

**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 2024

SUBJ: 2024-25 BUDGET AND REPORTING INFORMATION

The current fiscal year is coming to a close soon and in preparation for the upcoming fiscal year (October 1, 2024 through September 30, 2025) the information in this mailing will assist your Local/Unit in preparing, approving and filing the required 2024-25 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 2024-25 Budget and 2024 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 2024-25 fiscal year are:

Retiree Delegate Meeting

Dates: August 20, 2024 – August 22, 2024
Location: Albany, NY
Rates: Crowne Plaza - \$174/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

Women's Conference

Dates: April 25, 2025 – April 27, 2025
Location: Tarrytown, NY
Rates: Westchester Marriott - \$195 King or Two Double Beds/Night
Sheraton Tarrytown (Overflow) - \$215 Double/Night
\$205 King/Night

CSEA 2025 Annual Delegates Meeting

Dates: October 19, 2025 - October 24, 2025
Location: Niagara Falls, NY
Rates: Sheraton Niagara Falls - \$139/Night
Hyatt Place Niagara Falls (Overflow) - \$149/Night
Holiday Inn Niagara Falls (Overflow) - \$135/Night
\$165 Standard/Night w/1 Adult Breakfast
\$195 Standard/Night w/2 Adult Breakfasts
Wyndham Niagara Falls (Overflow) - \$119 Standard/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 67 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 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 Short forms while those we expect to have annual income over \$50,000 have received the CSEA Retiree 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 2024-25 BUDGET MUST BE APPROVED BY THE LOCAL/UNIT EXECUTIVE BOARD ON OR BEFORE SEPTEMBER 30, 2024.

Additionally, as Local/Unit President, it is your duty to **FILE THE APPROVED 2024-25 BUDGET WITH CSEA ON OR BEFORE NOVEMBER 1, 2024**. 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, 2024 (the CSEA 2024-25 Budget, CSEA 2024 Financial Report, CSEA 2024 Audit Report and IRS 2023 Form 990/990-EZ/990-N must be FILED WITH CSEA AND ACCEPTED before the 2024 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 2024-2025 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
CSEA Statewide Officers
P. Diana, Director of Internal Operations
W. Kearney, Director of Finance
Internal Operations Department

CSEA RETIREE BUDGET REPORT INSTRUCTIONS

The Annual Budget Report establishes a financial plan for the Local 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 Local Executive Board prior to October 1st - the start of the new fiscal year; therefore, budget planning should begin in late August or early September. The Local President must appoint a Budget Committee, in accordance with the CSEA *Local Constitution*, in a timely manner to ensure the annual budget is completed on time. The Local 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 *Local Constitution* as well as any other committees created by the Local).
- 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 copy of the approved annual budget must be submitted by November 1st each year: 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.

		<h2 style="margin: 0;">2024-25 BUDGET</h2> <h3 style="margin: 0;">COVER PAGE</h3>		<p style="margin: 0; font-size: small;">The approved BUDGET must be filed with the CSEA Statewide* Treasurer BY NOVEMBER 1, 2024</p> <p style="margin: 0; font-size: x-small;">* UNITS file w with your LOCAL Treasurer.</p>	
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 1	FOR INFORMATION PURPOSES 2	APPROVED BUDGET 3	CALCULATE and explain significant increases or decreases
INCOME		CURRENT YTD ACTUAL as of _____ 2024	PRIOR BUDGET 2023-24	ANNUAL BUDGET 2024-25	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:
TOTAL INCOME:

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
The final Budget form submitted must be completed in INK

Column 1: Current YTD Actual

Note that the Budget form is normally completed *before* the end of the current fiscal year. In the box at the top of Column 1 write the date the information is entered.

CURRENT YTD ACTUAL as of _____ 2024

Copy the amounts of year-to-date Income and Expenses from all registers. The totals at the bottom of each register column should be placed in the corresponding row of the Budget, Column 1.

