

**CSEA LOCAL 1000
AFSCME / AFL-CIO
143 WASHINGTON AVENUE, ALBANY, NEW YORK 12210**

M E M O R A N D U M

TO: RETIREE LOCAL / UNIT PRESIDENTS

FROM: NICOLE MEEKS, STATEWIDE TREASURER

DATE: JULY 2023

SUBJ: 2023-24 BUDGET AND REPORTING INFORMATION

The current fiscal year is coming to a close soon and in preparation for the upcoming fiscal year (October 1, 2023 through September 30, 2024) the information in this mailing will assist your Local/Unit in preparing, approving and filing the required 2023-24 Budget.

The CSEA *Financial Standards Code* Article V states union money may be spent *only* under the guidelines established by the purpose and policy set forth in this Code and only after proper authorization. This authorization must come from one of the sources outlined in this Article. Section 4 of the Article states the spending of union money may be **authorized by a vote of the subordinate's Executive Board** and all such authorizations shall be entered in the minutes and therefore the minutes themselves are to be considered part of the financial records. This authorization may be made in any one of the following manners:

- A. By approval of the annual Budget;**
- B. By motion properly made, carried, and entered into the minutes authorizing the expenditure of a specific amount (or "not to exceed" a specific amount) for a specific purpose not considered in the approval of the annual Budget;
- C. By motion properly made, carried, and entered into the minutes authorizing the regular payment of recurring obligations; and
- D. By motion properly made, carried, and entered into the minutes authorizing the officers to enter into a purchase or service contract (having been reviewed by CSEA Statewide Counsel first).

In accordance with the CSEA *Local Constitution for Retirees*, as Local/Unit President, it is your responsibility to **appoint a Budget Committee and an Audit Committee in a timely manner to ensure completion of the 2023-24 Budget and 2023 Audit Report.**

The Local/Unit Treasurer should always be an officer liaison to the Budget Committee and may act as Budget Committee Chairperson if necessary. Keep in mind, however, that the Audit Committee must consist of at least three members, **none of whom shall be officers** of the Local/Unit. The past officers cannot be members of the Audit Committee if they are auditing records that occurred during the time they were an officer; one cannot audit records they had responsibility as an officer in overseeing.

To assist the Budget Committee in determining proposed spending on CSEA events, the **anticipated** lodging costs of CSEA events that will be held during the 2023-24 fiscal year are:

CSEA 2023 Annual Delegates Meeting

Dates: October 1, 2023 - October 6, 2023
Location: Buffalo NY
Rates: Hyatt - \$229.00 - \$279.00)
 Single & Double Rooms - \$229.00/night
 Triple Rooms - \$254.00/night
 Quad Rooms - \$279.00/night
Holiday Inn Express Buffalo - \$179.00/night
Hilton Garden Inn - \$199.00/night
Embassy Suites by Hilton Buffalo - \$239.00/night

CSEA Safety & Health Conference

To be determined

Retiree Delegate Meeting

Dates: August 19, 2024 – August 21, 2024
Location: Albany, NY
Rates: Crowne Plaza - \$179.00/night

CSEA 2024 Annual Delegates Meeting

Dates: October 6, 2024 – October 11, 2024
Location: New York City
Rates: Sheraton New York Times Square Hotel - \$449.00/night

Travel and miscellaneous allowances authorized by the Executive Board must be considered when calculating expenditures for CSEA events; the **mileage reimbursement rate is currently 65.5 cents per mile.**

Each Region also sponsors workshops and conferences during the year and consideration should be given to the projected expenditures for participating at these events as well as when preparing the budget for the upcoming fiscal year.

Another budgeting consideration is participation at constituency group events. It is appropriate for Local/Unit Executive Boards to authorize the use of rebated funds to participate at constituency group events, **HOWEVER**, Locals/Units **may not send** more representatives to these non-CSEA events than are sent to any CSEA Statewide event **AND** it is **not allowable** to use union funds to pay the membership dues of any individual to any constituency group. The following are the common Union constituency groups and their websites to obtain more information about their group events.

