



Powering Progress

2025-2027 BUDGET

Presented to the
2024 PSAC National Triennial Convention



Public Service Alliance of Canada
Alliance de la Fonction publique du Canada

2024 **PSAC** National Triennial Convention
SHAW CENTRE, OTTAWA, ONTARIO | May 26 to 31, 2024

SECTION A

2025-2027 BUDGET

THE NUMBERS

PSAC BUDGET 2025-2027 (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
Revenue			
Membership Dues	373,180	277,323	459,722
Dues Increase	1,362	-	-
DCL Service Agreement Revenue	2,482	1,798	2,705
Investment Income	7,750	2,981	7,842
Other Revenue	4,200	4,267	4,500
Total Revenue	388,974	286,369	474,769
Expenses			
Salaries and Benefits	192,580	130,747	240,095
Members' Expenses	109,428	74,698	126,830
Other Operating Expenses	41,132	29,223	54,106
Rent	22,565	15,811	29,454
Amortization of Capital Assets	7,326	5,451	13,484
Miscellaneous	373	225	474
Total Expenses	373,404	256,155	464,443
Operating Surplus	15,570	30,214	10,326
Other Items	704	12,035	411
Strike Expenses	-	(33,096)	-
One-Time Resolutions	(2,499)	(538)	(2,000)
Strike Fund Allocation	-	-	(12,825)
Final Surplus / (Deficit)	13,775	8,615	(4,088)

THE NUMBERS 2025-2027			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
Deductee count used for dues revenue*	217,000	236,230	237,500
Average Salary used for dues revenue	58,129	57,059	65,738
Average Member Dues Percentage - Base	0.9557%	0.9557%	0.9593%
Adoption of Resolutions :			
- Ongoing	0.0036%	0.0036%	0.0000%
- One Budget Cycle	-	-	-
Member Dues Percentage	0.9593%	0.9593%	0.9593%
Deductee projected salary increases	2.5%	NA	2.5%
Inflation factor	3.5%	NA	2.5%

MEMBERS' EXPENSES (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
Negotiations And Mobilization	13,790	9,009	14,492
Representation	7,000	7,917	9,250
Legal Fees	5,190	4,424	5,454
Human Rights Activities	10,608	7,797	15,299
Health & Safety Activities	3,175	2,528	3,761
Regional Activities	9,010	7,920	11,208
Education	10,794	5,493	15,696
Young Workers	1,257	931	1,604
Organizing	4,500	2,714	6,000
Directly Chartered Locals	2,932	1,292	3,225
Communications	3,813	1,343	4,006
Campaigns	8,342	8,031	9,697
Social Justice Fund	700	550	1,500
Allies, Affiliations And The Labour Movement	14,705	10,925	17,027
Internal Governance	10,691	4,046	8,296
Other Membership Expenses	2,925	(222)	315
	109,432	74,698	126,830

OPERATING EXPENSES (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
Salaries and Benefits	192,580	130,747	240,095
Other Operating Expenses:			
Telecommunications	1,590	1,181	1,930
Employee Related	5,088	3,645	5,860
Travel	14,451	9,166	18,075
Materials, Leases, Etc	4,112	3,060	5,784
Finance Charges	1,997	1,806	2,071
Information & Technology	6,129	5,000	9,155
External Services	3,757	3,097	5,833
Subscriptions	1,848	1,038	2,466
Meetings	1,621	826	2,417
Other	540	404	515
Total Other Operating Expenses	41,133	29,223	54,106
Rent	22,565	15,811	29,454
Amortization of Capital Assets	7,326	5,451	13,484
Miscellaneous	373	225	474

SECTION B

2025-2027 BUDGET

INTRODUCTION AND OVERVIEW

Section B
Budget 2025-2027
Introduction and Overview

Table of contents:

Introduction: Building Our Union, Building Our Future	B3
Revenue Assumptions	B5
Projected Revenue: 2025-2027	B7
Projected Expenses, 2025-2027: Staff Salaries and Benefits	B7
Members' Expenses for 2025-2027	B9
Operating Expenses, 2025-2027	B10
Inflation and the Bottom Line	B11
PSAC's Overall Financial Health, and Internally Restricted Funds	B11
The Membership Asset Fund	B12
The PSAC Staff Pension Plan Solvency Reserve	B13
Report on Other Restricted Funds, 2022-2024	B13
Restricted Funds, 2025-2027	B14
The PSAC Strike Fund Contribution	B15

Introduction: Building Our Union, Building Our Future

PSAC'S 2025-2027 budget has been built in the context of the dramatic post-pandemic increase in cost of living, our historical national strike in 2023 and a potential shift to the federal political landscape.

In 2022, while the world was beginning to recover from the effects of the pandemic, countries worldwide, including Canada, saw rapid rising inflation affecting their economy. Wages started to stagnate, while workers quickly lost their purchasing power.

This higher-than-normal inflation framed the collective bargaining process for more than 155,000 PSAC members in the federal public service. The pushback against any austerity measures that could affect public services was imperative. That led us to a national historic strike where, with the solidarity of our members, we fought and made significant gains, including cost-of-living wage increases. It also paved the way to secure big wins for our other bargaining units.

Many of the costs our union incurs to deliver essential services to members, like transportation, interpretation, or accommodations, have been drastically impacted by inflation. It drove up the cost for many of our events, such as bargaining conferences, regional and national conventions and conferences. This budget takes into account these ongoing increases to key expenses and ensures that our ability to meet the needs of the membership and our union are not compromised.

With the next federal election right around the corner, we recognize that the political landscape could shift drastically and have a direct impact on a majority of our members. It is our responsibility to dedicate the resources needed to keep our membership engaged and mobilized against any government threats, and to be ready for the next round of bargaining with all employers.

This budget also reflects PSAC's commitment to work towards social justice for all by building inclusive and equitable workplaces, and increasing the participation of members that identify as women, Indigenous, Black, racialized, a part of the 2SLGBTQIA+ community, and persons with disabilities.

PSAC is set to become an anti-racist union and one that supports fighting racism in our workplaces, in our communities, and in our own union. This budget supports the ongoing implementation of PSAC's Anti-Racism Action Plan and many of the recommendations that have come from the PSAC Gender Equity Task Force. It also sets the groundwork for the decolonization of our union and helps us work towards Truth and Reconciliation.

Overall, this budget provides PSAC the resources it needs to make a concrete and positive impact in the lives of our members, and to ensure that, given the current economic and political context, we continue to effectively fight for better contracts, resist austerity, and deliver real equity for members.

Summary of key budget priorities:

- Ensuring adequate funds are available in the budget lines hardest hit by inflation;
- Strengthening our representation work;
- Setting the stage for effective bargaining and mobilization;
- Delivering strong capacity for communications and campaigns;

- Fighting inequality and dismantling systemic racism;
- Providing effective IT capacity and infrastructure;
- Ensuring we have the necessary supports and infrastructure needed to operate effectively as a large national union and as a responsible employer; and
- Initiating the replenishment of our strike fund.

In the last budget cycle, we have continued to see growth in our membership numbers, primarily in the federal public service. At the drafting of this budget, the membership count stands at 245,000. Given this growth, the 2025-2027 budget provides for an increase in revenues, with a projected average membership count of 237,500 over the budget cycle.

This budget proposes **a no dues increase** in the PSAC general levy. While this budget contains a projected deficit, past years' operational surpluses are more than enough to cover this loss.

Additionally, the format used for this budget document has been updated. Instead of presenting each year of the budget cycle in the main document, as was done previously, one column with the total amount budgeted for the three years is displayed. This allows us to better reflect the fact that spending occurs at different times for different line items, not in three equal parts. The new format allows us to focus on the key objective: approving a total spending level for the three years of the budget cycle.

An annual breakdown of each line item with yearly totals is included in an appendix for reference.

