

**CONSOLIDATED  
FINANCIAL STATEMENTS  
WITH  
INDEPENDENT AUDITOR'S REPORT**

**December 31, 2025**



**WISCONSIN COUNCIL OF STATE, COUNTY  
AND MUNICIPAL EMPLOYEES  
COUNCIL 32, AFSCME, AFL-CIO**

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY AND MUNICIPAL EMPLOYEES, AFL-CIO**

**CONSOLIDATED FINANCIAL STATEMENTS  
WITH SUPPLEMENTARY INFORMATION**

**December 31, 2025 and 2024**

## CONTENTS

Independent Auditor's Report .....	1
Consolidated Statements of Financial Position.....	3
Consolidated Statements of Activities.....	4
Consolidated Statements of Functional Expenses .....	5
Consolidated Statements of Cash Flows .....	7
Notes to Financial Statements .....	8
Consolidating Schedule of Financial Position .....	17
Consolidating Schedule of Activities .....	18
Schedule A – Schedule of Executive Board .....	19
Schedule B – Schedule of Field Representatives.....	20
Schedule C – Schedule of Administrative Staff .....	21
Schedule D – Schedule of Support Staff .....	22
Schedule E – Schedule of Temporary Staff.....	23
Schedule F – Schedule of Organizing Staff.....	24

## INDEPENDENT AUDITOR'S REPORT

To the Executive Board  
AFSCME Wisconsin Council 32 of the American Federation  
of State, County and Municipal Employees, AFL-CIO  
Madison, Wisconsin

**Opinion**

We have audited the financial statements of AFSCME Wisconsin Council 32 of the American Federation of State, County and Municipal Employees, AFL-CIO, which comprise the consolidated statements of financial position as of December 31, 2025 and 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of AFSCME Wisconsin Council 32 of the American Federation of State, County and Municipal Employees, AFL-CIO as of December 31, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

**Basis for Opinion**

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of AFSCME Wisconsin Council 32 of the American Federation of State, County and Municipal Employees, AFL-CIO and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Substantial Doubt About the Entity's Ability to Continue as a Going Concern**

The accompanying financial statements have been prepared assuming that AFSCME Wisconsin Council 32 of the American Federation of State, County and Municipal Employees, AFL-CIO will continue as a going concern. As discussed in Note 13 to the financial statements, there is substantial doubt about AFSCME Wisconsin Council 32 of the American Federation of State, County and Municipal Employees, AFL-CIO's ability to continue as a going concern. Management's evaluation of the events and conditions and management's plans regarding these matters are also described in Note 13. The financial statements do not include any adjustments that might result from the outcome of this uncertainty. Our opinion is not modified with respect to this matter.

**Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about AFSCME Wisconsin Council 32 of the American Federation of State, County and Municipal Employees, AFL-CIO's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

**Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when

it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of AFSCME Wisconsin Council 32 of the American Federation of State, County and Municipal Employees, AFL-CIO's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about AFSCME Wisconsin Council 32 of the American Federation of State, County and Municipal Employees, AFL-CIO's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying consolidating schedules of financial position and activities and supplementary information included in Schedules A through F are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

*Wegner CPAs LLP*

Wegner CPAs, LLP  
Madison, Wisconsin  
April 13, 2026

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO  
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION  
December 31, 2025 and 2024**

	2025	2024
<b>ASSETS</b>		
Cash and restricted cash	\$ 1,505,470	\$ 997,916
Per capita taxes receivable	105,439	138,966
Other receivables	6,604	16,364
Prepaid expenses	10,061	11,440
Property and equipment, net	307,728	324,663
Beneficial interest in remainder trust	1,038,716	788,680
Operating lease right-of-use asset	26,176	64,990
Finance lease right-of-use assets	29,897	37,869
<b>Total assets</b>	<b>\$ 3,030,091</b>	<b>\$ 2,380,888</b>
<b>LIABILITIES</b>		
Accounts payable	\$ 32,744	\$ 62,606
Per capita taxes payable	206,875	200,795
Accrued payroll and withholdings	39,736	35,208
Accrued vacation and legacy sick leave	190,948	172,805
Postretirement health care obligation	386,492	461,641
Deferred per capita taxes	-	3,929
Funds held for others	864,161	623,289
Operating lease liability	26,502	65,804
Finance lease liabilities	30,549	38,033
Total liabilities	1,778,007	1,664,110
<b>NET ASSETS (DEFICIT)</b>		
Net assets without donor restrictions	107,823	(113,960)
Net assets with donor restrictions	1,144,261	830,738
Total net assets	1,252,084	716,778
<b>Total liabilities and net assets</b>	<b>\$ 3,030,091</b>	<b>\$ 2,380,888</b>

See accompanying notes.

