

# 2025-26 BUDGET COVER PAGE

The approved BUDGET must be filed  
with the CSEA Statewide\* Treasurer  
**BY NOVEMBER 1, 2025**

\* UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: \_\_\_\_\_ LOCAL/UNIT NAME: \_\_\_\_\_

COMPLETION OF COVER PAGE IS  
**MANDATORY**

Refer to the BUDGET INSTRUCTIONS for important information to complete the COVER PAGE, SCHEDULE (A) and SCHEDULE (B).	FOR INFORMATION PURPOSES	FOR INFORMATION PURPOSES	APPROVED BUDGET	CALCULATE and explain significant increases or decreases
<b>INCOME</b>	CURRENT YTD ACTUAL as of _____ 2025	PRIOR BUDGET 2024-25	<b>ANNUAL BUDGET 2025-26</b>	<b>CHANGES</b> APPROVED BUDGET minus PRIOR BUDGET
BANK INTEREST				
COLLECTIONS FOR MEMBER MEETINGS				
CSEA DELEGATE REIMBURSEMENTS				
CSEA DUES REBATES-use worksheet on SCHED (A)				
CSEA NEGOTIATION REIMBURSEMENTS				
EXPENSE REIMBURSEMENTS				
OTHER CHARGEABLE INCOME - provide detail on SCHED (A)				
Subtotal CHARGEABLE Income:				
NONCHARGEABLE INCOME:				
COLLECTIONS FOR MEMBER BENEFITS				
COLLECTIONS FOR SOCIAL EVENTS (Gross Income)				
OTHER NONCHARGEABLE INCOME - provide detail on SCHED (A)				
Subtotal NONCHARGEABLE Income:				
<b>TOTAL INCOME:</b>				
<b>EXPENSES</b>	CURRENT YTD ACTUAL as of _____ 2025	PRIOR BUDGET 2024-25	<b>APPROVED BUDGET 2025-26</b>	<b>CHANGES</b> APPROVED BUDGET minus PRIOR BUDGET
BANK FEES				
COMMITTEES - use worksheet on SCHED (B)				
CSEA DELEGATES CONVENTION				
CSEA WORKSHOPS/EDUCATION/CONFERENCES see SCHED (B)				
EXECUTIVE BOARD MEETINGS				
HONORARIUMS - Detail <b>MUST</b> be provided on SCHED (B)				
MEMBER MEETINGS				
NEGOTIATIONS EXPENSES				
OFFICERS' EXPENSE - use worksheet on SCHED (B)				
SUPPLIES / POSTAGE / PRINTING				
TELEPHONE / WEBSITE				
OTHER CHARGEABLE EXPENSES - provide detail on SCHED (A)				
Subtotal CHARGEABLE Expenses:				
NONCHARGEABLE EXPENSES:				
MEMBER BENEFITS				
RETIREE DUES (for first year)				
SCHOLARSHIPS				
SOCIAL EVENTS (Gross Expense)				
OTHER NONCHARGEABLE EXPENSES-provide detail on SCHED (A)				
Subtotal NONCHARGEABLE Expenses:				
<b>TOTAL EXPENSES:</b>				

**TOTAL BUDGETED INCOME minus TOTAL BUDGETED EXPENSES:**

*If less than \$0 fill out Sched A, 2025-26 Total Funds Available Worksheet*

**IMPORTANT: NET NONCHARGEABLE ACTIVITY PROPOSED IN APPROVED 2025-26 BUDGET COLUMN CANNOT EXCEED 30%**  
Calculate the Nonchargeable Activity Percentage using the Worksheet on Schedule (A). If the percentage exceeds .30 (or 30%) of TOTAL EXPENSES the APPROVED 2025-26 BUDGET must be adjusted before it can be presented for approval of the Region, Local or Unit Executive Board.

BUDGET COMMITTEE CHAIRPERSON:

SIGNATURE: \_\_\_\_\_

PRINT NAME: \_\_\_\_\_

This 2025-26 BUDGET COVER PAGE, together with SCHEDULES A & B  
(attached) has been APPROVED by the Local / Unit Executive Board  
at a meeting held on \_\_\_\_\_ (DATE).