INCOME REGISTER

FINANCIAL REPORT - INCOME

CSEA INCOME REGISTER		FISCAL YEAR		BANK ACCOUNT			
LINE #	DATE	SOURCE AND PURPOSE OF INCOME: (Where is all income included from)	AMOUNT	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							
TOTALS:							

CSEA 2023-24 FINANCIAL REPORT		For Fiscal Year Ended: September 30, 2024		
<p>SHORT FORM-USE ONLY IF TOTAL INCOME IS EQUAL TO OR LESS THAN \$50,000</p>		<p>The FINANCIAL REPORT must be filed with the CSEA Statewide Treasurer BY JANUARY 1, 2025 *UNITS file with your LOCAL Treasurer.</p>		
LOCAL/UNIT #:	LOCAL/UNIT NAME:	EIN:		
<p>Refer to the FINANCIAL REPORT INSTRUCTIONS (on reverse side) for guidance to complete this report.</p>				
<p>PENING BALANCE (ALL bank accounts) AS OF 10/1/2023:</p> <p>(Must be the same as CLOSING BALANCE at 9/30/2023 reported on the 2022-23 FINANCIAL REPORT.)</p>				
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 =		TOTAL INCOME:		

EXPENSE REGISTER

FINANCIAL REPORT EXPENSES

CSEA EXPENSE REGISTER		FISCAL YEAR		BANK ACCOUNT								
LINE #	DATE	CHECK NUMBER	PAYEE	AMOUNT	BANK FEES	COMMITTEES	CSEA DELEGATE CONVENTION	CSEA MEMBERSHIP EDUCATION	EXCISE TAXES	HONORARIUMS	MEMBER MEETINGS	NONCHARGEABLE
1												
2												
3												
4												
5												
6												
7												
8												
9												
10												
11												
12												
13												
14												
15												
16												
17												
18												
19												
20												
21												
22												
TOTALS:												

ALL EXPENSES INCURRED DURING FISCAL YEAR	BANK FEES		
	COMMITTEES		
	CSEA DELEGATE CONVENTION		
	CSEA WORKSHOPS EDUCATION		
	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			
RETIREES (if or first year)			
SCHOLARSHIPS			
SOCIAL EVENTS (Gross Expense)			
OTHER NONCHARGEABLE EXPENSES - attach detail			
Subtotal NONCHARGEABLE Expenses:			
Subtotal CHARGEABLE Expenses plus Subtotal NONCHARGEABLE Expenses =		TOTAL EXPENSES:	

Column 2: Prior Budget

Refer to the Budget form from the *prior* year: FY 2023-24 (below left). Copy the Income and Expense entries from Column 3, Approved Budget 2023-24, of that form, into Column 2, Prior Budget 2023-24, of the *current* Budget form (below right).

PRIOR BUDGET				
2023-24 BUDGET COVER PAGE RETIREE FORM				
LOCAL/UNIT #: _____ LOCAL/UNIT NAME: _____		COMPLETION OF COVER PAGE IS MANDATORY		
Refer to the RETIREE FORM BUDGET INSTRUCTIONS for important information to complete the COVER PAGE and SCHEDULE A.	Year-to-date INCOME AND EXPENSES	LAST YEAR'S APPROVED BUDGET	PROPOSED Budget (refer to amounts in columns at left)	CALCULATE and explain significant increases or decreases
INCOME	CURRENT YTD ACTUAL as of _____ 2023	PRIOR BUDGET 2022-23	APPROVED BUDGET 2023-24	CHANGES APPROVED BUDGET minus PRIOR BUDGET
BANK INTEREST				
COLLECTIONS FOR MEMBER MEETINGS				
CSEA DELEGATE REIMBURSEMENTS				
CSEA DUES REBATES - use worksheet on SCHED (A)				
EXPENSE REIMBURSEMENTS				
COLLECTIONS FOR MEMBER BENEFITS				
COLLECTIONS FOR SOCIAL EVENTS (Gross Income)				
OTHER INCOME - provide detail				
TOTAL INCOME:				
EXPENSES	CURRENT YTD ACTUAL as of _____ 2023	PRIOR BUDGET 2022-23	APPROVED BUDGET 2023-24	CHANGES APPROVED BUDGET minus PRIOR BUDGET
COMMITTEES - provide detail on SCHED (A)				
CSEA RETIREES DELEGATES MEETING				
EXECUTIVE BOARD MEETINGS				
HONORARIUMS - provide detail on SCHED (A)				
MEMBER MEETINGS				
OFFICERS' EXPENSE				
SUPPLIES / POSTAGE / PRINTING				
TELEPHONE / WEBSITE				
MEMBER BENEFITS				
SCHOLARSHIPS				
SOCIAL EVENTS (Gross Expense)				
OTHER EXPENSES - provide detail				
TOTAL EXPENSES:				
TOTAL INCOME minus TOTAL EXPENSES =				
<i>If negative amount, provide bank account to show available funds</i>				

