

## CHECKLIST FOR EXPENDITURES The “Be Sure List”

### BE SURE THERE:

Is a quorum present and recorded in the minutes

Is a detailed Treasurer’s report that includes every transaction since the last accepted Treasurer’s report

Are motions in the minutes for all expenses

Are limits and or amounts given in the motion for the expense such as:

- Number of days for wages
- Dollar amount or limit for meals
- Travel cost including mileage, hotel etc.
- Cab fare or parking

Are standing motions for reoccurring expenses such as meeting meals, steward’s postage, hall rental etc. Otherwise you need to approve every time

Are limits and dollar amounts included in the standing motions

Is an additional motion if the expenditure amount goes over the amount in the original motion

Is the required backup documentation for each expenditure:

- The “Subordinate Body Expense Form” (see attached) when reimbursing member expenses, with all receipts attached.
- The “Subordinate Body Paid Release Time” form (see attached) when paying wage to your members, with copy of pay stub attached.
- Receipts from vendors, including hotel receipts
- Copy of registration forms when attending an event

Are two authorized signatures on every check.

Are no funds used for Political Activities or loans issued to anyone.

Are no credit cards or debit cards issued to the chapter. They are not allowed since they do not require 2 signatures

## Directions for filling in the required SUBORDINATE BODY EXPENSE FORM

- A. Person should fill in their name and address (This allows the use of “Home” in the “To” and “From” since Home has been identified)
- B. All expenses should include a date. The date of the meeting, the date on the receipt, the time period covered for items such as phone bills.
- C. For travel expenses, the “To” and “From” need to have a defined location. All expenses should have a “Reason”.
- D. This column is used to record travel time. It shows that the travel time was long enough to justify a meal(s). (See G)
- E. This column is for the total miles. You can put a check mark in the “RT” column if it represents a Round Trip.
- F. List the rate that has been approved by your subordinate body.
- G. This is the dollar value of your miles. Multiply the miles by the rate.
- H. Meals need to be approved by the membership. You do not have to pay meals, and the amount can be based on a set per diem rate or by actual receipts.
- I. Use this area to describe “Other Expenses”.
- J. Actual amount of Postage goes in this column.
- K. The amount of phone reimbursement should be in this column. Be sure member list names of persons called and purpose of the calls on the bill if they have multiple calls.
- L. Miscellaneous should only be used for items that do not fit into any other category. Be sure to explain fully and attach receipts.
- M. Totals for each line are placed here and the Grand Total is recorded at the bottom.
- N. Fill in with date paid.
- O. Fill in the number of the check used to pay this expense.
- P. “Approved By” can be used for different things. Your subordinate body may require the Treasurer or President to sign the form. Your subordinate body may want to use this area to cross-reference the date of the meeting that approved the expense or the standing motion that approves the expense. This area may not be required by your subordinate body but could be useful.
- Q. Member should sign the form before turning it in.

Feel free to add additional comments on the form or more information can be written on the actual receipts. It is better to have too much information regarding the reason for the expense than not enough.

All receipts need to be attached. (i.e. Postage, phone bills, meals etc.)

You should use the “Subordinate Body Paid Release Time” for reimbursing wages. The directions are on the bottom of the form. You should have on file a copy of the person’s pay stub to verify the hourly rate.

## DUTIES OF OFFICERS

All positions are important to make the chapter operate properly.  
You should operate as a group. It is not a one or two person operation

**PRESIDENT:** Calls the meetings (Be sure to have 1 Membership and 1 E-Board meeting per quarter to qualify for active status in order to get your rebate)

Appoints committees

Signer on all checks

Presides over meetings (keep the meeting in order, appoint minute taker if Secretary is absent)

**VICE-PRESIDENT:** Act as President in his/her absence

**SECRETARY:** Always have the following in his/her possession:

Copy of constitution

Membership List

All communications/correspondence

NOTIFY the assigned Staff Representative and assigned Board of Directors member at least ten (10) days in advance of each Body's meeting (Districts & Assemblies should notify Executive Director)

Take minutes of the meetings

Sign all minutes

Present minutes at next meeting for approval

Give copy of minutes to Treasurer

**TREASURER:** Keep accurate financial records

File Financial Statements quarterly

Pay expenses only if properly authorized

Signer on all checks

Present detailed Treasurer's Report at meeting for approval  
(start where the last accepted report left off)