Lastly, throughout this budget, the term 'actuals to date' refers to the total spent for 2022 and 2023 only, as we are only now starting the final year of the current budget - 2024.

Revenue Assumptions

There are three main assumptions which are used to calculate the dues revenue projections for the PSAC's budget:

- 1) The total number of members
- 2) Members' average salary
- 3) The PSAC membership dues rate

These three assumptions, multiplied together, provide the anticipated dues revenue in this budget.

Assumption 1) Membership numbers

In previous cycles that saw significant cuts to the Federal Public Service, PSAC instituted prudent estimates in relation to our expected membership numbers. While expectations are for a relatively unchanged number of members over the next few years, if a new political priority was determined to reduce public service costs, it would likely take many years to yield significant impacts. Economically, the Canadian population is growing rapidly with high immigration levels, putting pressure for increased services. With all of that, we are continuing our prudent approach, by estimating that our membership will decline by 6% from current levels over the course of the budget cycle.

Our membership numbers have increased every year since 2016, rising from 177,000 in that year to an average of 245,000 in 2023. Our drive to keep a safety margin in the prior budgets served us well and enabled us to weather some difficult times. Our last cycle budgeted a real surplus, which was used to help pay for the national strike in 2023.

Despite our financial health, the increases of the last few cycles are not expected to continue, and we must be cautious by assuming a potential reduction in membership numbers. Though public spending has increased over the last decade, the current government's objectives indicate a return of fiscal restraint. There is also a possibility for a change in government during this budget cycle that could move towards greater limits on public spending, including plans to cut the public service workforce.

Therefore, while we expect a delicate balance keeping member counts relatively unchanged, we continue to believe that some prudence is required in establishing our budget targets, by projecting a 2% per year reduction in our member count. **We have therefore built the 2025-2027 budget using an average membership count of 237,500.**

Assumption 2) Members' Average Salary

Unlike many unions (and some of our Components), PSAC collects a percentage dues rate based **not** on actual salary, but on the "lowest step" of the pay grid for each classification and level. Our estimate of members' average salary is therefore a calculation of the average of these lowest pay steps.

We derive the members' average salary from the dues that are received. In 2023, once the results of the last round of collective bargaining were implemented for our largest bargaining units, the current average rate of pay for our entire membership rose to **\$58,300** as of October 2023. This level of pay is expected to increase further into 2024 as the full implementation of

new collective agreements is reflected in our members' pay. We expect **average member salaries to increase to \$63,400 in 2024**.

Over the last two decades, when bargaining, we have generally been able to obtain annual increases for our members that closely tracked economic Consumer Price Index (CPI) increases. We anticipate this to continue into the next cycle, after the hard-fought increases that were obtained at the last round of bargaining for most of our units. While Canada's high inflation levels are expected to keep decreasing gradually, we still anticipate that general inflation will be higher than in the previous decade. With this in mind, we anticipate that inflation will increase by 2.5% annually over the three years of the cycle. As a result, we expect the average salary to increase to \$66,900 by 2027.

This budget is built with an assumption that reflects the anticipated wage increases we have negotiated and future CPI-matching increases. We are budgeting for an **average members' salary figure for the three years of \$65,736**. The figures for each of the three years are assumed using an inflation figure of 2.5% resulting in the following:

2025	\$64,600
2026	\$65,700
2027	\$66,900

Assumption 3) PSAC Dues Rate

Going into the 2022 PSAC National Triennial Convention, the base dues rate for the PSAC General Levy was 0.9557% of salary. At the convention, two resolutions were passed that provided for ongoing dues increases, totaling 0.0036%.

Consequently, the PSAC General Levy for 2022-2024 has been **0.9593%** (an average of \$46.47 per member, per month). No change is being proposed to this rate in the 2025-2027 budget.

This table summarizes the dues rate changes:

	<u>2022-2024</u>	<u>2025-2027</u>
Starting Rate	0.9557%	0.9593%
Ongoing resolutions dues increase	0.0036%	0.0000%
General Dues increase/Decrease	<u>0.0000%</u>	<u>0.0000%</u>
Total Rate	0.9593%	0.9593%

Projected Revenue: 2025-2027

The following table summarizes the assumptions and proposals built into the 2025-2027 budget.

Number of Members	237,500
Average Salary	\$ 65,738
Base Dues Rate	0.9593%
Projected Dues Revenue, Base Dues Rate	\$ 449,320,000
Dues Adjustments	10,402,000
Total Dues Revenue	459,722,000
Other Revenue	15,047,000
TOTAL REVENUE	\$ 474,769,000

Note that the "Other Revenue" total of \$15 million includes three specific line items that are shown in Section A of the Budget. These include:

- Investment Income: we are projecting an increase to our investment income as our investment are expected to remain over \$70 million, with higher interest rates than in the past decade, resulting in \$7.8 million of revenues.
- Other Income: we are projecting to maintain this line at a similar level to the past at \$4.5 million.
- DCL Service Agreement Revenue: This is the portion of DCL dues that is equivalent to Component dues for those DCLs provided with additional services by the PSAC. This amount is being increased to align with expected DCL member salary increases, from \$2.5 million to \$2.7 million.

The Dues Adjustments line in this chart relates to the timing of dues received for a variety of reasons. Accounting rules require us to recognize income differently than the simple calculation above, including adjusting for when employers actually initiate dues versus when they should.

Projected Expenses, 2025-2027: Staff Salaries and Benefits

PSAC staff at the national office and in our 23 regional offices provide services to our members in every province and territory in Canada, as well as those members who work abroad.

Because of the nature of our organization, our human resources are one of our greatest assets. Every day, PSAC staff bring to work their knowledge, their energy, their skills and their dedication to serving our membership. Because we are a union, we take our responsibility as an employer very seriously. We strive to provide PSAC staff with competitive salaries, benefits and working conditions reflecting their contributions and our principles.

Since the 2016-2018 budget, we adopted a "total envelope" for salaries and benefits spending, rather than budgeting based on a fixed number of positions. This approach was adopted to provide the Alliance Executive Committee and the PSAC Directors' Team more flexibility to meet emerging needs.

In the 2022-2024 budget we increased our salary and benefits envelope well below our growth in membership and revenue, keeping the budget spending on the salaries and benefits well below our historic 55% of total union expenditures.

Looking ahead, we are once again proposing a "total envelope" for salaries and benefits spending, keeping our salaries to 52.2 % of total expenses.

In establishing the salary envelope for 2025-2027, the intention was to ensure that not only were we able to maintain our current staffing levels, but to also create capacity for additional staff to undertake both short term and permanent roles, as required. As a result of negotiated wage increases and inflation costs on benefits, we anticipate we will need a total three-year staff salaries and benefits budget of approximately \$213.8 million **to maintain the current staffing levels.**

There are several areas where the PSAC is understaffed, and this should be addressed to ensure members have the services they deserve. Therefore, this budget proposes to add to our staff capacity, which would increase the total envelope by \$17.5 million over the three years from our current staffing levels, or an increase of 8.2%.

In addition to these increases, we are providing for a potential increase to our salary costs as we look to renew our outdated employee classification system. This is required to meet our pay equity regulatory requirements, ensure fair compensation for our staff, and in order to address recruitment and retention issues. While this work will take time to complete and any specific impacts are currently unknown, we wanted to ensure that our budget accounted for potential costs, and have therefore included \$8.8 million over the three years to cover any increases related to our new classification system.

The result is a Salaries and Benefits spending envelope for the 2025-2027 budget years of \$240.1 million, at 52.2% of total expenses.

