

FISCAL YEAR 2027 PROPOSED BUDGET

Operating Expenses	FY2026 Budget	FY2027 Budget
Dues – MTA & NEA	\$340,000	\$335,000
Wages	\$ 15,600	\$ 25,000
Payroll Dues/Subscriptions	\$ 150	\$ 780
Advertising	\$ 500	\$ 500
Office Expenses	\$ 6,000	\$ 6,000
Computer Expenses	\$ 4,000	\$ 4,000
Rent-Equipment	\$ 600	\$ 600
Licenses/Permits/Fees	\$ 500	\$ 500
Publications	\$ 500	\$ 500
Postage	\$ 50	moved to office expenses
Telephone/Internet Reimbursement	\$ 6,000	\$ 6,000
Legal & Accounting	\$ 4,000	\$ 4,000
Arbitration	\$ 0	\$ 30,000
Bargaining & Organizing	\$ 3,000	\$ 4,000
Education Expenses	\$ 2,000	\$ 2,000
Meetings/Conference Retreats (local)	\$ 2,500	\$ 4,000
Conf/Seminars/MTA Annual Meeting	\$ 7,000	\$ 7,000
Prof Dev ESP/High Ed Travel (national)	\$ 8,000	\$ 8,000
Mileage/Tolls/Parking	\$ 1,600	\$ 2,500
Total	\$402,000	\$440,380

Expense Category	Description
Advertising	Fees to advertise part-time position and/or union events.
Arbitration	Legal costs associated with taking grievances to Step 5 for arbitration. Costs can vary, we've been advised by our MTA field rep to use \$7,000-\$10,000 as an estimate. Management has become more brazen in violating our contract, so we've had to fight back harder and more often than in the past. We already have one grievance scheduled for arbitration in October, and we expect the association's Kronos grievance (currently awaiting a Step 4 decision) will likely proceed to Step 5. The grievance committee, led by our Grievance Officer, votes on whether to proceed to Step 5 based on many factors including the merits of each case, strategic considerations of the association, etc.
Bargaining & Organizing	Expenses related to bargaining and organizing, including costs associated with hosting organizing events (such as placards, pickets, tshirts, and our new megaphones) and meals during bargaining sessions.
Computer Expenses	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 and other software outside of UMass servers/licenses.
Conf/Seminars/MTA Annual Meeting	Funds to support expenses for members attending conferences/training/seminar opportunities locally (entry fees, meals, accommodations, etc). Examples include delegate attendance at the MTA Annual Meeting, and steward trainings away from campus.
Dues – MTA & NEA	Membership fees paid directly to MTA and NEA, USA's parent organizations. These organizations work in partnership with USA providing us with training, organizing, and legal support, and work to advance the interests of our members statewide and nationally.
Education Expense	Funds to support educational opportunities for members (book club, guest speakers, training opportunities, etc).

Legal & 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.
Licenses, Permits, and Fees	Parking space fee (\$137), 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), including quarterly in-person Stewards meetings.
Mileage, Tolls, and Parking	Reimbursement of travel expenses for members, stewards, and officers attending conferences, seminars, training, and union-related meetings.
Office Expenses	Office supplies and toner, subscription to Constant Contact Annual Plan for communication with members (\$1963), water delivery, postage, etc.
Payroll Dues/Subscriptions	Supports monthly fees associated with keeping an office staff member on payroll, \$65 per month.
Prof Dev ESP or Higher Ed Travel (national)	Funds to support travel expenses for members attending professional development opportunities nationally (flight, mileage, accommodations, meals, registration fees, etc). An example includes the NEA Annual Meeting and Representative Assembly, which was held in Denver Colorado this year.
Publications	Fees associated with submitting and acquiring publications for membership.
Rent – Equipment	Rental fee for use of PSU's printer (\$150/quarter).
Telephone/Internet Reimbursement	Executive board members are eligible for reimbursement up to \$540/year for fees associated with telephone and internet billings to acknowledge their use of personal devices to handle union business.
Wages	Last year, USA leadership decided to forgo hiring an office manager. Instead, Sheila has performed these functions herself with support from the E-Board when necessary: checking the mail, ordering supplies, processing paperwork, etc. Now that we are getting ready to start bargaining, USA leadership is interested in hiring a part-time organizer who can assist us with

	bargaining-related projects in addition to basic office management functions. This person will assist our Communications Team, help coordinate our Silent Bargaining Reps, and help the team manage day-to-day tasks which will free us up for the added work that comes with bargaining.
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BUDGET FREQUENTLY ASKED QUESTIONS

How does our FY26 budget compare to what we spent?

