

FY26-27 Budget Proposal - FINAL

| | | 2023-24 ADOPTED BUDGET | 2023-24 AUDITED ACTUAL | 2024-25 ADOPTED BUDGET | 2024-25 AUDITED ACTUAL | 2025-26 ADOPTED BUDGET | 2026-27 DRAFT 3 BUDGET |
|--|--|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| REVENUE | | | | | | | |
| 1 | MEMBERSHIP - Based On 78,000 Members | \$ 42,700,000 | \$ 44,011,718 | \$ 43,719,000 | \$ 43,652,788 | \$ 44,460,000 | \$ 44,850,000 |
| 2 | GENERAL | 6,647,000 | 6,753,157 | 6,647,000 | 7,212,817 | 6,647,000 | 7,093,000 |
| 3 | NEA | 5,700,000 | 5,088,009 | 5,700,000 | 4,240,266 | 5,700,000 | 4,425,000 |
| 4 | RENTAL INCOME | 0 | 0 | 0 | 250,351 | 0 | 250,000 |
| 5 | VOICE | 85,000 | 93,500 | 185,000 | 87,500 | 185,000 | 90,000 |
| 6 | CONFERENCES | 228,000 | 179,249 | 228,000 | 171,995 | 228,000 | 179,250 |
| 7 | TOTAL REVENUE | \$ 55,360,000 | \$ 56,125,633 | \$ 56,479,000 | \$ 55,615,717 | \$ 57,220,000 | \$ 56,887,250 |
| STAFFING RELATED EXPENSES | | | | | | | |
| 8 | SALARIES | \$ 24,739,240 | \$ 24,312,449 | \$ 25,442,750 | \$ 26,412,139 | \$ 25,546,258 | \$ 29,429,055 |
| 9 | EMPLOYER FRINGE BENEFITS | 6,017,518 | 5,652,767 | 6,096,008 | 6,256,050 | 6,986,778 | 7,664,887 |
| 10 | TRAVEL ALLOWANCE | 2,786,898 | 2,758,926 | 2,787,935 | 2,836,994 | 3,040,424 | 3,785,388 |
| 11 | EMPLOYER TAXES | 1,857,027 | 1,943,757 | 1,935,237 | 2,104,107 | 1,922,947 | 2,176,393 |
| 12 | TRAINING | 467,186 | 369,751 | 497,686 | 357,311 | 375,000 | 479,853 |
| 13 | PART TIME PROFESSIONAL STAFF | 225,000 | 306,418 | 225,000 | 224,145 | 225,000 | 225,000 |
| 14 | RETIREE SUPPLEMENTS | 88,000 | 80,267 | 88,000 | 81,422 | 88,000 | 88,000 |
| 15 | OFFICERS RETIREMENT | 100,000 | 103,500 | 100,000 | 175,710 | 100,000 | 100,000 |
| 16 | UNISERV DEVELOPMENT PROGRAM | 50,000 | 0 | 50,000 | 0 | 25,000 | 5,000 |
| 17 | STAFF BARGAINING | 50,000 | 7,009 | 50,000 | 117,667 | 50,000 | 50,000 |
| 18 | WORKFORCE RENEWAL & DEVELOPMENT | 74,750 | 14,026 | 74,750 | 14,216 | 50,000 | 50,000 |
| 19 | RECRUITING EXPENSE | 50,000 | 13,623 | 50,000 | 22,700 | 25,000 | 25,000 |
| 20 | CONTINUING EDUCATION | 15,000 | 13,840 | 15,000 | 13,706 | 15,000 | 15,000 |
| 21 | TOTAL STAFFING RELATED | 36,520,619 | 35,576,334 | 37,412,366 | 38,616,166 | 38,449,407 | 44,093,576 |
| RETIREMENT EXPENSE | | | | | | | |
| 22 | RETIREMENT | 6,795,000 | 4,112,237 | 6,795,000 | 2,384,120 | 6,795,000 | 2,300,000 |
| 23 | RETIREE HEALTH | 0 | (8,688,621) | 0 | (9,043,567) | 0 | 0 |
| 24 | TOTAL RETIREMENT EXPENSE | 6,795,000 | (4,576,384) | 6,795,000 | (6,659,447) | 6,795,000 | 2,300,000 |
| GENERAL ADMINISTRATION | | | | | | | |
| 25 | UNISERV OFFICES-RENT | 1,986,432 | 2,025,181 | 2,019,832 | 2,258,445 | 1,919,592 | 1,919,592 |
| 26 | CREDIT CARD PROCESSING & BANK FEES | 1,790,000 | 1,562,248 | 1,790,000 | 1,445,303 | 1,640,000 | 1,640,000 |
