

ACEP/CAPE
2015/2016 and 2016/2017 Budget 2015/2016 et 2016/2017

		Non-Vérifié/ Unaudited	Budget/ Budget	Budget/ Budget	Budget/ Budget	Budget/ Budget	Budget/ Budget	Budget/ Budget			
	Y/E	April 30	2014/2015	Écart/ Variance	2015/2016	%	2016/2017	%			
	2014	2015				2015/2016		2016/2017			
1	Revenue	6,232,532	7,305,229	7,124,920	-180,309	7,507,200	2.76%	7,524,480	0.23%	1	Recettes
2	Salaries & Benefits	3,705,407	3,884,581	3,941,110	56,529	4,060,970	4.54%	4,081,260	0.50%	2	Salaires et avantages sociaux
3	Staff Severance Pay	121,516	-	94,160	94,160	0	N/A	20,000	N/A	3	Indemnité de départ du personnel
4	Management Severance Pay	-	188,577	7,800	-180,777	2,500	N/A	8,000	N/A	4	Indemnité de départ de la direction
5	President's Severance Pay	-	26,363	4,300	-22,063	0	N/A	0	N/A	5	Indemnité de départ du président
6	Communication	131,884	136,114	174,500	38,386	189,500	39.22%	179,500	-5.28%	6	Communications
7	Training and Development	140,216	78,480	127,000	48,521	275,000	250.41%	280,000	1.82%	7	Formation et perfectionnement
8	Professional Fees	633,948	442,200	689,500	247,300	479,000	8.32%	459,000	-4.18%	8	Honoraires professionnels
9	Office Expense	137,403	140,121	137,300	-2,821	205,100	46.37%	135,100	-34.13%	9	Dépenses de bureau
10	Rent and Operating Expenses	804,496	857,059	820,760	-36,299	846,280	-1.26%	858,180	1.41%	10	Dépenses de location et d'exploitation
11	Computer Expense	187,673	214,637	197,500	-17,137	231,000	7.62%	151,000	-34.63%	11	Dépenses d'informatique
12	Travel	107,498	69,382	120,000	50,618	96,500	39.08%	91,500	-5.18%	12	Déplacements
13	Meetings	147,351	141,914	200,600	58,686	330,000	132.53%	250,000	-24.24%	13	Dépenses de réunions
14	Collective Bargaining	62,616	93,289	180,200	86,911	60,000	-35.68%	80,000	33.33%	14	Négociation collective
15	Fees Affiliation	4,727	8,089	4,700	-3,389	4,700	-41.90%	112,380	2291.06%	15	Frais d'affiliation
16	Local Rebates	149,742	85,560	120,000	34,440	115,000	34.41%	115,000	0.00%	16	Remises aux sections locales
17	Contributions	-	-	0	0	18,000	0.00%	18,000	0.00%	17	Contributions
18	Strike/Defence Fund	-	-	0	0	1,000,000	0.00%	0	-100.00%		
19	Contingency Funds (4)	-	38,990	254,000	215,010	254,000	551.45%	254,000	0.00%	18	Frais imprévus (4)
	Total expenses	6,334,477	6,405,356	7,073,430	668,074	8,167,550	27.51%	7,092,920	-13.16%		Total des dépenses
	Surplus (deficit) end of period	(101,945)	899,874	51,490	(848,383)	(660,350)	-173.38%	431,560	-165.35%		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 2015 AGM.										
	(3) Les états financiers vérifiés seront prêts pour l'AGA de novembre 2015.										
	(4) It is prudent to have a contingency fund to cover unforeseen emergencies or to cover NEC initiatives not previously budgeted for. Very small percentage of income.										
	(4) Il est prudent d'avoir un fonds pour imprévus en cas d'urgences imprévues ou d'initiatives du CEN non prévues au budget. Très faible pourcentage des recettes.										