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO  
CONSOLIDATED STATEMENTS OF ACTIVITIES  
Years Ended December 31, 2025 and 2024**

	2025	2024
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>		
<b>OPERATING REVENUE</b>		
Per capita taxes	\$ 1,482,231	\$ 1,408,378
Rental income	1,375	1,500
Print shop	135	182
Interest	5,086	3,808
Convention fees	3,570	-
Other	7,373	8,871
<b>Total operating revenue</b>	<b>1,499,770</b>	<b>1,422,739</b>
<b>OPERATING EXPENSES</b>		
Salaries	625,802	602,100
Payroll taxes	49,275	47,711
Pension	104,723	115,567
Insurance benefits	116,115	140,181
Change in vacation and sick leave benefits	18,143	(25,162)
Executive board	9,865	1,317
Legal and professional fees	257,177	192,266
Contributions and lobbying fees	1,860	3,200
Supplies	12,223	12,797
Postage and printing	6,012	3,919
Insurance	14,974	14,916
Equipment maintenance and lease	1,614	254
Building	88,386	76,341
Depreciation and amortization	24,908	25,732
Telephone	24,117	24,762
Travel and entertainment	30,367	29,763
Bank fees	14,235	11,013
Scholarship	13,500	8,750
Miscellaneous	21,148	7,231
Interest	1,203	355
<b>Total operating expenses</b>	<b>1,435,647</b>	<b>1,293,013</b>
Net assets released from restrictions	136,513	-
<b>Change in net assets without donor restrictions from operations</b>	<b>200,636</b>	<b>129,726</b>
<b>NONOPERATING ACTIVITIES</b>		
Postretirement health care net periodic (cost) gain	21,147	24,841
<b>Change in net assets without donor restrictions</b>	<b>221,783</b>	<b>154,567</b>
<b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS</b>		
AFSCME grant	200,000	-
Change in value of beneficial interest in remainder trust	250,036	68,801
Net assets released from restrictions	(136,513)	-
<b>Change in net assets with donor restrictions</b>	<b>313,523</b>	<b>68,801</b>
<b>Change in net assets</b>	<b>535,306</b>	<b>223,368</b>
Net assets at beginning of year	716,778	493,410
<b>Net assets at end of year</b>	<b>\$ 1,252,084</b>	<b>\$ 716,778</b>

See accompanying notes.

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
Year Ended December 31, 2025

	Program Services							Supporting Activities				Total Expenses
	Member Activation	Legal Representation	Member Advocacy	Bargaining Services	Convention	PEOPLE	Scholarship	Management and General	Membership Development			
Salaries	\$ 108,866	\$ -	\$ 113,495	\$ 90,416	\$ 15,929	\$ 8,126	\$ 3,600	\$ 152,632	\$ 132,738	\$ 625,802		
Payroll taxes	8,572	-	8,936	7,119	1,254	640	283	12,019	10,452	49,275		
Pension	18,218	-	18,993	15,130	2,666	1,360	602	25,541	22,213	104,723		
Insurance benefits	20,195	-	21,054	16,773	2,955	1,507	668	28,339	24,624	116,115		
Change in vacation and sick leave benefits	3,156	-	3,290	2,621	462	236	104	4,426	3,848	18,143		
Executive board	-	-	-	-	-	-	-	9,865	-	9,865		
Legal and professional fees	-	186,096	-	-	-	-	-	71,081	-	257,177		
Contributions and lobbying fees	-	-	-	-	-	-	-	1,860	-	1,860		
Supplies	508	-	508	508	376	203	203	9,308	609	12,223		
Postage and printing	1,438	-	-	-	-	-	-	3,136	1,438	6,012		
Insurance	-	-	-	-	-	-	-	14,974	-	14,974		
Equipment maintenance and lease	-	-	-	-	-	-	-	1,614	-	1,614		
Building	5,801	18	4,988	4,343	-	54	54	72,057	1,071	88,386		
Depreciation and amortization	2,238	-	1,881	1,743	-	-	-	18,313	733	24,908		
Telephone	3,010	-	3,495	2,574	285	251	75	10,618	3,809	24,117		
Travel and entertainment	4,876	-	4,833	4,767	5,776	252	202	3,197	6,464	30,367		
Bank fees	1,873	110	1,322	1,322	-	330	330	7,075	1,873	14,235		
Scholarships	-	-	-	-	-	-	13,500	-	-	13,500		
Miscellaneous	4,748	9	107	107	8,511	27	27	2,864	4,748	21,148		
Interest	-	-	-	-	-	-	-	1,203	-	1,203		
<b>Total expenses</b>	<b>\$ 183,499</b>	<b>\$ 186,233</b>	<b>\$ 182,902</b>	<b>\$ 147,423</b>	<b>\$ 38,214</b>	<b>\$ 12,986</b>	<b>\$ 19,648</b>	<b>\$ 450,122</b>	<b>\$ 214,620</b>	<b>\$ 1,435,647</b>		

See accompanying notes.

**OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**  
Year Ended December 31, 2024

	Program Services							Supporting Activities			Total Expenses
	Member Activation	Legal Representation	Member Advocacy	Bargaining Services	Convention	PEOPLE	Scholarship	Management and General	Membership Development		
Salaries	\$ 91,977	\$ -	\$ 140,989	\$ 112,487	\$ 9,469	\$ 5,933	\$ 3,500	\$ 125,073	\$ 112,672	\$ 602,100	
Payroll taxes	7,288	-	11,172	8,914	750	470	277	9,912	8,928	47,711	
Pension	17,654	-	27,061	21,591	1,817	1,139	672	24,007	21,626	115,567	
Insurance benefits	21,414	-	32,825	26,189	2,205	1,381	815	29,120	26,232	140,181	
Change in vacation and sick leave benefits	(3,844)	-	(5,892)	(4,701)	(396)	(248)	(146)	(5,226)	(4,709)	(25,162)	
Executive board	-	-	-	-	-	-	-	1,317	-	1,317	
Legal and professional fees	-	133,063	-	-	-	-	-	59,203	-	192,266	
Contributions and lobbying fees	-	-	-	-	-	-	-	3,200	-	3,200	
Supplies	543	-	543	543	-	217	217	10,082	652	12,797	
Postage and printing	274	-	-	-	-	-	-	3,371	274	3,919	
Insurance	-	-	-	-	-	-	-	14,916	-	14,916	
Equipment maintenance and lease	-	-	-	-	-	-	-	254	-	254	
Building	5,576	27	4,654	4,162	-	81	81	60,346	1,414	76,341	
Depreciation	2,238	-	1,881	1,743	-	-	-	19,137	733	25,732	
Telephone	2,457	-	4,006	2,953	175	180	75	11,864	3,052	24,762	
Travel and entertainment	4,387	-	7,087	6,996	1,320	162	280	2,885	6,646	29,763	
Advertising	150	-	-	-	-	-	-	-	150	300	
Bank fees	1,374	81	970	970	-	242	242	5,760	1,374	11,013	
Scholarship	-	-	-	-	-	-	8,750	-	-	8,750	
Miscellaneous	171	10	116	116	2,905	29	29	3,384	171	6,931	
Interest	-	-	-	-	-	-	-	355	-	355	
<b>Total expenses</b>	<b>\$ 151,659</b>	<b>\$ 133,181</b>	<b>\$ 225,412</b>	<b>\$ 181,963</b>	<b>\$ 18,245</b>	<b>\$ 9,586</b>	<b>\$ 14,792</b>	<b>\$ 378,960</b>	<b>\$ 179,215</b>	<b>\$ 1,293,013</b>	

See accompanying notes.

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
CONSOLIDATED STATEMENTS OF CASH FLOWS  
Years Ended December 31, 2025 and 2024

	2025	2024
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Change in net assets	\$ 535,306	\$ 223,368
Adjustments to reconcile change in net assets to net cash flows from operating activities		
Amortization of operating and finance lease right-of-use assets	46,786	45,507
Depreciation	16,935	18,504
Change in value of beneficial interest in remainder trust	(250,036)	(68,801)
Postretirement health care obligation	(75,149)	(90,673)
Changes in assets		
Per capita taxes receivable	33,527	(50,794)
Other receivables	9,760	589
Prepaid expenses	1,379	8,838
Changes in liabilities		
Accounts payable	(29,862)	5,468
Per capita taxes payable	6,080	(2,775)
Accrued payroll and withholdings	4,528	6,165
Accrued vacation and legacy sick leave	18,143	(25,162)
Deferred per capita taxes	(3,929)	-
Funds held for others	240,872	(13,921)
Operating lease liability	(39,302)	(38,768)
Net cash flows from operating activities	515,038	17,545
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on finance lease right-of-use assets	(7,484)	(7,111)
<b>Net change in cash and restricted cash</b>	507,554	10,434
Cash and restricted cash at beginning of year	997,916	987,482
<b>Cash and restricted cash at end of year</b>	<u>\$ 1,505,470</u>	<u>\$ 997,916</u>
<b>CASH AND RESTRICTED CASH</b>		
Cash	\$ 527,230	\$ 246,201
Restricted cash		
Held for others	864,161	626,335
Held for scholarships	84,155	93,586
Held for People Fund, Arbitration Fund, Member Relief Fund	29,924	31,794
	<u>\$ 1,505,470</u>	<u>\$ 997,916</u>

See accompanying notes.

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2025 and 2024

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**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES**

**Nature of Activities**

AFSCME Wisconsin Council 32 of the American Federation of State, County, and Municipal Employees, AFL-CIO (Council 32) promotes and assists affiliated American Federation of State, County and Municipal Employees (AFSCME) locals and their members in Wisconsin. In 2015, AFSCME members voted to create a new, unified structure to foster growth and activism in Wisconsin. On June 1, 2015, Council 32 officially became the single voice for AFSCME members in Wisconsin when it combined the membership and resources of Wisconsin's historic Council 24, Council 40, and Council 48. Council 32 is primarily funded by per capita taxes paid by members.

**Principles of Consolidation**

The financial statements include the accounts of Council 32 and Wisconsin State, County, and Municipal Employees Union Building Corporation (Building Corporation). The Building Corporation is consolidated since Council 32 has both an economic interest in the Building Corporation and control of the Building Corporation through a majority voting interest in its governing body. All material intra-entity transactions have been eliminated.

**Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

**Receivables**

Accounts receivable consists of dues from members, of which Council 32 has an unconditional right to receive. Council 32 uses historical loss information based on the aging of accounts receivable as the basis to determine expected credit losses. Management believes the composition of accounts receivable is consistent with historical conditions and accounts receivable are expected to be settled within a relatively short time frame based on current conditions. As such, credit losses are expected to be insignificant.

	2025	2024
Beginning of year accounts receivable	\$ 138,966	\$ 88,172
End of year accounts receivable	105,439	138,966

**Depreciation**

Property and equipment purchases are capitalized at cost. Depreciation is computed using the straight-line method over. The costs of repairs and maintenance are charged against operations as incurred.

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2025 and 2024

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NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)

**Postretirement Health Care Obligation**

Council 32 has various agreements with former employees of Councils 24, 40, and 48 to pay health care premiums for a certain period of time subsequent to retirement. Council 32's estimated costs to be paid, discounted for net present value, are recorded as postretirement health care obligation in the consolidated statement of financial position.

**Funds Held for Others**

Council 32 holds funds for inactive local councils. When these councils become inactive, they transfer their remaining cash to Council 32 to hold in the event that they become active again in the future.