American Federation of State, County & Municipal Employees www.afscme.org
Coalition of Black Trade Unionists www.cbtu.org
Coalition of Labor Union Women www.cluw.org
Labor Council for Latin American Advancement www.lclaa.org
NYS Assoc of Black & Puerto Rican Legislators www.nysabprl.org
Pride at Work www.prideatwork.org

Be reminded that the *Financial Standards Code*, Article VI, Section 13 prohibits the use of union funds to pay any expenses incurred by guests or nonmembers of the Local/Unit.

Included with this mailing are the CSEA forms necessary to complete the annual CSEA filing requirements. Locals/Units we expect to have annual income of \$50,000 or less have received the CSEA Retiree forms while those we expect to have annual income over \$50,000 have received the CSEA Long forms. If you received the incorrect forms, you can obtain the correct forms either online at www.cseany.org under 'Officer Resources' or call my office.

A mailing in November will contain detailed information on filing the required CSEA Financial Report, CSEA Audit Report and IRS Form 990/990-EZ/990-N. Please refer to the *Financial Standards Code*, Article VIII for information on completing and filing these annual required reports and watch for that important mailing in November.

THE 2023-24 BUDGET MUST BE APPROVED BY THE LOCAL/UNIT EXECUTIVE BOARD ON OR BEFORE SEPTEMBER 30, 2023.

Additionally, as Local/Unit President, it is your duty to **FILE THE APPROVED 2023-24 BUDGET WITH CSEA ON OR BEFORE NOVEMBER 1, 2023**. CSEA Locals file their completed reports with the Statewide Treasurer while Units file their completed reports with their Local Treasurer.

A copy of all required reports for the fiscal year ended September 30, 2023 (the CSEA 2023-24 Budget, CSEA 2023 Financial Report, CSEA 2023 Audit Report and IRS 2022 Form 990/990-EZ/990-N must be FILED WITH CSEA AND ACCEPTED before the 2023 Final Rebate is issued.

I recommend that, if possible, you scan and email these reports. Please email to

treasurerreports@cseainc.org or
connie.bonacquisti@cseainc.org

I hope you find this mailing helpful in developing a spending plan for the 2023-2024 fiscal year and in ensuring that the necessary reports are filed in a timely manner so that rebates can be issued.

IMPORTANT

Be aware that an incomplete Budget or a Budget that does not appear reasonable will be returned by CSEA for corrections and/or explanations and that process will hold up the issuance of the Final Rebate until the Budget is **accepted** by CSEA.

If there are any questions while completing the annual budget, please contact my office at (800) 342-4146, ext. 1256 if I can assist you in any way.

NM/cb

Enclosures

cc: Retiree Local/Unit Treasurers
M. E. Sullivan, Statewide President
D. Berkley, Statewide Exec. Vice President
R. Bebo, Statewide Secretary
P. Diana, Director of Internal Operations
W. Kearney, Director of Finance
Internal Operations Department

CSEA BUDGET INSTRUCTIONS

RETIREE FORM

The purpose of the annual budget is to provide a financial plan for the Local/Unit for the upcoming fiscal year. The annual budget provides a convenient and efficient method for the Executive Board to authorize the financial activity for the coming year.

The budget process should be started in late August or early September to ensure the budget for the upcoming fiscal year is completed and **approved by the Local/Unit Executive Board on or before September 30th; before the new fiscal year begins.** The Local/Unit President must appoint a Budget Committee in accordance with the CSEA *Local Constitution for Retirees* in a timely manner to ensure the annual budget is completed and approved on time. The Local/Unit Treasurer should be an officer liaison to the Budget Committee and may act as the Budget Committee Chairperson if necessary.

The Executive Board has the “fiduciary” responsibility for ensuring that the members’ money is spent as outlined in the CSEA *Financial Standards Code*. Only the Executive Board has the authority to spend Union funds and every expense must be authorized by the Executive Board. **The annual budget must be approved by the Executive Board PRIOR to October 1st each year, the start of a new fiscal year.** Without an Executive Board approved budget, the Treasurer must seek individual approvals from the Executive Board prior to issuing every check. (Refer to the *Financial Standards Code*, Article V).