While final decisions on staffing will be made following convention, the highest priority needs we want to address include:

- the **Representation Section** to, at a minimum, keep pace with the increasing demands that have come with our increased membership and reduce our backlog of cases;
- the **Negotiations Section** to address the wide-ranging and growing needs of classification and bargaining support;
- the **Regional Offices** to address the delivery of education, membership engagement, high WSIB caseloads, and DCL support;
- the **Membership Programs** Section to ensure we are properly resourced to effectively accomplish the Human Rights work;
- the **Communications Political Action and Campaigns (CPAC) Branch** to bolster our digital content creation and use of multiple digital platforms to better reach our members and increase capacity to respond to membership inquiries;
- the **IT, Finance and Human Resources Sections** in order to provide our member-facing branches with the critical support they rely on.

The salary envelope being proposed will allow a staff range of between 423 and 459 positions. While this increase in staff is larger than in the last few cycles, some of this is to catch up with our membership growth. With this increase, we will reduce the member/staff ratio. While a staff to member ratio is not an exact relation to how well members are served, it is indicative of the

pressures on staff when the numbers move drastically. Below is a chart showing the evolution of this ratio over time.

	2010-2012	2013-2015	2016-2018	2019-2021	2022-2024	2025-2027
Budgeted Membership Count	166,000	170,000	175,000	176,000	217,000	237,500
Staff Count as Budgeted	349	344	332	367	411	459*
Member/Staff Ratio	476	494	527	479	528	517

* Highest point of anticipated FTE Range

This budget sets staff salaries and benefits at 52.2% of total spending, less than the 10-year actual of 54.5%.

Section D provides additional technical information related to staff and benefits spending.

Members' Expenses for 2025-2027

Members' Expenses are the funds used to directly support the participation of members in our union, and the delivery of programs and services to our members.

It is from these funds we pay for the cost of members' loss of salary when they take leave to participate in collective bargaining, education, conferences and conventions. Members' travel also comes out of these funds.

However, the various categories also support a range of other costs for services in areas such as representation, communications, and political action. It is also from this category of expenses that the PSAC pays its costs to affiliate to the Canadian Labour Congress and the various provincial and territorial Federations of Labour.

With an increase of 23%, total spending on Members' Expenses now represents 27% of all budgeted expenditures over the 2025-2027 cycle.

To be clear, the Members' Expenses category does not exist in isolation from other parts of the budget. Many of the PSAC's programs and services depend on resources found in multiple categories, such as Salaries, Members' Expenses, and Other Operating Costs. For example, when we negotiate collective agreements for our members, it is paid for via (a) staff salary spending under the **Salaries and Benefits** line item; (b) the Negotiations line item under **Members' Expenses**, which pays for member loss of salary, member travel and accommodation, and the costs of negotiation (e.g. room rental and interpretation); and (c) the Travel line items under the **Other Operating Expenses** portion of the budget, which covers staff travel and accommodation associated with bargaining. This same thing is true of most program areas, such as education, organizing, conferences, representation, and conventions. Section C provides the detailed breakdown of the budget for each category of Members' Expenses. In setting individual budget lines, we have tried to pay greater attention to past

spending patterns. We have also taken direction from the membership to ensure we expend effort and funds in these areas of need. There are several areas where we are proposing to increase the budget line, either to reflect ongoing demand for the activity, or to fill an identified need. In doing so, we also ensured that our commitment to equity was integrated into our decision-making.

Beyond the targeted increases mentioned earlier, we are seeing significant inflationary pressures on travel, accommodation and equipment rental for conferences and conventions where costs are increasing 30-50% compared to the prior budgeted rates. Increasing the budget for these costs, along with increasing Loss of Salary for attendees allows us to maintain or increase the current delegate entitlement for important conferences such as the National Equity Conferences and the National Health and Safety Conference.

Operating Expenses, 2025-2027

Besides Salaries and Members' Expenses, the other major categories of spending include Rent, Amortization of Capital Assets, and **Other Operating Expenses**. In this cycle, we re-aligned the sub-categories of Other Operating Expenses to better reflect the nature of the cost for greater transparency, going from six to ten categories. The total budget and actual expense types included are unchanged, only better broken down. Also included in this section is the **Miscellaneous** line, which covers unforeseen expenses that cannot be budgeted for in advance. For example, it has been used in the past cycles for donations like humanitarian aid to help others deal with extraordinary events, such as the floods in British Columbia and the wildfires in the North.

This budget maintains the Other Operating Expenses accounting for 11% of total expenses. While certain of the sub-categories increased more than inflation, others remained relatively stable, leading to a 32% increase in total cost over the 3 years from the prior budget. Section D explains these areas of the budget in detail, describing more precisely how the planned spending supports the operation of the union, and links to the delivery of members' programs and services.

Inflation and the Bottom Line

Given the state of the Canadian economy, the highest inflation levels in over two decades in the fall of 2021, a forecast that these elevated levels may continue for a few years, and the pattern of CPI increases in our members' negotiated collective agreements, we have projected an inflation factor of 2.5% per year in this budget cycle. On average, the costs will show an increase of 5% over the three years, representing the mid-point of three increases of 2.5%.

This inflation rate of 2.5% per year for the cycle is factored into the following budget lines:

- The average membership salary;
- Staff salaries;
- Members' Expenses;
- Other Operating Expenses.

As in the last budget, we incorporated inflation directly into each category of expense. In this budget, we also incorporated inflation in each of the Members' Expense categories on which inflation applied.

The total revenues are increased by \$86 million, to \$474.8 million from the prior budget, as our membership numbers and their average salary have increased. Expenses were meticulously assessed to take into account steep inflation pressures and to increase specific lines where membership needs were identified, leading to an increase in total expenditures by \$91 million, to \$464.4 million from the prior budget. As shown on page A-2, the bottom line is that the budget provides for an operating surplus over the three years of \$10.3 million.

Below the operating surplus are a few additional income and expenses leading to the bottom line:

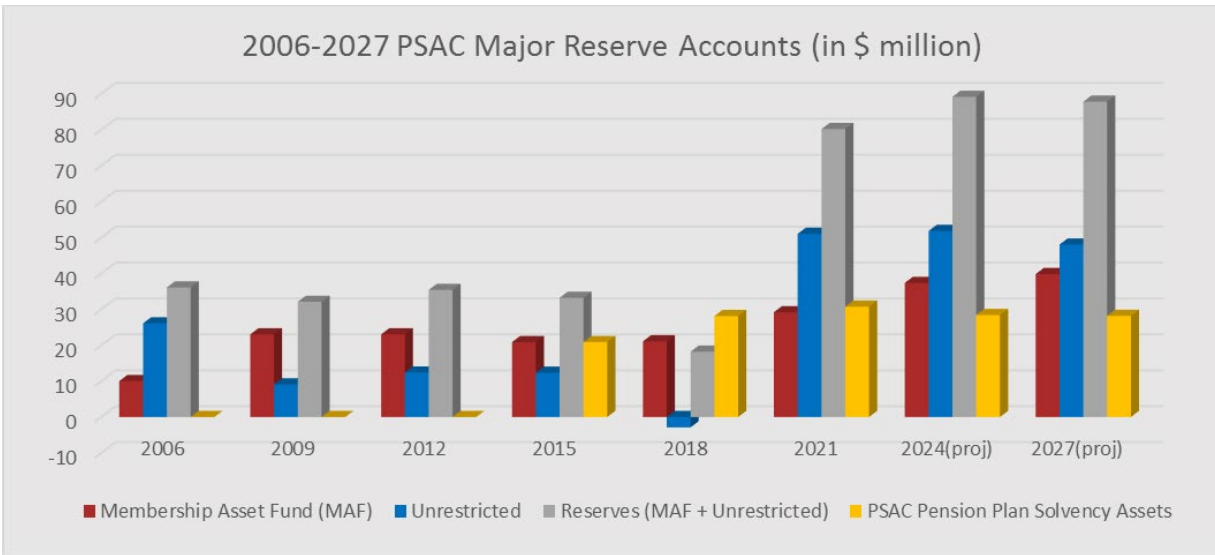
- **Other Items**, which include PSAC Holdings profit and losses, investments gains and losses, and legal settlements received;
- **Strike Expenses**, which were a one-time expense for 2023;
- The **One-Time Resolutions** and **Strike Fund Allocation** line items are discussed in their own sections on pages B13 and B14.

