

ACEP/CAPE
2017/2018 and 2018/2019 Budget 2017/2018 et 2018/2019

			Non-Vérfié/ Unaudited	Budget/ Budget	Budget/ Budget	Budget/ Budget	Budget/ Budget	Budget/ Budget	Budget/ Budget		
		Y/E	April 30		Écart/ Variance		%		%		
		2016	2017	2016/2017		2017/2018	2017/2018	2018/2019	2018/2019		
1	Revenue	7,737,387	7,674,034	7,769,380	95,346	8,028,112	4.61%	8,030,112	0.02%	1	Recettes
2	Salaries & Benefits	3,853,121	3,605,249	4,005,518	400,269	4,315,950	19.71%	4,366,450	1.17%	2	Salaires et avantages sociaux
3	Staff Severance Pay	18,600	130,800	18,600	-112,200	130,800	0.00%	0	-100.00%	3	Indemnité de départ du personnel
4	Management Severance Pay	0	0	22,400	22,400	32,000	N/A	33,000	3.13%	4	Indemnité de départ de la direction
5	President's Severance Pay	0	0	0	0	6,000	N/A	6,000	0.00%	5	Indemnité de départ du président
6	Communication	147,255	123,401	184,000	60,599	168,200	36.30%	148,200	-11.89%	6	Communications
7	Training and Development	199,130	75,615	275,000	199,385	190,000	151.27%	190,000	0.00%	7	Formation et perfectionnement
8	Professional Fees	639,765	1,165,447	701,000	-464,447	1,039,000	-10.85%	763,000	-26.56%	8	Honoraires professionnels
9	Office Expense	139,731	160,363	229,500	69,137	177,000	10.37%	162,000	-8.47%	9	Dépenses de bureau
10	Rent and Operating Expenses	828,829	739,106	817,740	78,634	831,680	12.53%	845,240	1.63%	10	Dépenses de location et d'exploitation
11	Computer Expense	157,694	193,247	213,000	19,753	232,000	20.05%	192,000	-17.24%	11	Dépenses d'informatique
12	Travel	37,740	54,982	76,500	21,518	62,000	12.76%	62,000	0.00%	12	Déplacements
13	Meetings	222,091	266,688	301,000	34,312	275,000	3.12%	249,000	-9.45%	13	Dépenses de réunions
14	Collective Bargaining	130,825	136,630	100,000	-36,630	30,000	-78.04%	100,000	233.33%	14	Négociation collective
15	Fees Affiliation	7,907	7,817	60,000	52,183	80,000	923.41%	160,000	100.00%	15	Frais d'affiliation
16	Local Rebates	97,362	96,181	113,000	16,819	112,000	16.45%	112,000	0.00%	16	Remises aux sections locales
17	Contributions	3,000	3,500	25,000	21,500	25,000	614.29%	25,000	0.00%	17	Contributions
18	Defence Fund	1,000,000	600,000	600,000	0	0	-100.00%	0	N/A	18	Fonds de Défense
19	Contingency Funds (4) (5)	251,529	400,000	402,500	2,500	352,000	-12.00%	402,000	14.20%	19	Frais imprévus (4) (5)
	Total expenses	7,483,050	7,359,027	8,144,758	385,731	8,058,630	9.51%	7,815,890	-3.01%		Total des dépenses
	1 - Surplus (deficit) end of period	254,337	315,007	(375,378)	(290,385)	(30,518)	-109.69%	214,222	-801.95%		1 - Excédent (déficit) en fin d'exercice
			(3)		(1)	(2)		(2)			
	(1) A negative amount under the line items Revenue and End of Period depicts that the Association did better than expected.										
	(1) Le montant négatif aux postes de Recettes et de Fin d'exercice signifie que le résultat de l'Association est meilleur que prévu.										
	(2) At the end of each fiscal year, monies are added to the reserves in the event of a surplus or drawn from the reserves in the event of a deficit.										
	(2) À la fin de chaque exercice financier, des sommes sont ajoutées aux réserves en cas d'excédent ou tirées des réserves en cas de déficit.										
	(3) The audited financial statements will be ready for the November 2017 AGM.										
	(3) Les états financiers vérifiés seront prêts pour l'AGA de novembre 2017.										
