

Category	FY 2022-23 Budget	FY 2022-23 Actual	FY 2022-23 Variance	% Over/Under Budget	FY 2023-24 Budget	Budget % Increase/Decrease
Annual Audit	\$ 17,500.00	\$ -	\$ 17,500.00	-100.00%	\$ 17,500.00	0.00%
Benefits	\$ 46,024.00	\$42,494.99	\$ 3,529.01	-7.67%	\$ 38,196.00	-17.01%
CWA Dues	\$ 381,852.00	\$387,759.44	\$ (5,907.44)	1.55%	\$ 395,797.68	3.65%
Insurance (Office)	\$ 7,910.00	\$ 7,634.99	\$ 275.01	-3.48%	\$ 7,000.00	-11.50%
Legal	\$ 50,000.00	\$127,119.82	\$ (77,119.82)	154.24%	\$ 100,000.00	100.00%
Payroll (Staff)	\$ 250,580.00	\$332,909.29	\$ (82,329.29)	32.86%	\$ 268,030.00	6.96%
Payroll (Contract)	\$ 40,000.00	\$ 1,624.00	\$ 38,376.00	-95.94%	\$ 20,000.00	-50.00%
Payroll Processing Fees	\$ 3,900.00	\$3,945.82	\$ (45.82)	1.17%	\$ 3,900.00	0.00%
Phone (Cell)	\$ 4,700.00	\$3,723.13	\$ 976.87	-20.78%	\$ 4,000.00	-14.89%
Phone (Office)	\$ 590.00	\$546.54	\$ 43.46	-7.37%	\$ 150.00	-74.58%
Rent	\$ 19,717.00	\$21,103.77	\$ (1,386.77)	7.03%	\$ 8,775.00	-55.50%
<b>Fixed Expenses (Total)</b>	<b>\$ 822,773.00</b>	<b>\$ 928,861.79</b>	<b>\$ (106,088.79)</b>	<b>12.89%</b>	<b>\$ 863,348.68</b>	<b>4.93%</b>
Arbitration	\$ 10,000.00	\$ -	\$ 10,000.00	-100.00%	\$ 10,000.00	0.00%
Bargaining	\$ 2,750.00	\$ 48.51	\$ 2,701.49	-98.24%	\$ 2,000.00	-27.27%
Board Meetings	\$ 15,000.00	\$ 5,212.42	\$ 9,787.58	-65.25%	\$ 10,000.00	-33.33%
Charitable Donations	\$ 6,000.00	\$11,699.64	\$ (5,699.64)	94.99%	\$ 15,000.00	150.00%
Committees	\$ 500.00	\$ -	\$ 500.00	-100.00%	\$ 500.00	0.00%
Communications	\$ 2,000.00	\$ 1,947.25	\$ 52.75	-2.64%	\$ 2,000.00	0.00%
Conventions	\$ 7,600.00	\$ 4,613.44	\$ 2,986.56	-39.30%	\$ 2,500.00	-67.11%
Dues Refund	\$ 1,000.00	\$2,917.43	\$ (1,917.43)	191.74%	\$ 1,000.00	0.00%
Elections	\$ 4,500.00	\$ 1,283.16	\$ 3,216.84	-71.49%	\$ 5,000.00	11.11%
Membership Service	\$ 4,800.00	\$ -	\$ 4,800.00	-100.00%	\$ 2,000.00	-58.33%
Miscellaneous	\$ 200.00	\$ 179.26	\$ 20.74	-10.37%	\$ 200.00	0.00%
Mobilization	\$ 30,000.00	\$16,150.08	\$ 13,849.92	-46.17%	\$ 30,000.00	0.00%
Office Equipment (Purchase)	\$ 2,500.00	\$ 1,064.46	\$ 1,435.54	-57.42%	\$ 2,000.00	-20.00%
Office Supplies	\$ 1,300.00	\$2,047.47	\$ (747.47)	57.50%	\$ 1,500.00	15.38%
Organizing	\$ 5,000.00	\$ 543.20	\$ 4,456.80	-89.14%	\$ 5,000.00	0.00%
Postage	\$ 150.00	\$286.95	\$ (136.95)	91.30%	\$ 300.00	100.00%
Service Charges	\$ 450.00	\$605.90	\$ (155.90)	34.64%	\$ 600.00	33.33%
Training	\$ 2,000.00	\$3,536.94	\$ (1,536.94)	76.85%	\$ 2,000.00	0.00%
<b>Variable Expenses (Total)</b>	<b>\$ 95,750.00</b>	<b>\$ 52,136.11</b>	<b>\$ 43,613.89</b>	<b>-45.55%</b>	<b>\$ 91,600.00</b>	<b>-4.33%</b>
<b>Total Expenses</b>	<b>\$ 918,523.00</b>	<b>\$ 980,997.90</b>	<b>\$ (62,474.90)</b>	<b>6.80%</b>	<b>\$ 954,948.68</b>	<b>3.97%</b>
<b>Total (dues) Income</b>	<b>\$ 954,630.00</b>	<b>\$1,018,979.01</b>	<b>\$ 64,349.01</b>	<b>6.74%</b>	<b>\$ 989,494.20</b>	<b>3.65%</b>
<b>Total Income</b>	<b>\$ 954,630.00</b>	<b>\$1,018,979.01</b>	<b>\$ 64,349.01</b>	<b>6.74%</b>	<b>\$ 989,494.20</b>	<b>3.65%</b>
<b>Operating Balance/Surplus</b>	<b>\$ 36,107.00</b>	<b>\$ 37,981.11</b>	<b>\$ 1,874.11</b>		<b>\$ 34,545.52</b>	