All put together, this leads to a bottom line of a \$4.1 million deficit. As discussed in the next section, this will not have a significant impact on PSAC's financial health.

PSAC's Overall Financial Health and Internally Restricted Funds

Like past PSAC budgets, this one seeks to ensure that the PSAC's finances remain healthy. We want to maintain a reasonable operating reserve in the event of extraordinary disruption to regular revenues. At the same time, we do not want to build up assets without a reasonable purpose – and where we have excess surpluses, we want to use them in an effective manner to continue building the union.

The chart below illustrates the overall financial health of the PSAC at the end of each of the last seven budget cycles and this current projected one.



For the last two cycles and the forecasted next one, we expect to see our total reserves, defined as the restricted Membership Asset Fund (MAF) and our unrestricted surplus, remaining in a healthy range above \$80 million.

The last bar in the chart shows the additional funds set aside to protect PSAC's financial health, the PSAC Pension Plan Solvency Reserve. Funded principally by a Special Levy between 2013 and 2017 built a \$25.2 million reserve, further discussed below.

By working with fiscal constraints in some areas and expansion in others, this budget will ensure that PSAC improves its strong financial health to withstand any austerity measures by the federal government should they be implemented in the future. We plan to retain a healthy level of unrestricted surplus available for our ability to weather more difficult times in future budgetary cycles.

The Membership Asset Fund (MAF)

First established in 2000, the MAF was created to build an operating reserve in situations of extraordinary disruption to regular revenues. As outlined in PSAC Regulation 23, it is to be used only for expenses "incurred as a result of circumstances or conditions either unexpected or beyond the PSAC's control." Such extraordinary circumstances could include PSAC dues being cut off during a strike. Draws from the MAF must be approved by the National Board of Directors and only when no other approved budgetary funds are available. Since 2016, it has been adjusted annually to cover budgeted operational expenses for 3 months. Continuing this approach, the MAF balance is expected to be \$39.8 million in 2027.

The PSAC Staff Pension Plan Solvency Reserve

The PSAC is an employer with a defined benefit Staff Pension Plan paid for by employer and employee contributions. The Staff Pension Plan covers active and retired employees and full-time elected officers of the PSAC and participating Components.

A decade ago, the PSAC pension plan was in critical financial health. Ontario pension regulations governing our plan could trigger significant employer contributions, which would have devastated PSAC's financial viability. The regulations required pension plans to remain fully funded on a solvency basis and to repay solvency deficits quickly.

At the 2012 Convention, delegates voted to implement a Special Pension Solvency dues levy to accumulate a solvency safety net. This special levy included a provision that the funds would only be used for solvency deficits or be used to credit members' dues in the future. From 2013 to 2017, \$26.7 million was collected from members, of which \$1.3 million was used to pay a solvency deficit, leaving \$25.2 million available.

Following regulatory changes in Ontario, PSAC allocated the employer-made contributions, currently held in the Pension Solvency Reserve Fund, towards making paying the Provision for Adverse Deviations (PfAD), which is a new type of special levy. These will be used for that purpose until exhaustion in 2026. As stipulated by Convention resolution, the funds levied from members for solvency are restricted solely for solvency deficits and cannot be used to make PfAD payments.

We believe that it is essential to keep the \$25.2 million reserve in place. While the plan was fully funded on a solvency basis in 2023 and the need for solvency payments is remote, solvency measurements are volatile, so we cannot rule out solvency payment requirements in the future, however distant.

Report on Other Restricted Funds, 2022-2024

Beyond the Membership Asset Fund and the PSAC Pension Solvency Reserve, the 2022-2024 period has three other restricted funds:

	Starting Fund Value	Est. 2024 Balance	Beginning 2025 Balance
Phoenix Support Fund	\$ 13,000,000	\$ 8,613,000	\$ 8,613,000
National Hardship Fund	1,000,000	900,000	1,000,000
Resolutions Fund	1,000,000	588,624	-
TOTAL	\$ 15,000,000	\$ 10,101,624	\$ 9,613,000

Here is our report on how these funds were and continue to be utilized:

- **Phoenix Support Fund:** This fund was created in 2022 to set aside funds received from a one-time dues-related settlement to pay for labour costs that would support PSAC's efforts in relation to Phoenix-related pay and dues issues. The fund was set up at \$13 million to fund at least 6 years of costs.

- *National Hardship Fund:* This fund was established in 2023 and is established at \$1 million. Its purpose is to have a centralized support fund for members in financial distress related to a strike. Applications are made at the regional levels and approved by the Alliance Executive Committee. The National Board of Directors adopted a resolution ensuring that the fund is replenished to \$1 million at the end of the current budget cycle.
- *Resolutions Fund:* At the end of 2021, a \$1 million Resolutions Fund was established by the National Board of Directors to cover costs of one-time resolutions adopted at the 2022 PSAC National Triennial Convention. The convention increased the one-time resolutions fund by \$2.5 million. This gave PSAC a \$3.5 million budget for one-time resolutions. In 2022, the National Board of Directors adopted 37 one-time resolutions, with a total estimated cost of implementation of \$2.9 million. We estimate that all of these resolutions will be completed, leaving \$0.6 million unused funds in the restricted resolution fund. The balance would revert to unrestricted surplus on December 31, 2024.

Restricted Funds, 2025-2027

We are not proposing any new restricted funds for this budget cycle. We will continue to use the Phoenix Support and the National Hardship funds as designed. We are also not proposing a new restricted resolutions fund. Instead, we are including a \$2 million budget line item, funded from current operations, which provides greater visibility to its usage in PSAC's financial statements.

The PSAC Strike Fund Contribution

The Strike Fund consists of restricted membership dues that are used for the payment of strike pay and benefits, plus strike expenses when members are on strike. The monthly contributions made by members to the Strike Fund are over and above the PSAC dues rate. The Strike Fund is reported separately in PSAC's audited financial statements.

The 2006 Convention directed that the Strike Fund must maintain a minimum balance of \$10 million. Below that level, a special levy of \$4 per member per month, or \$2 per member per month for those earning below \$30,000 per year, would come into effect until the strike fund returned to a balance of \$25 million.

During our National strike action in 2023, the National Board of Directors adopted a resolution to halt paying strike benefits from the strike fund to prevent its balance from falling below the \$10 million level and triggering the special levy. Instead, all additional strike costs paid in 2023 were paid from PSAC's operations.

As of December 2023, the PSAC Strike Fund had a positive balance of \$12.5 million.

This budget proposes to:

- Maintain the contribution to the PSAC Strike Fund of \$1 per member per month; and
- Commit to replenishing the strike fund without increasing dues paid by members by **allocating \$1.5 per member per month from PSAC's operating fund to the strike fund**. This action would transfer approximately \$12.8 million to the strike fund by 2027

SECTION C

2025-2027 BUDGET

MEMBERS' EXPENSES

MEMBERS' EXPENSES (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
Negotiations And Mobilization	13,790	9,009	14,492
Representation	7,000	7,917	9,250
Legal Fees	5,190	4,424	5,454
Human Rights Activities	10,608	7,797	15,299
Health & Safety Activities	3,175	2,528	3,761
Regional Activities	9,010	7,920	11,208
Education	10,794	5,493	15,696
Young Workers	1,257	931	1,604
Organizing	4,500	2,714	6,000
Directly Chartered Locals	2,932	1,292	3,225
Communications	3,813	1,343	4,006
Campaigns	8,342	8,031	9,697
Social Justice Fund	700	550	1,500
Allies, Affiliations And The Labour Movement	14,705	10,925	17,027
Internal Governance	10,691	4,046	8,296
Other Membership Expenses	2,925	(222)	315
	109,432	74,698	126,830

NEGOTIATIONS AND MOBILIZATION (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
NEGOTIATIONS AND MOBILIZATION	13,790	9,009	14,492
Negotiations	10,790	6,219	11,339
Mobilization	3,000	2,790	3,153

Negotiations and mobilization are core responsibilities of PSAC. Negotiating collective agreements is critical in protecting and improving our members' working conditions. The bargaining process is an essential way in which we engage our membership in collective action in order to win and maintain decent wages, benefits, and fair, equitable and healthy workplaces.

