



**Operational Budget and Cash Flow**  
**Fiscal Year 2009-2010**  
**Period: 07/01/09 to 06/30/10**

	2009-2010	2008-2009
<b>INCOME</b>		
<b>Operating Income</b>		
Dues Revenues *	\$ 10,058,750	\$ 11,570,115
Other Income (Includes: Grants, Rebates, Contributions, Sponsorships, Advertising, Events, AFT & NEA/FEA Assistance.)	1,075,840	\$ 1,150,000
<b>Total Income</b>	<b>\$ 11,134,590</b>	<b>\$ 12,720,115</b>
<b>EXPENSES</b>		
<b>Wages, Taxes and Benefits **</b>		
Salaries	2,338,956	\$ 2,558,284
Payroll Taxes	180,646	\$ 196,030
Employee Benefits	699,901	\$ 722,004
	<b>\$ 3,219,503</b>	<b>\$ 3,476,318</b>
<b>Employee Expenses</b> (Includes: Mileage, Cellular Phones, Staff Travel)		
	\$ 162,733	\$ 134,500
<b>Administrative Expenses</b> (Includes: Insurance, Office Supplies, Printing, Postage, Telephone, Equipment Leases, Equipment Maintenance, Staff Development/Training.)		
	\$ 319,547	\$ 422,657
<b>Office Lease/Back-Lot Expenses</b> (Includes: Office Lease, Share of Building Operating Expenses, Back Lot Property Taxes, Maintenance and Insurance on the property)		
	\$ 915,835	\$ 861,113
<b>Professional Services</b> (Includes: Consulting, Legal, Audit & Other Professional Services)		
	\$ 68,800	\$ 69,800
<b>Member Benefits &amp; Services (1)</b>		
Stewards Expenses	\$ 150,400	\$ 234,400
Executive Board Expenses	53,600	\$ 59,600
Legislative Action	187,500	\$ 216,750
TSA/ESA Release Expenses **	390,271	\$ 480,000
Communication & Organizing, Events, Community Support/Outreach, Contract Enforcement/Member Advocacy, Strategic Services, Planning, Negotiations, Internal Training, Scholarships, Conferences, Meetings & Workshops.	605,150	\$ 983,761
	1,386,921	1,974,511
<b>Per Capita</b>		
Current (Includes: AFT, FEA/NEA, National AFL-CIO, & Florida CLC)***	\$ 5,041,250	\$ 5,761,216
<b>Total Operating Expenses</b>	<b>\$ 11,114,590</b>	<b>\$ 12,700,115</b>
<b>Non Operating Expenses/Accruals</b>		
Asset Improvements - IT	20,000	\$ 20,000
<b>Total Expenses &amp; Non Operating Payments</b>	<b>\$ 11,134,590</b>	<b>\$ 12,720,115</b>
<b>Total Cash Before AFT Loans &amp; Per Capita Arrearage Obligations</b>	<b>\$ (0)</b>	<b>\$ (0)</b>

**Budget**

\* Dues revenue based on 12,500 FTE's @ \$805.20 per year on accrual basis.

\*\* TSA/ESA release expenses funds are approved to be utilized for employee hiring (wages, taxes & benefits) as needed.

\*\*\* Per Capita arrearage to AFT & FEA: \$3,626,427

(1) Monies generated from membership growth above 12,500 FTE's are approved to be added into the budgets of various departments.

**APPROVED 2009 – 2010 UTD OPERATIONAL BUDGET  
(July 1, 2009 to June 30, 2010)**

The following is an analysis of the UTD budget for year 2009 - 2010:

**Income: Dues Revenue**

\$10,058,750

- Dues revenue is calculated based on 12,500 FTE's (Full Time Equivalent).
- **There is no increase in local membership dues.**
- Pass-through dues increases for state and national affiliates (FEA, AFT, NEA & AFL-CIO) are included, in accordance with the requirements of the UTD Constitution
- Any revenue received by generated membership growth above 12,500 FTE's will be added into the budgets of various departments.

**Other Income:**

\$1,075,840

Includes: Grants, Rebates, Contributions, Sponsorships, Advertising, Events, AFT & NEA/FEA Assistance and Interest earned.

