

**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 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 Region/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 *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 2024-25 Budget and 2024 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 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 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 2024-25 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 2024-25 BUDGET MUST BE APPROVED BY THE REGION/LOCAL/UNIT EXECUTIVE BOARD ON OR BEFORE SEPTEMBER 30, 2024.**

Additionally, as Region/Local/Unit President, it is your duty to **FILE THE APPROVED 2024-25 BUDGET WITH CSEA ON OR BEFORE NOVEMBER 1, 2024.** 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, 2024** (the CSEA 2024-25 Budget, CSEA 2024 Financial Report, CSEA 2024 Audit Report, IRS 2023 Form 990/990-EZ/990-N and, if applicable, USDOL LM Form) **must be FILED WITH CSEA AND ACCEPTED before the 2024 Final Rebate is issued.**

I hope you find this mailing helpful in developing a spending plan for the 2024-25 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  
CSEA Statewide Officers  
P. Diana, Director of Internal Operations  
W. Kearney, Director of Finance  
Internal Operations Department

# CSEA BUDGET REPORT INSTRUCTIONS

## SHORT AND LONG FORMS

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>2024-25 BUDGET COVER PAGE</b>		The approved BUDGET must be filed with the CSEA Statewide* Treasurer <b>BY NOVEMBER 1, 2024</b> * UNITS file with your LOCAL Treasurer.	
LOCAL/UNIT #: _____ LOCAL/UNIT NAME: _____		COLLECTION OF COVER PAGE IS <b>MANDATORY</b>			
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>	<b>APPROVED BUDGET</b> <b>3</b>	CALCULATE and explain significant increases or decreases
<b>INCOME</b>		CURRENT YTD ACTUAL as of _____ 2024	PRIOR BUDGET 2023-24	<b>ANNUAL BUDGET 2024-25</b>	<b>CHANGES</b> 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 <b>MUST</b> be provided on SCHED (B)
MEMBER MEETINGS
NEGOTIATIONS EXPENSES
OFFICERS' EXPENSE - use worksheet on SCHED (B)
SUPPLIES / POSTAGE / PRINTING
TELEPHONE / WEBSITE
OTHER CHARGEABLE EXPENSES - provide detail on SCHED (A)
Subtotal CHARGEABLE Expenses:
NONCHARGEABLE EXPENSES:
MEMBER BENEFITS
RETIREE DUES (for first year)
SCHOLARSHIPS
SOCIAL EVENTS (Gross Expense)
OTHER NONCHARGEABLE EXPENSES-provide detail on SCHED (A)
Subtotal NONCHARGEABLE Expenses:

**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.

<b>CURRENT YTD</b>
<b>ACTUAL</b>
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		Record all deposits made and interest earned (with the dollar amount) in the AMOUNT column and also in the appropriate RECEIVED column. (Amount may be split between several columns if necessary). At the end of the month, quarter and/or fiscal year set up each column.					
(FOR USE WITH CSEA SHORT FORMS)							
LOCAL/UNIT		FISCAL YEAR		BANK ACCOUNT			
LINE #	DATE	SOURCE AND PURPOSE OF INCOME: (Where is income received from)	AMOUNT	BANK INTEREST	COLLECTIONS FOR MEMBER MEETINGS	CSEA DELEGATE REIMBURSEMENTS	CSEA DUES & AGENCY SHOP 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							
<b>TOTALS:</b>							