When determining the annual Budget, the Budget Committee and the Executive Board should keep in mind that the majority of rebated funds should be spent on activities such as:

- Representing the members on committees (those mandated by the *Local Constitution for Retirees* as well as any other committees created by the Local/Unit).
- Expenses of Officers, stewards and/or activists to attend union meetings, union-related workshops, Executive Board meetings, Committee meetings, the CSEA Women’s Conference, CSEA Safety & Health Workshop, CSEA Retirees Delegate Meeting, other CSEA meetings and Region conferences.
- Costs of Executive Board and Membership meetings as well as Committee meetings.
- Printing and postage for newsletters, posters, meeting notices, correspondence, etc.
- Expenses to maintain an office.

A copy of the approved annual budget must be submitted to CSEA by November 1st each year; Locals must send a copy of their approved budget to the CSEA Statewide Treasurer and Units must send a copy of their approved budget to their CSEA Local Treasurer.

The annual budget provides the authorization to spend the Union funds during the entire upcoming fiscal year; therefore, it is important that the budget form is both complete and accurate. The first two columns are for reference purposes (CURRENT YTD ACTUAL and PRIOR BUDGET), while the third column (APPROVED

BUDGET) reflects the anticipated income and spending for the upcoming fiscal year. **The approved budget each year serves as the primary authorization to spend the Union funds.** Any significant changes to an approved budget must be reviewed by the Executive Board and an amended budget, approved by the Executive Board, must be submitted to CSEA.

Prior to beginning the budget process, the Local/Unit Treasurer should ensure the INCOME and EXPENSE registers are up to date; that is all the checks written and deposits made up until the date the budget is being prepared are entered on the registers and the columns are sub-totaled. The columns on the INCOME and EXPENSE registers for use with CSEA Retiree Forms match the lines on the Retiree Forms BUDGET and FINANCIAL REPORT making it straightforward to transfer the amounts from the registers to the forms. The amounts on the registers should be reviewed against the bank statements for accuracy to ensure the budget is as correct as possible.

The following steps will guide you through completing the annual budget form appropriately. A rough draft can be completed in pencil; however, **the final budget form must be completed in INK prior to presenting it to the Executive Board for approval.** Each of the steps below should be followed in the order specified to facilitate accurate completion of the budget form:

PLEASE ENTER ALL AMOUNTS ROUNDED TO THE NEAREST DOLLAR

STEP 1: On the COVER PAGE complete the first column, CURRENT YTD ACTUAL, by referring to the current year-to-date INCOME and EXPENSE registers for all bank accounts combined. Copy the combined totals so far of actual income and expenses to the corresponding category line in the CURRENT YTD ACTUAL column.

Keep in mind you are usually entering ten or eleven month's worth of income and expenses: October 1st through at least July 31st or August 31st depending on when you are completing the budget. Remember to fill in the 'to' date (10/1/YY - / /YY) on the column heading. While these amounts are not for a full fiscal year, this first column will provide a summary of **actual income and expenses incurred so far this current fiscal year** to use as a reference when estimating the budget for the upcoming fiscal year.

STEP 2: On the COVER PAGE complete the second column, PRIOR BUDGET, by referring to last year's approved Budget. Copy the amounts from the third column (APPROVED BUDGET) on last year's budget form to the corresponding category line in the PRIOR BUDGET column on this year's form. Once completed, this second column will provide a summary of what the Local/Unit had **approved last year to spend for the entire current fiscal year** to use as a reference when estimating the budget for the upcoming fiscal year.

STEP 3: Next complete the CSEA DUES REBATE WORKSHEET at the top of SCHEDULE (A). This worksheet is used to calculate the anticipated rebate amount the Local/Unit will receive during the upcoming fiscal year. The CSEA DUES REBATE is the primary source of income and should be calculated as accurately as possible; **NEVER over-estimate** the projected rebate; use the actual rebates received during the most recent fiscal year.