CURRENT BUDGET				
2024-25 BUDGET COVER PAGE RETIREE FORM				
LOCAL/UNIT #: _____ LOCAL/UNIT NAME: _____		COMPLETION OF COVER PAGE IS MANDATORY		
Refer to the RETIREE FORM BUDGET INSTRUCTIONS for important information to complete the COVER PAGE and SCHEDULE A.	Year-to-date INCOME AND EXPENSES	LAST YEAR'S APPROVED BUDGET	PROPOSED Budget (refer to amounts in columns at left)	CALCULATE and explain significant increases or decreases
INCOME	CURRENT YTD ACTUAL as of _____ 2024	PRIOR BUDGET 2023-24	APPROVED BUDGET 2024-25	CHANGES APPROVED BUDGET minus PRIOR BUDGET
BANK INTEREST				
CSEA DELEGATE REIMBURSEMENTS				
CSEA DUES REBATES - use worksheet on SCHED (A)				
EXPENSE REIMBURSEMENTS				
COLLECTIONS FOR MEMBER BENEFITS				
COLLECTIONS FOR SOCIAL EVENTS (Gross Income)				
OTHER INCOME - provide detail				
TOTAL INCOME:				
EXPENSES	CURRENT YTD ACTUAL as of _____ 2024	PRIOR BUDGET 2023-24	APPROVED BUDGET 2024-25	CHANGES APPROVED BUDGET minus PRIOR BUDGET
COMMITTEES - provide detail on SCHED (A)				
CSEA RETIREES DELEGATES MEETING				
EXECUTIVE BOARD MEETINGS				
HONORARIUMS - provide detail on SCHED (A)				
MEMBER MEETINGS				
OFFICERS' EXPENSE				
SUPPLIES / POSTAGE / PRINTING				
TELEPHONE / WEBSITE				
MEMBER BENEFITS				
SCHOLARSHIPS				
SOCIAL EVENTS (Gross Expense)				
OTHER EXPENSES - provide detail				
TOTAL EXPENSES:				
TOTAL INCOME minus TOTAL EXPENSES =				
<i>If negative amount, provide bank account to show available funds</i>				

Once completed, this second column will provide a summary of what the Local 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.

Column 3: APPROVED Budget 2024-2025

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).

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

COMPLETION OF SCHEDULE (A) IS
MANDATORY

LOCAL/UNIT #: _____ LOCAL/UNIT NAME: _____

CSEA ANNUAL REBATE INCOME WORKSHEET	
Estimate Normal Annual Rebate Income by adding the 2023 Final Rebate to the 2024 Advance Rebate*	
2023 FINAL REBATE	4,685
PLUS 2024 ADVANCE REBATE	4,600
EQUALS ANNUAL REBATE INCOME	8,685
<i>ROUND the TOTAL REBATES RECEIVED amount DOWN to the nearest thousand</i>	
APPROVED BUDGET REBATE INCOME	8,000
<i>Enter this amount on the Cover Page, Approved Budget Column: Dues Rebate Income</i>	

**If you did not receive any rebates in 2023-24, or did not receive the 2023 or 2024 Advances, please refer to CSEA's Budget Instructions to determine normal annual rebate income.*

The 2023 Final Rebate and 2024 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 2023 Advance or the 2024 Advance, then the 2024 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 is paying HONORARIUMS, then the worksheet on 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.

COMPLETION OF THE HONORARIUMS SECTION BELOW IS REQUIRED.				
The total of all honorariums listed below in the APPROVED BUDGET column MUST EQUAL the amount proposed on the COVER PAGE for HONORARIUMS - the budget cannot be accepted if these amounts do not agree. (If honorariums are not paid enter 'N/A').				
HONORARIUMS: APPROVED BY LOCAL / UNIT EXECUTIVE BOARD ON _____ (DATE)	CURRENT YTD ACTUAL as of _____ 2024	PRIOR BUDGET 2023-24	APPROVED BUDGET 2024-25	CHANGES APPROVED BUDGET minus PRIOR BUDGET
President				
Vice President				
Secretary				
Treasurer				
Other Elected Officers - provide detail on SCHED (A)				
TOTAL: MUST 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 table below to assist in estimating the amounts to propose on the COVER PAGE for COMMITTEES:

COMMITTEES:	CURRENT YTD ACTUAL as of _____ 2024	PRIOR BUDGET 2023-24	APPROVED BUDGET 2024-25	CHANGES APPROVED BUDGET minus PRIOR BUDGET
Audit Committee				
Membership Committee				
Budget Committee				
Political & Legislative Action Committee				
Women's Committee				
Other Appointed Committees - provide detail on SCHED (A)				
TOTAL: MUST ENTER ON COVER PAGE				

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

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

OTHER EXPENSES - provide detail				
TOTAL EXPENSES:				
TOTAL INCOME minus TOTAL EXPENSES =				
<i>If negative amount, provide bank account to show available funds</i>				

IF this calculation produces a **POSITIVE** number, then the Local 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, please attach a copy of the Local’s September 2024 bank statement to demonstrate that the Local (or Unit) has sufficient funds to absorb that deficit and wishes to spend down its accumulated savings.

STEP 5: Present the completed budget in its entirety to the Local 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 30th** and a **motion must be entered in the minutes** whereby the Annual Budget is approved. **This approval process grants the Local the authority to spend the Union funds in accordance with the *Financial Standards Code*, Article V.**

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

STEP 6: Make a copy of the signed, approved Budget and submit that copy to CSEA by November 1st. Locals submit the copy to the CSEA Statewide Treasurer. **Keep the original with the financial Records of the Local (or Unit).**

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 CSEA. Or to the Local (for Units).

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 or
connie.bonacquisti@cseainc.org**