Attested by: \_\_\_\_\_

**LOCAL / UNIT SECRETARY'S SIGNATURE**

# 2025-26 BUDGET SCHEDULE (A)

WORKSHEETS AND ADDITIONAL INFO

The approved BUDGET must be filed  
with the CSEA Statewide\* Treasurer  
BY NOVEMBER 1, 2025.

\* UNITS file with your LOCAL Treasurer.

COMPLETION OF SCHEDULE (A) IS

MANDATORY

LOCAL/UNIT #: \_\_\_\_\_ LOCAL/UNIT NAME: \_\_\_\_\_

## CSEA ANNUAL REBATE INCOME WORKSHEET

Estimate Normal Annual Rebate Income by adding the 2024 Final Rebate to the 2025 Advance Rebate\*

2024 FINAL REBATE

PLUS 2025 ADVANCE REBATE

EQUALS ANNUAL REBATE INCOME

ROUND the TOTAL REBATES RECEIVED amount DOWN to the nearest thousand

APPROVED BUDGET REBATE INCOME

Enter this amount on the Cover Page, Approved Budget Column: Dues Rebate Income

\*If you did not receive any rebates  
in 2024-25, or did not receive the  
2024 or 2025 Advances, please  
refer to CSEA's Budget Instructions  
to determine normal annual rebate  
income.

## 2025-26 TOTAL FUNDS AVAILABLE WORKSHEET

Total of All Bank Accounts as of Sep 30, 2025

\$

PLUS Approved Budget Total Income

+

\$

MINUS Approved Budget Total Expenses

-

\$

EQUALS TOTAL FUNDS AVAILABLE

=

\$

Cannot be less  
than \$0.00

If Estimated Funds Available are less than \$0.00, the Approved 2025-26 Budget must be adjusted.

## NONCHARGEABLE WORKSHEET

Approved Budget

N/C Expenses

minus

Approved Budget

N/C Income

Approved Budget

Net N/C Expense

Nonchargeable %

-

=

=

Divided by Total Expenses →

Multiply x 100 for Percentage

N/C Percentage cannot exceed 30 % for the 2025 - 2026 Fiscal Year

## EXPLANATION OF OTHER INCOME / OTHER EXPENSES

Provide Description of any Approved Budget Items under the following categories: OTHER Chargeable Income, OTHER Nonchargeable Income, Other Chargeable Expense and Other Nonchargeable Expenses, and Sched B - Honorariums: OTHER Officers.

## CHANGES AND ADDITIONAL INFORMATION

Describe Notable Changes to Current Budget and any additional information.

**2025-26 BUDGET**  
**SCHEDULE (B)**  
WORKSHEETS

The approved BUDGET must be filed with the CSEA Statewide\* Treasurer **BY NOVEMBER 1, 2025.**

\* UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: \_\_\_\_\_ LOCAL/UNIT NAME: \_\_\_\_\_

COMPLETION OF SCHEDULE (B) IS  
**MANDATORY**

**COMPLETION OF THE HONORARIUMS SECTION BELOW IS REQUIRED.**

The total of all honorariums listed below in the APPROVED 2025-26 BUDGET column **MUST EQUAL** the amount proposed on the COVER PAGE for HONORARIUMS (If honorariums are not paid enter 'N/A').