The Total Annual Rebate is normally issued in two approximately equal parts: an Advance (normally received in July), and a Final (normally received in February). Enter the Final and Advance rebates received on the worksheet to arrive at the Total Rebates Received in the Past Fiscal Year. This value should represent the **normal annual** rebate income received by the local or unit.

If the local or unit did not receive either a Final or an Advance, it must adjust its Proposed CSEA Dues Rebate accordingly.

Make certain the total rebates received is the same amount already entered on the COVER PAGE in the first column CSEA DUES REBATES; the total rebates on SCHEDULE (A) should match what has been recorded to-date this fiscal year on the Income Register.

Example

CSEA ANNUAL REBATE INCOME WORKSHEET		
Estimate Annual Rebate income by adding the 2022 Final Rebate to the 2023 Advance Rebate*		
2022 FINAL REBATE		\$ <input type="text" value="4,685"/>
PLUS 2023 ADVANCE REBATE	+	\$ <input type="text" value="4,000"/>
EQUALS ANNUAL REBATE INCOME	=	\$ <input type="text" value="8,685"/>
ROUND the TOTAL REBATE S RECEIVED amount DOWN to the nearest thousand		
APPROVED BUDGET REBATE INCOME		\$ <input type="text" value="8,000"/>
* If you did not receive any rebates in 2022-23, or did not receive the 2022 Advance, please refer to CSEA's Budget Instructions to determine normal annual rebate income.		

The 2022 Final Rebate and 2023 Advance Rebate should be approximately equal, and added together represent the Unit or Local's Total Annual Rebate Income. If you did not receive the 2022 Advance, then the 2022 Final Rebate represents the Total Annual Income. If you did not receive the 2022 Final or 2023 Advance, please contact the CSEA Statewide Treasurer's office for an estimate of Annual Income.

STEP 4: **IF the Local/Unit issues honorariums to the elected Officers, the Local/Unit MUST complete the HONORARIUM section on SCHEDULE (A).** If there are no honorariums, write 'N/A' across this section and go to STEP 5.

- a) On SCHEDULE (A) complete the first column, CURRENT YTD ACTUAL, by referring to the HONORARIUM column on the current year-to-date EXPENSE Registers for all bank accounts combined. **Sort the honorariums paid by elected office** (i.e. total honorariums paid so far this fiscal year to the President followed by the honorariums paid so far to the Vice President and so forth). Copy the total paid so far this fiscal year for each elected position to the corresponding elected position line in the CURRENT YTD ACTUAL column on SCHEDULE (A). **Make certain the total in this first column on SCHEDULE (A) is the same amount already entered on the COVER PAGE in the first column for the category line HONORARIUMS.**
- b) On SCHEDULE (A) complete the second column, PRIOR BUDGET, by referring to the HONORARIUMS section on SCHEDULE (A) of last year's approved Budget.

- c) On SCHEDULE (A) complete the third column, APPROVED BUDGET, by entering the already approved honorariums for each specific elected office. **COPY the total of this third column on SCHEDULE (A) to the COVER PAGE third column on the HONORARIUMS line.**

When completed, this HONORARIUM section on SCHEDULE (A) details the total amount paid to each elected position so far this fiscal year (CURRENT YTD ACTUAL column), the total amount that was approved to be paid to each elected position during the whole fiscal year (PRIOR BUDGET column) and the total amount expected to be paid to each elected position during the upcoming fiscal year (APPROVED BUDGET column).

STEP 5: **IF** the Local/Unit incurs expenses for COMMITTEES (those mandated by the *Local Constitution for Retirees* and any other committees) then use the COMMITTEES section to accurately calculate the anticipated expenses. The detailed expense lines that make up the broader COMMITTEES expense category are provided to help assist in accurate completion of the Budget. If there are no committee expenses, write 'N/A' across the section and go to STEP 6.