## **IAPE Budget Notes 2023-24 Fiscal Year (FY2024)**

### **Fixed Expenses – Based on Current Costs**

#### **Annual Audit - \$17,500**

Unchanged.

Based on 2023 audit cost (\$17,500).

#### **Benefits - \$38,196**

17.01% decrease

Reflects health insurance for staff (Martell & Dadiw), third staff member (Fitzpatrick) was covered through the end of her separation package.

#### **CWA Dues - \$395,797.68**

3.65% increase

Reflects corresponding increase in membership dues revenue.

#### **Insurance (Office) - \$7,000**

11.50% decrease

Directors & Officers liability policy (\$6,782.75). Commercial insurance policy will not be required after office is vacated in January.

#### **Legal - \$100,000**

100% increase

Reflection of additional usage of legal counsel.

#### **Payroll (Staff) - \$268,030**

6.96% increase

Reflects current payroll—gross pay plus employer liability for taxes and retirement contributions—for three employees (Executive Director, Administrative Officer, Organizer). No budgeted salary increase for Executive Director (pending settlement and ratification of Dow Jones contract). Adds funding for discretionary raises for Administrative Officer and Organizer. CWA grant funds 75% of salary + FICA for Organizer position.

#### **Payroll (Contract) - \$20,000**

50.00% decrease

Used sparingly in 2022-23. Allows IAPE to fund member organizer positions if SIF grant application is not approved.

**Payroll Processing Fees - \$3,900**

Unchanged

Includes ADP processing fees, quarterly tax statement preparation and premiums for workers comp and New York state disability premiums.

**Phone (Cell) - \$4,000**

14.89% decrease

Reflects current costs: cell phone coverage for Green, Martell and Hoffman.

**Phone (Office) - \$150**

74.58% decrease

Office phone service no longer necessary after office is vacated in January.

**Rent - \$8,775**

55.50% decrease

Reflects current monthly office lease through term end on Dec. 31, 2023 and storage fees. (Storage fees increased by \$60 per month during the last fiscal year).

**Variable Expenses – Projection of Costs for the Next 12 Months**

**Arbitration - \$10,000**

Unchanged.

No arbitrations currently scheduled.

**Bargaining - \$2,000**

27.27% decrease

The majority of bargaining-related expenses have been assigned to the Mobilization line item.

**Board Meetings - \$10,000**

33.33% decrease

Only \$5,212.42 spent b y IAPE for in-person Board meeting and bargaining retreat in March.

**Charitable Donations - \$15,000**

150.00% increase

Budgeted amount for \$200 per week sponsorship of Pittsburgh striker, plus additional extra contributions if necessary.

**Committees - \$500**

Unchanged

Maintaining budget category in the event in-person committee meetings resume. No Committees expenses during FY 2023.

**Communications - \$2,000**

Unchanged.

Reflects current spending. Includes fees for G-Suite accounts, Zoom subscription, Squarespace website.

**Conventions - \$2,500**

67.11% decrease

Parent unions TNG and CWA hold biannual conventions. A CWA President's Council meeting will be held during the summer of 2024.

**Dues Refund - \$1,000**

Unchanged.

Based on recent number of refunds issued.

**Elections - \$5,000**

11.11% increase.

Projected fees for contract ratification vote.

**Membership Service - \$2,000**

58.33% decrease.

For travel costs for visits to Dow Jones locations.

**Miscellaneous - \$200**

Unchanged.

No anticipated expenses (ex: advertising for job vacancies).

**Mobilization - \$30,000**

Unchanged.

Annual database fees (\$6,600) and Squarespace email (\$288) included under this line item. Also continued expenses related to 2023 bargaining such as membership meetings (with food) and purchase/delivery of contract campaign materials (signs, stickers, t-shirts. etc.)

**Office Equipment - \$2,000**

20.00% decrease.

Propose purchase of new laptop for Executive Director, miscellaneous office equipment for staff.

**Office Supplies - \$1,500**

15.38% increase.

Based on current spending.

**Organizing - \$5,000**

Unchanged

Budget for in-person visits, related events.

**Postage - \$300**

100.00% increase.

Based on current spending.

**Service Charges - \$600**

33.33% increase.

Based on current bank fees.

**Training - \$2,000**

Unchanged

For staff and officer training events.

**End-Of-Year Surplus - \$34,545.52**

\$1,561.48 decrease from budgeted surplus last year.