

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

## **M E M O R A N D U M**

**TO: REGION / 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 Region/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 *Region/Local/Unit Constitution*, as Region/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 Region/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 Region/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 - \$174.00/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.

At this time I take the opportunity to report that the **maximum that can be approved for nonchargeable activity during the 2023-24 fiscal year is 30%** of total expenses; refer to the Budget Instructions for information regarding calculating nonchargeable activity.

Another budgeting consideration is participation at constituency group events. While it is appropriate for Region/Local/Unit Executive Boards to authorize the use of rebated funds to participate at constituency group events, Regions/Locals/Units **may not send** more representatives to these non-CSEA events than are sent to any CSEA Statewide event. 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](http://www.afscme.org)  
Coalition of Black Trade Unionists [www.cbtu.org](http://www.cbtu.org)  
Coalition of Labor Union Women [www.cluw.org](http://www.cluw.org)  
Labor Council for Latin American Advancement [www.lclaa.org](http://www.lclaa.org)  
NYS Assoc of Black & Puerto Rican Legislators [www.nysabprl.org](http://www.nysabprl.org)  
Pride at Work [www.prideatwork.org](http://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 Region/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 Short forms while Regions/Locals/Units we expect to have annual income over \$50,000 have received the CSEA Long forms. If you received the incorrect forms, you could obtain the correct forms either online at [www.cseany.org](http://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, IRS Form 990/990-EZ/990-N and, if applicable, US DOL LM Report. 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 REGION/LOCAL/UNIT EXECUTIVE BOARD ON OR BEFORE SEPTEMBER 30, 2023.**

Additionally, as Region/Local/Unit President, it is your duty to **FILE THE APPROVED 2023-24 BUDGET WITH CSEA ON OR BEFORE NOVEMBER 1, 2023.** CSEA Regions and 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, IRS 2022 Form 990/990-EZ/990-N and, if applicable, USDOL LM Form) **must be FILED WITH CSEA AND ACCEPTED before the 2023 Final Rebate is issued.**

I hope you find this mailing helpful in developing a spending plan for the 2023-24 fiscal year and in ensuring that the necessary reports are filed in a timely manner so that rebates can be issued. If I can assist you in any way, please do not hesitate to contact my office.

**Phone: (800) 342-4146 ext. 1256**

**Fax: (518) 436-0398**

**Email: treasurerreports@cseainc.org or  
connie.bonacquisti@cseainc.org**

NM/cb

Enclosures

cc: Region/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  
Region Treasurers  
Internal Operations Department

# CSEA BUDGET REPORT INSTRUCTIONS

The Annual Budget Report establishes a financial plan for the Region/Local/Unit and provides a convenient and efficient method for the Executive Board to authorize spending activity for the coming year.

The budget must be completed and approved by the Region/Local/Unit Executive Board prior to October 1<sup>st</sup> - the start of the new fiscal year; therefore, budget planning should begin in late August or early September. The Region/Local/Unit President must appoint a Budget Committee, in accordance with the CSEA *Region/Local/Unit Constitution*, in a timely manner to ensure the annual budget is completed on time. The Region/Local/Unit Treasurer should be an officer liaison to the Budget Committee and may act as the Budget Committee Chairperson if necessary.

The completed Budget must be submitted to the Executive Board, and once approved **grants the authority to spend budgeted funds**. Without an Executive Board-approved budget, the Treasurer must seek individual approvals from the Executive Board prior to issuing every check. (See the *Financial Standards Code*, Article V).

Remember, the entire 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.


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:

- Expenses incurred to administer the contract such as handling grievances, meetings with members to discuss problems, attending training programs, etc.
- Expenses incurred by the negotiating team to prepare for negotiations and to attend negotiating sessions, settle the contract, print the contract, etc.
- Representing the members on committees (those mandated by the *Region/Local/Unit Constitution* as well as any other committees created by the Region/Local/Unit).
- Expenses of Officers to attend union meetings, union-related workshops, Executive Board meetings, Committee meetings, the CSEA Women’s Conference, CSEA Safety & Health Workshop, CSEA Delegate Meeting and 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 small percentage of expenses may fund “nonchargeable” items, such as Member Benefits, Social Events and Scholarships. This percentage is established each fiscal year by CSEA’s Board of Directors.

