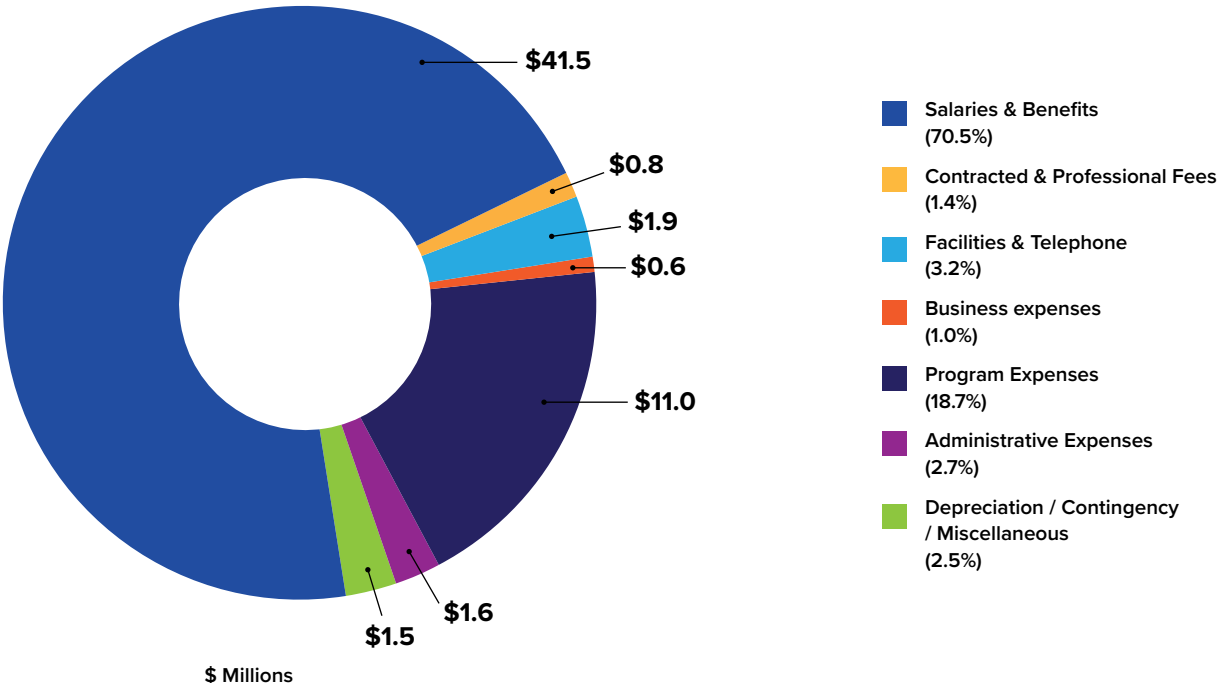


A DIVERSE UNION
of EDUCATION
WORKERS

SOURCE OF REVENUE \$58,882,351



SOURCE OF EXPENDITURES \$58,882,351



GRANT PROGRAMS FOR LOCALS

In addition to the many local and statewide programs and activities funded through the MTA budget, MTA locals and committees have the opportunity to apply for grants to help fund specific projects or activities. Grant programs fortify organizing and membership activities, provide support in a bargaining crisis, subsidize the establishment of release time for presidents, assist locals to analyze health insurance benefits, strengthen local health & safety committees, and defray the administrative costs of running a local union. Additional grant programs help students in need and members who may have lost income due to union activity. (This list describes grant opportunities offered by the MTA and does not cover additional grants that may be available through the NEA.) Grants can be accessed through a simple application process.

All In Grant

Locals that develop a plan to build member power through engagement and action will receive between \$4 and \$10 per member depending on the number of locals that apply each fiscal year. Plan approval is contingent on maintaining and sharing with the MTA an accurate list of all bargaining unit members, the development and use of a two-way communication system, conducting intentional member conversations, and implementing organizing and mobilizing actions. This grant application process starts with developing an organizing plan with your MTA field representative-organizer and is approved by the Field and Organizing director.

Bargaining Crisis Funds

In situations where locals have an expired contract, bargaining has reached impasse, and/or the local has filed an unfair labor practice related to negotiations, the local may apply for financial assistance of up to \$2,000 (an additional \$1,000 may be provided when the local matches the expenditures) for certain bargaining crisis expenses. This grant application is available through your MTA field representative-organizer and is submitted to bsharkey@massteacher.org.

New Member Welcome Events

This grant provides matching funds for half the cost of your event (such as socials, trainings, or union orientations) to welcome new members, up to \$500 per local/chapter. To access this funding, the local or chapter president should submit the receipts along with a short description of the event to bsharkey@massteacher.org.