CSEA 2023-24 FINANCIAL REPORT		The FINANCIAL REPORT must be filed with the CSEA Statewide Treasurer BY JANUARY 1, 2025. *UNITS file with your LOCAL Treasurer.
For Fiscal Year Ended: <b>September 30, 2024</b>		
SHORT FORM-USE ONLY IF TOTAL INCOME IS EQUAL TO OR LESS THAN \$50,000		
LOCAL/UNIT #:	LOCAL/UNIT NAME:	EIN:
Refer to the FINANCIAL REPORT INSTRUCTIONS (on reverse side) for guidance to complete this report.		
<b>OPENING BALANCE (ALL bank accounts) AS OF 10/1/2023:</b>		
(Must be the same as CLOSING BALANCE at 9/30/2023 reported on the 2022-23 FINANCIAL REPORT.)		
<b>ALL INCOME RECEIVED DURING FISCAL YEAR</b>	BANK INTEREST	
	COLLECTIONS FOR MEMBER MEETINGS	
	CSEA DELEGATE REIMBURSEMENTS	
	CSEA DUES & AGENCY SHOP REBATES	
	CSEA NEGOTIATION REIMBURSEMENTS	
	EXPENSE REIMBURSEMENTS	
	OTHER CHARGEABLE INCOME - attach detail	
	Subtotal CHARGEABLE Income:	
	NONCHARGEABLE INCOME:	
	COLLECTIONS FOR MEMBER BENEFITS	
COLLECTIONS FOR SOCIAL EVENTS (Gross Income)		
OTHER NONCHARGEABLE INCOME - attach detail		
Subtotal NONCHARGEABLE Income:		
Subtotal CHARGEABLE Income plus Subtotal NONCHARGEABLE Income =		<b>TOTAL INCOME:</b>

**EXPENSE REGISTER**

**FINANCIAL REPORT - EXPENSES**

CSEA EXPENSE REGISTER		Record all checks issued and bank charges incurred on the lines below. Enter the amount in the AMOUNT column and also in the appropriate EXPENSE column. (An amount may be split between several columns if necessary). At the end of the month, quarter and/or fiscal year set up each column.																					
(FOR USE WITH CSEA SHORT FORMS)																							
LOCAL/UNIT		FISCAL YEAR		BANK ACCOUNT																			
LINE #	DATE	CHECK NUMBER	PAYEE	AMOUNT	BANK FEES	COMMITTEES	CSEA DELEGATE CONVENTION	CSEA WORKSHOPS EDUCATION	EXECUTIVE BOARD MEETINGS	HONORARIUMS	MEMBER MEETINGS	NEGOTIATION EXPENSES	OFFICERS' EXPENSE	SUPPLIES / POSTAGE / PRINTING / COVID PPE	TELEPHONE / WEBSITE	OTHER CHARGEABLE EXPENSES - attach detail	NONCHARGEABLE EXPENSES	MEMBER BENEFITS	RETIRE DUES (for first year)	SCHOLARSHIPS	SOCIAL EVENTS (Gross Expenses)	OTHER NONCHARGEABLE EXPENSES - attach detail	
1																							
2																							
3																							
4																							
5																							
6																							
7																							
8																							
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20																							
21																							
22																							
<b>TOTALS:</b>																							

<b>ALL EXPENSES INCURRED DURING FISCAL YEAR</b>	BANK FEES	
	COMMITTEES	
	CSEA DELEGATE CONVENTION	
	CSEA WORKSHOPS EDUCATION	
	EXECUTIVE BOARD MEETINGS	
	HONORARIUMS	
	MEMBER MEETINGS	
	NEGOTIATION EXPENSES	
	OFFICERS' EXPENSE	
	SUPPLIES / POSTAGE / PRINTING / COVID PPE	
TELEPHONE / WEBSITE		
OTHER CHARGEABLE EXPENSES - attach detail		
Subtotal CHARGEABLE Expenses:		
NONCHARGEABLE EXPENSES		
MEMBER BENEFITS		
RETIRE DUES (for first year)		
SCHOLARSHIPS		
SOCIAL EVENTS (Gross Expenses)		
OTHER NONCHARGEABLE EXPENSES - attach detail		
Subtotal NONCHARGEABLE Expenses:		
Subtotal CHARGEABLE Expenses plus Subtotal NONCHARGEABLE Expenses =		<b>TOTAL EXPENSES:</b>

## Column 2: Prior Budget

Refer to the Budget form from the **prior** year: FY 2023-24. 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.