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

To assist the Budget Committee, the Treasurer should ensure that the organization’s Income and Expense Registers are updated and subtotaled. The Treasurer should assemble prior reporting forms and any information that will assist the Budget Committee to estimate the upcoming year’s expenses.

		<b>2023-24 BUDGET</b> <b>COVER PAGE</b>		The approved BUDGET must be filed with the CSEA Statewide* Treasurer <b>BY NOVEMBER 1, 2023</b> * 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 <b>1</b>	FOR INFORMATION PURPOSES <b>2</b>	APPROVED BUDGET <b>3</b>	CALCULATE and explain significant increases or decreases
<b>INCOME</b>		CURRENT YTD ACTUAL as of _____ 2023	PRIOR BUDGET 2022-23	ANNUAL BUDGET 2023-24	CHANGES APPROVED BUDGET minus PRIOR BUDGET

The first two columns of the Budget form, CURRENT YTD ACTUAL and PRIOR BUDGET, are for reference purposes, while the third column, APPROVED BUDGET, reflects the anticipated income and expenses for the upcoming fiscal year. Any significant changes are noted in the CHANGES column.

1) The columns on the Income and Expense Registers correspond to the rows on the Budget Report cover page. Short Form registers match the Short Form Budget and Long Form registers match the Long Form Budget. Data from the Income and Expense Registers can easily be transferred to **Column 1, Current YTD Actual** on the Budget Cover Page.

2) Data from the prior year’s Budget (provided by the Treasurer) is copied, row for row, into **Column 2, Prior Budget**, of the Budget form.

3) The Committee develops a Budget plan and enters income and expenses on the appropriate rows in **Column 3, Approved Budget**. The Committee will compare the previous budget’s assumptions and the actual YTD spending, along with changing requirements, to create a realistic spending plan that the organization can follow for the year.

INCOME
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>

EXPENSES
BANK FEES
COMMITTEES - use worksheet on SCHED (B)
CSEA DELEGATES CONVENTION
CSEA WORKSHOPS/EDUCATION - use worksheet on SCHED (B)
EXECUTIVE BOARD MEETINGS
HONORARIUMS - Detail MUST 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:

**PLEASE ENTER ALL AMOUNTS ROUNDED TO THE NEAREST DOLLAR**



## Column 2: Prior Budget

Refer to the Budget form from the *prior* year: FY 2022-23. Copy the Income and Expense entries from Column 3, Approved Budget 2022-23, of that form, into Column 2, Prior Budget 2022-23, of the *current* Budget form.

### PRIOR BUDGET

<b>CSEA 2022-23 BUDGET COVER PAGE</b>				The approved BUDGET must be filed with the CSEA Statewide* Treasurer BY NOVEMBER 1, 2022. *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
<b>INCOME</b>	CURRENT YTD ACTUAL as of _____ 2022	PRIOR BUDGET 2021-22	<b>ANNUAL BUDGET 2022-23</b>	CHANGES 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 _____ 2022	PRIOR BUDGET 2021-22	<b>APPROVED BUDGET 2022-23</b>	CHANGES APPROVED BUDGET minus PRIOR BUDGET
COMMITTEES - use worksheet on SCHED (B)				
CSEA DELEGATES CONVENTION				
CSEA WORKSHOPS/EDUCATION - use worksheet on 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)				
REGION DUES				
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>				
<b>TOTAL BUDGETED INCOME minus TOTAL BUDGETED EXPENSES</b>				
If less than \$0 fill out Sched A, 2022-23 Total Funds Available Worksheet				