Sign all Treasurer's Reports

Give copy of Treasurer's Report to Secretary

**EXECUTIVE BOARD MEMBERS:**

Make sure minutes are accurate

Make sure Treasurer's Reports are accurate

**ALL MEMBERS:**

Must fill in proper paper work and have necessary receipts when requesting chapter funds

**REMEMBER ALL EXECUTIVE BOARD MEMBERS AND OFFICERS MUST BE SURE TO PAY DUES EVEN WHEN OUT ON DISABILITY, WORKERS COMP ETC IN ORDER TO KEEP THEIR OFFICE.**

## EXPENDITURES

1. You must have a quorum at the meeting in order to conduct business and approve expenditures. (See Guideline for Meetings for definition of “quorum”)
2. You can approve expenditures by one of the following ways:
  - A. A detailed motion passed and recorded in the minutes at an Executive Board meeting or Membership meeting.
  - B. Standing motions. These are for reoccurring expenses. A copy of these motions need to be in the records at all times. These motions should also include detail and dollar amounts and/or limits.
  - C. Phone poll. Only when “time is of the essence” between meetings. The poll should be in writing that includes a detailed request (motion) and the names of all Officers and Executive Board Members and how they voted. The results should be reported at the next meeting and reflected in the minutes.
3. Motions in the minutes must be detailed. Be specific. Give dollar amounts and/or limits. Do not use “pay all expenses”.
4. If the amount of the expenditure exceeds the amount in the motion, an additional motion must be made for the additional funds.
5. Should have some type of backup documentation for all expenditures.
  - A. Expense voucher for reimbursing member expenses (i.e. mileage, per diem, postage etc) with proper receipts attached.
  - B. Release time form for lost wages with a copy of the person’s pay stub attached. (This is to verify rate of pay)
  - C. Receipts from vendors (office supplies, pizza served at meetings etc)
  - D. Copies of registrations (for all conferences and conventions)
6. Backup documentation should be cross-referenced with the check number and date paid.
7. The chapter is not allowed to have or use Bank Debit Cards or Credit Cards.
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9. We recommend you do not allow more than the IRS rate for mileage and per diems because the excess becomes taxable income to the individual.



## GUIDELINES FOR MEETINGS & MINUTES

All Minutes should include the following:

Date of Meeting

Type of Meeting – Exec Board or General Membership

Time meeting came to order

Roll of Officers (Present, Excused, Unexcused – account for everyone)

Is there a quorum? If so, business can be conducted. If not, the meeting is informational.

**(Quorum for a Chapter is a majority of the Chapter's Officers and Executive Board Members. Quorum for a District Council is a majority of the Executive Board and 35% of the active chapters within the Council. Quorum for an Assembly is a majority of the Executive Board and (3) other delegates representing at least two separate Chapters of the Assembly)**

An informational meeting still counts as a meeting for active status, so you still need to take minutes.

At an informational meeting you cannot make motions to approve anything.

Motion to approve last meeting minutes

Reading of Correspondence if any

Reports of the Officers: (In summary form or attach report)

President: Report on E-Board Meetings

Agenda for this Meeting

Information and Problems

Treasurer: Hand out copy of written report to be attached to the minutes of the meeting at which the report was approved.

Report should start where the last approved report left off.

All should review and then motion should be made to approve the report.

(Report should be detailed- not just totals)

Treasurer should sign and date the report.

Reports from Staff and Committees if any. Just give brief highlight.

Unfinished Business – Something that has been talked about at prior meeting but not resolved or finalized

New Business

Good and Welfare

Adjournment (Give time meeting was adjourned)

**\*\*\*REMEMBER ALL FINANCIAL ACTIONS (that arise at any point during the meeting) NEED TO BE APPROVED BY A PROPER MOTION WITH DETAIL AND DOLLAR AMOUNTS AND/OR LIMITS. The minutes should reflect who made the motion, who seconded the motion and if the motion passed or not.**

**Example: John Smith made a motion to send 2 people to the Women's Conference.**

**The chapter will pay each person wages for one day, 2 days per diem at \$25.00 a day, mileage for one car, and 1 hotel room for 2 nights. (Members will have to share room). Seconded by Sally Jones. Motion passed.**

Minutes should be signed and dated by the Secretary

**Minutes of Meeting**

for the

\_\_\_\_\_  
(Name of Subordinate Body)