<b>HONORARIUMS:</b> APPROVED BY LOCAL / UNIT EXECUTIVE BOARD ON _____ (DATE).	CURRENT YTD ACTUAL as of _____ 2025	PRIOR BUDGET 2024-25	APPROVED BUDGET 2025-26	CHANGES APPROVED BUDGET minus PRIOR BUDGET
President				
Vice President				
Secretary				
Treasurer				
Other Elected Officers - provide detail on SCHED (A)				
<b>TOTAL:</b> <u>MUST</u> ENTER ON COVER PAGE				

The establishment of any honorarium or change in the amount of an existing honorarium must have been authorized by the Local/Unit's Executive Board, and a copy of the resolution submitted to the CSEA Statewide Treasurer, **on or before November 1st** of the year preceding an election. These changes **SHALL NOT TAKE EFFECT until after the intervening election has occurred.**

Use the tables below to assist in estimating the amounts to propose on the COVER PAGE for each of these expenses:

<b>COMMITTEES:</b>	CURRENT YTD ACTUAL as of _____ 2025	PRIOR BUDGET 2024-25	APPROVED BUDGET 2025-26	CHANGES APPROVED BUDGET minus PRIOR BUDGET
Audit / Budget				
Election				
Health & Safety				
Membership				
Political & Legislative Action				
Other Appointed Committees - provide detail on SCHED (A)				
<b>TOTAL:</b> <u>MUST</u> ENTER ON COVER PAGE				

<b>CSEA WORKSHOPS/EDUCATION:</b> (DO <u>NOT</u> INCLUDE CSEA DELEGATE CONVENTION COSTS)	CURRENT YTD ACTUAL as of _____ 2025	PRIOR BUDGET 2024-25	APPROVED BUDGET 2025-26	CHANGES APPROVED BUDGET minus PRIOR BUDGET
CSEA Region Conferences / Meetings				
CSEA Safety & Health Workshop				
CSEA Statewide Women's Conference				
Other CSEA Events - provide detail on SCHED (A)				
<b>TOTAL:</b> <u>MUST</u> ENTER ON COVER PAGE				

<b>OFFICERS' EXPENSE:</b>	CURRENT YTD ACTUAL as of _____ 2025	PRIOR BUDGET 2024-25	APPROVED BUDGET 2025-26	CHANGES APPROVED BUDGET minus PRIOR BUDGET
President				
Vice President				
Secretary				
Treasurer				
Other Elected Officers - provide detail on SCHED (A)				
<b>TOTAL:</b> <u>MUST</u> ENTER ON COVER PAGE				

# 2024-25 FINANCIAL REPORT

For Fiscal Year Ended: **September 30, 2025**

SHORT FORM-USE ONLY IF TOTAL INCOME IS EQUAL TO OR LESS THAN \$50,000

The FINANCIAL REPORT must be filed  
with the CSEA Statewide\* Treasurer  
**BY JANUARY 1, 2026.**  
\*UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: \_\_\_\_\_ LOCAL/UNIT NAME: \_\_\_\_\_ EIN: \_\_\_\_\_

Refer to the **FINANCIAL REPORT INSTRUCTIONS** (on reverse side) for guidance to complete this report.

## OPENING BALANCE (ALL bank accounts) AS OF 10/1/2024:

(Must be the same as CLOSING BALANCE at 9/30/2024 reported on the 2023-24 FINANCIAL REPORT.)

**ALL INCOME RECEIVED  
DURING FISCAL YEAR**

BANK INTEREST	
COLLECTIONS FOR MEMBER MEETINGS	
CSEA DELEGATE REIMBURSEMENTS	
CSEA DUES & AGENCY SHOP REBATES	
CSEA NEGOTIATION REIMBURSEMENTS	
EXPENSE REIMBURSEMENTS	
OTHER CHARGEABLE INCOME - attach detail	
Subtotal CHARGEABLE Income:	
NONCHARGEABLE INCOME:	
COLLECTIONS FOR MEMBER BENEFITS	
COLLECTIONS FOR SOCIAL EVENTS (Gross Income)	
OTHER NONCHARGEABLE INCOME - attach detail	
Subtotal NONCHARGEABLE Income:	
Subtotal CHARGEABLE Income plus Subtotal NONCHARGEABLE Income = <b>TOTAL INCOME:</b>	

**IMPORTANT: Short Form filers are required to submit a 990-N e-Postcard to the IRS by FEBRUARY 15, 2026. If TOTAL INCOME is normally greater than \$50,000 use CSEA's Long Form and file an IRS Form 990 or 990-EZ.**