- We forecast receiving grants, rebates & assistance from NEA/FEA based on membership, an estimated amount of \$165,000 per quarter. As membership varies, so will grants and rebates.
- Contributions, Events, Sponsorships & Advertising revenues are calculated using previous data.
- "AFT Formula Assistance" is based on membership and the estimated amount is \$50,000 per year.
- Interest accrued on the UTD Towers receivable is estimated.

**Wages, Taxes & Benefits:**

- Wages, Salaries, Compensation: \$2,338,956
- Payroll Taxes: \$180,646
- Employee Benefits: \$699,901
- Total: \$3,219,503

We have reduced one managerial position and have replaced an administrative position with an ESA. We have also budgeted for compensation increases for the Teamsters Bargaining Unit members, and Confidential employees. Bargaining unit increases are calculated according to the Teamsters Contract. There is no increase for salaries of Officers and Managers this fiscal year.

**Employee Expenses:**

\$162,733

Includes: Mileage, Cellular Phones and Staff Travel. This calculation is based on historical data.

**Administrative Expenses:**

\$319,547

Includes: Office Supplies, Printing, Postage, Telephone, Insurance, Equipment Leases and Equipment Maintenance.

We have calculated the actual expenses for Office and Equipment leases, according to the contracts. All other accounts in this category were estimated based on previous data.

**Office Lease and Back Lot Expenses:**

\$915,835

Includes: Office Lease, and share of Building Operating and Administrative Expenses. Also included are Expenses for Property Taxes, Insurance and maintenance of the back lot.

The budget covers the fifth year of our office lease, with a maximum rent increase of 5% and the share of the building operating expenses with full occupancy.

**Professional Services:**

\$68,800

Includes: Audit, Consulting, Legal and Other Professional Services. This calculation is based on previous data.

**Member Benefits & Services:**

\$1,386,921

- Stewards Expenses: \$150,400. Includes Stewards incentives, meetings, training, and rent for the Council of Stewards meetings. Calculation is based on previous data.
- Executive Board Expenses: \$53,600. Includes meetings, mileage, monthly stipend, and travel. Calculation is based on previous data.
- Legislative Action: \$187,500. This is an approximate calculation based on contributions. This is an elective contribution.
- TSA/ESA Release Expense: \$390,271. Includes estimated supplements for TSA/ESA on pool days as well as salaries, supplements, taxes and benefits for TSA/ESA that UTD must reimburse to M-DCPS. TSA/ESA funds are authorized to be utilized for employee hiring as well. We have not calculated year 2010 summer pay for TSA/ESA on this budget.

- All other accounts: \$605,150. In this total we have included expenses for Communications & Organizing, Events, Community Support/Outreach, Contract Enforcement/Member Advocacy, Strategic Services, Planning, Negotiations, Internal Training, Scholarships, Conferences, Meetings and Workshops. Events include Black History Celebration, Hispanic Heritage, Education Summit, Membership Picnic and others. Figures are estimated based on previous data.

**Per Capita:**

\$5,041,250

- \$ 2,302,500 AFT
- \$ 2,602,500 FEA / NEA
- \$ 42,500 FL-CLC (Central Labor Council)
- \$ 93,750 AFL-CIO

Per capita dues to Affiliates are calculated based on membership. Pass-through per capita dues to AFT and NEA/FEA for year 2009-2010 are included.

**Non Operating Payments:**

\$20,000

- IT and Assets Improvements: \$20,000. Budgeted for the upgrade of the computer system.

**UTD is pleased to present a balanced budget!**

**ACCOUNTS RECEIVABLE AND OTHERS, AS OF FEBRUARY 28, 2009**

**Advances: Receivable from UTD Towers**

Actual balance: \$3,676,101

- \$2,355,930 Advances
- \$1,320,171 Interest

**Deferred Member Dues:**

Actual balance: \$1,537,800.

To cover operations during the summer months.

**Escrow Account: Property Taxes**

Actual balance: \$346,000

**LOANS AS OF FEBRUARY 28, 2009**

**Affiliate Loans Payable:**

Past due per capita dues payable are:

- \$2,135,150: AFT
- \$1,491,276: NEA/FEA

Loan for Operations payable to AFT: \$2,516,438

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