

FISCAL YEAR 2026 PROPOSED BUDGET

Operating Expense

Wages	\$	15,600.00
Advertising	\$	500.00
Bargaining Expense	\$	3,000.00
Computer Expense	\$	4,000.00
Conf/Seminars/Prof Dev/Travel	\$	15,000.00
Dues - MTA & NEA	\$	340,000.00
Dues and Subscriptions	\$	150.00
Education Expense	\$	2,000.00
Legal & Accounting	\$	4,000.00
Licenses-Permits-Fees	\$	500.00
Meetings/Conference Retreats (Local)	\$	2,500.00
Office Expense	\$	6,000.00
Publications	\$	500.00
Postage	\$	50.00
Rent-Equipment	\$	600.00
Mileage/Tolls/Parking	\$	1,600.00
Telephone/Internet	\$	6,000.00
TOTAL	\$	402,000.00

Expense Category	Description
Wages	Funds to support the hiring of one part-time employee for 5-10 hours of work per week.
Advertising	Fees to advertise part-time position and/or union events.
Bargaining Expense	Expenses related to bargaining and organizing, including meals during bargaining sessions and costs associated with hosting organizing events.
Computer Expense	Funds set aside to replace union-owned laptops that are reaching the end of their useable lifespan and the purchasing of new licenses for USA email accounts off the UMass server.
Conference/Seminars	Funds to support travel expenses for dues-paying union members attending conferences/seminar opportunities locally (meals, mileage, entry fees, etc.). An example includes delegate attendance at the MTA Annual Meeting and the NEA Annual Meeting and Representative Assembly, which was held in Portland, Oregon this year.
Dues – MTA & NEA	Membership fees paid directly to MTA and NEA. USA works in partnership with these organizations.
Dues and Subscriptions	Supports monthly fees associated with keeping an office staff member on payroll.
Education Expense	Funds to support educational opportunities for members (book club, guest speakers, training opportunities, etc.).
Legal and Accounting	Costs associated with legal and accounting expenses. For example, paying a certified public accountant to prepare our end of the year taxes and reports (\$3,100).
Licenses, Permits and Fees	Parking space fee for visitors to Hampshire House (\$129), parking passes, etc.
Meetings and Conference Retreats (Local)	Funds to support the cost of hosting business meetings and conference retreats locally (renting space, meals, supplies, etc.).
Office Expense	Office supplies and toner, subscription to Constant Contact Annual Plan for communication with members (\$960), water delivery, etc. This category was

	used for miscellaneous expenses in the past. We hope to better define and forecast this expense category for FY27.
Publications	Fees associated with submitting and acquiring publications for membership.
Postage	Primarily used for mailing out checks to vendors and contractors.
Rent – Equipment	Rental fee for use of PSU’s printer (\$150/quarter).
Mileage, Tolls, and Parking	Reimbursement of travel expenses for executive board members attending conferences, seminars, and union-related meetings.
Telephone/Internet	Executive board members are eligible for reimbursement up to \$45/month for fees associated with the telephone and internet billings to acknowledge their use of personal devices to handle union business.

BUDGET FREQUENTLY ASKED QUESTIONS

How does our FY25 budget compare to what we spent?

At the close of this past fiscal year, we had a net income of \$62,191.49. We came in under budget in categories such as wages (\$25,000), hotel/lodging and meal reimbursements related to attendance at meetings and conferences (roughly \$5000), and travel expenses for professional development (\$6750). We also saw an increase in our membership, which means we received about \$20,000 more in dues than we had anticipated.

If there is a surplus at the end of the fiscal year, does it roll over into next year's budget?

Yes, this surplus does roll over into next year's budget. For that reason, we have decided not to increase dues for FY26.

How often does USA dues increase and how does it compare to other unions on campus?

A motion was passed by USA membership to increase Local dues by \$1 annually (\$0.04 per paycheck). We felt it appropriate and within our means to absorb that cost this year.

There is a \$6k telephone budget line in this year's budget. What does this money go to since we've moved to Teams phone?

These funds are set aside to reimburse USA e-board members for a portion of their internet and telephone expenses related to their work with members and organizing. Each e-board member may receive a reimbursement of up to \$135 per quarter (\$540 per year). It is up to the e-board member seek reimbursement for these expenses.

How does dues inflation to the Massachusetts Teachers Association (MTA) and National Educators Association (NEA) impact our dues increase?

MTA and NEA dues were increased by roughly 3% this year. By not choosing to raise dues this year, USA will be allocating \$11,365 of our FY25 net income to cover the shortage.

Can the budget be sent out in advance next year? How can we increase transparency in next year's budget vote process?

The new dues rate for NEA is set at the NEA Representative Assembly that takes place in early July. The earliest we can realistically deliver a budget to our members is late-July/early-August. We aim to have the budget available by early August at the latest for next fiscal year. We were delayed this year due to challenges we faced in switching authorized users for the Union's bank account and staffing shortages that led to a delay in receiving our FY25 financial statement. We also wanted to increase transparency in this year's voting process by providing additional resources, such as the expense category descriptions and FAQ.