# Per-Member Charge Calculation

There are three items that are included in the Per-Member Charge calculation:

1) ***SALARIES AND BENEFITS***- The charge includes the salaries and benefits of all staff that directly support Sections. Benefits are calculated as a percentage of total salaries. The percentage is derived from the WSBA's total salaries and benefits budget for the fiscal year. Generally, benefits can range from 35-38% of salaries.

**Direct Staff Support**
Senior Section Leaders Liaison
Sections Leaders Liaison
Sections Administrative Assistant
Associate Director for Publications and Professional Development

Administrative Staff Time[1]

**Items included in Employee Benefits:**

- Employer Federal Taxes & Insurance
- Medical Coverage
- Retirement Plan Contributions
- Employee Bus Passes
- Employee Assistance Plan & Service Awards

**2) *OVERHEAD***- This charge includes expenses related to general operations attributable to all WSBA employees. Overhead cost is calculated based on a per-FTE (full-time equivalent) dollar amount which is derived by taking the total cost of all overhead and dividing it by the total number of WSBA FTEs. This generates a per-FTE cost which is multiplied by the total number of FTEs allocated to Sections (3.15 FTEs for the FY 2013 Per-Member Charge calculation).

**Items included in Overhead:**

- Rent (does not include CLE Conference Center)
- Furniture, Maintenance, and Leasehold Improvements (miscellaneous repairs, extra HVAC costs, general maintenance costs of the WSBA facility)
- Office Supplies & Equipment
- Computer Software Depreciation (depreciation for purchased & WSBA-developed software including membership data system online licensing software, website design, etc.)
- Telephone & Internet
- Production Services (maintenance and supplies for copiers and other production equipment)
- Workplace Benefits (coffee, tea, water, staff appreciation, etc.)
- Human Resources Direct Expenses (payroll processing, advertising for open positions, staff training, etc.)
- Personal Property Taxes (taxes assessed on WSBA property such as equipment/furniture, etc.)
- Furniture & Equipment Depreciation

[1] Includes cost of staff time for processing of accounts payable and production services



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- Computer Hardware Depreciation
- Insurance (professional liability & property insurance)
- Professional Fees-Audit (WSBA annual financial statement audit costs)
- Bank Fees
- Information Technology Dept. Expenses (computer hardware, software, all general technology supplies and support)

**3) *SECTIONS ADMINISTRATION EXPENSES***- these expenses are included in the WSBA's general fund budget and are mainly costs of administering sections unrelated to staffing costs.

**Items included in Sections Administration Expenses:**

- Dues Statements (paper, postage, and printing of annual Section membership dues statements)
- Credit card merchant fees (associated with membership payments made using credit/debit cards)
- Section Meetings Expenses (Fall & Spring Section Leaders meeting costs for food, supplies, and conference calls)
- Staff Travel (costs for Sections staff to attend Executive Committee meetings and other Section events)
- Staff Training & Development

**CALCULATION:**

The cost for all three expenses are combined and divided by the total estimated number of Section memberships for the coming year to arrive at a per-member charge that is allocated to each Section each time a member signs up for a Section. An example of this calculation is as follows:

| | |
|---|---|
| Salaries for 3.15 FTEs | $156,472 |
| Benefits (35.23% of estimated salaries) | $49,523 |
| **Total Salaries and Benefits budgeted for Sections** | **$205,955** |

Total Overhead Budget for WSBA= $2,388,370
Estimated total WSBA FTEs for FY 2012 = 140.7
Overhead per FTEs = $2,388,370/140.7= $16,975
**Estimated overhead to be charged to sections** = $16,975x 3.15 FTEs = **$53,471.25**

| | |
|---|---|
| Total Salaries and Benefits (see above) | $ 205,955 |
| + Total Overhead (see above) | $ 53,471.25 |
| + Estimated direct expenses for Section Administration | $ 15,650 |
| **Total Sections administration expenses** | **$ 275,116.25** |
| **Estimated total # of members** | **15,500 members** |
| **Per member charge for FY 13 =** | **$17.75/member** |



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