We represent members in over 320 certified bargaining units, under 15 different legislative jurisdictions. The **Negotiations** line item funds the direct participation of members in the collective bargaining process, including:

- Membership participation in bargaining conferences;
- Bargaining team expenses, including members' salaries on Leave Without Pay and travel costs;
- The union's share of collective bargaining meeting costs, including room rentals and interpretation, where applicable.

Approximately 75% of the Negotiations line item funds the cost of bargaining conferences and bargaining teams for our 20 largest national and territorial units.

We will continue to hold bargaining conferences for our large Treasury Board, Agency, Provincial and Territorial government bargaining units. This approach provides an effective and efficient process that ensures broad participation in setting bargaining demands, priorities, and the election of team members, who go on to play an active part in engaging members in the bargaining, mobilization, and ratification processes.

The **Mobilization** line item covers expenses such as:

- Bargaining team Leave Without Pay, travel, and other costs to attend mobilization meetings in the regions;
- The costs of holding membership ratification votes and strike votes;
- Membership mobilization activities to support bargaining including demos, rallies, leafleting, events, and the costs of any associated materials and tools.

These resources have the goal of building and sustaining the momentum and commitment of our membership over extended periods of bargaining, and to deliver maximum membership participation in strike and ratification votes. Good contracts are negotiated at the table, but they are achieved when members are organized to demonstrate their support through meaningful and powerful actions.

With a budget of \$14.5 million, the total three-year spending budget for **Negotiations and Mobilization is increasing by \$0.7 million** as a reflection of the related inflationary costs in these budget lines.

REPRESENTATION (in 000's)			
	2022-2024	2022-2023	2025-2027
	Budget	Actual To Date	Budget
REPRESENTATION	7,000	7,917	9,250

Enforcement of collective agreement rights is a key responsibility of our union. By representing our members on grievances through adjudication and arbitration, we defend the economic, human rights and workplace interests of individual members, as well as the collective rights of the union. Currently, we represent members in over 320 bargaining units certified in 15 jurisdictions, reflecting an increasingly diverse range of sectors, workplaces, and collective agreements. PSAC represents members before arbitrators, mediators, and tribunals in every province, territory and the federal jurisdiction.

The number of files coming into the Representation Section has continued to increase in both volume and complexity. The Federal Public Sector Labour Relations and Employment Board (FPSLREB) has also begun to steadily increase the number of hearings taking place per month, as well as creating new initiatives that require greater resourcing from the Representation Section. Initiatives have been launched within the Section and with key external stakeholders to address the systemic challenges that face us in this work, to ensure that we can represent members in a manner that is both efficient and effective. These include adding resources to address the volume, and changes to improve hearing scheduling and officer availability through improvements to case management and work processes. There are also challenges associated with the growing number of files where members have experienced trauma and discrimination. This is being addressed by the Sections' collaboration with Programs through initiatives including training on trauma informed, anti-racism advocacy.

Actual spending under this line item supports the following:

- Membership expenses (e.g., travel) incurred while presenting, arguing and mediating cases;
- Witness fees and costs;
- Expert opinions, such as medical opinions in accommodation issues;
- PSAC's share of arbitration fees; and
- The cost associated with referring cases to outside legal counsel.

During the current and previous cycle, there has been an increase in the use of outside counsel in order to ensure timely and effect representation for PSAC members. This increase has been broadly driven by a larger caseload and high staff turnover in the Representation section. In the coming cycle, the use of outside counsel will continue to be necessary. However, through a more strategic approach to case management and a strong focus on staff hiring and retention, the goal will be to stabilize and reduce those expenses by the end of the cycle.

With a budget of \$9.3 million, the total three-year spending budget for **Representation is increasing by \$2.3 million** as a reflection of the volume of work required by our growing membership and increased costs.

LEGAL FEES (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
LEGAL FEES	5,190	4,424	5,454

PSAC has a comprehensive legal program aimed at protecting and promoting members' rights in several areas, through the work of a team of in-house lawyers who represent PSAC and direct work of outside counsel on:

- Protection of fundamental collective bargaining and equality rights through Charter litigation;
- Judicial review of arbitration and tribunal decisions;
- Pension litigation aimed at preserving and promoting defined benefit pension plans;
- Taking legal action against the government because of the Phoenix pay system;
- Enforcement of the rights of newly organized members;
- Protecting our bargaining unit integrity and arguing complex certification applications in front of labour boards;
- Ensuring effective strikes through essential services dispute representation and strike support, such as representation on injunctions;
- Protection and promotion of union members' rights to mobilize and engage in political activities;
- Representing on human rights complaints before tribunals and courts;
- Pay equity disputes;
- Enforcement of health and safety provisions;
- Whistleblower protection;
- Privacy concerns;
- Providing members with specialized legal advice related to law enforcement occupations.

In this next cycle, we will continue to pursue damages and legal action in relation to the Phoenix impacts. PSAC continues to work in coalition with other unions to challenge regressive wage restraint legislation at the provincial level. While we maintain our efforts on fighting regressive changes to legislation at both the federal and provincial levels where our members are impacted, increasingly the focus of our work has been on supporting bargaining and working proactively to promote progressive reform.

With a budget of \$5.4 million, the total three-year spending budget for **Legal Fees is increasing by \$0.3 million** as a reflection of inflationary increases to costs incurred on the underlying costs of this activity.

HUMAN RIGHTS ACTIVITIES (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
HUMAN RIGHTS ACTIVITIES	10,608	7,797	15,299
National and Regional Women's Conferences	2,186	2,132	2,871
National and Regional Equity Conferences	3,310	3,564	4,348
National and Regional Committees	1,347	815	1,388
Human Rights Priorities	2,575	585	5,404
National Indigenous Peoples' Circle Activities	551	137	579
Member Support	639	564	709

PSAC is a leader within the labour movement in advancing human rights, social justice, and equity. Our union recognizes that inequity, systemic racism, legacies of white supremacy and residential schools, harassment and discrimination still prevail in our workplaces and communities. Tackling these issues and pushing for change requires meaningful actions from all of us.

Many Human Rights Activities items have been combined to present a clear picture of the priorities for this budget line. A detailed breakdown is available in Appendix B.

The Human Rights line items provide funding for:

- The **National Women's Conference** to retain 235 delegates, as it was done with great success in this last cycle. The underlying costs like hotels and transportation have dramatically increased, outpacing inflation, leading to a 30% increase. The **Regional Women's Conferences** are provided with the same increase.
- The **National and Regional Equity Conferences** include the National Indigenous Peoples' Conference; the National Conference for Racially Visible Members; the National Pride Conference, the National Access Conference and the Regional Racially Visible Conferences. The four national conferences are being funded with the same 30% increase for conferences, maintaining the 100-delegate attendance per conference included in the last cycle. The **Regional Racially Visible Conferences** are provided with the same increase.
- **National and Regional Committees** are grouped together into one combined line for presentation purposes. These include:
 - The **National Human Rights Committee – The NHRC** is an advisory committee to the National Board of Directors, with Component and regional council equity representatives, and the members of the National Indigenous Peoples' Circle. A \$0.9 million of funding over three years provides for the NHRC's mandated annual in-person meeting and for the five working groups to meet three times per year.
 - The **Regional Human Rights Committees**, regionally active committees, of which we currently have 40, each receive \$2,000 per year.
 - the **Regional Women's Committees**, regionally active committees, of which we currently have 41, each receive \$2,000 per year.

