

UPTF

BUDGET

(PROPOSED 2/21/14)

2014-2015

	Jul 1, '13 - Jan 20, 14	Budget 2013-14	Average Monthly To Date	Projected Year 2014-15	Proposed Budget 2014-15
Ordinary Income/Expense					
Income					
Income					
WSU Membership Dues	\$41,577.18	\$116,000.00	\$6,929.53	\$83,154.36	\$119,840.00
Agency Fees	\$29,755.59	\$65,000.00	\$4,959.27	\$59,511.18	\$50,000.00
Bank Interest	\$4.97	\$60.00	\$0.83	\$9.94	\$60.00
Unpaid Leave Fee	\$30.00	\$100.00	\$5.00	\$60.00	\$100.00
Total Income	<u>\$71,367.74</u>	<u>\$181,160.00</u>	<u>\$11,894.62</u>	<u>\$142,735.48</u>	<u>\$170,000.00</u>
Total Income	\$71,367.74	\$181,160.00	\$11,894.62	\$142,735.48	\$170,000.00
Expense					
Office Expenses					
Occupancy Overhead	\$2,044.00	\$3,504.00	\$292.00	\$3,504.00	\$3,504.00
Telephone, Office	\$544.30	\$960.00	\$80.00	\$960.00	\$960.00
Postage, Mailing Service	\$11.32	\$250.00	\$1.89	\$22.64	\$50.00
Supplies	\$220.00	\$500.00	\$36.67	\$440.00	\$250.00
Printing and Copying	\$0.00	\$600.00	\$0.00	\$0.00	\$100.00
Furniture/Equipment	\$0.00	\$100.00	\$0.00	\$0.00	\$200.00
Business Fees, Bank Charges	\$59.70	\$150.00	\$9.95	\$119.40	\$120.00
Equipment Repair	\$0.00	\$100.00	\$0.00	\$0.00	\$100.00
IT Expense	\$0.00	\$200.00	\$0.00	\$0.00	\$100.00
Total Office Expenses	<u>\$2,879.32</u>	<u>\$6,364.00</u>	<u>\$479.89</u>	<u>\$5,758.64</u>	<u>\$5,384.00</u>
Contract Services					
			\$0.00	\$0.00	
Audit Fees	\$3,800.00	\$5,000.00	\$633.33	\$7,600.00	\$5,000.00
Legal Fees	\$0.00	\$400.00	\$0.00	\$0.00	\$400.00
Bookkeeping Fees	\$3,702.50	\$9,600.00	\$617.08	\$7,405.00	\$7,500.00
Total Contract Services	<u>\$7,502.50</u>	<u>\$15,000.00</u>	<u>\$1,250.42</u>	<u>\$15,005.00</u>	<u>\$12,900.00</u>
Organizer Fees and Benefits					
			\$0.00	\$0.00	
Compensation for Organizer	\$23,512.45	\$47,872.00	\$3,918.74	\$47,024.90	\$45,495.00
Benefits for Organizer	\$4,630.73	\$9,636.48	\$771.79	\$9,261.46	\$9,540.00
Employee Parking	\$640.00	\$1,200.00		\$960.00	\$1,000.00
Employee Cell Phone	\$350.00	\$720.00	\$58.33	\$100.00	\$600.00
FICA/Taxes for Organizer	\$1,835.04	\$3,430.00	\$305.84	\$3,670.08	\$3,481.00
Payroll Maintenance Fee	\$345.00	\$480.00	\$57.50	\$690.00	\$475.00
Total Organizer Fees and Benefits	<u>\$31,313.22</u>	<u>\$63,338.48</u>	<u>\$5,218.87</u>	<u>\$62,626.44</u>	<u>\$60,591.00</u>
Membership & Growth					
			\$0.00	\$0.00	
Books, Subscriptions, etc.	\$0.00	\$150.00	\$0.00	\$0.00	\$150.00
Advertising and Promotion	\$0.00	\$0.00	\$0.00	\$0.00	\$1,000.00
Sertices to Members/Meetings	\$104.25	\$500.00	\$17.38	\$50.00	\$300.00
Memberships and Dues	\$0.00	\$200.00	\$0.00	\$0.00	\$200.00
Conventions	\$0.00	\$0.00	\$0.00	\$4,050.00	\$5,500.00
Conference Registration etc	\$1,200.00	\$5,000.00	\$200.00	\$5,000.00	\$5,000.00