**Per Capita Taxes**

Per capita taxes are based on a fixed rate per member per month and are recognized as revenue when earned. Per capita tax received in advance of the applicable membership period are deferred and recognized as revenue in that future period.

**Advertising**

Production costs of advertising are expensed as incurred.

**Expense Allocation**

The costs of providing various programs and other activities have been summarized on a functional basis in the consolidated statement of functional expenses. The consolidated statement of functional expenses presents the natural classification of expenses by function.

Accordingly, certain costs have been allocated among the program services and supporting activities benefited.

The following program services and supporting activities are included in the accompanying financial statements:

*Member activation*—Council 32 works with local leadership and members to take action on issues that affect members and their communities.

*Legal representation*—Council 32 provides special representation and legal services to its affiliates on labor relations matters including those before the courts or state or federal administrative agencies.

*Member advocacy*—Council 32 provides support to members with research, preparation, and presentations on adverse employment actions taken by management. The council also works to advocate for members politically.

*Bargaining services*—Council 32 assists members with research, preparation, and negotiation of collective bargaining agreements.

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2025 and 2024

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**NOTE 1—SUMMARY OF SIGNIFICANT ACCOUNTING PRINCIPLES (continued)**

*Convention*—Council 32 holds annual state conventions for the purpose of setting goals and policies. All affiliates are entitled to representation at the convention.

*PEOPLE*—Council 32 and AFSCME’s political action committee.

*Scholarship*—Council 32 funds scholarships for members and their children.

*Management and general*—Includes the functions necessary to maintain an equitable employment program; ensure an adequate working environment; provide coordination and articulation of Council 32’s program strategy through the office of the president; secure proper administrative functioning of the board of directors; maintain competent legal services for program administration; and manage the financial and budgetary responsibilities of Council 32.

*Membership development*—Encompasses the identification, cultivation, and expansion of Council 32’s membership as the primary effort to promote awareness and increase public involvement.

**Leases**

Council 32 does not recognize short-term leases in the consolidated statement of financial position. For these leases, Council 32 recognizes lease payments in the change in net assets on a straight-line basis over the lease term and variable lease payments in the period in which the obligation for those payments is incurred. Council 32 also does not separate nonlease components from lease components for all classes of underlying assets and instead accounts for each separate lease component and the nonlease components associated with that lease component as a single lease component. If the rate implicit in the lease is not readily determinable, Council 32 uses a risk-free rate as the discount rate for the lease for all classes of underlying assets.

**Income Tax Status**

Council 32 is exempt from federal income tax under Section 501(c)(5) of the Internal Revenue Code.

**Date of Management’s Review**

Management has evaluated subsequent events through April 13, 2026, the date which the financial statements were available to be issued.

**NOTE 2—TRANSACTIONS WITH AFFILIATES**

Council 32 occupies office space in Milwaukee, Wisconsin owned by the Building Corporation. Council 32 pays no rent to the Building Corporation.

Council 32 collects per capita taxes from its members. Council 32 remits the portion of per capita taxes for AFSCME dues to the International Secretary-Treasurer, retains the portion of per capita taxes for its dues, and remits the unallocated portion of per capita taxes collected to the local.

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2025 and 2024

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**NOTE 3—COMMITMENTS AND CONTINGENCIES**

The field representatives and the support staff employees of Council 32 are members of and are represented by the Council 32 Field and Support Staff Union in two separate bargaining units. Salaries, benefits, and other terms of employment are contained in annual agreements. The field representatives and support staff agreements expire on December 31, 2028. Council 32 management and administrative staff are not covered by either of these collective bargaining agreements.

Council 32 has employment agreements with the management and administrative staff. The agreements with the executive director, the controller and executive assistant expire on December 31, 2028.

**NOTE 4—CONCENTRATION OF CREDIT RISK**

Council 32 maintains cash balances at a financial institution located in Madison, Wisconsin, which exceed the federally insured limit of \$250,000. The amount of the uninsured cash balances at December 31, 2025 and 2024, was approximately \$327,000 and \$63,000, respectively.

**NOTE 5—PROPERTY AND EQUIPMENT**

Property and equipment consisted of the following at December 31:

	2025	2024
Land	\$ 83,625	\$ 83,625
Buildings	366,375	366,375
Furniture and equipment	38,319	38,319
Computer software	66,652	66,652
Total property and equipment	554,971	554,971
Less accumulated depreciation	(247,243)	(230,308)
Property and equipment, net	\$ 307,728	\$ 324,663

**NOTE 6—PENSION PLAN**

Council 32 is a participant in the AFSCME Employees Pension Plan (Plan) which covers employees of the International Union and AFSCME Councils and Locals that have officially adopted the Plan. The Plan is a multiple employer contributory defined benefit pension plan and covers all Council 32 employees who have attained minimum age and service requirements. The Plan is regulated and administered as a single employer plan. Therefore, the present value of accumulated plan benefits and net assets available for benefits relating to Council 32 employees are not readily ascertainable. For the years ending December 31, 2025 and 2024, pension contributions were \$104,723 and \$115,567, respectively.

