



## Introduction

### Finance Committee

- Mofizul Islam (Toronto District Rep.) - chair
- Lyle Gall (Alt NVP, South-West District Rep.) - member
- Scott McIntosh (ESDC Rep. and Health & Safety Co-chair) - member
- Sarah Walraven (Northern District Rep.) - member
- Stephen Richards (Eastern District Rep.) - member
- AM KuarSingh (NVP)
- Phil Matheson (NVP)

### Summary Report on 2021 Financial Statement

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<b>Actual Income</b>	<b>Anticipated Income (budget)</b>	<b>Surplus/ Variance</b>
<b>\$867,832.64</b>	<b>\$717,114.00</b>	<b>+\$150,718.64</b>

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<b>Actual Expense</b>	<b>Anticipated expense (budget)</b>	<b>Surplus/variance</b>
<b>\$524,477.98</b>	<b>\$717,114.00</b>	<b>+ \$192,636.02</b>

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**2021: Income less expenses \$343,354.66  
(\$150,718.64+\$192,636.02)**

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## **Update (partial report) of 2022 Financial Statement (as of August 31, 2022)**

<b>Actual Income</b>	<b>Anticipated Income (budget)</b>	<b>Variance</b>
<b>\$539,602.13</b>	<b>\$1,065,035.00</b>	<b>- \$525,432.87</b>

<b>Actual Expense</b>	<b>Anticipated expense (budget)</b>	<b>Variance</b>
<b>\$556,586.41</b>	<b>\$1,473,316.00</b>	<b>+ \$856,729.59</b>

CEIU Ontario is committed to the effective administration of our finances throughout the many challenges that we are currently facing. We continue to strive to meet our financial obligations while improving upon our level of service to the membership. The Finance Committee has reviewed the income and expenses of CEIU Ontario for the past two years with the Director of Finance and Administration. The Finance Committee has developed an unbalanced budget for the 2023, with no dues increase, and has been able to allow for ongoing and one-time resolutions. The Committee also reviewed all line items, including those with fixed or committed costs, and those where some adjustments could be made. Some lines were amalgamated to reflect the nature of the expenditures. These analyses were difficult, and the Committee took all the necessary actions to review the costs and present the best possible recommendations for the upcoming budget period.

As 2020, 2021 and 2022 have been challenging years for Ontario Region, activities and use of funds were limited (except significant improvement in providing training, monthly meetings and enormous committee works in 2022), still we are experiencing significant challenges related to engagement and much more can be done. The use of surplus monies will support education and engagement further.

We, the Committee present to you an unbalanced budget for your consideration, with the intent of drawing down the existing surplus to further invest in our membership.

In 2022, CEIU Ontario (with the support from NURs), provided 300 trainings to new members, seasoned activists, local and regional leaders. About 250 (spots) of these trainings were provided from 1.5 days to two days sessions. Another 50 (spots) of one day training was provided as an additional day extending the district conferences. These trainings are mainly Duty to Accommodate, Local Administration, Membership Engagement and Grievance Handling.

CEIU Ontario have also funded delegates and observers for PSAC Triennial Convention, HRRR Ontario and National Conferences, and Women's Conference and various other labour activities and trainings in 2022.

# **CEIU Ontario Proposed Budget for 2023**

The Finance Committee has prepared an unbalanced budget based on the assumptions below. The Committee has considered all projected operating expenses, some which can be forecasted with accuracy, and others which have been estimated based upon historical data and future needs. The Committee based its discussions on historical data to ensure their projections were as accurate and informative as it can be. The Committee considered the future status of our membership numbers, including the number of unallotted and RAND members, our service to the membership, the current climate and our human and material resource requirements.

The Finance Committee has also taken into consideration that in 2023, we have CEIU National Convention, PSAC National Equity Conference, Ontario Regional PSAC Conference and PSAC National Women's Conference.

## **Budget Assumptions**

Four main assumptions come together to determine the revenue projections for the budget year.