	<u>Jul 1, '13 - Jan 20, 14</u>	<u>Budget 2013-14</u>	<u>Average Monthly To Date</u>	<u>Projected Year 2014-15</u>	<u>Proposed Budget 2014-15</u>
Travel, per Diem	\$165.00	\$500.00	\$27.50	\$330.00	\$500.00
Education	\$0.00	\$200.00	\$0.00	\$0.00	\$100.00
Legal & Arbitrations	\$0.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00
Staff Development	\$0.00	\$250.00	\$0.00	\$0.00	
Total Membership & Growth	<u>\$1,469.25</u>	<u>\$11,800.00</u>	<u>\$244.88</u>	<u>\$2,938.50</u>	<u>\$17,750.00</u>
Donations			\$0.00	\$0.00	
WSU Scholarship Fund	\$2,500.00	\$2,500.00	\$416.67	\$2,500.00	\$2,500.00
Affiliate Donations	\$250.00	\$0.00	\$41.67	\$500.00	\$250.00
Total Donations	<u>\$2,750.00</u>	<u>\$2,500.00</u>	<u>\$458.33</u>	<u>\$5,500.00</u>	<u>\$2,750.00</u>
Total Expense	<u>\$45,914.29</u>	<u>\$99,002.48</u>	<u>\$7,652.38</u>	<u>\$91,828.58</u>	<u>\$99,375.00</u>
Net Ordinary Income	\$25,453.45	\$82,157.52	\$4,242.24	\$50,906.90	\$70,625.00
Other Income/Expense					
Other Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Expense					
Payments to Affiliates					
Dues, AFT National	\$15,140.36	\$35,000.00	\$2,523.39	\$30,280.72	\$35,000.00
Dues, AFT Michigan	\$23,414.90	\$35,000.00	\$3,902.48	\$46,829.80	\$48,000.00
Dues, AFL/CIO Metro	\$531.30	\$1,000.00	\$88.55	\$1,062.60	\$1,100.00
Total Payments to Affiliates	<u>\$39,086.56</u>	<u>\$71,000.00</u>	<u>\$6,514.43</u>	<u>\$78,173.12</u>	<u>\$84,100.00</u>
Total Other Expense	<u>\$39,086.56</u>	<u>\$71,000.00</u>	<u>\$6,514.43</u>	<u>\$78,173.12</u>	<u>\$84,100.00</u>
Net Other Income	<u>\$0.00</u>	<u>\$0.00</u>			<u>-\$84,100.00</u>
	<u>\$0.00</u>	<u>\$0.00</u>			<u>-\$13,475.00</u>

Narrative Detail

REVENUE

Member Dues: 620 members pay 1.95% of their combined salary (about \$6.3 million now but \$6.46 million with 2.5% raise) in dues, for a projected amount of \$125,890 in 2014-2015.

However, UPTF expects that adjunct hires will be cut as the University continues to act on its initiative to hire more full time staff. The final budget for expected revenue is \$119,840 to average raises with faculty cuts.

Agency Fees: 604 non-members pay the agency fee amount of 1.2% of their salaries (about \$4.2 million now but \$4.23 million with 2.5% raise) for a projected total amount of \$50,735. Again, UPTF has tried to balance expected part-time faculty cuts with the expected revenues for a budget of \$50,000.

Bank Interest: Because we propose to use, with membership approval, our reserves to support AFT Michigan in their efforts to put a law on the 2012 Michigan ballot that will protect collective bargaining, we do not anticipate income from interest until we rebuild our reserves.

Unpaid Leave: This represents dues paid by AFT Members who are not teaching in a given semester but who want to keep their active status in the AFT union in order to hold their positions as officers and to participate in AFT life insurance and other benefits. It is \$8.00, per our contract, to hold an active status.

EXPENSES

Office Expenses:

Occupancy: UPTF pays AAUP/AFT \$292 each month for use of machines (including a portion of the maintenance contracts), help from the Office manager, copying, and a small amount of rent for a total of \$3,504; AAUP will not raise these fees for 2014-2015.

Telephone: The UPTF now pays \$80 each month for the office phone.

Postage: Because most of our membership mailing is done using the SALSA service by email, we have no postage beyond billing. We have budgeted \$50 for stamps for 2014-2015.

Office Supplies: We did not use the projected amount of \$500 last year, and so have limited the projected amount to \$250.

Outside Printing: We did not use the projected amount of \$600 last year, and so have limited the projected amount to \$100.

Equipment: We are projecting \$200 for 2014-2015 in the event that we may purchase an electronic pad to facilitate organizers taking notes.

Business Fees, Bank Charges: We expect no changes in the coming year. Budgeting will include maintenance of our \$9.95 monthly fees for bank connections to Quickbooks.

Equipment Repair: \$100 is budgeted for any repair of the computer or printer.

IT Expense: Although we do not anticipate having to update the current software applications (Microsoft Windows, Microsoft Office 365, and Quickbooks 2013), we are budgeting \$100 for unforeseen events.

Employee and Contract Expenses:

Audit Expense: We anticipate that our annual audit/review will cost \$5,000 for 2014-15.