	(4) It is prudent to have a contingency fund to cover unforeseen emergencies or to cover NEC initiatives not previously budgeted for.										
	(4) Il est prudent d'avoir un fonds pour imprévus en cas d'urgences imprévues ou d'initiatives du CEN non prévues au budget.										
	(5) The contingency amounts that have been allocated to budget lines for which we had under-budgeted are not included a second time in the total expenses.										
	(5) Les montants pour éventualités qui ont été alloués aux postes budgétaires insuffisamment financés ne sont pas inclus une deuxième fois dans les dépenses totales.										

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	Y/E	April 30		Écart/ Variance		%	%				
	2016	2017		2016/2017	2017/2018	2017/2018	2018/2019	2018/2019			
Line #										Ligne #	
1	Revenue	7,737,387	7,674,034	7,769,380	95,346	8,028,112		8,030,112		1	Recettes
	- Dues	7,676,995	7,637,345	7,703,084	65,739	7,986,816	99.49%	7,986,816	99.46%		- Cotisations
	- Associate dues	1,138	1,066	1,296	230	1,296	0.02%	1,296	0.02%		- Cotisations des membres associés
	- Interest (Investments)	57,754	35,623	65,000	29,377	40,000	0.50%	42,000	0.52%		- Intérêts
	- Miscellaneous	1,500	0	-	0	-	0.00%	-	0.00%		- Divers
2	Salaries & Benefits	3,853,121	3,605,249	4,005,518	400,269	4,315,950		4,366,450		2	Salaires et avantages sociaux
	- President	145,025	142,968	152,310	9,342	157,160	3.64%	157,160	3.60%		- Président
	- Special	84,510	0	-	0	-	0.00%	-	0.00%		- Spécial
	- Management	288,593	321,720	416,960	95,240	415,330	9.62%	413,140	9.46%		- Direction
	- Staff	2,301,618	2,209,235	2,402,708	193,473	2,641,000	61.19%	2,685,910	61.51%		- Personnel
	- Pension	282,959	251,490	324,820	73,330	335,300	7.77%	349,080	7.99%		- Pensions
	- Benefits	647,228	559,361	600,220	40,859	646,060	14.97%	640,060	14.66%		- Avantages sociaux
	- President Vacation	0	11,100	2,900	-8,200	3,100	0.07%	3,100	0.07%		- Président - Congés annuels
	- Mgt Vacation	0	0	5,600	5,600	8,000	5.09%	8,000	5.09%		- Direction - Congés annuels
	- Comp/Vacation	103,188	109,376	100,000	-9,376	110,000	2.55%	110,000	2.52%		- Congés comp./Congés annuels
3	Staff Severance Pay	18,600	130,800	18,600	-112,200	130,800		-		3	Indemnité de départ du personnel
4	Management Severance Pay	0	0	22,400	22,400	32,000		33,000		4	Indemnité de départ de la direction
5	President's Severance Pay	0	0	-	0	6,000		6,000		5	Indemnité de départ du président
6	Communication	147,255	123,401	184,000	60,599	168,200		148,200		6	Communications
	- External Printing	10,184	6,291	10,000	3,709	10,000	5.95%	10,000	6.75%		- Impression
	- Postage	9,962	4,231	20,000	15,769	12,000	7.13%	12,000	8.10%		- Affranchissement
	- Translation	48,110	63,034	55,000	-8,034	60,000	35.67%	60,000	40.49%		- Traduction
	- Telephone	49,007	42,201	50,000	7,799	40,000	23.78%	40,000	26.99%		- Téléphone
	- Internet	10,111	5,919	9,000	3,081	6,200	3.69%	6,200	4.18%		- Internet
	- Promotional material	19,881	1,725	40,000	38,275	40,000	23.78%	20,000	13.50%		- Matériel promotionnel
7	Training and Development	199,130	75,615	275,000	199,385	190,000		190,000		7	Formation et perfectionnement
	Members' and Stewards' Training										Formation des membres et délégués syndicaux
	- Accommodations/Food	50,621	13,670	55,000	41,330	30,000	15.79%	30,000	15.79%		- Installations
	- Travel	36,929	10,477	45,000	34,523	30,000	15.79%	30,000	15.79%		- Déplacements
	- Salary reimbursement	70,107	27,742	90,000	62,258	45,000	23.68%	45,000	23.68%		- Remboursements de salaires

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	Y/E	April 30		Écart/ Variance		%	%				
	2016	2017		2016/2017		2017/2018	2017/2018	2018/2019	2018/2019		
- Staff development	28,174	18,942		50,000	31,058	50,000	26.32%	50,000	26.32%		- Perfectionnement du personnel
- Pres. Development	7,456	224		10,000	9,776	10,000	5.26%	10,000	5.26%		- Perfectionnement: président
- Mgt. Development	5,843	4,561		15,000	10,439	15,000	7.89%	15,000	7.89%		- Perfectionnement: direction
- Language training	0	0		10,000	10,000	10,000	5.26%	10,000	5.26%		- Cours de langue
8	Professional Fees	639,765	1,165,447	701,000	(464,447)	1,039,000		763,000		8	Honoraires professionnels
- Legal/Arb. (Prof. Serv.)	338,673	322,601		300,000	-22,601	400,000	38.50%	400,000	52.42%		- Juridique/Arbitrage (Serv. prof.)