The diagram illustrates the data transfer process between two budget forms. On the left is the '2023-24 BUDGET COVER PAGE'. It features columns for 'CURRENT YTD ACTUAL' (as of 2023), 'PRIOR BUDGET' (2022-23), 'APPROVED BUDGET' (2023-24), and 'CHANGES'. A blue arrow labeled '2' points to the 'APPROVED BUDGET' column. On the right is the '2024-25 BUDGET COVER PAGE'. It features columns for 'CURRENT YTD ACTUAL' (as of 2024), 'PRIOR BUDGET' (2023-24), 'APPROVED BUDGET' (2024-25), and 'CHANGES'. A blue arrow labeled '3' points to the 'APPROVED BUDGET' column. A large blue arrow points from the 'APPROVED BUDGET' column of the 2023-24 form to the 'APPROVED BUDGET' column of the 2024-25 form, indicating that data from the previous year's approved budget is being copied into the current year's prior budget column.

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 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). 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>		
<i>Estimate Normal Annual Rebate Income by adding the 2023 Final Rebate to the 2024 Advance Rebate*</i>		
<b>2023 FINAL REBATE</b>	<input style="width: 80px;" type="text" value="4,685"/>	*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.
<b>PLUS 2024 ADVANCE REBATE</b>	<input style="width: 80px;" type="text" value="4,600"/>	
<b>EQUALS ANNUAL REBATE INCOME</b>	<input style="width: 80px;" type="text" value="8,685"/>	
<i>ROUND the TOTAL REBATES RECEIVED amount DOWN to the nearest thousand</i>		
<b>APPROVED BUDGET REBATE INCOME</b>	<input style="width: 80px;" type="text" value="8,000"/>	
<i>Enter this amount on the Cover Page, Approved Budget Column: Dues Rebate Income</i>		

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, 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>2024-25 BUDGET</b> <b>SCHEDULE (B)</b> WORKSHEETS	The approved BUDGET must be filed with the CSEA Statewide* Treasurer <b>BY NOVEMBER 1, 2024.</b> * UNITS file with your LOCAL Treasurer.		
LOCAL/UNIT #: _____	LOCAL/UNIT NAME: _____	COMPLETION OF SCHEDULE (B) IS <b>MANDATORY</b>		
<b>COMPLETION OF THE HONORARIUMS SECTION BELOW IS REQUIRED.</b>				
The total of all honorariums listed below in the APPROVED 2024-25 BUDGET column <b>MUST EQUAL</b> 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 _____ 2024	PRIOR BUDGET 2023-24	<b>APPROVED BUDGET 2024-25</b>	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, <b>on or before November 1st</b> of the year preceding an election. These changes <b>SHALL NOT TAKE EFFECT until after the intervening election has occurred.</b>				
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 _____ 2024	PRIOR BUDGET 2023-24	<b>APPROVED BUDGET 2024-25</b>	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:

<p><b>TOTAL BUDGETED INCOME minus TOTAL BUDGETED EXPENSES:</b> </p>	<div style="border: 1px solid black; width: 100px; height: 40px; margin: 0 auto;"></div>
<p><i>If less than \$0 fill out Sched A, 2024-25 Total Funds Available Worksheet</i></p>	
<p><b>IMPORTANT: NET NONCHARGEABLE ACTIVITY PROPOSED IN APPROVED 2024-25 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 2024-25 BUDGET must be adjusted before it can be presented for approval of the Region, Local or Unit Executive Board.</p>	
<p>BUDGET COMMITTEE CHAIRPERSON: _____</p>	<p>This 2024-25 BUDGET COVER PAGE, together with SCHEDULES A &amp; B (attached) has been APPROVED by the Local / Unit Executive Board at a meeting held on _____ (DATE).</p>
<p>SIGNATURE: _____</p>	<p>at a meeting held on _____ (DATE).</p>
<p>PRINT NAME: _____</p>	<p><b>Attested by:</b> _____</p>
<p>_____ <b>LOCAL / UNIT SECRETARY'S SIGNATURE</b></p>	