2023 - 24 FINANCIAL REPORT INSTRUCTIONS

PURPOSE	The purpose of the 2023-24 Financial Report is to summarize the financial activity for the 2023-24 fiscal year. The President and Treasurer sign the completed report attesting to the sources of income and the purposes of expenses as well as the resources (funds) available for future activities.
SOURCES OF INFORMATION	The financial activity reported comes directly from the INCOME and EXPENSE REGISTERS maintained by the Treasurer for the fiscal year - October 1, 2023 through September 30, 2024. INCOME REGISTERS and EXPENSE REGISTERS should be completed for EACH bank account where union funds are held. For each bank account the INCOME REGISTER(S) should show all funds received (deposits, interest and/or credits) and the EXPENSE REGISTER(S) should show all costs incurred (checks, fees and/or debits) for the entire fiscal year.
PREPARATION	Compare the INCOME and EXPENSE registers of each bank account to the corresponding bank statements to ensure all transactions shown on the statements are recorded on the registers. To assist in the year-end reconciliations be certain the CLEARED column on the appropriate register is marked for each transaction (deposit, check, fee, interest, etc.) that appears on the bank statements from October 1, 2023 through ONLY September 30, 2024. If there are several INCOME/EXPENSE registers because either there are many transactions or there are multiple bank accounts you will need to combine the totals of all the INCOME REGISTERS and totals of all the EXPENSE REGISTERS to complete the Annual Financial Report.
BANK ACCOUNT RECONCILIATION(S)	<p>A reconciled balance is the actual amount of money available at a specific point in time (ALWAYS SEPTEMBER 30th for all CSEA subordinates). Each bank account must be reconciled separately. For each bank account, using the bank statement that ends on or after September 30, 2024, find the bank balance at or before September 30, 2024, and mark this balance (circle, underline or highlight the amount); this is the closing bank balance for the year. FOR EXAMPLE: With a bank statement that ends on September 30, 2024, you would mark the actual 'ending balance'. However, if the bank statement ended on October 15, 2024, you must find the bank balance as of the latest September date and mark that balance; it may happen to be September 30, 2024, but it could also be an earlier date in September. Banks usually provide a running balance in the date order of transactions or under a heading such as 'Daily Balance'.</p> <p>RECONCILING A CHECKING ACCOUNT: SUBTRACT all outstanding checks from the closing bank balance. Outstanding checks are those checks that were WRITTEN ON OR BEFORE SEPTEMBER 30, 2024, but were not processed by the bank as of September 30, 2024 - they should be the checks that don't have a mark in the CLEARED column on the EXPENSE REGISTERS for that account. This reconciled checking account balance should agree with the checkbook register balance for that account as of September 30, 2024. RECONCILING A SAVINGS ACCOUNT: The reconciled balance of a savings account is ALWAYS the same as the closing bank balance as of September 30, 2024; there should never be outstanding transactions with a savings account.</p>
COMPLETION OF THE ANNUAL FINANCIAL REPORT	<ol style="list-style-type: none"> The 2022-23 Financial Report is connected to the 2023-24 Financial Report because the CLOSING BALANCE reported last year at 9/30/2023 is REQUIRED to be used as the OPENING BALANCE reported this year at 10/1/2023. Enter the 9/30/2023 reported closing balance amount on the OPENING BALANCE line of this report. Complete the Income lines by copying the totals from the matching columns on all the INCOME REGISTER(S) combined. Add all the Income lines together and enter the TOTAL INCOME. Complete the Expense lines by copying the totals from the matching columns on all the EXPENSE REGISTER(S) combined. Add all the Expense lines together and enter the TOTAL EXPENSES. Add together the RECONCILED balances from ALL the bank accounts to get the total amount of funds available for spending on 9/30/2024. Enter this amount on the CLOSING BALANCE line of this report. CSEA requests a copy of the 9/30/2024 reconciled bank statement(s) for all accounts to confirm the CLOSING BALANCE reported. Verify that the report balances properly - the OPENING BALANCE plus the TOTAL INCOME minus the TOTAL EXPENSES must equal the CLOSING BALANCE. If the report does not balance, the error(s) must be found and corrected before the Financial Report can be accepted by CSEA. Discrepancies may be considered if a REASONABLE written opinion is provided as to why the report is out of balance and the Audit Committee Chairperson initials the opinion indicating the Audit Committee is aware of the discrepancy.
IMPORTANT IRS INFORMATION	<p>All CSEA Regions / Locals / Units are considered 501(c)(5) organizations exempt from federal income tax. To maintain that exemption, an annual information return (series 990 return) MUST BE FILED WITH THE IRS (electronically) by FEBRUARY 15th each year. (Form 990 or 990-EZ filers may request an extension of time by filing a Form 8868 with the IRS via certified mail or electronically by FEBRUARY 15th instead). If an organization does not file a required return or files late, significant monetary penalties may be assessed by the IRS and/or the organization's tax-exempt status may be revoked. The type of return to file depends on the normal annual gross receipts (the total amount the organization received from all sources during its fiscal year without subtracting any costs or expenses).</p> <p>IF GROSS RECEIPTS (TOTAL INCOME) IS NORMALLY EQUAL TO OR LESS THAN \$50,000, file the 990-N Electronic Notice (e-Postcard) found only online (search IRS.gov 990-N for the link to the IRS reporting site). There are no printed forms for this return; however, instructions are on CSEA's website www.cseany.org under Officer Resources.</p> <p>IF GROSS RECEIPTS (TOTAL INCOME) IS NORMALLY MORE THAN \$50,000, then complete the CSEA LONG FORMS and refer to the Long Form Instructions for more information regarding the proper IRS form to complete. The CSEA forms and instructions can be found on CSEA's website www.cseany.org under Officer Resources.</p>