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Line #		Non-Vérifié/ Unaudited		Budget/ Budget	Budget/ Budget	Budget/ Budget	Budget/ Budget	Budget/ Budget	Budget/ Budget	Ligne #	
		Y/E	April 30	Écart/ Variance		%	%				
		2014	2015	2014/2015	2015/2016	2015/2016	2016/2017	2016/2017			
1	Revenue	6,232,533	7,305,229	7,124,920	-180,309	0	7,507,200		7,524,480	1	Recettes
	- Dues	6,117,293	7,174,510	7,027,840	-146,670		7,383,744	98.36%	7,383,744	98.13%	- Cotisations
	- Associate dues	758	439	1,080	641		3,456	0.05%	20,736	0.28%	- Cotisations des membres associés
	- Interest	77,590	95,969	60,000	-35,969		120,000	1.60%	120,000	1.59%	- Intérêts
	- Miscellaneous	36,891	34,310	36,000	1,690		-	0.00%	-	0.00%	- Divers
2	Salaries & Benefits	3,705,407	3,884,581	3,941,110	56,529	-	4,060,970		4,081,260	2	Salaires et avantages sociaux
	- President	137,864	149,120	139,400	-9,720		146,500	3.61%	153,900	3.77%	- Président
	- Special	0	0	-	0		83,470	2.06%	-	0.00%	- Spécial
	- Management	405,375	446,102	406,190	-39,912		318,980	7.85%	390,340	9.56%	- Direction
	- Staff	2,154,513	2,360,498	2,339,620	-20,878		2,459,770	60.57%	2,468,890	60.49%	- Personnel
	- Pay Equity Adjustments	5,000	-26	61,000	61,026		-	0.00%	-	0.00%	- Rajustements pour l'équité salariale
	- Pension	274,811	300,173	299,410	-763		356,870	8.79%	371,480	9.10%	- Pensions
	- Benefits	614,082	537,344	568,590	31,246		595,380	14.66%	596,650	14.62%	- Avantages sociaux
	- President Vacation	0	11,393	2,400	-8,993		2,500	0.06%	2,500	0.06%	- Président - Congés annuels
	- Mgt Vacation	0	0	12,500	12,500		7,500	5.12%	7,500	4.87%	- Direction - Congés annuels
	- Comp/Vacation	113,762	79,977	112,000	32,023		90,000	2.22%	90,000	2.21%	- Congés comp./Congés annuels
3	Staff Severance Pay	121,516	0	94,160	94,160		-		20,000	3	Indemnité de départ du personnel
4	Management Severance Pay	0	188,577	7,800	-180,777		2,500		8,000	4	Indemnité de départ de la direction
5	President's Severance Pay	0	26,363	4,300	-22,063		-		-	5	Indemnité de départ du président
6	Communication	131,884	136,114	174,500	38,386	-	189,500		179,500	6	Communications
	- Printing	11,289	1,866	19,000	17,134		7,000	3.69%	7,000	3.90%	- Impression
	- Postage	5,554	8,031	8,500	469		30,000	15.83%	20,000	11.14%	- Affranchissement
	- Translation	51,034	54,687	60,000	5,313		55,000	29.02%	55,000	30.64%	- Traduction
	- Telephone	51,357	55,042	55,000	-42		50,000	26.39%	50,000	27.86%	- Téléphone
	- Internet	8,099	6,571	7,500	929		7,500	3.96%	7,500	4.18%	- Internet
	- Promotional material	4,551	9,916	20,000	10,084		40,000	21.11%	40,000	22.28%	- Matériel promotionnel
	- Survey tools	0	0	4,500	4,500		-	0.00%	-	0.00%	- Outils de sondage
7	Training and Development	140,216	78,480	127,000	48,521	-	275,000		280,000	7	Formation et perfectionnement

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	Y/E	April 30		Écart/ Variance		%		%			
	2014	2015	2014/2015		2015/2016	2015/2016	2016/2017	2016/2017			
Members' and Stewards' Training											Formation des membres et délégués syndicaux
- Accommodations/Food	9,011	8,099	10,000	1,901	30,000	10.91%	30,000	10.71%			- Installations
- Travel	35,772	8,386	20,000	11,614	60,000	21.82%	60,000	21.43%			- Déplacements
- Salary reimbursement	41,014	23,249	32,000	8,751	90,000	32.73%	90,000	32.14%			- Remboursements de salaires
- Staff development	37,468	38,148	50,000	11,852	60,000	21.82%	60,000	21.43%			- Perfectionnement du personnel
- Pres. Development	2,003	598	5,000	4,402	10,000	3.64%	5,000	1.79%			- Perfectionnement: président
- Mgt. Development	6,293	0	5,000	5,000	10,000	3.64%	10,000	3.57%			- Perfectionnement: direction
- Language training	8,653	0	5,000	5,000	15,000	5.45%	25,000	8.93%			- Cours de langue
8 Professional Fees	633,948	442,200	689,500	247,300	-	479,000		459,000		8	Honoraires professionnels
- Legal/Arb. (Prof. Serv.)	425,529	126,191	310,000	183,809	250,000	52.19%	250,000	54.47%			- Juridique/Arbitrage (Serv. prof.)