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, **2024-25 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>2024-25 TOTAL FUNDS AVAILABLE WORKSHEET</b>			
Total of All Bank Accounts as of Sep 30, 2024	\$	<div style="border: 1px solid black; padding: 2px 10px;">4,685</div>	
PLUS Approved Budget Total Income	+ \$	<div style="border: 1px solid black; padding: 2px 10px;">4,600</div>	
MINUS Approved Budget Total Expenses	- \$	<div style="border: 1px solid black; padding: 2px 10px;">8,685</div>	
<b>EQUALS TOTAL FUNDS AVAILABLE</b>	<b>= \$</b>	<div style="border: 1px solid black; padding: 2px 10px;">600</div>	<b>Cannot be less than \$0.00</b>
<p><i>If Estimated Funds Available are less than \$0.00, the Approved 2024-25 Budget must be adjusted.</i></p>			

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 2024-25 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>				
<small>Approved Budget</small> <b>N/C Expenses</b>	<small>Approved Budget</small> <b>N/C Income</b>	<small>Approved Budget</small> <b>Net N/C Expense</b>		
2,000	-	400	=	1,600
			=	20.0%
<i>Divided by Total Expenses →</i>				8,000
<small>Multiply x 100 for Percentage</small>				
<small>N/C Percentage cannot exceed 30 % for the 2024 - 2025 Fiscal Year</small>				

**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)**

# CSEA FINANCIAL REPORT INSTRUCTIONS

The Annual Financial Report (AFR) summarizes financial activity for the entire fiscal year, from Oct 1, 2023 thru Sep 30, 2024. The report shows sources of income and expenses as well as the resources available at year-end for future activities. The activity reported on this form comes directly from the completed Income and Expense registers. Therefore all withdrawals and deposits must be recorded on these registers, thru Sep 30, before attempting to fill out the Financial Report form.

The first row of the AFR shows the OPENING BALANCE for the new Fiscal Year. This is the reconciled balance as of Oct 1, 2023 and must be the same as the CLOSING BALANCE reported the day before, at the end of the previous fiscal year, on Sep 30, 2023.

This is followed by the INCOME section, which summarizes all income reported on the INCOME register in each category, and is totaled in the TOTAL INCOME row.

This is followed by the EXPENSE section, which summarizes all expenses reported on the EXPENSE register in each category, and is totaled in the TOTAL EXPENSE row.

Finally, the CLOSING BALANCE is calculated as:

$$\text{OPENING BALANCE} + \text{INCOME} - \text{EXPENSE}$$

The CLOSING BALANCE should match the sum of the Sep 30, 2024 bank statement(s). These statements, and a reconciliation of any uncleared checks, should be attached to the AFR.

A properly prepared Financial Report is signed and dated by the President and Treasurer.