This combined budget line saw a significant increase in the last cycle. Accordingly, only a small inflationary increase is being provided for the NHRC for 2025-2027.

- **Human Rights Priorities** are gathered into one line item to show the sum of our commitment towards human rights, equity and social justice. This budget line includes:
 - The **Anti-Harassment Initiatives Fund**, where new strategies will be employed to put the \$0.75 million amount to work for members;
 - The **Truth and Reconciliation Activities** were initiated in past cycles to help members explore our union's history and move forward on a path to reconciliation. The funding is being retained at \$0.6 million for this cycle;
 - **Human Rights Activities** in the amount of \$0.3 million is being retained for activities such as recognition and support for PSAC designated equity days, human rights webinars, education related activities, toolkits, publications and other related activities and materials as required;
 - The **Anti-Racism Action Plan**, which was approved by the National Board of Directors, calls for over 30 action items to be developed and implemented. The priorities for this cycle, costing \$1.9 million, will cover the advocacy and representation course, along with the first mentorship and leadership courses;
 - The **Gender Equity Taskforce** contains 13 recommendations approved by the National Board of Directors, including the Women's Network which has been merged into this line item. This cycle's priorities include delivering the Intersectional Gender-based Analysis course, along with the first mentorship and leadership courses, with a cost of \$1.8 million.
- The **National Indigenous Peoples' Circle** is comprised of 14 elected members who work together to make recommendation to PSAC leadership, strengthen and advance PSAC's work concerning Indigenous Issues and Reconciliation, including regional activities, education and campaigns. These activities are budgeted at \$0.6 million, including an inflation increase.
- The **Member Support** line item refers to a combination of essential support to ensure all member events, including conventions, conferences and education are free of barriers to participation. It provides **Accessibility** for members with disabilities, **Family Care** when assistance is required for dependents while the member is participating in union activities, and **Inter-Indigenous and Inuit Language** interpretation to remove language barriers. These three areas of support are seeing their budget increased by 10% to \$0.7 million.

With a budget of \$15.3 million, the total three year-spending budget for **Human Rights Activities is increasing by \$4.7 million** to reflect the impacts of inflation in conference costs and the inclusion of courses being run to further anti-racism and gender equity priorities.

HEALTH AND SAFETY ACTIVITIES (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
HEALTH & SAFETY ACTIVITIES	3,175	2,528	3,761
National Conference	1,390	1,433	1,826
National Policy Committees Forum	200	-	100
Regional Conferences & Activities	750	419	985
Regional Committees	75	50	75
Workers' Compensation Representation	400	626	775
Other H&S Activities	360	-	-

Health and Safety activities are an essential part of our union's work. Our success in improving health and safety protection for workers across Canada both inside and outside the workplace relies on membership activism.

The allocation for the **National Health and Safety Conference** continues to cover the mandated participation of 300 delegates to bring health and safety activists together nationally to discuss, strategize, network, educate and mobilize on health and safety issues; and to provide direction to the national health and safety program. As with other conferences and conventions, the budget is being increased by 30% to \$1.8 million, to cover the increased rental and travel costs of running the conference.

PSAC will run one **National Health and Safety Policy Committees Forum** in this next cycle to bring together union representatives on the national policy committees to identify workplace health and safety issues and trends, with an estimated cost of \$0.1 million.

The **Regional Health and Safety Conferences and Activities** are being increased at the same 30% rate as the National Conference, to maintain the same number of participants.

The **Regional Committees** line item remains unchanged.

Workers' Compensation Representation supports representation for members with the various provincial and territorial workplace health, safety and insurance boards including the costs associated with expert witnesses and members' participation in hearings. These mandated services are increased to \$0.8 million to reflect the increasing demands in this area.

The **Other H&S Activities** line item was created in the last cycle to further smaller projects around health and safety, pensions, and environment priorities. There is no significant work in this area currently envisioned, and should it arise, it can be accommodated through other existing line items. Therefore, we are not proposing to renew it.

With a budget of \$3.8 million, the total three-year spending budget for **Health & Safety Activities is increasing by \$0.6 million** mostly as a reflection of the increased travel and rental costs of running the National and the regional conventions.

REGIONAL ACTIVITIES (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
REGIONAL ACTIVITIES	9,010	7,920	11,208
Regional Councils	3,375	2,250	4,500
Regional Conventions	4,645	4,421	5,100
Interpretation	720	1,079	1,308
Area Councils	270	170	300

This line item supports the development of strong regional structures that engage members and bring the work of our union closer to the communities our members work and live in. The expenses covered under Regional Activities include:

- The **Regional Councils** line item supports the meetings and operations of the seven Regional Councils as well as the many activities that they undertake and lead like regional political action initiatives, and other priorities as decided upon in each region. This budget line is being increased by 33% or \$1.1 million to reflect the inflation of costs for these activities over the past few cycles.
- The **Regional Conventions** are now fully funded, with no registration fees for delegates. The rental and travel costs lead to our budget increase of 30% from the 2023 spending level, which is a 10% increase from last budget. Actual costs incurred for the 2023 conventions were lower than originally budgeted, as a result of over-estimated number of allowed delegates for each convention.
- **Interpretation** is a centralized budget line item to cover the costs of interpretation at Regional Conventions, Regional Council meetings, regional education events and regional conferences. This essential service has seen significant demand growth in recent years, and we are therefore proposing an increase of \$0.6 million.
- The final line item under Regional Activities is used to provide grants to **Area Councils**, which play an important role linking PSAC members from different Components and Locals to work together to engage and mobilize members and to build our union. We are increasing their annual allocation by 11% to \$2,000 for each of the active councils, of which there currently are 48.

With a budget of \$11.2 million, the total three-year spending budget for **Regional Activities is increasing by \$2.2 million**, as a reflection of an increase to the regional council allocation, regional conventions and interpretation costs.

EDUCATION (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
EDUCATION	10,794	5,493	15,696
Education Program - National	3,609	1,838	5,480
Education Program - Regional	6,039	3,384	9,170
Local Development	675	119	675
Stewards Initiatives	300	36	200
Scholarships	171	116	171

Education remains a priority of our union and supports the engagement and empowerment of our members. Many of the costs for our deliverables remain the same and some have increased as they will be provided more frequently.

The **Education Program - National** line item provides funding for education initiatives such as:

- The National Leadership Training Program;
- The Union Development Program (UDP);
- Funding for a small number of PSAC members' participation in the Labour College of the Canadian Labour Congress;
- Advanced representation training on Staffing Complaints before the Federal Public Sector Labour Relations and Employment Board (FPSLREB);
- The development and hosting of on-line education for PSAC members;
- Funds for education to encourage Indigenous women participation in leadership positions;
- The Talking Union Basics (TUB) training for Indigenous members;
- national education courses and programs developed in response to emerging needs, including partnerships with Component education initiatives;
- Internal investigations committee training;
- Truth and Reconciliation course.

This line item has been increased by \$1.9 million to account for significant inflationary costs related to hosting sessions, such as room rental, member travel and accommodations, etc.

The **Education Program - Regional** line item covers development and delivery of courses offered to members in their region. In an average year, over 3,500 members attend 300 training initiatives delivered by their Regional Offices across the country. The most common training courses include: "Talking Union Basics" (TUB), as well as the TUB course for Indigenous members, the basic and advanced grievance handling courses, and local officer training and Unionism on Turtle Island. However, there are many other programs offered such as health and safety training for union activists and the Duty to Accommodate and Domestic Violence Awareness training. This budget line is being increased at the same rate as the national line.