### CURRENT BUDGET

<b>CSEA 2023-24 BUDGET COVER PAGE</b>				The approved BUDGET must be filed with the CSEA Statewide* Treasurer BY NOVEMBER 1, 2023. *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
<b>INCOME</b>	CURRENT YTD ACTUAL as of _____ 2023	PRIOR BUDGET 2022-23	<b>ANNUAL BUDGET 2023-24</b>	CHANGES APPROVED BUDGET minus PRIOR BUDGET
BANK INTEREST				
COLLECTIONS FOR MEMBER MEETINGS				
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 _____ 2023	PRIOR BUDGET 2022-23	<b>APPROVED BUDGET 2023-24</b>	CHANGES APPROVED BUDGET minus PRIOR BUDGET
BANK FEES				
COMMITTEES - use worksheet on SCHED (B)				
CSEA DELEGATES CONVENTION				
CSEA WORKSHOPS/EDUCATION - use worksheet on 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)				
REGION DUES				
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>				
<b>TOTAL BUDGETED INCOME minus TOTAL BUDGETED EXPENSES</b>				
If less than \$0 fill out Sched A, 2023-24 Total Funds Available Worksheet				

Once completed, this second column will provide a summary of what the Region/Local/Unit had **approved last year to spend for the entire current fiscal year\***. Together, Columns 1 and 2 will provide a comparison between what was budgeted the year before and what was actually spent.

\*Take note: Region dues are deducted automatically from Local rebates and will no longer appear on the budget forms.

## Column 3: APPROVED Budget 2023-2024

The Budget Committee will propose amounts for the Approved Budget based on previous experience as shown on Columns 1 and 2, and knowledge of anticipated requirements for the upcoming year.

**STEP 1:** Calculate the expected rebate income the Local or Unit will receive by completing the CSEA DUES REBATES WORKSHEET at the top of SCHEDULE (A). Note that Regions use the most recent four quarterly rebates received to determine their rebate estimate for the 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 March. 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.

**Enter this amount in Column 3, Approved Budget under INCOME: CSEA DUES REBATES**

**Example**

<b>CSEA ANNUAL REBATE INCOME WORKSHEET</b>		
Estimate Normal Annual Rebate Income by adding the 2022 Final Rebate to the 2023 Advance Rebate*		
<b>2022 FINAL REBATE</b>	4,685	*If you did not receive any rebates in 2022-23, or did not receive the 2022 or 2023 Advances, please refer to CSEA's Budget Instructions to determine normal annual rebate income.
<b>PLUS 2023 ADVANCE REBATE +</b>	4,000	
<b>EQUALS ANNUAL REBATE INCOME</b>	8,685	
<i>ROUND the TOTAL REBATES RECEIVED amount DOWN to the nearest thousand</i>		
<b>APPROVED BUDGET REBATE INCOME</b>	8,000	
<i>Enter this amount on the Cover Page, Approved Budget Column: Dues Rebate Income</i>		

The 2022 Final Rebate and 2023 Advance Rebate should be approximately equal, and added together, should represent the Unit or Local's Total Annual Rebate Income. Note: If you did not receive either the 2022 Advance or the 2023 Advance, then the 2022 Final Rebate alone might represent the Total Annual Income. To be sure, please contact the CSEA Statewide Treasurer's office for an estimate of Annual Income; Units may contact their Local Treasurer.

**STEP 2: Enter other proposed Income amounts on the appropriate rows in Column 3, Approved Budget.** Be sure to subtotal the amounts in the Chargeable and Nonchargeable section, and enter the Total proposed Income on the **TOTAL INCOME** row.  
 Note: Entries in either of the **OTHER** rows must be described and explained on Schedule (A).


**STEP 3: Enter proposed Expense amounts on the appropriate rows in Column 3, Approved Budget.** Use the historical information in Columns 1 and 2 to create a realistic estimate of proposed expenses. Be certain to take into consideration any additional information or requirements when considering these estimated amounts, such as the projected costs to attend the annual Delegates Meeting and other CSEA events.

Be sure to subtotal the amounts in the Chargeable and Nonchargeable section, and enter the total proposed Expense on the **TOTAL EXPENSES** row.