Date: \_\_\_\_\_ the \_\_\_\_\_ was **called to**  
(Membership or Exec Board)

**order** by \_\_\_\_\_ Time: \_\_\_\_\_

<b>Roll Call</b> of Officers :	_____	President	Present	Absent	Excused
(Circle Status) :	_____	Vice Pres	Present	Absent	Excused
:	_____	Secretary	Present	Absent	Excused
:	_____	Treasurer	Present	Absent	Excused
:	_____	Exec Brd	Present	Absent	Excused
:	_____	Exec Brd	Present	Absent	Excused
:	_____	Exec Brd	Present	Absent	Excused
:	_____	Exec Brd	Present	Absent	Excused

Is there a **Quorum**? YES \_\_\_\_\_ NO \_\_\_\_\_ (If No, Meeting is Informational)

**Reading** of the \_\_\_\_\_ **Executive Board Meeting Minutes** by \_\_\_\_\_  
(Date)

Are there any additions or corrections? If not, the minutes will stand approved as read.

**Reading** of the \_\_\_\_\_ **General Membership Meeting Minutes** by \_\_\_\_\_  
(Date)

Are there any additions or corrections? If not, the minutes will stand approved as read.

**Reading of Correspondence by Secretary:** (Give Summary) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Motion made by \_\_\_\_\_ to \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**Treasurer's Report** (Copies of report should be handed out at meeting – if not, all details should be put in the minutes.) Does everyone have a copy of the Treasurer's report? Are there any questions?

Treasurer should present any **Polls** taken and give the results of the poll. A poll was taken on \_\_\_\_\_  
(Date)

for the purpose of \_\_\_\_\_  
The officers voted as follows and the poll Passed/Failed. Copy of poll is attached to the Treasurer's Report

If there are no objections, make motion to approve the Treasurer's report. Motion made by \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**President's Report:** (Give Summary) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Motion made by \_\_\_\_\_ to \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

Motion made by \_\_\_\_\_ to Accepted the President's Report.

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**Staff Report** (Summarize) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**State Board Member Report:**(Summarize) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Committee Reports-** Name of Committee \_\_\_\_\_  
(Summarize) \_\_\_\_\_

Committee recommends (give detail) \_\_\_\_\_  
\_\_\_\_\_

Motion made to accept the committee's recommendations made by \_\_\_\_\_  
Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**Committee Reports-** Name of Committee \_\_\_\_\_  
(Summarize) \_\_\_\_\_

Committee recommends (give detail) \_\_\_\_\_  
\_\_\_\_\_

Motion made to accept the committee's recommendations made by \_\_\_\_\_  
Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

Committee Reports- Name of Committee \_\_\_\_\_  
(Summarize) \_\_\_\_\_

Committee recommends (give detail) \_\_\_\_\_

Motion made to accept the committee's recommendations made by \_\_\_\_\_  
Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**Unfinished Business:** (items referred to at a previous meeting which requires membership action)

Motion made by \_\_\_\_\_ to (give details) \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**New Business:** (items raised at this meeting that require membership action)

Motion made by \_\_\_\_\_ to (give details) \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**Good and Welfare:** (Can be used to announce planned activities, announce when next meeting is, etc.)

**Adjournment:** Do I hear a motion to adjourn? Motion made by \_\_\_\_\_  
to adjourn meeting at \_\_\_\_\_.

\_\_\_\_\_  
(Signature of Secretary)

## **Examples of Items/events considered NON-CHARGEABLE**

DGC Meeting Expenses

One New Toy Donation

Take Back Ohio Expenses

Labor Walks

MAC Program  
(Minority & Women's Celebration)

George Meany Banquet

APRI Beer and Brats

NAACP Membership & Gala

Picnic - if for members only - otherwise chargeable

CALMC Golf Outing

United Way Poker Run

CLUW Expenses

CBTU Expenses

CMCA Expenses

WAC Expenses

AFL-CIO Conference

Union Label Conference

\*\*\*For Conferences you need to look at the agenda to determine if it is Chargeable or Non-Chargeable

## OTHER INFORMATION

**Audits** - are done on the chapter's records every two years by the Comptroller's Office. An audit also needs to be done if the position of the Treasurer or President changes. (If you do not send in your books when requested we will hold up your rebate)

**Budgets** – we recommend you have one but it is not required. It is a good way to plan and get the most out of your funds. A budget in itself does not approve the expenditures. Expenditures still need approval through motions.