The **Local Development** line item is used to fund Joint PSAC-Component and/or Joint PSAC-DCL specific initiatives aimed at assisting locals to strengthen their internal capacity, including enhanced membership outreach and greater membership engagement.

The **Stewards' Initiatives** line item is dedicated to increasing the number of skilled stewards in locals. This line item assists Components and DCLs in their efforts to recruit and guide stewards by offering tools and education directly aimed at supporting the work of stewards. This budget

line is being reduced as it has not been used sufficiently for a few cycles. However, to reflect the commitment to strong locals, the unused budget from the current cycle will be available for the next one if initiatives arise that call for additional funds.

This PSAC **Scholarships** line item provides awards to PSAC members or their dependent children to assist in attending post-secondary education. This line item was increased in the last cycle by adding a scholarship for each of the five equity groups. While this line is partially funded by Coughlin and Orbit, we are keeping the status quo for this cycle.

With a budget of \$15.7 million, the total three-year spending budget for **Education is increasing by \$4.9 million** mostly as a reflection of catching up inflation on some of the underlying costs of this activity.

YOUNG WORKERS (in 000's)			
	2022-2024	2022-2023	2025-2027
	Budget	Actual To Date	Budget
YOUNG WORKERS	1,257	931	1,604
Young Workers' National Conference	732	728	962
Young Workers' Initiatives	390	127	507
Young Workers' Committees	135	76	135

The **Young Workers' Conference** allows members who are 35 years old and under to come together and organize around issues impacting PSAC members who are young workers. The past cycle held its first national Young Workers' Conference with 100 delegates. The same 30% inflation, or \$0.2 million, for conferences is being applied to this event.

Dedicated funds for **Young Workers' Initiatives** to reach out directly to activists under 35 years old and broaden their engagement in our union at the national and regional levels and to equip them with relevant tools particular to the needs of these emerging union activists. Funds from this line item are used to support regional initiatives such as young worker committees and regional young worker summits and initiatives, as well as schools for young activists, special training for young stewards, young worker union camps and participation in Labour sponsored events such as CLC conventions, conferences and summits. Increased initiatives are being planned by PSAC regions, leading to a 30% increase in funding.

Funds in the **Young Workers' Committees** line item are provided to PSAC regions for grants to recognized regional committees. There are currently 21 active Regional Young Worker Committees.

With a budget of \$1.6 million, the total three-year spending budget for **Young Workers is increasing by \$0.3 million** mostly as a reflection of the inflation on some of the underlying costs of this activity.

ORGANIZING (in 000's)			
	2022-2024	2022-2023	2025-2027
	Budget	Actual To Date	Budget
ORGANIZING	4,500	2,714	6,000

PSAC has a longstanding mandate to build our union power through organizing. This means that we:

- Organize the unorganized into new bargaining units within PSAC;
- Follow existing members affected by restructuring, devolution, workplace reorganizations, privatization and contracting out by certifying them into new bargaining units;
- Fend off raids from other unions as well as decertification attempts;

The budget allocation for **Organizing** is aimed at protecting our existing membership while increasing and strengthening our numbers.

PSAC's organizing efforts have steadily contributed to our membership growth and more recently have been concentrated in the university sector, gaming sector and the medical research sector. We have also organized groups of provincial government employees. Despite our successes, PSAC's capacity to organize new members has been somewhat reduced over the last few years due to the need to dedicate more resources than ever before towards protecting our existing members.

Increased raiding from other unions in several provinces will require us to allocate greater funds to defend ourselves, and to participate in counter-raiding activities.

With a budget of \$6 million, the total three-year spending budget for **Organizing is increasing by \$1.5 million** to fund further organizing of new members and to defend against increased raiding.

DIRECTLY CHARTERED LOCALS (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
DIRECTLY CHARTERED LOCALS	2,932	1,292	3,225
DCL Service Agreement Expenses	2,482	1,292	2,705
DCL Roundtables	450	-	520

We currently have 87 Directly Chartered Locals (DCLs), comprising approximately 32,000 members. Different locals provide varying levels of services to their members. Where needed, PSAC provides the remaining services required. These arrangements are covered by service agreements negotiated between PSAC and the local.

Like all PSAC members, DCL members pay the general PSAC dues rate, as established by the National Triennial Convention. In addition, DCL members also pay dues that are equivalent to Component dues – currently at a rate of 0.6232% – which are calculated using an average of the rates collected by the PSAC's 15 Components. Those DCLs that provide the same servicing provided by a Component (about half of the DCLs) use these dues to finance their servicing. The remaining DCLs depend on some level of servicing provided by PSAC as set out in the service agreement. This agreement stipulates the way in which the Component equivalent dues are shared with PSAC to provide this servicing. These add up to the amount shown as the "DCL Service Agreement Revenue" line on page A-2 of the budget.

In short, these additional funds come from members of those DCLs that require some level of additional services from PSAC, as additional **revenue**, and this amount is **equal** to the anticipated **expenses** in this line item. PSAC's regional offices use the actual funds received to cover the costs of additional services provided to those DCLs that are not self-servicing.

The current trend indicates an increase in revenues (and therefore expenses) during the 2025-2027 cycle.

Over the years, it has been clear that a number of DCL activities are different than Component activities, and some of their issues need coordinated effort to resolve. These issues range from grievance and arbitration to organizational capacity, political action and more. **DCL Roundtables** create space and opportunity for DCL representatives to interact, identify and discuss issues both formally and informally. These roundtables are being increased by 10%, or \$0.1 million to reflect some of the inflation impacting these types of events.

With a budget of \$3.2 million, the total three-year spending budget for **Directly Chartered Locals is increasing by \$0.3 million** to reflect inflation on some of the underlying costs of this activity.

COMMUNICATIONS (in 000's)			
	2022-2024	2022-2023	2025-2027
	Budget	Actual To Date	Budget
COMMUNICATIONS	3,813	1,343	4,006
Digital & Print Communications	2,781	912	2,922
Promotion materials - PSAC	300	130	315
Alternative Media	228	136	240
Regional Communications Activities	105	70	110
Membership Consultation/Polling	399	95	419

Effective communications are crucial to our union's ability to inform and engage our membership in these fights and to influence public opinion and policy decisions. We will focus our efforts in this cycle on improving our digital infrastructure, building and maintaining relationships with elected officials and changemakers, polling/focus groups to inform our strategic communications and campaigning to mobilize our members in innovative ways.

- **Digital and Print Communications** includes a substantial rebuild of the national website, stock imagery subscriptions, our media platform 'Meltwater', our email and digital engagement platform, the Action Network, and supporting campaign tools like NewMode. This line item includes the increased costs of having added text messaging to our engagement toolkit through Action Network.
- The **Promotion Materials** line item provides funding for PSAC branded promotional items as well as project-specific items for campaigns and initiatives.
- PSAC continues to support **Alternative Media**, including Press Progress, Rabble.ca and other progressive media sources.
- The **Regional Communications Activities** line item provides each region with the funding for region-specific communications initiatives.
- **Membership Consultation and Polling** ensures our union is effective in representing the interests of our membership, and that our union's public communications are strategic.

With a budget of \$4.0 million, the total three-year spending budget for **Communications** is **increasing by \$0.2 million** to reflect inflation on some of the underlying costs of this activity.

CAMPAIGNS (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
CAMPAIGNS	8,342	8,031	9,697
Election Campaigns	549	5	549
National Campaigns	5,993	7,217	6,298
Jointly Funded PSAC-Component Campaigns	750	108	750
Regional Campaigns	1,050	701	2,100

A union that is mobilized and politically active is better able to achieve gains at the bargaining table, and to promote and defend the rights and interests of its members as workers and citizens. During the 2023 Treasury Board strike, we saw a significant increase in the number of PSAC members engaged in digital actions in support of strong public services, to promote the rights of workers across Canada, and to build a more inclusive and equitable country for all Canadians. The goal is to maintain that active engagement and continue to build momentum through compelling campaigns.