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2025 and 2024

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**NOTE 7—BENEFICIAL INTEREST IN REMAINDER TRUST**

Council 24 was the sole remainder beneficiary of a trust established by Joseph Wieland for the payment of litigation funds for the benefit of employees of the Wisconsin Department of Revenue or other qualified employees until March 2030. At the end of the trust's term the remaining trust assets are available for the general use of Council 24. As the successor entity of Council 24, Council 32 was named the sole remainder beneficiary effective January 1, 2017. The portion of the trust attributable to the present value of the future benefits to be received by Council 32 is recorded in the consolidated statement of financial position as beneficial interest in remainder trust and the change in value of the remainder trust is recorded in the consolidated statement of activities. Annually, Council 32 evaluates the expected trust income return (6% at December 31, 2025) and the discount rate of future payments (6.75% at December 31, 2025) and other assumptions for measuring the beneficial interest. As the amounts in this trust will not be available for general use until March 2030, it is classified as net assets with donor restrictions.

**NOTE 8—POSTRETIREMENT HEALTH CARE OBLIGATION**

Prior to unification, Councils 24, 40, and 48 offered postretirement health care benefits to retirees under various benefit plans. Upon unification, the postretirement health care obligations under these plans were assumed by Council 32. The information below summarizes the terms of the various plans assumed by Council 32.

**Council 40**

Council 40 sponsored a defined benefit post-retirement health care plan that covered all employees. The plan called for the provision of a single premium for health, dental, and vision coverage for ten or twelve years after retirement for employees eligible to retire depending on the employee's hire date. In 2014, Council 40 negotiated reduced health care plan coverage to five or six years after retirement depending on date of hire. Employees were eligible to retire at age 55 with 20 years of service or at age 65. Employees hired on or after January 1, 2010, must have at least ten years of employment with Council 40 to qualify for the retiree insurance benefit, as well as all other conditions.

**Council 24**

Council 24 had an agreement with its employees to apply unused sick leave to pay health, dental, and vision insurance premiums for the employee and/or spouse after retirement. If an employee has 10 years of service or more and retires after age 55 but before they are eligible for Medicare, Council 24 agrees to pay their entire single health, dental and vision premium. Any cost for the premiums for their spouse or dependents is deducted from the employee's unused sick leave. Once the retiree becomes eligible for Medicare, then their premium is also 100% deducted from their unused sick leave until their sick leave balance is depleted.

**Council 48**

Council 48 also provided postretirement health care benefits for retired employees. In August 2015, notices were sent to retirees stating that current retiree health benefits would continue through December 31, 2015, when coverage would cease. If retirees enrolled in an Affordable Care Act health insurance plan effective January 1, 2016, they will be reimbursed up to 85% of the lowest cost "gold plan" single premium or 100% of the lowest cost "silver plan" single premium for which the retiree is eligible. When the retirees qualify for Medicare, they are to be reimbursed \$175 each month for the

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2025 and 2024

**NOTE 8—POSTRETIREMENT HEALTH CARE OBLIGATION (continued)**

purchase of single premium supplemental coverage or \$350 each month for the purchase of supplemental coverage for the retiree and his/her spouse. The future postretirement benefit obligation for retirees of Councils 24, 40, and 48 was measured using a 6% annual growth rate of health care premiums. The discount rate used was 5%.

For years ending December 31, 2025 and 2024, postretirement health care benefits paid to plan participants totaled \$54,002 and \$65,832, respectively. Future benefits expected to be paid are \$65,388, \$56,394, \$53,638, \$47,277 and \$43,737 for the years ending December 31, 2026, 2027, 2028, 2029, and 2030, respectively, and \$267,598 thereafter.

**NOTE 9—LIQUIDITY AND AVAILABILITY**

At December 31, 2025 and 2024, Council 32's financial assets available to meet cash needs for general expenditures within one year of the date of the statement of financial position are as follows:

	2025	2024
Cash	\$ 1,505,470	\$ 997,916
Per capita taxes receivable	105,439	138,966
Other receivables	6,604	16,364
Investments	1,038,716	788,680
Financial assets, at year-end	2,656,229	1,941,926
Less those unavailable for general expenditure within one year, due to:		
Restricted cash	(978,240)	(751,715)
Donor restrictions	(1,144,261)	(716,778)
Financial assets available to meet cash needs for general expenditures within one year	\$ 533,728	\$ 473,433

Council 32 has a goal to maintain financial assets on hand to meet 45 days of normal operating expenses, which are, on average, approximately \$180,000. As part of Council 32's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, Council 32 invests cash in excess of daily requirements in various short-term investments, including insured sweep and money market accounts.

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2025 and 2024

**NOTE 10—FAIR VALUE MEASUREMENT**

Fair values of assets measured on a recurring basis are as follows at December 31:

	2025			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Beneficial interest in remainder trust	<u>\$ 1,038,716</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,038,716</u>
	2024			
	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Beneficial interest in remainder trust	<u>\$ 788,680</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 788,680</u>

Council 32's beneficial interest in remainder trust represents the present value of the beneficial interest described in Note 7. The beneficial interest is not actively traded, and significant other observable inputs are not available. The present value of the estimated future benefits is calculated using the applicable discount rates and estimated investment return. The estimated value does not necessarily represent the amount that may be ultimately realized due to the occurrence of future circumstances that cannot be reasonably determined. The table below presents a reconciliation from the beginning balance to the ending balance of the beneficial interest in remainder trust measured at fair value on a recurring basis using significant unobservable inputs for the years ended December 31:

	2025	2024
Beginning balance	\$ 788,680	\$ 719,879
Change in value of beneficial interest in remainder trust	250,036	68,801
Ending balance	<u>\$ 1,038,716</u>	<u>\$ 788,680</u>

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2025 and 2024

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**NOTE 11—LEASES**

Council 32 leases office space under a non-cancelable operating lease that expires on August 31, 2026. Council 32 also leases equipment under various non-cancelable finance leases that expire on October 31, 2029.