### **We are not Sales Tax Exempt**

All **bank accounts** that the chapter has must be **Federally Insured.**

The **Comptroller must be a signer** on all of the chapters accounts.

**Elections** - You must have an election of officers every three years. Again, if the election is not held on time we will hold up your rebate and possibly freeze your account(s).

**Reportable Income** - At the end of each year the Treasurer is required to fill out a form for Taxable Income paid to the members during the year and send it to Central Office. If a member receives \$600 or more, an IRS form 1099 will be issued to the member, otherwise it will be in letter form. (We will hold up your rebates if this form is not filed timely.)

**Bonding/Misuse of Funds** – if you suspect that there is a misuse of funds you need to report it immediately. Our bonding claims go thru AFSCME. The bonding company only gives us 120 days to file the evidence after the date of the initial loss.

All subordinate bodies as well as Central Office use the same Federal ID number. It is important the we all do things properly. If one subordinate body does something bad it makes us all look bad.

## SETTING UP A BUDGET FOR YOUR CHAPTER

1. What is a budget and why should you have one.
  - a. It is a **Plan**, a “Best Guess” of what your expenditures will be. It is an **estimate** of income and expenses
  - b. An opportunity to look at the big picture. Determine what is **important** to your chapter.
  - c. Allows **input** from your members. Brainstorming – new ideals
  - d. **Prevents** you from - as they say “living from paycheck to paycheck”
  
2. Steps you need to create your budget
  - a. What is your **annual income** – rebates plus any fund raisers, interest etc.
  - b. What are **your expenses** – look at past expenses. What are the kind of things your chapter spends their money on.
  - c. Put your expenses into **categories**.
  - d. Which expenses are “**fixed**” – you have to pay – you have no choice. Examples such as grievance postage, hall rental
  - e. **Prioritize** your expenditures.
  - f. **How much** do you need in each category
  - g. What **activities are important** to keep **you together as a group** and or to make **members attend your meetings**. Examples – Christmas party, food at meetings, door prizes at meetings.
  - h. **Do you have money left or do you need to cut?**
  - i. **If funds are left** – what would make your chapter better? Spending more on education? Have a savings account for something unexpected.
  - j. **If funds are short** – where can we cut. Examples – less expensive food at meetings. Reduce the mileage rate for travel. Look at doing fund raisers etc.

### **When doing a budget**

Compare to your Personal Budget- Your fixed cost would be your mortgage or rent payment, utilities etc. You discretionary expenses would be entertainment or vacation.

Don't forget to plan for items that don't happen every year such as the Convention for your Chapter's budget just like saving money when you know you will need to get your roof repaired in the next year or two.

Name \_\_\_\_\_

**Subordinate Body  
Expense Form**

Address \_\_\_\_\_

\_\_\_\_\_  
(Subordinate Body Name)

TRAVEL	To: Address/Location		RT	Time:	Total Number Miles	Rate	\$ Amount at Approved Rate	Meals At the Approved Rate			Amount	Total
	From: Address/Location			Start				Breakfast	Lunch	Dinner	Other Travel	
Date:	Reason/Purpose			Finish							Explain	
	To											
	From											
	Reason											
	To											
	From											
	Reason											
	To											
	From											
	Reason											

**TOTAL TRAVEL \$ \_\_\_\_\_**

**OTHER EXPENSES**

**POSTAGE**

**PHONE**

**MISC**

Date:	Person/Purpose
_____	_____
_____	_____
_____	_____

Amount
_____
_____
_____

Amount
_____
_____
_____

Amount
_____
_____
_____

**TOTAL OTHER EXPENSES \$ \_\_\_\_\_**

\*\*\*This form **MUST** be filled out completely and with proper receipts attached in order to receive reimbursement.