- a) On SCHEDULE (A) complete the first column, CURRENT YTD ACTUAL, by referring to the COMMITTEES expense column on the current year-to-date EXPENSE registers for all bank accounts combined. **Sort the amounts paid by the specific committee** (i.e. all amounts paid so far this fiscal year for the Budget Committee to meet, all amounts paid so far for the Political Action Committee to meet, all amounts paid so far this year for the Audit Committee to meet, and so forth) and then **copy the totals of each** specific committee to the corresponding line in the COMMITTEES category on SCHEDULE (A) in CURRENT YTD ACTUAL column. Remember to fill in the 'to' date (10/1/YY - / /YY) on the column heading.

Make certain the total in this first column on SCHEDULE (A) is the same amount already entered on the COVER PAGE in the first column for COMMITTEES.

- b) On SCHEDULE (A) complete the second column, PRIOR BUDGET, by referring to the corresponding COMMITTEE lines on SCHEDULE (A) of last year's approved Budget. Copy the amounts from the third column (APPROVED BUDGET) on last year's budget form to the corresponding line in the PRIOR BUDGET column on this year's SCHEDULE (A).

Make certain the total in this second column on SCHEDULE (A) is the same amount already entered on the COVER PAGE in the second column for the COMMITTEES line.

- c) On SCHEDULE (A) complete the third column, APPROVED BUDGET, by reviewing the first two completed columns; examine how much money has actually been spent so far this fiscal year (CURRENT YTD ACTUAL) and how much money was expected to be spent this fiscal year (PRIOR BUDGET) to **determine a reasonable estimated amount of money each specific committee is likely to incur during the upcoming fiscal year.** Enter these estimated amounts on each specific committee line in the APPROVED BUDGET column. **COPY the total of this third column on SCHEDULE (A) to the COVER PAGE third column on the COMMITTEES line.**

When completed, the COMMITTEES section on SCHEDULE (A) details the total expenses incurred for each specific committee so far this fiscal year (CURRENT YTD ACTUAL column), the total amount that was approved to be spent for each specific committee during the whole fiscal year (PRIOR BUDGET column) and the total amount expected to be spent for each specific committee during the upcoming fiscal year (APPROVED BUDGET column).

STEP 6: **IF** the Local/Unit has employees, the Local/Unit **MUST** complete a SCHEDULE (C) included with the Budget Long Forms. You will need to obtain the SCHEDULE (C) online at www.cseany.org or call my office. If there are no employees, go to STEP 7.

Complete SCHEDULE (C) for each employee of the Local/Unit. The **anticipated** salary, benefits and payroll taxes that will be issued on behalf of each employee during the upcoming fiscal year must be entered on SCHEDULE (C) and the combined total must be calculated. **Copy the grand total of all salaries, benefits and payroll taxes on SCHEDULE (C) to the COVER PAGE third column on the OTHER EXPENSES line.**

Make certain the first and second columns on the COVER PAGE for OTHER EXPENSES includes the CURRENT YTD ACTUAL paid for salaries, benefits and payroll taxes and the PRIOR BUDGET salaries, benefits and payroll taxes as indicated in STEPS 1 & 2.

STEP 7: On the COVER PAGE complete the third column, APPROVED BUDGET, for the **remaining income and expense categories** by reviewing the first two completed columns. For each category line examine how much money has actually been received or spent so far this fiscal year (CURRENT YTD ACTUAL) and how much was expected to be received or spent this fiscal year (PRIOR BUDGET) to **determine a reasonable estimated amount of money expected to be received or spent during the upcoming fiscal year.** Enter these estimated amounts on each specific category line in the APPROVED BUDGET column. Be certain to take into consideration any additional information when considering these estimated amounts such as the projected costs to attend the Retiree Delegates Meeting.

STEP 8: **Ensure the budget is fiscally responsible.** The power and authority to transact business on behalf of its members is vested in the Local/Unit Executive Board and the Local/Unit Executive Board has a fiduciary responsibility to the members of the Local/Unit.

On the COVER PAGE calculate the NET INCREASE or (NET DECREASE) in each column by subtracting TOTAL EXPENSES from TOTAL INCOME. **Review the NET INCREASE or (NET DECREASE) in the third column, APPROVED BUDGET.**

If there is a NET INCREASE, that is total expenses are less than total income, be certain the Local/Unit has allocated enough money to be spent in the APPROVED BUDGET column to adequately represent the members.