- Legal/Arb. (Petition)	0	487,849		100,000	-387,849	300,000	75.00%	50,000	12.50%		- Juridique/Arbitrage (Pétition)
- Legal/Arb. (Internal)	55,864	89,752		50,000	-39,752	80,000	7.70%	50,000	6.55%		- Juridique/Arbitrage (Interne)
- Legal/Mgt fees (Pension)	122,377	149,461		125,000	-24,461	150,000	14.44%	155,000	20.31%		- Juridique/Arbitrage (Pension)
- Legal/Arb. (Taxation)	33,979	95		5,000	4,905	-	0.00%	-	0.00%		- Juridique/Arbitrage (Impôt)
- Third Party Representation	14,684	15,422		25,000	9,578	20,000	1.92%	20,000	2.62%		- Représentation par des tiers
- Interim Clerical Work	12,258	11,093		10,000	-1,093	12,000	1.15%	12,000	1.57%		- Travail administratif intérimaire
- Audit	20,905	25,200		26,000	800	27,000	2.60%	26,000	3.41%		- Vérification
- Consultants fees	41,025	63,974		60,000	-3,974	50,000	4.81%	50,000	6.55%		- Honoraires de consultation
9	Office Expense	139,731	160,363	229,500	69,137	177,000		162,000		9	Dépenses de bureau
- Supplies	59,493	55,410		65,000	9,590	60,000	33.90%	60,000	37.04%		- Matériel de bureau
- Rental of equipment	465	3,129		6,000	2,871	6,000	3.39%	6,000	3.70%		- Location de matériel
- Reference material	18,968	17,011		24,000	6,989	20,000	11.30%	20,000	12.35%		- Matériel de référence
- Repairs and maintenance	7,649	7,076		10,000	2,924	10,000	5.65%	10,000	6.17%		- Réparations et entretien
- Delivery	1,238	3,001		1,500	-1,501	3,000	1.69%	3,000	1.85%		- Messagerie
- Insurance	14,570	16,590		15,000	-1,590	20,000	11.30%	20,000	12.35%		- Assurances
- Bank charges	2,283	2,167		3,000	833	3,000	1.69%	3,000	1.85%		- Frais bancaires
- Miscellaneous	3,437	3,539		5,000	1,461	5,000	2.82%	5,000	3.09%		- Divers
- Miscellaneous construction	0	0		5,000	5,000	5,000	2.82%	5,000	3.09%		- Divers - construction
- Business equipment	17,379	29,380		80,000	50,620	25,000	14.12%	10,000	6.17%		- Équipement de bureau
- Furniture	14,249	23,059		15,000	-8,059	20,000	11.30%	20,000	12.35%		- Meubles
10	Rent and Operating Expenses	828,829	739,106	817,740	78,634	831,680		845,240		10	Dépenses de location et d'exploitation
- Rent	379,172	379,172		379,300	128	379,300	45.61%	379,300	44.87%		- Loyer
- Operating	449,657	359,934		438,440	78,506	452,380	54.39%	465,940	55.13%		- Dépenses d'exploitation
11	Computer Expense	157,694	193,247	213,000	19,753	232,000		192,000		11	Dépenses d'informatique
- Web site/DLT	7,154	7,287		28,000	20,713	28,000	12.07%	8,000	4.17%		- Site Web/DLT
- Maintenance	113,448	131,438		115,000	-16,438	120,000	51.72%	120,000	62.50%		- Entretien

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	Y/E	April 30		Écart/ Variance		%	%				
	2016	2017		2016/2017		2017/2018	2017/2018	2018/2019	2018/2019		
- Purchases	10,061	28,849		45,000	16,151	55,000	23.71%	35,000	18.23%		- Achats