<b>CSEA</b> <span style="float: right;">2023-24 FINANCIAL REPORT</span>		The FINANCIAL REPORT must be filed with the CSEA Statewide Treasurer BY JANUARY 1, 2025. TURN IT IN WITH YOUR LOCAL TREASURER.
SECRET FORM 4-USE ONLY IF TOTAL INCOME IS EQUAL TO OR LESS THAN \$50,000		For Fiscal Year Ended: <b>September 30, 2023</b>
LOCAL/UNIT #:	LOCAL/UNIT NAME:	EN:
(Refer to the FINANCIAL REPORT INSTRUCTIONS (on reverse side) for guidance to complete this report.)		
<b>OPENING BALANCE (ALL bank accounts) AS OF 10/1/2023:</b>		
(Must be the same as CLOSING BALANCE at 9/30/2023 reported on the 2022-23 FINANCIAL REPORT.)		
ALL INCOME RECEIVED	DURING FISCAL YEAR	
	BANK INTEREST	
	COLLECTIONS FOR BOARD MEETINGS	
	CSEA DELEGATE REIMBURSEMENTS	
	CSEA DUES & AGENCY SHOP FEES	
	CSEA NEGOTIATION REIMBURSEMENTS	
	EXPENSE REIMBURSEMENTS	
	OTHER CHARGEABLE INCOME - attach detail	
	NON-CHARGEABLE INCOME	Total of CHARGEABLE INCOME:
	COLLECTIONS FOR MEMBER BENEFITS	
COLLECTIONS FOR SOCIAL EVENTS (Gross Income)		
OTHER NON-CHARGEABLE INCOME - attach detail	Total of NON-CHARGEABLE INCOME:	
Total of CHARGEABLE INCOME plus Total of NON-CHARGEABLE INCOME = <b>TOTAL INCOME:</b>		
IMPORTANT: Short Form filers are required to submit a 990-N ePostcard to the IRS by FEBRUARY 15, 2025. If TOTAL INCOME is normally greater than \$50,000 use CSEA's Long Form and file an IRS Form 990 or 990-EZ.		
ALL EXPENSES INCURRED	DURING FISCAL YEAR	
	BANK FEES	
	COMMITTEES	
	CSEA DELEGATES CONVENTION	
	CSEA WORKSHOPS/EDUCATION	
	SECURITY BOARD MEETINGS	
	HONORARIUMS	
	MEMBER MEETINGS	
	NEGOTIATIONS EXPENSES	
	OFFICERS EXPENSE	
SUPPLIES / POSTAGE / PRINTING / COPIES		
TELEPHONE / WEBSITE		
OTHER CHARGEABLE EXPENSES - attach detail	Total of CHARGEABLE EXPENSES:	
NON-CHARGEABLE EXPENSES		
MEMBER BENEFITS		
RETIRE DUES (for first year)		
SCHOLARSHIPS		
SOCIAL EVENTS (Gross Expense)		
OTHER NON-CHARGEABLE EXPENSES - attach detail	Total of NON-CHARGEABLE EXPENSES:	
Total of CHARGEABLE EXPENSES plus Total of NON-CHARGEABLE EXPENSES = <b>TOTAL EXPENSES:</b>		
<b>LOSING BALANCE (ALL bank accounts) AS OF 9/30/2024:</b>		
(Must equal the OPENING BALANCE plus TOTAL INCOME minus TOTAL EXPENSES.)		
Attach the reconciled SEP 30, 2024 bank statements of all bank accounts to confirm the closing balance above.		
IMPORTANT: Nonchargeable spending cannot exceed the annual Statewide Allocation. For the 2023-24 fiscal year the maximum that could be spent on nonchargeable activity was 30% of total expenses. If this amount was exceeded during 2023-24 please attach a detailed explanation. Refer to CSEA's annual Budget mailing for instructions regarding the non-chargeable calculation.		
The above Report prepared by and attested to by:		AND
SIGNATURE AND REQUIRED	LOCAL / UNIT PRESIDENT SIGNATURE / DATE	LOCAL / UNIT

**Before submitting the Financial Report, Locals to the CSEA Statewide Treasurer, Units to their Local Treasurers, calculate the Non-Chargeable Percentage of Expenses for the 2023-24 Fiscal Year. The allowable percentage for 2023-24 was 30%. Follow the same process as outlined in the Budget Instructions.**

$$\text{Non-chargeable \%} = (\text{NC Expenses} - \text{NC Income}) / \text{Total Expenses}$$

**If non-chargeable spending exceeded 30% then a written explanation must be submitted with the AFR.**

# CSEA CATEGORY DEFINITIONS

## SHORT & LONG FORMS

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**CHARGEABLE** refers to the necessary and reasonably incurred costs for the purpose of assisting the Region/Local/Unit in performing the duties as representatives of the members. These are typically the expenses incurred to represent the members at union meetings, the annual Delegates Convention, various labor workshops, the CSEA Safety & Health Conference, grievance representation, negotiating the contract, labor management meetings, etc. Also included are the costs to maintain office space (if necessary), reimbursement of union-related phone calls, postage, printing and supplies used to inform the membership and/or assist in representation, unit rebates, etc.