Last year the Treasurer and Financial Committee presented a significantly trimmed down budget, and over the past year the Executive Board managed to underspend even that lean budget. Most notably we budgeted for, but did not spend, wages of \$15,600 and computer expenses of \$4,000. We are currently moving forward with hiring a part-time organizer/ clerical position, so these “Wages” savings will not be repeated this year. Most other line items were in line with or slightly below budgeted expectations. Even if we’ve budgeted for something the E-board still weighs all spending decisions carefully and votes accordingly.

If there is a surplus at the end of the fiscal year, what happens to it?

If there’s a surplus left over at the end of the year it can be held in savings to bolster the association’s financial reserves, rolled over into next year’s budget to help us keep dues increases in check, or some combination of the two. We are choosing to run a deficit for FY27 which will be covered by the surplus from FY26.

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

MTA and NEA dues are the largest single line item in our budget. MTA and NEA dues were increased by roughly 7.35% this year, from \$344.00 to \$363.75 (+\$19.75) and \$128.50 to \$143.50 (+\$15.00) respectively. Like last year, we are again proposing to absorb these increases without raising our member dues, which cuts into our local’s share of member dues. We will almost certainly not be able to do this a third time for FY28.

If MTA and NEA dues are going up, how is that line item lower this year than last year? Is this a new math infinite money hack?

Unfortunately, for many years USA has suffered from unit erosion. Our membership has slowly fallen as management eliminates positions and reclassifies many of our positions into PSU. They’re not doing this out of the goodness of their hearts. In many ways our contract is fundamentally better than PSU’s. We get yearly step increases, PSU does not. For many of our members, especially those with some seniority (or those who get any overtime) even taking an “upgrade” into PSU would result in a pay cut. USA fights hard to preserve USA positions and to upgrade within the bargaining unit whenever possible, but it’s just a fact that our membership has declined. Our largest budget item, dues to MTA &

NEA, is a variable cost to us. MTA & NEA may raise the dues per member year to year, but our total payments to them rise and fall in direct relation to our membership numbers. The rest of our budget, however, must be shouldered by a slightly lower number of people than we had last year. This creates additional upwards pressure on dues.

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

Last year we also chose not to raise member dues, absorbing the MTA and NEA increases at the cost of our local dues. The last time USA increased dues was in July 2024, when dues were increased by \$72.80 from \$556.14 to \$628.94, a \$2.80 increase per pay period from \$21.39 to \$24.19. AFSCME (which has twice as many members as USA) has slightly higher member dues of \$696.28 per year (\$26.78 per pay period). PSU's dues are significantly higher at \$1096.16 per year (\$43.01 per pay period). Looking ahead we are likely to propose a modest dues increase for FY28 to cover MTA/NEA increases as well as increased costs to our local's budget, but for this year we believe it is appropriate to hold our member dues at their current level.

There is a \$6k telephone budget line in the 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 to seek reimbursement for these expenses.

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 had hoped to have the budget available by August for this fiscal year but were delayed by Kronos organizing, late summer vacations of E-Board & Finance Committee members, the opening of the fall semester, and then Fair Wages Now organizing. Last year's budget meeting was held on September 15th, and this year's will be one month later. We aim to be earlier next year. We got a lot of positive feedback from last year's efforts to increase budget transparency. To build on this progress we have expanded this FAQ section, updated the descriptions for the expense categories found in our proposed budget, and included last year's budget for easier comparison.