1. Membership numbers
2. Members' average salary

3. CEIU Ontario dues rate
4. Investment returns

**The annual estimated revenue is based on the dues paid by the estimated members' average salary times the number of members.**

## **Assumption 1: Membership Numbers**

Economic and political realities compelled us to build our most recent budget with an estimate of membership numbers. Our membership numbers have been growing over the last 3 years. There was a significant increase in members as of September 2021. Given the uncertainties surrounding the current labour climate that we are operating in, our financial planning must remain pragmatic. We have built the 2023 budget using a membership count of 8,000 taking into consideration that there is much work to do to ensure each member is allocated and accounted for. This number is in line with the increased number of members that occurred in 2022.

## **Assumption 2: Members' Average Salary**

The finance committee in consultation with the CEIU Director of Finance and Administration have determined that the estimated average member salary is:

2023 \$61,050 (this is the same as 2022 budget as no new contract negotiated to date)

### **Assumption 3: Dues Rate**

In the budget, the CEIU Ontario Finance Committee proposes no increase to the Regional dues. The CEIU Regional dues rate proposed in the budget is the same as the CEIU Regional rate paid by our members in the previous budget cycle. This rate is being applied to the first step of each members' classification.

Average Salary	Ontario Regional Rate	Total Dues Revenue
\$61,050	.1542%	\$753,112.80

### **Projected Revenue: 2023**

The following table summarizes the assumptions and proposals built into the 2023

Budget:

	2023
Number of Members	8,000
Members Average Salary	\$61,050

CEIU Ontario Dues Rate	0.1542%
Membership Dues	\$753,112.80
President's Meeting (National funds)	\$103,750.00
Training (National Funds)	\$220,295.00
Investment Income	\$50,000
Total Revenue	\$1,127,157.80

## Projected Expenses: 2023

The CEIU Ontario's expenses are divided into the following main categories:

- Meetings
- Conferences & Conventions
- Training
- Representative budgets
- Committee budgets
- Scholarships
- Other operating expenses

## **Meeting Expenses**

These expenses include costs associated with meetings for Ontario's nine (9) standing committees, Ontario Regional Council, Local Presidents' meetings and all member engagement monthly meetings. Meeting expenses could include cost recovery expenses (salary), per diems, meals, travel, accommodations, childcare expenses and incidentals (where applicable). We anticipate an increase in these expenses in 2023 with an increase in in-person meetings. Rising costs of goods and services have also been factored in.

## **Conference & Convention Expenses**

These expenses include all costs associated with the following conferences:

Eastern, Northern, Toronto and Southwest District conferences  
Women's Conference, Regional & National IRB, IRCC Conference  
Presidents Conference  
HRRR Conference  
PSAC and CEIU Convention, Regional & National  
CEIU Ontario Bargaining Conference  
Canadian Labour Congress Convention  
Ontario Federation of Labour Conferences or Conventions



## **Training**

This could include any expenses related to any training approved by Ontario Regional Council including top-up for PSAC training/conference/convention. Training expenses could include cost recovery expenses, per diems, meals, travel, accommodations, childcare expenses and incidentals. We anticipate an increase in these expenses in 2023 with an increase in in-person meetings. Rising costs of goods and services have also been factored in.

## **Representative Budgets**

There are nine (9) District, Departmental & equity representatives each with their own budget and mandates. These expenses could include cost recovery expenses, per diems, meals, travel, accommodations, childcare expenses, and incidentals. This could also include technology, equipment and expenses associated with member engagement.

## **Scholarships**

These expenses include the Canadian Labour Congress Women's School Scholarship.

## **Other Operating Expenses**

These expenses could include but are not limited to technology & equipment, distribution/shipping, engagement and awareness campaigns, donations, translation expenses, scent free products, menstrual products, investment & bank costs/admin fees and any other expenses not covered within the other categories.