**NONCHARGEABLE** refers to those costs that are unrelated to collective bargaining and the work-related interests of the members. These include contributions or gifts that directly benefit members, such as acknowledgement of retirements, memorials for deceased, cards or flowers for sick members, gifts in place of a holiday social function, scholarships, social events, retiree dues for the first year and the costs of sending representatives to any events that are not specifically CSEA (AFL-CIO events, AFSCME events, CLUW events, CBTU events and the NYS Black & Puerto Rican Caucus).

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### INCOME

#### ***Chargeable:***

**BANK INTEREST** – Includes all interest/dividends earned in all bank account(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 activity held in conjunction with the member meeting where non-members may attend, then the FULL COST PER PERSON for the entire event must be collected from the guest(s).** The cost per person is calculated by dividing the total cost by the number of people attending the event. **Union funds may not subsidize non-members.**

Funds collected from non-members are recorded in the COLLECTIONS FOR SOCIAL EVENTS income category.

**CSEA DELEGATES REIMBURSEMENTS** – Following the bi-annual year in which a regular 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 Delegates Meeting are provided in the annual Budget Information mailing along with the current mileage reimbursement rate. Use these figures and refer to the amounts previously reimbursed to determine the proposed reimbursement. There is no delegate 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.

CSEA NEGOTIATION REIMBURSEMENTS – The amounts reimbursed to Locals by CSEA for official negotiations, mediations and fact-finding meetings with management (a caucus of team members is not covered), as well as the cost of ratifying the contract (voting machines, ballot printing, mailing and printing and mailing of the contract). The reimbursement back to Units is determined at the Local level. (Refer to the negotiation reimbursement guidelines found on the reverse side of the CSEA Negotiation Reimbursement voucher). It is anticipated that negotiations should incur no lodging expenses, little mileage and minimal meal charges.

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

OTHER CHARGEABLE INCOME – Other income from chargeable activity not already allocated to a chargeable income category.

### ***Nonchargeable:***

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 NONCHARGEABLE INCOME – Other income from nonchargeable activity not already allocated to a nonchargeable income category.

## **EXPENSES**

### ***Chargeable:***

COMMITTEES – Includes travel expenses of committee members and any other costs incurred to hold committee meetings such as food, room costs, etc. The constitutionally mandated standing committees are the Budget Committee, Audit Committee, Membership Committee, Political and Legislative Action Committee and Health & Safety Committee. Remember to budget for Election Committee expenses and projected election costs whenever it is an election year.

CSEA DELEGATES MEETING – Includes the **entire cost** of sending all delegates to the 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 any other meetings, workshops, conferences, etc. on this line.**

CSEA WORKSHOPS/EDUCATION – Includes all costs of attending the various CSEA sponsored workshops and conferences. **Do NOT include the cost of attending the CSEA Delegates Meeting or other non-CSEA events such as the CBTU on this line.**

EQUIPMENT (Long Forms Only) – Includes the cost of purchasing items that are the property of the Local/Unit such as computers, laptops, printers, copiers, office furniture, etc. Also includes the maintenance costs for equipment such as copiers and printers.

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

HONORARIUMS – The Region/Local/Unit Executive Board may establish honorariums for their officers; refer to the *Region/Local/Unit Constitution* and the *Financial Standards Code* 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/Unit Constitution* requires that at least **TWO** general membership meetings be held each fiscal year (may be waived in Local's 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).

NEGOTIATIONS EXPENSE – Includes **ALL** costs associated with negotiating, ratifying and printing the labor contract, including those costs not reimbursed by CSEA.

OFFICERS' EXPENSE – Includes expenses incurred by the elected Officers such as meeting with members to discuss problems, grievance meetings, attending other union-related meetings, events, etc. that are not included elsewhere; generally, expenses incurred by Officers acting in the capacity as an Officer of the Region/Local/Unit that cannot be allocated to another expense category. **Do NOT include expenses to attend the annual Delegates Meeting or CSEA workshops, conferences or Region meetings;** those costs are included in the CSEA DELEGATES MEETING category or the CSEA WORKSHOPS/EDUCATION category. Also, do not include expenses incurred to attend constituency group events such as the CBTU and Black & Puerto Rican Caucus; those expenses are included in the OTHER NONCHARGEABLE EXPENSES category.