If there is a (NET DECREASE); that is total expenses are more than total income, be certain the Local/Unit has funds available in the bank to cover the overage. **If there are not enough funds in the Local/Unit bank account(s) to cover a (NET DECREASE), the expenses in the APPROVED BUDGET column must be reduced before the Budget is approved.**

STEP 9: Complete the fourth column: CHANGES, on both the COVER PAGE and SCHEDULE (A) by subtracting the amounts in the APPROVED BUDGET column from the amounts in the PRIOR BUDGET column on each line as well as the TOTAL lines. The CHANGES column will show the increases/decreases between what was budgeted last year to what is being budgeted this year. A written explanation **must** be provided explaining significant increases or decreases for reference purposes.

STEP 10: Present the completed budget in its entirety to the Local/Unit Executive Board for approval. A completed budget includes the COVER PAGE, SCHEDULE (A), and, if applicable, SCHEDULE (C). **The completed budget must be written in INK.**

The completed budget must be presented to the Executive Board at an Executive Board meeting on or before September 30th and a **motion must be entered in the minutes** whereby the annual budget is approved. **This approval process grants the Local/Unit the authority to spend the Union funds in accordance with the *Financial Standards Code*, Article V.**

The Local/Unit Secretary must sign the COVER PAGE of the approved budget attesting the Local/Unit Executive Board approved the budget and enter the date of the board meeting.

A copy of all required reports for the fiscal year ended September 30, 2023 (the CSEA 2023-24 Budget, CSEA 2023 Financial Report, CSEA 2023 Audit Report, IRS 2022 Form 990/990-EZ/990-N and, if applicable, USDOL LM Form) must be filed with the Local or CSEA, and accepted, before the 2022 Final Rebate is issued.

IMPORTANT

Be aware that an incomplete Budget or a Budget that does not appear reasonable will be returned by your Local Treasurer, or CSEA, for corrections and/or explanations and that process will hold up the issuance of the Final Rebate until the Budget is **accepted** by CSEA.

If there are any questions while completing the annual budget, please contact the Statewide Treasurer's office at (800) 342-4146, ext. 1256.

CSEA CATEGORY DEFINITIONS

RETIREE FORMS

INCOME

BANK INTEREST – Includes all interest/dividends earned in all bank accounts(s).

COLLECTIONS FOR MEMBER MEETINGS – Includes any funds collected towards a membership meeting. A per person cost (either the full cost per person or a portion of the cost per person) may be collected from members to help offset the overall cost of a membership meeting.

IMPORTANT NOTE: If there is a social portion held in conjunction with the member meeting where non-members may attend, then the FULL COST PER PERSON for the whole event must be calculated. Divide the total cost of the event by the total number of persons attending to get the per person cost. **All guests (non-members) MUST PAY this full per person cost** – UNION FUNDS MAY NOT SUBSIDIZE ANY NON-MEMBERS. The funds collected from non-members to attend the social portion of the event are entered in the COLLECTIONS FOR SOCIAL EVENTS income category instead.

CSEA DELEGATES REIMBURSEMENTS – Following the bi-annual year in which a Retirees Delegates Meeting is held, each Local is reimbursed the partial expenses of one (1) delegate for every 1,000 members. The estimated costs of hotel rooms for the Retiree Delegates Meeting are provided in the annual Budget Information mailing along with the current mileage reimbursement rate. Use these figures and refer to the amount reimbursed previously to determine the proposed reimbursement. There is no reimbursement for the non-mandatory annual meeting held in the year when there is no regular Delegates' Meeting.

CSEA DUES REBATES – Includes all rebates (and/or advances on rebates) issued by CSEA in accordance with the *CSEA Constitution and By-Laws*, By-Laws Article IV, Section 3(A).

EXPENSE REIMBURSEMENTS – After an advance for travel is issued, any amount that the individual who received the advance must RETURN to the Local/Unit, for whatever reason, goes in this category. Refer to the advance procedures specified in the *Financial Standards Code*, Article VI, Section 12.