## **Inflation – Budget Line Increases**

The Committee took into consideration the rising costs of goods and services (fuel, accommodations, geographic boundaries etc.) as well as the increased number of members that will need to be served when allocating funds to each of the budget line items.

## **Conclusion**

In preparing the budget we chose to work with a one-year budget (as we did in 2022) as opposed to the traditional three (3) year cycle in order to utilize monies from our surplus funds to address the urgent needs of the Region. Given these uncertain/volatile labour conditions, pandemic related uncertainties the committee will reassess the budget cycle based on the needs of the Region in 2023.

Having looked at the increasing costs associated with operating a union in Ontario Region the committee has addressed the need for greater fiscal investment in our members while remaining cautious and fiscally conservative in our revenue predictions (such as 8,000 membership count is a cautious approach).

The committee has invested increased funding with the intention of increasing member engagement, training, and support. The focus in 2023 will also include work to ensure that all members are allotted appropriately which will in turn ensure our Region's dues are allocated accurately. In this approach we feel that we have delivered a strong budget framework for the fiscal year 2023.

<b>2023 Budget</b>		
<b>Income</b>		
	Regional Dues	\$ 753,112.80
	Investment/Interest & other Income	\$ 50,000.00
	Presidents' conference	\$ 103,750.00
	Training	\$ 220,295.00
<b>Total Income</b>		<b>\$ 1,127,157.80</b>
<b>Expenses</b>		
10	NVP Regional Funds	\$ 14,000.00
20	Presidents Conference	\$ 200,000.00
22	Member/Regional Engagement/ Community Outreach	\$ 271,000.00
	<b>District Meetings/Conferences</b>	
25	Southwest	\$ 20,625.00
25	East	\$ 11,253.00
25	Toronto	\$ 25,212.00
25	North	\$ 15,609.00
28	Equipment/Technology	\$ 20,000.00
50	CEIU National Convention	\$ 44,000.00
55	PSAC Convention & Conference	\$ 22,000.00
56	CLC Convention	\$ 5,500.00
57	OFL Convention	\$ 11,000.00
60	Training	\$ 250,000.00
70	Regional Council	\$ 104,500.00
71	Finance Committee	\$ 25,000.00
	<b>District Representative expenditures</b>	
72	Southwest	\$ 7,500.00
72	East	\$ 7,500.00
72	Toronto	\$ 7,500.00
72	North	\$ 7,500.00

72	IRCC	\$ 7,500.00
72	ESDC	\$ 7,500.00
72	IRB	\$ 7,500.00
72	Women's Rep	\$ 7,500.00
72	HRRR Rep	\$ 7,500.00
73	Health & Safety Committee	\$ 48,000.00
74	Investigation Committee	\$ 2,400.00
75	Political Action	from line 22 (as needed)
76	Community Outreach / Special Needs	from line 22 (as needed)
77	Stewards' Network	\$ 35,000.00
78	RAND Campaign	\$ 25,000.00
79	HRRR Conference (to be held in 2025)	
80	First Nation-Metis-Inuit	\$ 13,750.00
81	Differently Abled	\$ 13,750.00
82	LGBTQ2+	\$ 13,750.00
83	Racialized Action Committee	\$ 13,750.00
84	Front End/Outreach Committee	\$ 13,750.00
85	Women's Committee	\$ 13,750.00
85	Women's conference (to be held in 2024)	
86	Team Leader/Supervisor Committee	\$ 13,750.00
87	Membership Representation	from line 22 (as needed)
88	Local Support	from line 22 (as needed)
89	Collective Bargaining Committee	\$ 13,750.00
89	Collective Bargaining Conference	\$ 60,000.00
90	Ad Hoc Committee	\$ 13,750.00
6900	Scholarship	\$ 4,000.00
6595	Bank Charges & investment management fees	\$ 9,786.00
	New Resolutions Fund	from line 22 (as needed)
<b>Total Expenses</b>		<b>\$ 1,415,135.00</b>
<b>Income less Expenses</b>		<b>-\$ 287,977.20</b>