Bookkeeping: Bookkeeping is \$27.50 per hour to maintain financial records, and to reconcile membership lists with payroll information we receive from the University. Because we now receive both payroll data and adjunct scheduling data on spreadsheets, the new ability to automate data feeds has cut the amount of time maintaining the database by almost 20%. We anticipate that the costs to maintain the system will be about \$7,500 in 2014-2015.

Employee Compensation: This is the annual compensation for the UPTF staff organizer. Because our current organizer will be leaving effective September 1, 2014, we are budgeting for two months of the year at the current rate, and the ensuing ten months based on a starting annual salary of \$45,000. We are allocating \$45,495.

Employee Benefits: This includes legally required benefits as well as health, vision and dental expenses for the UPTF staff organizer. It is based on \$803.28 per month. The benefits will be the same for the incoming employee, for a total of \$9,540 for the year.

Employee Parking: An additional benefit is paid-parking for the staff organizer in a Wayne State Parking structure. Assigned parking fees will be \$320 each semester for 2014-15, padded for additional raises next fall as predicted.

Employee FICA: The FICA tax is calculated as 7.65% of the salary, for a total of \$3,481.

Employee Cell Phone: Our organizer receives \$50 reimbursement on a cell phone for 2014-15, for a budget of \$600.

Payroll Maintenance Fee: AFT Michigan manages all of our payroll expenses, and we pay them 1% of the annual total for this service, approximately \$475.

Membership and Recruitment Expenses

Books and Subscriptions: We subscribe to Labor Notes and have allocated funds to purchase educational books, \$150.

Advertising and Promotion: We plan to refurbish the promotional SWAG that we hand out to new members, with a purchase of cups/pens/T-shirts, etc. and allocate \$1,000.

Services to Members/Meetings: This \$300 budget is projected from actual expenses for hospitality and meeting-related expenses for two general membership meetings and two annual UPTF retreats.

Memberships and Dues: This \$200 covers annual dues for membership in Jobs With Justice and other community organizations with which we might affiliate in a new outreach drive.

Conventions: The bi-annual National AFT Convention will be held in Los Angeles in 2014. We propose sending 6 delegates to the convention, with a projected cost for registration, travel, and hotel at \$5,500.

Conference Registration and Expenses: This budget item for \$5,000 will cover attendance at the AFT Michigan Leadership Conference in held in Lansing, MI. and the AFT Higher Education Conference held in the spring (location announced later). It covers registration and travel expenses for board members and organizers.

Travel and per Diem, Staff and Volunteer: UPTF pays the costs of the staff organizer's travel as well as volunteer travel to meetings in Michigan at the federal business reimbursement rate of \$0.555 per mile. We are allocating \$500 for 2014-2015.

Legal/Arbitration: If UPTF consults the AFT attorney about a member concern or possible grievance, AFT pays part of the bill and UPTF pays the remainder. We project that we will have \$5,000 in reserves at the end of 2013-2014, and will allocate \$5,000 for the 2014-2015 budget year.

Education: This budget item (\$100) covers meetings for the purpose of educating stewards, volunteers and the officers.

Staff Development: We have allocated \$250 for our new organizer. Currently, we subscribe to linda.com as a source for technical and leadership teaching.

Scholarship Fund: UPTF has established a scholarship fund at WSU. In order to maintain a named scholarship, by membership vote, we have committed \$7,500 over three years.

Affiliate Donations: Last year, AFL-CIO Metropolitan asked affiliates to help pay for the Labor Day Parade costs. We are allocating \$250 for the 2014-2015 in anticipation that we may again be asked to donate money for this event.

Dues to Affiliates

AFT National: UPTF pays a per capita fee to AFT National based on the income of members and agency fee payers. In return, National AFT paid for two organizers for two years as well as office expenses to help us begin, and costs for the UPTF staff organizer, AFT organizer and office expenses for the year we negotiated our contract. AFT provides training and materials for union leadership, and communications to all members. All members have liability insurance and disability insurance through AFT, and access to other benefits as AFT members. Fee payers do not have those benefits. Based on our estimate and projection, we are setting the budget at \$35,000.

AFT Michigan: UPTF pays a per capita fee to AFT Michigan based on the income of members and agency fee payers. In return, UPTF has access to the AFT Michigan attorney, with support for the fees, to an AFT staff person assigned to us to help us with grievances, contract questions and dealings with the University. In

addition AFT Michigan leaders have been helpful to UPTF in dealing with Wayne State University. To that end, we are anticipating a \$48,000 expense.

AFL/CIO: UPTF pays a \$.30 per member fee to be a part of the Metro Detroit AFL/CIO. We are projecting an annual cost of \$1,100.