- Legal/Arb. (Internal)	50,219	15,566	15,000	-566	20,000	4.18%	20,000	4.36%			- Juridique/Arbitrage (Interne)
- Legal/Mgt fees (Pension)	103,274	102,502	115,000	12,498	115,000	24.01%	115,000	25.05%			- Juridique/Arbitrage (Pension)
- Legal/Arb. (Taxation)	0	152,537	175,000	22,463	20,000	4.18%	-	0.00%			- Juridique/Arbitrage (Impôt)
- Third Party Representation	7,967	3,079	15,000	11,921	20,000	4.18%	20,000	4.36%			- Représentation par des tiers
- Interim Clerical Work	23,619	3,423	25,000	21,577	10,000	2.09%	10,000	2.18%			- Travail administratif intérimaire
- Audit	23,340	20,340	22,000	1,660	24,000	5.01%	24,000	5.23%			- Vérification
- Consultants fees	0	12,538	12,500	-38	20,000	4.18%	20,000	4.36%			- Honoraires de consultation
- Pay Equity	0	6024	-	-6,024	-	0.00%	-	0.00%			- Équité salariale
9 Office Expense	137,403	140,121	137,300	(2,821)	-	205,100		135,100		9	Dépenses de bureau
- Supplies	50,209	66,952	50,000	-16,952	60,000	29.25%	60,000	44.41%			- Matériel de bureau
- Rental of equipment	610	610	1,900	1,290	1,900	0.93%	1,900	1.41%			- Location de matériel
- Reference material	26,151	14,684	40,000	25,317	24,000	11.70%	24,000	17.76%			- Matériel de référence
- Repairs and maintenance	10,191	10,269	10,000	-269	10,000	4.88%	10,000	7.40%			- Réparations et entretien
- Delivery	1,469	939	2,400	1,461	1,200	0.59%	1,200	0.89%			- Messagerie
- Insurance	14,757	16,109	15,000	-1,109	15,000	7.31%	15,000	11.10%			- Assurances
- Bank charges	2,059	2,089	3,000	911	3,000	1.46%	3,000	2.22%			- Frais bancaires
- Miscellaneous	6,795	3,875	7,000	3,125	5,000	2.44%	5,000	3.70%			- Divers
- Miscellaneous construction	25,162	23,287	-	-23,287	5,000	2.44%	5,000	3.70%			- Divers - construction
- Business equipment	0	0	5,000	5,000	70,000	34.13%	5,000	3.70%			- Équipement de bureau
- Furniture	0	1,308	3,000	1,692	10,000	4.88%	5,000	3.70%			- Meubles
10 Rent and Operating Expenses	804,496	857,059	820,760	-36,299	0	846,280		858,180		10	Dépenses de location et d'exploitation
- Rent	351,860	479,353	380,510	-98,843	379,300	44.82%	379,300	44.20%			- Loyer
- Operating	452,636	377,706	440,250	62,544	466,980	55.18%	478,880	55.80%			- Dépenses d'exploitation
11 Computer Expense	187,673	214,637	197,500	(17,137)	-	231,000		151,000		11	Dépenses d'informatique
- Web site/DLT	57,534	27,013	50,000	22,987	6,000	2.60%	6,000	3.97%			- Site Web/DLT

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	Y/E	April 30		Écart/ Variance		%		%			
	2014	2015	2014/2015		2015/2016	2015/2016	2016/2017	2016/2017			
- Maintenance	66,875	103,462	110,000	6,538	100,000	43.29%	100,000	66.23%			- Entretien
- Purchases	1,755	15,930	7,500	-8,430	20,000	8.66%	20,000	13.25%			- Achats
- Software	5,644	2,175	5,000	2,825	5,000	2.16%	5,000	3.31%			- Logiciels
- Programming	55,866	66,057	25,000	-41,057	100,000	43.29%	20,000	13.25%			- Programmation