The components of total lease costs are as follows:

	<u>2025</u>	<u>2024</u>
Finance lease costs		
Amortization of right-of-use assets	\$ 7,973	\$ 7,221
Interest on lease liabilities	1,203	355
Operating lease cost	<u>39,423</u>	<u>39,423</u>
	<u>\$ 48,599</u>	<u>\$ 46,999</u>

Other information relating to leases is as follows:

	<u>2025</u>	<u>2024</u>
Cash paid for amounts included in the measurement of lease liabilities		
Operating cash flows from finance leases	\$ 1,226	\$ 248
Financing cash flows from finance leases	7,461	6,495
Operating cash flows from operating leases	39,912	39,912
Right-of-use assets obtained in exchange for new finance lease liabilities	-	39,139
Weighted-average remaining lease term		
Finance leases	3.75 years	4.75 years
Operating leases	0.67 years	1.67 years
Weighted-average discount rate		
Finance leases	3.55%	3.55%
Operating leases	1.37%	1.37%

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO**  
NOTES TO FINANCIAL STATEMENTS  
December 31, 2025 and 2024

NOTE 11—LEASES (continued)

The maturities of lease liabilities are as follows as of December 31, 2025:

	Finance Leases	Operating Lease
Year ending December 31:		
2026	\$ 8,687	\$ 26,608
2027	8,687	-
2028	8,687	-
2029	6,515	-
Total minimum lease payments	32,576	26,608
Imputed interest	(2,027)	(106)
	\$ 30,549	\$ 26,502

NOTE 12—NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions are restricted for the following purposes:

	2025	2024
Beneficial interest in remainder trust	\$ 1,038,716	\$ 788,680
Funds to be used for organizing position	63,545	58
Funds to be used for PEOPLE	22,000	22,000
Funds to be used to pay for lost time	20,000	20,000
	\$ 1,144,261	\$ 830,738

NOTE 13—GOING CONCERN CONTINGENCY

As indicated in the accompanying financial statements, Council 32 has a low balance of net assets without donor restrictions, which has created uncertain conditions that create substantial doubt about Council 32's ability to continue as a going concern for one year after the date the financial statements are available to be issued.

Council 32 has evaluated these conditions and believes that a reduction in expenditures and reduction in employee hours would help alleviate this uncertainty. Council 32 also could use the sale of assets to increase available cash and to increase net asset balances. The ability of Council 32 to continue as a going concern is dependent on the impact of the expense reductions and sale of assets. The financial statements do not include any adjustments that might be necessary if Council 32 is unable to continue as a going concern.

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO  
CONSOLIDATING SCHEDULE OF FINANCIAL POSITION  
December 31, 2025**

	<u>Council 32</u>	<u>Building Corporation</u>	<u>Consolidated Totals</u>
<b>ASSETS</b>			
Cash and restricted cash	\$ 1,493,376	\$ 12,094	\$ 1,505,470
Per capita taxes receivable	105,439	-	105,439
Other receivables	5,904	700	6,604
Prepaid expenses	10,061	-	10,061
Property and equipment, net	614	307,114	307,728
Beneficial interest in remainder trust	1,038,716	-	1,038,716
Operating lease right-of-use asset	26,176	-	26,176
Finance lease right-of-use assets	29,897	-	29,897
<b>Total assets</b>	<u><u>\$ 2,710,183</u></u>	<u><u>\$ 319,908</u></u>	<u><u>\$ 3,030,091</u></u>
<b>LIABILITIES</b>			
Accounts payable	\$ 28,135	\$ 4,609	\$ 32,744
Per capita taxes payable	206,875	-	206,875
Accrued payroll and withholdings	39,736	-	39,736
Accrued vacation and legacy sick leave	190,948	-	190,948
Postretirement health care obligation	386,492	-	386,492
Funds held for others	864,161	-	864,161
Operating lease liability	26,502	-	26,502
Finance lease liabilities	30,549	-	30,549
<b>Total liabilities</b>	1,773,398	4,609	1,778,007
<b>NET ASSETS (DEFICIT)</b>			
Net assets without donor restrictions	(207,476)	315,299	107,823
Net assets with donor restrictions	1,144,261	-	1,144,261
<b>Total net assets</b>	<u><u>936,785</u></u>	<u><u>315,299</u></u>	<u><u>1,252,084</u></u>
<b>Total liabilities and net assets</b>	<u><u>\$ 2,710,183</u></u>	<u><u>\$ 319,908</u></u>	<u><u>\$ 3,030,091</u></u>

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO  
CONSOLIDATING SCHEDULE OF ACTIVITIES  
Year Ended December 31, 2025**