COLLECTIONS FOR MEMBER BENEFITS – Includes collections towards items that may be purchased or provided for members such as giveaways, scholarships, etc.

COLLECTIONS FOR SOCIAL EVENTS (Gross Income) – Any funds collected towards a social event. A per-person cost (either the full cost per person or a portion of the cost per person) may be collected from *members* to help offset the overall cost of a social event. **NOTE: UNION FUNDS MAY NOT SUBSIDIZE ANY NON-MEMBERS** as per the *Financial Standards Code*, Article VI, Section 13. **Guests (non-members) attending the social event MUST PAY the FULL per-person cost of the event.** This is calculated by dividing the **total cost** of the event by the **total number** of persons attending the event.

OTHER INCOME – Includes any collections not already allocated in an Income category above.

EXPENSES

COMMITTEES – Includes travel expenses of committee members and any other costs incurred to hold committee meetings such as food, room costs, etc.

CSEA RETIREES DELEGATES MEETING – Includes the **entire cost** of sending all delegates to the biennial Retirees Delegates Meeting or sending all authorized representatives to the non-mandatory annual meeting held in the year when there is no regular Delegates' Meeting. **UNION FUNDS MAY NOT BE USED TO PAY EXPENSES FOR ANYONE WHO IS NOT AN ELECTED DELEGATE OR AUTHORIZED REPRESENTATIVE.** Refer to the procedures in the *Financial Standards Code*, Article VI, Section 2 and related memorandums to determine the method of calculating delegate expenses and limitations on delegate expenditures. **Do NOT include the costs of other meetings, workshops, conferences, etc. on this line.**

EXECUTIVE BOARD MEETINGS – Includes the costs for items such as food, refreshments, room rental, etc. The *Local Constitution for Retirees*, Article VII, Section 3 requires that at least **FOUR** Executive Board meetings be held each fiscal year.

HONORARIUMS – The Local or Unit Executive Board may establish honorariums for their officers; refer to the *Local Constitution for Retirees*, Article IX, Section 8 and the *Financial Standards Code*, Article VI, Section 1A for restrictions on the establishment of and/or change of honorariums. All motions establishing or amending honorariums **MUST BE ON FILE** in the Statewide Treasurer's Office.

MEMBER MEETINGS – Includes the costs for items such as food, refreshments, room rental, speakers, etc. The *Local Constitution for Retirees*, Article VII, Section 1 requires that at least **TWO** general membership meetings be held each fiscal year in Locals with less than 5,000 members. (This requirement may be waived in Locals with more than 5,000 members provided the Local requires each of their Units to hold at least four (4) general membership meetings each year and submit to the Local written reports of those meetings).

OFFICERS' EXPENSE – Includes expenses incurred by the elected Officers such as meeting with members to discuss problems, attending other union meetings, events, etc. **Do NOT include expenses to attend the annual Delegates Meeting;** those costs are all included in the CSEA RETIREES DELEGATES MEETING category.

SUPPLIES / POSTAGE / PRINTING – Includes costs incurred for supplies purchased, postage paid and duplicating/printing costs, newsletter costs, handout costs, etc.

TELEPHONE / WEBSITE – Includes the cost of maintaining Local/Unit phone(s) and/or website as well as reimbursement to Officers for Union-related phone use.

MEMBER BENEFITS – Includes costs of contributions or gifts that directly benefit members. Disbursements of this kind are limited to \$200 per person per occurrence and can include acknowledgements of retirements, memorials for deceased, cards or flowers for sick, and gifts to members in place of a holiday social function.

(EXPENSES CONTINUED)

SCHOLARSHIPS – Includes awards of scholarships to members and/or their family. The criteria and awards must be consistent from year to year.

SOCIAL EVENTS (Gross Expense) – Includes the **gross (total) expenses** of hosting a social event such as the total cost of food, entertainment, giveaways, rentals, etc.

OTHER EXPENSES – Includes expenses that do not fall into any of the expense categories above.