**ALL EXPENSES INCURRED  
DURING FISCAL YEAR**

BANK FEES	
COMMITTEES	
CSEA DELEGATES CONVENTION	
CSEA WORKSHOPS/EDUCATION/CONFERENCES	
EXECUTIVE BOARD MEETINGS	
HONORARIUMS	
MEMBER MEETINGS	
NEGOTIATIONS EXPENSES	
OFFICERS' EXPENSE	
SUPPLIES / POSTAGE / PRINTING / COVID PPE	
TELEPHONE / WEBSITE	
OTHER CHARGEABLE EXPENSES - attach detail	
Subtotal CHARGEABLE Expenses:	
NONCHARGEABLE EXPENSES:	
MEMBER BENEFITS	
RETIREE DUES (for first year)	
SCHOLARSHIPS	
SOCIAL EVENTS (Gross Expense)	
OTHER NONCHARGEABLE EXPENSES - attach detail	
Subtotal NONCHARGEABLE Expenses:	
Subtotal CHARGEABLE Expenses plus Subtotal NONCHARGEABLE Expenses = <b>TOTAL EXPENSES:</b>	

## CLOSING BALANCE (ALL bank accounts) AS OF 9/30/2025:

(Must equal the OPENING BALANCE plus TOTAL INCOME minus TOTAL EXPENSES.)

**Attach the reconciled SEP 30, 2025 bank statement(s) of all bank accounts to confirm the closing balance above.**

**IMPORTANT:** Nonchargeable spending cannot exceed the annual Statewide Allocation. For the 2024-25 fiscal year the maximum that could be spent on nonchargeable activity was 30% of total expenses. If this amount was exceeded during 2024-25 please attach a detailed explanation. Refer to CSEA's annual Budget mailing for instructions regarding the nonchargeable calculation.

The above Report prepared by and attested to by: \_\_\_\_\_ AND \_\_\_\_\_

# 2024-25 AUDIT REPORT

For Fiscal Year Ended: **September 30, 2025**  
FOR USE BY ALL CSEA LOCALS AND UNITS

The AUDIT REPORT must be filed  
with the CSEA Statewide\* Treasurer  
**BY JANUARY 1, 2026**

\*UNITS file with your LOCAL Treasurer.

LOCAL/UNIT #: \_\_\_\_\_ LOCAL/UNIT NAME: \_\_\_\_\_ EIN: \_\_\_\_\_

- IMPORTANT:** (1) REVIEW THE INSTRUCTIONS ON THE REVERSE SIDE OF THIS FORM.  
(2) ONLY MEMBERS OF THE AUDIT COMMITTEE MAY COMPLETE THIS REPORT.  
(3) REVIEW THE AUDIT COMMITTEE GUIDE IN THE *FINANCIAL STANDARDS CODE*.

<b>I - PROCEDURES:</b> Conduct each procedure and enter the percentage of records audited for each. Refer to the example provided below for additional guidance.	<b>PERCENT (%) AUDITED:</b>
1. Reviewed monthly bank statements and reconciliations with balances reported.	
2. Compared deposits on bank statements to deposit slips and Income Register.	
3. Compared checks issued with invoices and/or vouchers and examined cancelled checks.	
4. Compared cancelled checks (or images) to entries in check register and Expense Register.	
5. Compared accounting forms to Financial Report for accuracy.	
6. Compared accounting forms to Treasurer's periodic Report(s) to Executive Board.	
7. Other reviews conducted - explain:	

**EXAMPLE** - When conducting procedure # 3 above, if the Audit Committee compared ALL the checks issued during the fiscal year to their corresponding invoices and/or vouchers and also examined all the checks for proper signatures and endorsements then enter 100% on line #3. Accordingly, if about HALE of all the checks issued were compared and examined enter 50% or if only a QUARTER were reviewed then enter 25%.