POSTAGE & SHIPPING (Long Forms Only) – Includes postage and shipping costs for mailings.

**PRINTING & PUBLICATIONS (Long Forms Only)** – Includes costs for printing handouts, duplicating services and/or producing a newsletter, etc.

**PROFESSIONAL FEES (Long Forms Only)** – Includes costs for professional services such as an accountant or other licensed professional.

**REGION DUES** – Region dues are now deducted directly from the Local’s Rebate.

**RENT & UTILITIES (Long Forms Only)** – Includes costs associated with the rental or lease of Local/Unit office space including heat, electric, water, property taxes, etc. Do not include the cost of renting a hall for union meetings; those costs are recorded under **EXECUTIVE BOARD MEETINGS** and/or **MEMBER MEETINGS**. Also, do not include the cost of telephone reimbursements - those should be recorded under **TELEPHONE/WEBSITE**.

**SALARY & BENEFITS (Long Forms Only)** – Includes the total payroll-related costs for employees of the Local/Unit for the entire fiscal year.

**SUPPLIES (Long Forms Only)** – Includes costs of supplies such as paper, copier toner, ink, pens, staples, etc.

**SUPPLIES / POSTAGE / PRINTING (Short Forms Only)** – Includes costs for supplies (paper, toner, ink, pens, etc), 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.

**UNIT REBATES (Long Forms Only)** – Includes all rebates paid or due Units during the fiscal year. If Units have not received previous years’ rebates due to administratorships or non-compliance, include these withheld amounts in the current budget. This authorizes the maximum potential rebate expense for the fiscal year.

**NOTE: UNITS IN UP STRUCTURE**

Locals with units in Unit President (UP) Structure must budget potential expenses for those units by totaling the rebates due these units and distributing this amount between chargeable and nonchargeable expenses based on the current year’s nonchargeable allowance.

For example, based on a 30% nonchargeable percentage:

70% of all funds allocated to UP units will be budgeted as chargeable expenses and included in the Unit Rebates Expense category.

30% of all funds will be budgeted as nonchargeable expenses and included in Other Nonchargeable Expenses (with an explanation on Schedule A).

OTHER CHARGEABLE EXPENSES – Other chargeable expenses not already allocated to a chargeable expense category.

*Note: Other Chargeable Expenses must be detailed and/or explained on Budget Schedule A, under Additional Information.*

***Nonchargeable:***

AFL-CIO EVENTS / AFSCME EVENTS (Long Form Only) – Includes costs incurred to attend events held by the American Federation of Labor and Congress of Industrial Organizations (AFL-CIO) or the American Federation of State, County and Municipal Employees (AFSCME).

CLUW / LCLAA / PAW EVENTS (Long Form Only) – Includes costs incurred to attend events held by the Coalition of Labor Union Women (CLUW), Labor Council for Latin American Advancement (LCLAA) and Pride at Work (PAW). **It is NOT allowable to use union funds to pay for membership of individuals to any of these constituency groups.**

COALITION OF BLACK TRADE UNIONIST (CBTU) EVENTS (Long Form Only) – Includes costs incurred to attend CBTU events. **It is NOT allowable to use union funds to pay for membership of individuals to CBTU, a constituency group.**

NYS BLACK & PUERTO RICAN CAUCUS (Long Form Only) – Includes costs incurred to attend the New York State legislative caucus held annually.

OTHER NON-CSEA EVENTS (Long Form Only) – Includes costs incurred to attend constituency group events that are not included in any other category. **It is NOT allowable to use union funds to pay for membership of individuals to a constituency group.**

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 members, and gifts to members in place of a holiday social function.

RETIREE DUES – Includes the first-year retiree dues paid for members.

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 NONCHARGEABLE EXPENSES – Other nonchargeable expenses not already allocated to a nonchargeable expense category. This category will include the nonchargeable component of UP unit expenses as described under Unit Rebates.

*Note: Other Nonchargeable Expenses must be detailed and/or explained on Budget Schedule A, under Additional Information.*