Note: Entries in either of the **OTHER** rows must be described and explained on Schedule (A).


The worksheets on **Budget Schedule (B)** may be helpful to collect and total proposed expenses for Committees, Workshops & Education, and Officer Expense (short form), as well as Rent & Utilities and Equipment (long form). Be sure that the totals calculated for these categories on the worksheet are entered correctly in the appropriate category on the Budget Cover Page, Approved Budget column.

**If the Local, Region or Unit is paying HONORARIUMS, then the worksheet at the top of Schedule (B) must be filled in.** The total of Honorariums shown on this worksheet in Column 3, Approved Budget must be entered on the Budget Cover Page, Approved Budget, on the Honorariums row.

	<b>2023-24 BUDGET SCHEDULE (B) WORKSHEETS</b>	The approved BUDGET must be filed with the CSEA Statewide* Treasurer <b>BY NOVEMBER 1, 2023.</b> * UNITS file with your LOCAL Treasurer.		
LOCAL/UNIT #: _____ LOCAL/UNIT NAME: _____		COMPLETION OF SCHEDULE (B) IS MANDATORY		
<b>COMPLETION OF THE HONORARIUMS SECTION BELOW IS REQUIRED.</b>				
The total of all honorariums listed below in the APPROVED 2023-24 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 _____ 2023	PRIOR BUDGET 2022-23	APPROVED BUDGET 2023-24	CHANGES APPROVED BUDGET minus PRIOR BUDGET
President				
Vice President				
Secretary				
Treasurer				
Other Elected Officers - provide detail on SCHED (A)				
<b>TOTAL: MUST ENTER ON COVER PAGE</b>				
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 _____ 2023	PRIOR BUDGET 2022-23	APPROVED BUDGET 2023-24	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: MUST ENTER ON COVER PAGE</b>				

**STEP 4: Ensure the budget is fiscally responsible.** The power and authority to transact business relative to members is vested in the Region/Local/Unit Executive Board and the Executive Board has a fiduciary responsibility to the members of the Region/Local/Unit.

On the COVER PAGE Column 3, Approved Budget, calculate the Total Income minus Total Expenses.

<b>TOTAL BUDGETED INCOME minus TOTAL BUDGETED EXPENSES:</b>	
<i>If less than \$0 fill out Sched A, 2023-24 Total Funds Available Worksheet</i>	
<b>IMPORTANT: NET NONCHARGEABLE ACTIVITY PROPOSED IN APPROVED 2023-24 BUDGET COLUMN CANNOT EXCEED 30 %</b> Calculate the Nonchargeable Activity Percentage using the Worksheet on Schedule (A). If the percentage exceeds .30 (or 30 %) of TOTAL EXPENSES the APPROVED 2023-24 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 2023-24 BUDGET COVER PAGE, together with SCHEDULES A & B (attached) has been APPROVED by the Local / Unit Executive Board at a meeting held on _____ (DATE).  <b>Attested by:</b> _____ <div style="text-align: right; border-top: 1px solid black; padding-top: 2px;">LOCAL / UNIT SECRETARY'S SIGNATURE</div>

IF this calculation produces a **POSITIVE** number, then the Region/Local/Unit has allocated enough money to adequately represent the members for the upcoming fiscal year.

If this calculation produces a **NEGATIVE** number, that is, total expenses are **more** than total income, use Budget Schedule A, **2023-24 Total Funds Available Worksheet**, to demonstrate that the Region/Local/Unit has sufficient funds to absorb that deficit, and wishes to spend down its accumulated savings.

<b>2023-24 TOTAL FUNDS AVAILABLE WORKSHEET</b>		
Total of All Bank Accounts as of Sep 30, 2023	\$	<b>3,500</b>
PLUS Approved Budget Total Income	+ \$	<b>8,000</b>
MINUS Approved Budget Total Expenses	- \$	<b>9,500</b>
<b>EQUALS TOTAL FUNDS AVAILABLE</b>	<b>= \$</b>	<b>2,000</b>

Cannot be less than \$0.00

*If Estimated Funds Available are less than \$0.00, the Approved 2023-24 Budget must be adjusted.*

This worksheet adds current funds from all bank accounts to the difference between Proposed Income and Expenses.