| 27 | TECHNOLOGY & COMPUTER SUPPORT | 1,000,000 | 1,132,849 | 1,000,000 | 1,200,349 | 1,100,000 | 1,100,000 |
| 28 | SOFTWARE & MAINTENANCE AGREEMENTS | 556,000 | 502,764 | 556,000 | 557,122 | 556,000 | 566,800 |
| 29 | BUILDING & GROUNDS - STAFF & MAINTENANCE | 400,000 | 391,396 | 593,029 | 499,918 | 553,030 | 550,200 |
| 30 | OFFICE SUPPLIES | 459,256 | 405,371 | 459,256 | 423,094 | 459,006 | 462,576 |
| 31 | TELECOMMUNICATIONS | 564,276 | 433,379 | 564,496 | 632,962 | 460,000 | 574,630 |
| 32 | UTILITIES | 277,250 | 255,070 | 277,250 | 287,493 | 277,250 | 310,250 |
| 33 | CREATIVE PROJECTS TEAM | 75,000 | 56,809 | 75,000 | 88,981 | 75,000 | 91,400 |
| 34 | AUDIT & ACCOUNTING SERVICES | 90,000 | 98,616 | 90,000 | 91,947 | 90,000 | 95,600 |
| 35 | CONSULTING | 210,000 | 352,668 | 200,000 | 94,574 | 200,000 | 195,000 |
| 36 | INSURANCE | 105,000 | 112,629 | 105,000 | 133,645 | 105,000 | 142,000 |
| 37 | POSTAGE | 109,200 | 70,898 | 109,200 | 78,461 | 109,200 | 124,326 |
| 38 | EQUIPMENT MAINTENANCE | 50,250 | 34,186 | 50,250 | 33,657 | 50,250 | 45,250 |
| 39 | OTHER GENERAL ADMINISTRATION | 42,750 | 23,848 | 42,250 | 26,036 | 42,250 | 30,700 |
| 40 | ASSOCIATION LIABILITY INSURANCE | 38,000 | 29,448 | 38,000 | 28,888 | 38,000 | 38,000 |
| 41 | PRINTED MATERIAL | 42,150 | 71,083 | 42,150 | 70,584 | 42,150 | 43,550 |
| 42 | FURNITURE & EQUIPMENT | 12,916 | 12,675 | 12,916 | 14,563 | 12,916 | 13,916 |
| 43 | DUES & SUBSCRIPTIONS | 15,600 | 23,198 | 10,600 | 25,641 | 30,000 | 40,027 |
| 44 | TAXES | 1,000 | 2,151 | 1,000 | 2,295 | 1,000 | 2,500 |
| 45 | TOTAL GENERAL ADMINISTRATION | 7,825,080 | 7,596,468 | 8,036,229 | 7,993,957 | 7,760,644 | 7,986,317 |
| LEGAL, POLITICAL, LEGISLATIVE, EXTERNAL | | | | | | | |
| 46 | LEGAL SERVICES | 1,678,700 | 691,456 | 1,678,700 | 1,043,745 | 700,000 | 700,000 |
| 47 | PAC ADMINISTRATIVE COSTS | 654,000 | 656,517 | 654,000 | 657,192 | 654,000 | 664,000 |
| 48 | VOICE | 247,500 | 247,956 | 247,500 | 232,411 | 247,500 | 247,500 |
| 49 | GRIEVANCE & ARBITRATION | 180,000 | 110,841 | 150,000 | 151,779 | 150,000 | 150,000 |
| 50 | CORPORATE LEGAL EXPENSE | 200,000 | 21,681 | 200,000 | 198,409 | 200,000 | 200,000 |
| 51 | POLITICAL EDUCATION | 125,000 | 124,845 | 125,000 | 125,962 | 125,000 | 125,000 |
| 52 | MEMBER COMMUNICATIONS | 105,000 | 100,207 | 105,000 | 111,166 | 105,000 | 105,000 |
| 53 | EXTERNAL COMMUNICATIONS | 155,000 | 198,834 | 155,000 | 156,440 | 155,000 | 155,000 |
| 54 | LEGISLATIVE ACTIVITIES | 60,000 | 60,965 | 60,000 | 63,392 | 60,000 | 60,000 |
| 56 | TOTAL LEGAL, POLITICAL, LEGISLATIVE, EXTERNAL | 3,405,200 | 2,213,302 | 3,375,200 | 2,740,496 | 2,396,500 | 2,406,500 |
| CONFERENCES, MEETINGS, GOVERNANCE | | | | | | | |