	Council 32	Building Corporation	Eliminating Entries	Consolidated Totals
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>				
<b>OPERATING REVENUE</b>				
Per capita taxes	\$ 1,482,231	\$ -	\$ -	\$ 1,482,231
Rental income	-	1,375	-	1,375
Contributions	-	42,444	(42,444)	-
Print shop	135	-	-	135
Interest	5,017	69	-	5,086
Convention fees	3,570	-	-	3,570
Other	7,373	-	-	7,373
Total operating revenue	<u>1,498,326</u>	<u>43,888</u>	<u>(42,444)</u>	<u>1,499,770</u>
<b>OPERATING EXPENSES</b>				
Salaries	625,802	-	-	625,802
Payroll taxes	49,275	-	-	49,275
Pension	104,723	-	-	104,723
Insurance benefits	116,115	-	-	116,115
Change in vacation and sick leave benefits	18,143	-	-	18,143
Executive board	9,865	-	-	9,865
Legal and professional fees	257,177	-	-	257,177
Contributions and lobbying fees	44,304	-	(42,444)	1,860
Supplies	12,134	89	-	12,223
Postage and printing	5,434	578	-	6,012
Insurance	14,974	-	-	14,974
Equipment maintenance and lease	1,614	-	-	1,614
Building	44,972	43,414	-	88,386
Depreciation and amortization	10,253	14,655	-	24,908
Telephone	19,478	4,639	-	24,117
Travel and entertainment	30,367	-	-	30,367
Bank fees	14,205	30	-	14,235
Scholarships	13,500	-	-	13,500
Miscellaneous	21,148	-	-	21,148
Interest	1,203	-	-	1,203
Total operating expenses	<u>1,414,686</u>	<u>63,405</u>	<u>(42,444)</u>	<u>1,435,647</u>
Net assets released from restrictions	<u>136,513</u>	<u>-</u>	<u>-</u>	<u>136,513</u>
Change in net assets without donor restrictions from operations	<u>220,153</u>	<u>(19,517)</u>	<u>-</u>	<u>200,636</u>
<b>NONOPERATING ACTIVITIES</b>				
Postretirement health care net periodic (cost) gain	<u>21,147</u>	<u>-</u>	<u>-</u>	<u>21,147</u>
Change in net assets without donor restrictions	<u>241,300</u>	<u>(19,517)</u>	<u>-</u>	<u>221,783</u>
<b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS</b>				
AFSCME grant	200,000	-	-	200,000
Change in value of beneficial interest in remainder trust	250,036	-	-	250,036
Net assets released from restrictions	<u>(136,513)</u>	<u>-</u>	<u>-</u>	<u>(136,513)</u>
Change in net assets with donor restrictions	<u>313,523</u>	<u>-</u>	<u>-</u>	<u>313,523</u>
<b>Change in net assets</b>	<u>554,823</u>	<u>(19,517)</u>	<u>-</u>	<u>535,306</u>
Net assets at beginning of year	<u>381,962</u>	<u>334,816</u>	<u>-</u>	<u>716,778</u>
<b>Net assets at end of year</b>	<u>\$ 936,785</u>	<u>\$ 315,299</u>	<u>\$ -</u>	<u>\$ 1,252,084</u>

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO  
SCHEDULE OF EXECUTIVE BOARD  
Year Ended December 31, 2025**

	<u>Erik Anderson</u>	<u>Laura Beutel</u>	<u>Chad Birkholz</u>	<u>Daniel Bonneau</u>	<u>Sue Conard</u>	<u>Joanna Frasch</u>	<u>Emmeran Geyer</u>	<u>Robert Larson</u>
FICA	\$ -	\$ 25	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23
Mileage/travel cost	-	-	-	-	-	43	-	-
Hotel/motel	330	330	433	330	434	330	330	330
Miscellaneous	-	329	-	-	-	-	-	299
Travel expenses	<u>330</u>	<u>659</u>	<u>433</u>	<u>330</u>	<u>434</u>	<u>373</u>	<u>330</u>	<u>629</u>
<b>Executive board</b>	<b><u>\$ 330</u></b>	<b><u>\$ 684</u></b>	<b><u>\$ 433</u></b>	<b><u>\$ 330</u></b>	<b><u>\$ 434</u></b>	<b><u>\$ 373</u></b>	<b><u>\$ 330</u></b>	<b><u>\$ 652</u></b>
	<u>Arek Lucich</u>	<u>Matthew Moberg</u>	<u>Mark Pelzek</u>	<u>Paul Spink</u>	<u>Travis Thomas</u>	<u>Derek Wallace</u>	<u>Mark Other</u>	<u>Total</u>
FICA	\$ 34	\$ -	\$ -	\$ 20	\$ -	\$ 25	\$ -	\$ 127
Mileage/travel cost	-	-	120	396	-	25	273	857
Hotel/motel	330	330	-	248	330	330	-	4,415
Miscellaneous	436	-	-	434	-	321	-	1,819
Travel expenses	<u>766</u>	<u>330</u>	<u>120</u>	<u>1,078</u>	<u>330</u>	<u>676</u>	<u>273</u>	<u>7,091</u>
<b>Executive board</b>	<b><u>\$ 800</u></b>	<b><u>\$ 330</u></b>	<b><u>\$ 120</u></b>	<b><u>\$ 1,098</u></b>	<b><u>\$ 330</u></b>	<b><u>\$ 701</u></b>	<b><u>\$ 273</u></b>	<b><u>\$ 7,218</u></b>

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO  
SCHEDULE OF FIELD REPRESENTATIVES  
Year Ended December 31, 2025**