If the Estimated funds at fiscal year-end are less than zero, then the Region/Local/Unit does not have the funds available to support its Proposed Budget Spending Plan, and the expenses shown in the **APPROVED BUDGET** column **must be reduced before the Budget can be approved.**

**STEP 5: Ensure CHARGEABLE spending equals or exceeds the annual published percentage by**

calculating the percent of NONCHARGEABLE spending proposed in the APPROVED BUDGET column.

FOR THE 2023-24 FISCAL YEAR, THE APPROVED NONCHARGEABLE PERCENTAGE IS

**30% of TOTAL EXPENSES**

- a) Use the Nonchargeable Worksheet on Budget Schedule A to calculate and report net nonchargeable activity for the fiscal year.
- b) From the Budget Cover Page, **Approved Budget Column 3**, copy the following into the worksheet on Schedule A: Total Nonchargeable Expense, Total Nonchargeable Income, Total Expenses

**EXAMPLE**

<b>NONCHARGEABLE WORKSHEET</b>				
Approved Budget	Approved Budget	Approved Budget		
<b>N/C Expenses</b>	minus	<b>N/C Income</b>	=	<b>Net N/C Expense</b>
3,000	—	500	=	2,500
<i>Divided by Total Expenses →</i>				9,500
				=
				26.3%
				<i>Multiply x 100 for Percentage</i>
<b>N/C Percentage cannot exceed 30 % for the 2023 - 2024 Fiscal Year</b>				

**IF the result EXCEEDS the allowed published percentage** (refer to the ANNUAL BUDGET AND REPORTING INFORMATION MEMORANDUM), **necessary adjustments MUST BE MADE to reduce** the net nonchargeable activity before approving the Budget:

- Reduce Nonchargeable EXPENSES
- Increase Nonchargeable INCOME
- Increase Chargeable (Total) EXPENSES

**The Budget Committee Chair shall ensure that the Budget presented to the Executive Board does not exceed the current Nonchargeable Percentage.**

**STEP 6: Present the completed budget in its entirety to the Region/Local/Unit Executive Board for approval.** A completed budget includes the COVER PAGE, SCHEDULE (A), SCHEDULE (B) and, if applicable, SCHEDULE (C). **The completed budget must be typed, printed, or written in INK.**

The completed budget must be presented to the Executive Board at an Executive Board meeting on

or before **September 30<sup>th</sup>** and a **motion must be entered in the minutes** whereby the Annual Budget is approved. **This approval process grants the Region/Local/Unit the authority to spend the Union funds in accordance with the *Financial Standards Code*, Article V.**

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

**STEP 7: Make a copy of the signed, approved Budget and submit that copy to CSEA by November 1<sup>st</sup>.** Regions and Locals submit the copy to the CSEA Statewide Treasurer and Units submit the copy to their CSEA Local Treasurer. **Keep the original in the financial records.**

## **IMPORTANT**

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

The Budget is a plan, and as such is subject to modifications as conditions change during the fiscal year. The Budget Committee should propose a Budget that is as accurate as current information will allow, rather than inflating line items to cover unexpected events. The Budget can be modified as necessary via Executive Board approval with minutes documenting approved changes. The Treasurer shall maintain a record of the Budget and its modifications. Significant changes to the Budget should be reported to the Local (for Units), or CSEA.

If there are any questions while completing the annual budget, please contact the Statewide Treasurer's office.

**Phone: (800) 342-4146 ext. 1256**

**Fax: (518) 436-0398**

**Email: [treasurerreports@cseainc.org](mailto:treasurerreports@cseainc.org) or  
[connie.bonacquisti@cseainc.org](mailto:connie.bonacquisti@cseainc.org)**