| 57 | WINTER CONFERENCE | 261,250 | 362,121 | 261,250 | 429,408 | 375,000 | 450,000 |
| 58 | NEA CONVENTION | 228,440 | 254,400 | 233,440 | 295,741 | 233,440 | 233,440 |
| 59 | NEA MEMBER TRAVEL AND CONFERENCES | 0 | 0 | 10,000 | 40,777 | 10,000 | 50,000 |
| 60 | REPRESENTATIVE ASSEMBLY - SPRING | 160,000 | 148,017 | 160,000 | 214,845 | 160,000 | 160,000 |
| 61 | SUMMER CONFERENCE | 90,000 | 126,167 | 90,000 | 93,203 | 90,000 | 100,000 |
| 62 | BOARD OF DIRECTORS | 60,000 | 84,901 | 60,000 | 76,947 | 90,000 | 90,000 |
| 63 | REGION COUNCIL SUBSIDY | 65,000 | 52,052 | 65,000 | 69,358 | 65,000 | 65,000 |
| 64 | ONLINE MEMBER PROFESSIONAL DEVELOPMENT | 64,000 | 66,125 | 64,000 | 64,000 | 64,000 | 64,000 |
| 65 | COORDINATING COUNCIL SUBSIDY | 36,400 | 57,400 | 36,400 | 58,800 | 36,400 | 51,800 |
| 66 | BOARD OF REFERENCE | 18,000 | 15,951 | 8,000 | 19,757 | 8,000 | 8,000 |
| 67 | COMMITTEES | 20,000 | 25,676 | 15,000 | 16,307 | 15,000 | 15,000 |
| 69 | NCSEA | 15,000 | 27,308 | 27,000 | 53,418 | 27,000 | 28,000 |
| 70 | GREAT LAKES CENTER | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 |
| 71 | EXECUTIVE COMMITTEE | 5,000 | 5,178 | 5,000 | 3,105 | 5,000 | 5,000 |
| 73 | ELECTION OF OFFICERS | 2,000 | 0 | 2,000 | 0 | 2,000 | 2,000 |
| 74 | EDUCATION ALLIANCE OF MICHIGAN | 2,000 | 1,500 | 2,000 | 1,500 | 2,000 | 2,000 |
| 75 | REGION ELECTIONS | 2,500 | 1,796 | 1,500 | 0 | 1,500 | 1,500 |

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|---|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|------------------------------|
| 76 TOTAL CONFERENCES, MEETINGS, GOVERNANCE | 1,067,590 | 1,253,449 | 1,063,590 | 1,461,577 | 1,207,340 | 1,335,740 |
| PROGRAMMING | | | | | | |
| 77 BUILDING FULL CAPACITY LOCALS | 153,700 | 275,059 | 200,000 | 254,134 | 200,000 | 200,000 |
| 78 LOCAL PRESIDENTS ACADEMY | 111,300 | 126,435 | 150,000 | 139,893 | 150,000 | 150,000 |
| 79 EDUCATION SUPPORT PROFESSIONALS | 45,000 | 43,080 | 45,000 | 37,611 | 45,000 | 81,000 |
| 80 ORGANIZING AND ASPIRING EDUCATORS | 97,000 | 52,020 | 97,000 | 63,676 | 55,000 | 70,000 |
| 81 MEMBER ENGAGEMENT ACTIVITIES | 60,000 | 42,303 | 60,000 | 49,298 | 60,000 | 60,000 |
| 82 MAHE | 36,400 | 33,880 | 45,000 | 41,046 | 45,000 | 50,000 |
| 83 CRISIS BARGAINING ASSISTANCE | 20,000 | 7,874 | 20,000 | 0 | 20,000 | 20,000 |
| 86 BARGAINING | 2,500 | 369 | 2,500 | 0 | 2,500 | 1,000 |
| 87 RESEARCH | 1,250 | 0 | 1,250 | 105 | 1,250 | 750 |
| 88 NEA GRANT EXPENSE | 0 | 1,255,659 | 0 | 637,233 | 0 | 0 |
| 89 TOTAL PROGRAMMING | 534,650 | 1,836,680 | 620,750 | 1,222,996 | 578,750 | 632,750 |
| 90 TOTAL EXPENSES | \$ 56,148,139 | \$ 43,899,848 | \$ 57,303,135 | \$ 45,375,745 | \$ 57,187,641 | \$ 58,754,883 |
| 91 EXCESS REVENUE OVER EXPENSE | (\$788,139) | \$12,225,785 | (\$824,135) | \$10,239,972 | \$32,359 | \$ (1,867,633) |