- Software	871	3,356		5,000	1,644	4,000	1.72%	4,000	2.08%		- Logiciels
- Programming	26,160	22,317		20,000	-2,317	25,000	10.78%	25,000	13.02%		- Programmation
12 Travel	37,740	54,982		76,500	21,518	62,000		62,000		12	Déplacements
- Member serv. & consultation	25,809	25,556		41,500	15,944	30,000	48.39%	30,000	48.39%		- Services aux membres & consultation
- Conferences	6,978	18,487		20,000	1,513	20,000	32.26%	20,000	32.26%		- Conférences
- President travel	4,953	10,939		15,000	4,061	12,000	19.35%	12,000	19.35%		- Autres
13 Meetings	222,091	266,688		301,000	34,312	275,000		249,000		13	Dépenses de réunions
- AGM/MBM	46,927	61,492		50,000	-11,492	50,000	18.18%	50,000	20.08%		- AGA/AGB
- National Executive	58,800	71,080		50,000	-21,080	60,000	21.82%	60,000	24.10%		- Comité exécutif national
- Committees	13,614	13,592		20,000	6,408	15,000	5.45%	14,000	5.62%		- Comités
- LLC / Presidents Council	27,487	28,360		35,000	6,640	30,000	10.91%	30,000	12.05%		- Dirigeants locaux
- Transportation	4,732	6,109		6,000	-109	6,000	2.18%	6,000	2.41%		- Déplacements
- Salary reimbursement	12,238	16,965		15,000	-1,965	20,000	7.27%	20,000	8.03%		- Remboursements de salaires
- Business Luncheons	1,031	433		1,500	1,067	1,000	0.36%	1,000	0.40%		- Déjeuners d'affaires
- Staff	688	1,365		3,500	2,135	3,000	1.09%	3,000	1.20%		- Personnel
- Mobilization, Engagement, Educ.	48,946	43,292		70,000	26,708	60,000	21.82%	60,000	24.10%		- Mobilisation
- Constitution & By-Law Review	7,628	24,000		50,000	26,000	30,000	10.91%	5,000	2.01%		- Examen des Statuts et Règlements
14 Collective Bargaining	130,825	136,630		100,000	-36,630	30,000		100,000		14	Négociation collective
15 Fees Affiliation	7,907	7,817		60,000	52,183	80,000		160,000		15	Frais d'affiliation
16 Local Rebates	97,362	96,181		113,000	16,819	112,000		112,000		16	Remises aux sections locales
- Local Rebates	13,000	12,000		13,000	1,000	12,000	10.71%	12,000	10.71%		- Remises aux sections locales
- Nationally Managed Local Exp.	84,362	84,181		100,000	15,819	100,000	89.29%	100,000	89.29%		- Dépenses gérées au palier national
17 Contributions	3,000	3,500		25,000	21,500	25,000		25,000		17	Contributions
18 Defence Fund	1,000,000	600,000		600,000	0	-		-		18	Fonds de Défense
19 Contingency	251,529	400,000		402,500	2,500	352,000		402,000		19	Frais imprévus
- Executive	250,000	400,000		400,000	0	350,000	99.43%	400,000	99.50%		- Comité exécutif
- Administrative	1,529	0		2,500	2,500	2,000	0.57%	2,000	0.50%		- d'administration
Total expenses	7,483,050	7,759,027		8,144,758	385,731	8,058,630		7,815,890			Total des dépenses
Surplus (deficit) end of period	254,337	315,007		(375,378)	(290,385)	(30,518)		214,222			Excédent (déficit) en fin d'exercice