	Sean Daley	Mark DeLorme	Neil Rainford	Ben Ratliffe	Jesse Swiecichowski	Total
Salary	\$ 92,000	\$ 31,438	\$ 5,263	\$ 60,717	\$ 36,623	\$ 226,041
FICA	7,261	2,452	468	4,851	2,929	17,961
Pension fund	18,400	3,975	-	12,100	-	34,475
Life insurance	1,219	203	-	801	475	2,698
Health, dental, and vision	11,583	2,248	-	9,418	5,209	28,458
LTD insurance	721	130	-	358	54	1,263
FSA contribution	1,577	550	-	1,260	598	3,985
Wellness program	374	-	-	-	-	374
<b>Salary and fringe benefits</b>	<b>133,135</b>	<b>40,996</b>	<b>5,731</b>	<b>89,505</b>	<b>45,888</b>	<b>315,255</b>
Phone allowance	2,100	325	-	2,400	1,610	6,435
Hotel/motel	1,331	-	-	330	-	1,661
Meetings - food	288	-	-	650	147	1,085
Mileage/travel cost	8,020	95	165	717	272	9,269
Per diem	561	-	-	-	-	561
Miscellaneous	12	60	-	173	-	245
<b>Travel expenses</b>	<b>10,212</b>	<b>155</b>	<b>165</b>	<b>1,870</b>	<b>419</b>	<b>12,821</b>
Office allowance	1,800	-	-	-	-	1,800
<b>Field representatives</b>	<b>\$ 147,247</b>	<b>\$ 41,476</b>	<b>\$ 5,896</b>	<b>\$ 93,775</b>	<b>\$ 47,917</b>	<b>\$ 336,311</b>

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY AND MUNICIPAL EMPLOYEES, AFL-CIO  
SCHEDULE OF ADMINISTRATIVE STAFF  
Year Ended December 31, 2025**

	Chris Chapek	Chelsea Flores	Patrick Wycoff	Total
Salary	\$ 44,644	\$ 59,000	\$ 111,000	\$ 214,644
FICA	3,517	4,919	8,684	17,120
Pension fund	7,395	11,767	22,100	41,262
Life insurance	607	784	1,470	2,861
Health, dental, and vision	5,518	3,600	24,128	33,246
LTD insurance	233	136	738	1,107
FSA contribution	660	-	3,300	3,960
Wellness program	-	77	-	77
<b>Salary and fringe benefits</b>	<b>62,574</b>	<b>80,283</b>	<b>171,420</b>	<b>314,277</b>
Mobile phone	1,123	1,500	1,500	4,123
Hotel/motel	-	331	1,268	1,599
Meetings - food	710	-	1,460	2,170
Mileage/travel cost	195	-	4,500	4,695
Per diem	-	-	301	301
Miscellaneous	2,581	-	1,312	3,893
<b>Travel expenses</b>	<b>3,486</b>	<b>331</b>	<b>8,841</b>	<b>12,658</b>
<b>Administrative staff</b>	<b>\$ 67,183</b>	<b>\$ 82,114</b>	<b>\$ 181,761</b>	<b>\$ 331,058</b>

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO  
SCHEDULE OF SUPPORT STAFF  
Year Ended December 31, 2025**

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	Kelly Becker
Salary	\$ 72,000
FICA	5,426
Pension fund	14,427
Life insurance	955
Health, dental, and vision	19,649
LTD insurance	503
FSA contribution	2,246
Wellness program	500
<b>Salary and fringe benefits</b>	<b>115,706</b>
 Mobile phone	 1,500
 Hotel/motel	 330
Mileage/travel cost	33
Meetings - food	281
Miscellaneous	189
 Travel expenses	 833
 <b>Support staff</b>	 <b>\$ 118,039</b>

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO  
SCHEDULE OF TEMPORARY STAFF  
Year Ended December 31, 2025**

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	<u>David Eisner</u>
Salary	\$ 18,646
FICA	<u>1,426</u>
Salary and fringe benefits	20,072
Mobile phone	<u>842</u>
<b>Temporary staff</b>	<b><u>\$ 20,914</u></b>

**AFSCME WISCONSIN COUNCIL 32 OF THE AMERICAN FEDERATION  
OF STATE, COUNTY, AND MUNICIPAL EMPLOYEES, AFL-CIO  
SCHEDULE OF ORGANIZING STAFF  
Year Ended December 31, 2025**

	Stephanie Altamirano	Leanne Kunze	Fabian Maldonado	Juan Martinez	Other	Total
Salary	\$ 13,915	\$ 18,126	\$ 7,314	\$ 55,167	\$ -	\$ 94,522
FICA	1,182	1,372	554	4,420	-	7,528
Pension fund	-	3,500	-	11,000	-	14,500
Life insurance	178	-	119	728	-	1,025
LTD insurance	8	-	11	209	-	228
FSA contribution	-	-	152	944	-	1,096
Health, dental, and vision	900	-	1,143	7,247	-	9,290
<b>Salary and fringe benefits</b>	<b>16,183</b>	<b>22,998</b>	<b>9,293</b>	<b>79,715</b>	<b>-</b>	<b>128,189</b>
Hotel/motel	-	1,133	-	330	-	1,463
Meetings - food	26	-	-	177	-	203
Mileage/travel cost	72	713	-	900	-	1,685
Miscellaneous	63	408	7	20	648	1,146
<b>Travel expenses</b>	<b>161</b>	<b>2,254</b>	<b>7</b>	<b>1,427</b>	<b>648</b>	<b>4,497</b>
Telephone	607	500	320	2,400	-	3,827
<b>Organizing staff</b>	<b>\$ 16,951</b>	<b>\$ 25,752</b>	<b>\$ 9,620</b>	<b>\$ 83,542</b>	<b>\$ 648</b>	<b>\$ 136,513</b>