**Funds Policy**

**Original Policy Approval Date:** 4/20/2001

**Delegate Assembly Revision Dates:** 9/20-21/2013, 9/23-24/2016

**Board of Directors Revision Dates:** 5/06/2010, 6/21/2013, 4/18/2014, 5/16/2014, 6/19/2014, 6/19/2015, 5/19/2017, 2/15/2019

**Summary:** Definition of fund categories.

**Policy:**

* **Operations Continuity Fund**: Disbursements from this fund are to cover MAPE operating expenses during a labor action and is funded with 1 percent of dues income.
* **Capital Improvement Fund**: Expenditures from this fund are for capital improvements such as furniture and computer equipment and is funded with 1 percent of dues income plus depreciation transfers.
* **Negotiations Team Fund**: Expenditures will be for negotiation expenses consistent with the MAPE Reimbursement Policy. This is funded at the monthly pro rata share of the negotiations budget. If negotiation expenses exceed this fund balance, a transfer must be made from the undesignated reserve.
* **Undesignated Reserve Fund**: This will be funded with unused income.
* **Local/Regional Fund**: This is funded by local dues collected, less expenses, to provide for local activities. Locals will be funded each pay period based on collected dues at a rate of $1.25 per member.
* **Local Supplementals**: Locals with 200 or less MAPE represented employees shall have funds replenished monthly with $1000 if their balance falls below $1000. Money will be used for operations of the Local in providing services to their members. A budget supplement may also be obtained by any local through a request to and approval by the Board of Directors' Finance Workgroup and the Board of Directors.
* **Crisis Fund:** Disbursements from the Crisis Fund will be for MAPE job actions or needs arising from a full or partial government shutdown and are available to all members of the bargaining unit, including all employees represented by MAPE, based upon the guidelines developed by the Board of Directors. It is funded with 4 percent of dues income.
* **Delegate Assembly Fund:** Expenditures will be for Delegate Assembly expenses consistent with the MAPE Reimbursement Policy. This is funded at the monthly pro rata share of the Delegate Assembly budget. If Delegate Assembly expenses exceed this fund balance, a transfer must be made from the undesignated reserve.
* **Future Years Operations:** Funded by accumulation of undesignated reserve and based on current knowledge of future business needs. This fund serves as a reserve account to reduce the need for future dues increases.
* **Educational/Independent Expenditure Political Fund:** Expenditures will be for non-candidate specific political actions based on the priorities of MAPE and political climate regarding legislative/contractual issues. This is funded at the monthly pro rata share of the yearly budget.