**Grand Total \$ \_\_\_\_\_**

(RT=Round Trip)

Approved By: \_\_\_\_\_ (if required)

<b>Date Paid:</b>
<b>Check Number:</b>

I certify that all items of expense reported on this statement were incurred in the discharge of OCSEA business only

Signature \_\_\_\_\_

SUBORDINATE BODY PAID RELEASE TIME

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Home Phone \_\_\_\_\_ Work Phone \_\_\_\_\_

Social Security Number \_\_\_\_\_

Date Off of Work \_\_\_\_\_

Anticipated Hours Off of Work: From: \_\_\_\_\_ To: \_\_\_\_\_

Hourly Rate of Pay \$ \_\_\_\_\_ Total Hours \_\_\_\_\_

State the nature of the Union business for which you need to be released:

\_\_\_\_\_

\_\_\_\_\_

The above requested leave has been approved by:

Approved at the \_\_\_\_\_  
\_\_\_\_\_ Subordinate Body President Date  
(Date of Meeting)

\_\_\_\_\_ Executive Committee Member Date

1. Union paid release time must be approved prior to release by a proper motion.
2. This form must be completed and provided to the Subordinate body Treasurer.
3. A copy of your current pay stub must be attached.
4. Payee must acknowledge responsibility for all employment taxes by signing in the space provided below.

I understand all filing and payment of all federal, state and local employment taxes are my responsibility and not that of OCSEA.

\_\_\_\_\_ Member's Signature Date

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for the

\_\_\_\_\_  
(Name of Subordinate Body)

Date: \_\_\_\_\_ the \_\_\_\_\_ was **called to**  
(Membership or Exec Board)

**order** by \_\_\_\_\_ Time: \_\_\_\_\_

<b>Roll Call</b> of Officers :	_____	President	Present	Absent	Excused
(Circle Status) :	_____	Vice Pres	Present	Absent	Excused
:	_____	Secretary	Present	Absent	Excused
:	_____	Treasurer	Present	Absent	Excused
:	_____	Exec Brd	Present	Absent	Excused
:	_____	Exec Brd	Present	Absent	Excused
:	_____	Exec Brd	Present	Absent	Excused
:	_____	Exec Brd	Present	Absent	Excused

Is there a **Quorum**? YES \_\_\_\_\_ NO \_\_\_\_\_ (If No, Meeting is Informational)

**Reading** of the \_\_\_\_\_ **Executive Board Meeting Minutes** by \_\_\_\_\_  
(Date)

Are there any additions or corrections? If not, the minutes will stand approved as read.

**Reading** of the \_\_\_\_\_ **General Membership Meeting Minutes** by \_\_\_\_\_  
(Date)

Are there any additions or corrections? If not, the minutes will stand approved as read.

**Reading of Correspondence by Secretary:** (Give Summary) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Motion made by \_\_\_\_\_ to \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**Treasurer's Report** (Copies of report should be handed out at meeting – if not, all details should be put in the minutes.) Does everyone have a copy of the Treasurer's report? Are there any questions?

Treasurer should present any **Polls** taken and give the results of the poll. A poll was taken on \_\_\_\_\_  
(Date)

for the purpose of \_\_\_\_\_  
The officers voted as follows and the poll Passed/Failed. Copy of poll is attached to the Treasurer's Report

If there are no objections, make motion to approve the Treasurer's report. Motion made by \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**President's Report:** (Give Summary) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Motion made by \_\_\_\_\_ to \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

Motion made by \_\_\_\_\_ to Accepted the President's Report.

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**Staff Report** (Summarize) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**State Board Member Report:**(Summarize) \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Committee Reports-** Name of Committee \_\_\_\_\_  
(Summarize) \_\_\_\_\_

Committee recommends (give detail) \_\_\_\_\_  
\_\_\_\_\_

Motion made to accept the committee's recommendations made by \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**Committee Reports-** Name of Committee \_\_\_\_\_  
(Summarize) \_\_\_\_\_

Committee recommends (give detail) \_\_\_\_\_  
\_\_\_\_\_

Motion made to accept the committee's recommendations made by \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

Committee Reports- Name of Committee \_\_\_\_\_  
(Summarize) \_\_\_\_\_

Committee recommends (give detail) \_\_\_\_\_

Motion made to accept the committee's recommendations made by \_\_\_\_\_  
Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**Unfinished Business:** (items referred to at a previous meeting which requires membership action)

Motion made by \_\_\_\_\_ to (give details) \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**New Business:** (items raised at this meeting that require membership action)

Motion made by \_\_\_\_\_ to (give details) \_\_\_\_\_

Seconded by \_\_\_\_\_ Motion Passed/Failed \_\_\_\_\_

**Good and Welfare:** (Can be used to announce planned activities, announce when next meeting is, etc.)

**Adjournment:** Do I hear a motion to adjourn? Motion made by \_\_\_\_\_  
to adjourn meeting at \_\_\_\_\_.

\_\_\_\_\_  
(Signature of Secretary)

## OTHER INFORMATION

**Audits** - are done on the chapter's records every two years by the Comptroller's Office. An audit also needs to be done if the position of the Treasurer or President changes. (If you do not send in your books when requested we will hold up your rebate)

**Budgets** – we recommend you have one but it is not required. It is a good way to plan and get the most out of your funds. A budget in itself does not approve the expenditures. Expenditures still need approval through motions.