<b>II - QUESTIONNAIRE:</b> Mark YES or NO after reviewing the Article (located in the <i>CSEA Financial Standards Code</i> ) indicated for each question.	<b>YES</b>	<b>NO*</b>
1. Are the funds held in custody in accordance with Article II?		
2. Is the Treasurer maintaining the records in accordance with Article III?		
3. Is the income received, deposited and accounted for in accordance with Article IV?		
4. Are the procedures for authorizing expenses as outlined in Articles V & VI adhered to?		
5. Is the actual spending of funds done in accordance with the provisions of Article VII?		
6. Are the reports (including IRS 990x & DOL LM 3/4) being prepared as required in Article VIII?		

**\* EXPLANATION(S) FOR ANY 'NO' RESPONSES ABOVE:**


## III - MANDATORY REPORT: (Provide a written statement describing the findings of the audit)


The Audit Committee is **REQUIRED** to complete all three sections above and sign the report below.

The above audit was conducted in accordance with the *CSEA Financial Standards Code* Audit Committee Guide by:

CHAIRPERSON'S SIGNATURE	MEMBER SIGNATURE	MEMBER SIGNATURE
PRINT NAME	PRINT NAME	PRINT NAME
DATE	DATE	DATE

# REPORT TO EXECUTIVE BOARD

(FOR USE WITH CSEA SHORT FORMS)

Details of income and expenses can be provided by attaching copies of INCOME and EXPENSE registers to this report.

LOCAL/UNIT NUMBER: \_\_\_\_\_ LOCAL / UNIT NAME: \_\_\_\_\_ Period from \_\_\_\_\_ to \_\_\_\_\_

<b>BALANCE AT START OF PERIOD: \$</b> _____ <b>\$</b> _____			
<b>INCOME</b>			
	CURRENT PERIOD	YEAR-TO-DATE	ANNUAL BUDGET
BANK INTEREST	\$ _____	\$ _____	\$ _____
COLLECTIONS FOR MEMBER MEETINGS			
CSEA DELEGATE REIMBURSEMENTS			
CSEA DUES REBATES			
CSEA NEGOTIATION REIMBURSEMENTS			
EXPENSE REIMBURSEMENTS			
OTHER CHARGEABLE INCOME			
Subtotal CHARGEABLE Income:			
* NONCHARGEABLE INCOME:			
COLLECTIONS FOR MEMBER BENEFITS			
COLLECTIONS FOR SOCIAL EVENTS (Gross Income)			
OTHER NONCHARGEABLE INCOME (list detail)			
Subtotal NONCHARGEABLE Income:			
Subtotal CHARGEABLE Income plus Subtotal NONCHARGEABLE Income =			
<b>TOTAL INCOME: \$</b> _____ <b>\$</b> _____ <b>\$</b> _____			
<b>EXPENSES</b>			
	CURRENT PERIOD	YEAR-TO-DATE	ANNUAL BUDGET
BANK FEES	\$ _____	\$ _____	\$ _____
COMMITTEES			
CSEA DELEGATES CONVENTION			
CSEA WORKSHOPS/EDUCATION/CONFERENCES			
EXECUTIVE BOARD MEETINGS			
HONORARIUMS			
MEMBER MEETINGS			
NEGOTIATIONS EXPENSES			
OFFICERS' EXPENSE			
SUPPLIES / POSTAGE / PRINTING			
TELEPHONE / WEBSITE			
OTHER CHARGEABLE EXPENSES			
Subtotal CHARGEABLE Expenses:			
* NONCHARGEABLE EXPENSES:			
MEMBER BENEFITS			
RETIREE DUES (for first year)			
SCHOLARSHIPS			
SOCIAL EVENTS (Gross Expense)			
OTHER NONCHARGEABLE EXPENSES (list detail)			
Subtotal NONCHARGEABLE Expenses:			
Subtotal CHARGEABLE Expenses plus Subtotal NONCHARGEABLE Expenses =			
<b>TOTAL EXPENSES: \$</b> _____ <b>\$</b> _____ <b>\$</b> _____			
<b>BALANCE AT END OF PERIOD: \$</b> _____ <b>\$</b> _____			
BALANCE AT START OF PERIOD PLUS ( + ) TOTAL INCOME AND MINUS ( - ) TOTAL EXPENSES EQUALS ( = ) BALANCE AT END OF PERIOD.			
<b>BALANCE AT END OF PERIOD CONSISTS OF:</b>			
BANK	INTEREST RATE	BALANCE	
		\$ _____	
		\$ _____	
	TOTAL BALANCE:	\$ _____	
NOTES:			
<b>TREASURER'S SIGNATURE / DATE</b>			