AUDIT REPORT INSTRUCTIONS

PURPOSE	An audit of the financial records must be conducted each year to ensure the members' funds are being handled in compliance with the <i>Financial Standards Code</i> and applicable <i>Constitution</i> . The purpose of the Audit Report is to provide a written report of the audit findings.
COMMITTEE	The President must appoint at least THREE members to serve on the Audit Committee. Under no circumstances may an Officer who served on the Executive Board at any time during the fiscal year being audited be a member of the Audit Committee. The Audit Committee Chairperson must complete, sign and date the Audit Report and at least two other members of the Audit Committee must sign and date the report. The Treasurer and/or President may attend the audit meeting(s) to answer any questions the Audit Committee may have; however, they are not allowed to complete the audit nor enter any information on the Audit Report.
PREPARATION	Each Audit Committee member should review the <i>Financial Standards Code</i>, <i>Audit Committee Guide</i>. The committee must determine the extent of review of the supporting documentation, or scope, of the audit. In determining the scope of the audit, the committee should consider (1) the volume of activity, (2) the level of compliance with the <i>Financial Standards Code</i> and (3) the dollar volume of each transaction.
SOURCES OF INFORMATION	The Audit Committee must have access to all the financial information for the entire fiscal year to ensure compliance with Articles II and III of the <i>Financial Standards Code</i>; this includes (but is not limited to): All bank account statements and reconciliations, deposit receipt slips, cancelled checks (or photocopies of cancelled checks as provided by the bank), checkbook registers and check stubs (or duplicate copies of written checks), savings passbooks (if applicable), income & expense registers for all bank accounts, invoices and travel expense vouchers, minutes of Executive Board and General Membership meetings, Reports to the Executive Board (on the form provided by CSEA or any other means as presented to the Executive Board), the completed Financial Report and Budget for this fiscal year, the previous fiscal year's Audit Report, the most recent IRS return filed with the IRS (the email confirmation if filing a 990-N or the copy of the filed Form 990-EZ or 990 for this fiscal year) as well as, if applicable, the IRS form 1099-NEC and 1096.
CONDUCTING THE AUDIT	AT A MINIMUM, THE AUDIT COMMITTEE MUST REVIEW: 1) All income received from CSEA, Inc. to ensure compliance with Article IV of the <i>Financial Standard Code</i>. When reviewing income, the amount deposited should agree with the amount recorded on the deposit slip, the entry on the Income Register and the documentation received from the source of the income. The amounts received from CSEA, Inc. normally include rebates and/or advances and, if applicable, delegate reimbursements. (2) The documentation of expenditures that are significant (such as the costs to attend the annual CSEA Convention) and/or frequent (such as honorariums) to ensure compliance with Articles V, VI and VII of the <i>Financial Standards Code</i>. When reviewing expenses, the cancelled check should be examined to ensure the endorsement appears authentic and the amount and payee agree with the checkbook register entry, the entry on the Expense Register and the invoice or travel expense voucher. Honorarium payments should be verified against the resolution on file stating the position and amount. (3) At least four bank statements, one of which is the year-end bank statement, along with their reconciliations to ensure compliance with Article II and IV of the <i>Financial Standards Code</i>. The reconciled year-end balance must agree with the Closing Balance reported on the Financial Report and the reconciled balances of the other three bank statements should agree with the balances reported by the Treasurer to the Executive Board at the Constitutionally required board meetings. (4) The completed Budget, Financial Report and IRS return to ensure timely filing and accuracy in accordance with Article VIII of the <i>Financial Standards Code</i>. The Budget should be reviewed to ensure reasonableness; the Income and Expense Registers should be compared to the Financial Report and the periodic report(s) to the Executive Board to ensure accuracy; the Financial Report should be reviewed for accuracy and the IRS return should be reviewed to ensure it agrees with the Financial Report and was filed on time with the IRS.
COMPLETING THE AUDIT REPORT	THE AUDIT REPORT CANNOT BE ACCEPTED UNTIL THE FOLLOWING ARE COMPLETED: PART I - PROCEDURES: The Audit Committee Chairperson must enter the percentage of information reviewed for each of the six procedures listed. For example, for Item 1, if only the four necessary monthly bank statements and reconciliations were reviewed during the audit, enter 25% in the Percent % Audited column because four of the twelve bank statements (one quarter or 25%) were reviewed. For Item 2, most will enter 100% because most will verify all deposits made during the entire fiscal year or 100%. PART II - QUESTIONNAIRE: The Audit Committee Chairperson must mark either YES or NO in response to the question asked. Any responses of 'No' must have an explanation provided. PART III - MANDATORY REPORT: The Audit Committee Chairperson must write the findings of the audit; if all is satisfactory, then a written statement indicating such must be provided. If there are areas which do not conform to the <i>Financial Standards Code</i> , they must be indicated here along with any recommended steps for improvement. SIGNATURES: The Audit Report must be signed by the Audit Committee Chairperson and at least two other members of the Audit Committee. The Report cannot be accepted without the signatures of three members. PRESENTATION & FILING: The completed Audit Report must be presented to the Region/Local/Unit Executive Board and the Treasurer must file it with the appropriate CSEA Treasurer as part of the required annual filing.

CSEA RETIREE FORMS

CATEGORY DEFINITIONS

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 people 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.