Environmental Health & Safety Consulting on Indoor Air Quality and Workplace Health & Safety Issues

In addition to assistance available from MTA's health and safety organizer and expertise provided by MTA's Environmental Health & Safety Committee, locals may apply for consulting services on indoor air quality/workplace health and safety issues. Up to \$3,200 is provided for approved consulting advice, training, legal advice or representation. Requests are contingent on the local having a Health & Safety Committee of at least three members. The request must be signed by the local president and MTA field representative-organizer and include the contact information for a member of the local H&S committee.

Health Insurance Consulting

The MTA provides advice and analysis on health care issues through its Bargaining Campaign and Strategy specialists. Typically, these services are used when districts propose changes to the existing health plan design. Because the process to effectuate changes to health plan design may occur rapidly, it is essential that requests for services are made as soon as a local is aware of that possibility. Local presidents should contact the BCST team by emailing BCST@massteacher.org.

Local President Release-Time Grant Program

This MTA grant is designed to provide financial assistance to locals or chapters to fund paid release time for local presidents. Release time is traditionally full or half time, but MTA has supported alternative forms of union time, including but not limited to reduced teaching loads or schedules and release time in terms of days or hours. The presence of a local/chapter president with some release time helps build and develop strong organizing locals and increases rank and file member engagement. This application is developed with the MTA field representative-organizer and regional manager and approved by the Field and Organizing director.

Local Office Support

The Local Office Support Policy provides support to local associations by defraying the cost of essential operational needs, including office expenses, officer compensation and participation in MTA conferences that advance labor organizing and social justice. To request support, locals must submit the Local Dues & Audit Certificate, confirmation of IRS Form 990 and 150E Forms 1 and 2, and a full unit list, while keeping detailed financial records on hand for potential review. All requests are due annually by April 30 and must be submitted through the new online Local Office Support portal, which provides a guided, step-by-step workflow and consolidates required documents for efficient processing. Requests will be reviewed and processed by MTA Finance and Accounting staff, with an appeals option available through the MTA Executive Committee. For questions about Local Office Support, please email awholey@massteacher.org.

Public Relations & Organizing (PRO) Grant

The Public Relations/Organizing Campaign Committee supports MTA organizing and coalition-building efforts, as well as MTA's public relations and statewide campaigns, that promote public education at all levels. Grants to locals provide up to \$5,000 per fiscal year for public relations and organizing purposes, including the purchase of T-shirts, signs, and other materials, as well as related programs and activities. The PRO Committee also has the discretion to provide funding for more general campaigns and organizing activities. Further information can be found at massteacher.org/public-relationsorganizing-campaign-committee.

Massachusetts Child

The Massachusetts Child is a charitable corporation founded by MTA members in 1996 to help students struggling with financial need. Mass Child is a reimbursement program available to all MTA preK-12 local associations. Members use funds from their local associations to purchase qualifying items for students, as well as summer reading grants and extracurricular assistance for students, and Mass Child reimburses the local associations. For more information, visit massteacher.org/masschild.

BLUEPRINT OVERVIEW



A DIVERSE UNION
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WORKERS

BLUEPRINT OVERVIEW

Organizing to Expand Our Collective Power

In the fall of 2019, the All In Blueprint Working Group, representing a broad cross section of locals and MTA constituencies, launched a strategic planning process. The group understood that dramatic changes were redefining the world in which our public schools and colleges – and our union – had to operate.

On the one hand was the need to respond to unprecedented challenges, from the U.S. Supreme Court’s Janus decision to the right-wing assault on the public sector bankrolled by dark money billionaires.

The All In Blueprint Working Group implemented its charge by conducting a needs assessment survey that was completed by nearly two-thirds of MTA locals of all sizes in all regions and jurisdictions. Working group members facilitated 29 focus groups, including groups of local presidents, rank-and-file members by region, educators of color, preK-12 and higher education members, and ESP members. The MTA Board of Directors completed its own questionnaire and analysis, and in March 2020 it adopted the five Blueprint Strategic Priorities:

- #1 Connect Members to the Life of the Union**
- #2 Cultivate and Support Leadership at All Levels of the Union**
- #3 Maximize Our Bargaining Power**
- #4 Advance Policy Solutions and Campaigns**
- #5 Lead on Economic, Social and Racial Justice**

The Blueprint articulates the vision and aspirations of members, locals, and the MTA as a statewide union. The fiscal 2026-2027 budget was developed with the goal of continuing to sustain and invest in our capacity to achieve our five key priorities. Details on specific programmatic initiatives to advance the Blueprint can be found in the line-item narratives of the budget.

FY2027 PROPOSED BUDGET

COLLECTIVE POWER



 **HYNES CONVENTION CENTER**
900 Boylston Street | Boston, MA 02115

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