\* NET NONCHARGEABLES (Subtotal NONCHARGEABLE Expenses minus Subtotal NONCHARGEABLE Income divided by TOTAL EXPENSES) must not exceed the percentage published annually by the Statewide Treasurer.



INCOME REGISTER

(FOR USE WITH CSEA SHORT FORMS)

LOCAL 1000, AFSCME, AFL-CIO

LOCAL / UNIT:

FISCAL YEAR: 2024-25

BANK ACCOUNT:

Use separate registers for each bank account.

Record all deposits made and interest earned on the lines below. Enter the amount in the AMOUNT column and also in the appropriate INCOME column.  
(An amount may be split between several columns if necessary).  
At the end of the month, quarter and/or fiscal year add up each column.

Row #	DATE	SOURCE AND PURPOSE OF INCOME: (Where was income received from)	AMOUNT	CLEARED	BANK INTEREST	COLLECTIONS FOR MEMBER MEETINGS	CSEA DELEGATE REIMBURSEMENTS	CSEA DUES REBATES
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
16								
17								
18								
19								
20								
21								
22								
23								
24								
25								
26								
27								
28								
29								
TOTALS:								



INCOME REGISTER

(FOR USE WITH CSEA SHORT FORMS)

FISCAL YEAR:

2024-25

LOCAL 1000, AFSCME, AFL-CIO

BANK ACCOUNT:

Row #	CSEA NEGOTIATION REIMBURSEMENTS	EXPENSE REIMBURSEMENTS	OTHER CHARGEABLE INCOME	NONCHARGEABLE INCOME:			ADDITIONAL INFORMATION (Purpose of Income)
				COLLECTIONS FOR: MEMBER BENEFITS	SOCIAL EVENTS	OTHER NON CHARGEABLE INCOME	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
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27							
28							
29							



EXPENSE REGISTER  
(FOR USE WITH CSEA SHORT FORMS)

LOCAL 1000, AFSCME, AFL-CIO

Record all checks issued and bank charges incurred on the lines below.  
Enter the amount in the AMOUNT column and also in the appropriate EXPENSE column. (An amount may be split between several columns if necessary).  
At the end of the month, quarter and/or fiscal year add up each column.

LOCAL / UNIT: \_\_\_\_\_

FISCAL YEAR: \_\_\_\_\_

2024-25

BANK ACCOUNT: \_\_\_\_\_

Use separate registers for each bank account.

Row #	DATE	CHECK NUMBER	PAYEE	AMOUNT	CLEARED	BANK FEES	COMMIT-TEES	CSEA DELEGATES CONVENTION	CSEA WORKSHOPS/ EDUC/CONF	EXECUTIVE BOARD MEETINGS	HONOR-ARIUMS	MEMBER MEETINGS
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
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25												
26												
27												
28												
TOTALS:												

EXPENSE REGISTER  
(FOR USE WITH CSEA SHORT FORMS)

FISCAL YEAR: 2024-25  
BANK ACCOUNT: \_\_\_\_\_

NONCHARGEABLE EXPENSES

Row #	NEGOTIATIONS EXP	OFFICERS' EXPENSE	SUPPLIES	PHONE / WEBSITE	OTHER CHARGEABLE EXP	MEMBER BENEFITS	RETIREE DUES	SCHOLARSHIPS	SOCIAL EVENTS	OTHER NONCHRG-ABLE EXP	ADDITIONAL INFORMATION (Purpose of Expense)
1											
2											
3											
4											
5											
6											
7											
8											
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