### **We are not Sales Tax Exempt**

All **bank accounts** that the chapter has must be **Federally Insured.**

The **Comptroller must be a signer** on all of the chapters accounts.

**Elections** - You must have an election of officers every three years. Again, if the election is not held on time we will hold up your rebate and possibly freeze your account(s).

**Reportable Income** - At the end of each year the Treasurer is required to fill out a form for Taxable Income paid to the members during the year and send it to Central Office. If a member receives \$600 or more, an IRS form 1099 will be issued to the member, otherwise it will be in letter form. (We will hold up your rebates if this form is not filed timely.)

**Bonding/Misuse of Funds** – if you suspect that there is a misuse of funds you need to report it immediately. Our bonding claims go thru AFSCME. The bonding company only gives us 120 days to file the evidence after the date of the initial loss.

All subordinate bodies as well as Central Office use the same Federal ID number. It is important the we all do things properly. If one subordinate body does something bad it makes us all look bad.

## SETTING UP A BUDGET FOR YOUR CHAPTER

1. What is a budget and why should you have one.
  - a. It is a **Plan**, a “Best Guess” of what your expenditures will be. It is an **estimate** of income and expenses
  - b. An opportunity to look at the big picture. Determine what is **important** to your chapter.
  - c. Allows **input** from your members. Brainstorming – new ideals
  - d. **Prevents** you from - as they say “living from paycheck to paycheck”
  
2. Steps you need to create your budget
  - a. What is your **annual income** – rebates plus any fund raisers, interest etc.
  - b. What are **your expenses** – look at past expenses. What are the kind of things your chapter spends their money on.
  - c. Put your expenses into **categories**.
  - d. Which expenses are “**fixed**” – you have to pay – you have no choice. Examples such as grievance postage, hall rental
  - e. **Prioritize** your expenditures.
  - f. **How much** do you need in each category
  - g. What **activities are important** to keep **you together as a group** and or to make **members attend your meetings**. Examples – Christmas party, food at meetings, door prizes at meetings.
  - h. **Do you have money left or do you need to cut?**
  - i. **If funds are left** – what would make your chapter better? Spending more on education? Have a savings account for something unexpected.
  - j. **If funds are short** – where can we cut. Examples – less expensive food at meetings. Reduce the mileage rate for travel. Look at doing fund raisers etc.

### **When doing a budget**

Compare to your Personal Budget- Your fixed cost would be your mortgage or rent payment, utilities etc. You discretionary expenses would be entertainment or vacation.

Don't forget to plan for items that don't happen every year such as the Convention for your Chapter's budget just like saving money when you know you will need to get your roof repaired in the next year or two.

SUBORDINATE BODY PAID RELEASE TIME

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

Home Phone \_\_\_\_\_ Work Phone \_\_\_\_\_

Social Security Number \_\_\_\_\_

Date Off of Work \_\_\_\_\_

Anticipated Hours Off of Work: From: \_\_\_\_\_ To: \_\_\_\_\_

Hourly Rate of Pay \$ \_\_\_\_\_ Total Hours \_\_\_\_\_

State the nature of the Union business for which you need to be released:

\_\_\_\_\_

The above requested leave has been approved by:

Approved at the \_\_\_\_\_  
\_\_\_\_\_ Subordinate Body President Date  
(Date of Meeting)

\_\_\_\_\_ Executive Committee Member Date

1. Union paid release time must be approved prior to release by a proper motion.
2. This form must be completed and provided to the Subordinate body Treasurer.
3. A copy of your current pay stub must be attached.
4. Payee must acknowledge responsibility for all employment taxes by signing in the space provided below.

I understand all filing and payment of all federal, state and local employment taxes are my responsibility and not that of OCSEA.

\_\_\_\_\_ Member's Signature Date