12 Travel	107,498	69,382	120,000	50,618	-	96,500		91,500		12	Déplacements
- Member serv. & consultation	49,745	35,344	45,000	9,656	40,000	41.45%	40,000	43.72%			- Services aux membres & consultation
- Conferences	17,649	4,539	15,000	10,461	35,000	36.27%	30,000	32.79%			- Conférences
- President travel	6,928	2,768	15,000	12,232	20,000	20.73%	20,000	21.86%			- Autres
- President travel and living exp.	32,432	26,158	42,000	15,842	-	0.00%	-	0.00%			- Frais de déplacement et de subsistance
- UMCC's	744	572	3,000	2,428	1,500	1.55%	1,500	1.64%			- Déplacements - CCPS
13 Meetings	147,351	141,914	200,600	58,686	-	330,000		250,000		13	Dépenses de réunions
- AGM/MBM	28,249	14,945	30,000	15,055	30,000	9.09%	30,000	12.00%			- AGA/AGB
- National Executive	41,600	35,925	50,000	14,075	42,000	12.73%	42,000	16.80%			- Comité exécutif national
- Committees	47,613	27,725	46,800	19,075	12,000	3.64%	12,000	4.80%			- Comités
- LLC / Presidents Council	10,933	12,314	25,000	12,686	28,000	8.48%	28,000	11.20%			- Dirigeants locaux
- Transportation	4,044	6,255	3,600	-2,655	6,000	1.82%	6,000	2.40%			- Déplacements
- Salary reimbursement	12,017	8,521	12,000	3,479	9,000	2.73%	9,000	3.60%			- Remboursements de salaires
- Business Luncheons	310	132	2,000	1,868	1,000	0.30%	1,000	0.40%			- Déjeuners d'affaires
- Staff	2,117	1,671	1,200	-471	2,000	0.61%	2,000	0.80%			- Personnel
- Candidates's Forum	0	10,735	10,000	-735	-	0.00%	-	0.00%			- Forum des candidats
- Mobilization, Engagement, Educ.	468	23,692	20,000	-3,692	150,000	45.45%	100,000	40.00%			- Mobilisation
- Constitution & By-Law Review	0	0	-	0	50,000	15.15%	20,000	8.00%			- Examen des Statuts et Règlements
14 Collective Bargaining	62,616	93,289	180,200	86,911	60,000			80,000		14	Négociation collective
15 Fees Affiliation	4,727	8,089	4,700	-3,389	4,700			112,380		15	Frais d'affiliation
16 Local Rebates	149,742	85,560	120,000	34,440	0	115,000		115,000		16	Remises aux sections locales
- Local Rebates	13,933	11,500	15,000	3,500	15,000	13.04%	15,000	13.04%			- Remises aux sections locales
- Nationally Managed Local Exp.	135,809	74,060	105,000	30,940	100,000	86.96%	100,000	86.96%			- Dépenses gérées au palier national
17 Contributions	0	0	-	0	18,000			18,000		17	Contributions
18 Strike/Defence Fund					1,000,000						
19 Contingency	-	38,990	254,000	215,010	-	254,000		254,000		18	Frais imprévus
- Executive	0	35,338	250,000	214,662	250,000	98.43%	250,000	98.43%			- Comité exécutif
- Administrative	0	3,652	4,000	348	4,000	1.57%	4,000	1.57%			- d'administration
Total expenses	6,334,477	6,405,356	7,073,430	668,074		8,167,550		7,092,920			Total des dépenses
Surplus (deficit) end of period	(101,945)	899,873	51,490	(848,383)		(660,350)		431,560			Excédent (déficit) en fin d'exercice