- **Elections Campaigns** are a key moment for political engagement and an opportunity to raise public awareness of the issues that are important to our members. The spending in this line is restricted by legislation which limits direct spending by third parties during the election.
- The **National Campaigns** line item will focus on membership engagement to defend public services, to win over public opinion in favor of quality public services and equity, to defend collective bargaining and union rights, and to support campaigns on issues that affect our membership and society at large. This line item is being increased by regular inflation.
- The **Jointly Funded PSAC-Component Campaigns** line item supports campaigns which are jointly funded between PSAC and Components. It provides for more effective partnerships between PSAC and Components and gives a clearer focus and accountability for this important part of our work.
- The **Regional Campaigns** budget enables regions to supplement national political action priorities, and to fund political action activities that are specific to the regions where members live and work. These funds can also be used to forge region-specific coalitions and to mobilize membership participation in municipal elections. Many of these initiatives have cross-regional implications. In an increasingly polarized political world, demand for these activities has increased significantly. The budget for this is being doubled to reflect increased demand for these campaigns.

With a budget of \$9.7 million, the total three-year spending budget for **Campaigns is increasing by \$1.3 million** to reflect inflation on the underlying costs of National Campaigns and increasing access to Regional Campaigns.

SOCIAL JUSTICE FUND (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
SOCIAL JUSTICE FUND	700	550	1,500

The PSAC Social Justice Fund (SJF) was created as a separate entity in 2003. Sources of revenue to the SJF include contributions from employers and employees where we have been successful in negotiating a SJF clause into our collective agreements. The contributions derived from such clauses are paid directly to the SJF.

The SJF facilitates the involvement of PSAC with coalitions and allies, such as the Americas Policy Group, the Canadian Council for International Cooperation (CCIC), the Canadian Labour Congress international consultation group, Common Frontiers, the Canadian Network on Corporate Accountability, and various social forums. These linkages are particularly important in shaping policy around poverty alleviation strategies in Canada, and policies on human rights, peace, and development.

The SJF also supports direct membership participation in international solidarity initiatives in support of labour movement and social justice partners in the South.

The SJF has increased the amount of information and publications made available to members and continues to participate in PSAC conferences, meetings, and conventions in order to increase awareness and develop membership engagement. The SJF has also increased the number of bargaining sessions it attends, to promote inclusion of the SJF clause in collective agreements. Reflecting the greater integration of SJF activities, the two SJF staff are now a part of the regular PSAC staff complement.

Other sources of income donated to the SJF include the legal costs awarded in PSAC's favour and the income from the PSAC Affinity Program. These transactions are shown in our financial statements as additional income under "Other Income" and are reported as expenses under the Social Justice Fund line item.

PSAC is looking to create true impact to support SJF activities domestically and abroad. The increase in climate-related emergencies in Canada and the Global South, and the attacks against human and labour rights around the world have generated a call for assistance from Social Justice Funds. PSAC's fund consistency looks to assist communities with a view for long-term, sustainable change and to provide members with an opportunity to share their experiences with our global partners. To that end, an annual increase from \$233,000 to \$500,000.

With a budget of \$1.5 million, the total three-year spending budget for **the Social Justice Fund is increasing by \$0.8 million.**

ALLIES, AFFILIATIONS AND THE LABOUR MOVEMENT (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
ALLIES, AFFILIATIONS AND THE LABOUR MOVEMENT	14,705	10,925	17,027
Supporting our Allies & Sponsorships	1,235	1,253	1,445
CLC Affiliation	5,700	3,916	7,011
Federation of Labour Affiliation	6,750	5,309	7,528
International Affiliation	450	276	563
Total Affiliation Fees	12,900	9,501	15,102
Federation of Labour Committees	210	25	150
National Committees	60	5	30
CLC Convention / Conferences	300	141	300
Total Non-Affiliation Expenses	570	171	480

PSAC is active in the broader labour movement – building power and solidarity among workers across Canada and around the world. That movement includes our participation within the Canadian Labour Congress (CLC) representing over 3 million workers across the country. We are also active in provincial and territorial Federations of Labour. PSAC is affiliated with Public Services International (PSI), a global federation with 30 million public sector workers represented by over 700 unions in 154 countries. To further these same core principles, PSAC also makes targeted participations and partnership by sponsoring other organizations and allies.

The **Supporting Our Allies and Sponsorships** line item ensures that PSAC can continue working in solidarity with other progressive national organizations also committed to economic and social justice. An increase to reflect inflation pressures is being proposed for this line, which includes:

- **Sponsorships:** PSAC has a long history of working closely with a host of different groups on common issues as well as supporting the various initiatives they undertake. While there are too many to list, some of the organizations include the Canadian Health Coalition, Canadians for Tax Fairness, Child Care Now, Common Frontiers, Canadian Network on Corporate Accountability, National Farmers' Union and the Green Economy Network. This line item allows the union to provide organizational and campaign funding, and to sponsor their various events. The Advertising and Sponsorship line item was previously included under the Communications line; we have moved it to align it with more similar budget lines.
- **Public Research and Partnerships** provides resources for on-going and new potential partnerships with progressive research organizations such as the Canadian Centre for Policy Alternatives (CCPA), the Institut de recherche et d'informations socioéconomiques (IRIS), and the Broadbent Institute. The CCPA coordinates several important on-going research projects in which the PSAC supports and participates, including the Alternative Federal Budget (AFB).

Participation in the Labour Movement expenses cover:

- **Affiliation Fees** to the Canadian Labour Congress (CLC) and provincial and territorial federations of labour. CLC affiliation fees are based on our projected membership numbers to provide stable and predictable spending on our part, whereas actual member counts drive federations' fees. International affiliation fees are used to support Public Services International (PSI). Total affiliation fees are increasing by \$2 million to reflect PSAC's increased membership and increased fee rates at the CLC.
- Costs related to the participation of PSAC leaders and members in **national committees** of the CLC and National Joint Council or other national labour committees.
- Costs related to CLC and any national conferences, including participation in the **CLC Convention** which is held every three years.

With a budget of \$17.0 million, the total three-year spending budget for **Allies, Affiliations and the Labour Movement is increasing by \$2.3 million** to reflect PSAC's increased membership impacting affiliation fees.

INTERNAL GOVERNANCE (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
INTERNAL GOVERNANCE	10,691	4,046	8,296
NBoD Meeting Costs	450	570	899
PSAC Convention	10,241	3,476	7,397

The budget for **Internal Governance** covers costs related to the National Board of Directors (NBoD), as well as PSAC's National Triennial Convention.

These budgeted expenses include:

National Board of Directors Meetings and Expenses: This line covers the costs of three in person regular NBoD meetings per year, one off-site planning session per cycle, briefings and updates (held virtually and in person) held between regular meetings, and other costs for sub-committee meetings when required. It also includes any NBoD related expenses, such as the costs to administer PSAC Honours and Awards. NBoD meeting costs have increased by \$0.4 million to better reflect the actual costs to administer the meetings and committees.

PSAC Convention: The 2022-2024 Budget for PSAC's National Triennial Convention included two convention events, due to the postponement of the 2021 convention that was instead held virtually in 2022. The 2027 National Triennial Convention is expected to cost \$7.4 million, a 30% increase from the expected cost of the 2024 convention, driven by high inflation of the underlying cost of the activity.

With a budget of \$8.3 million, the total three-year spending budget for **Internal Governance is decreasing by \$2.4 million** as the inflation on the underlying costs of this activity is offset by the decrease in the number of conventions held in the same cycle.

OTHER MEMBER EXPENSES (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
OTHER MEMBER EXPENSES	300	(222)	315
MEMBERS' EXPENSES INFLATION	2,625	-	-

Most of the funds in this line item are for retroactive pay for PSAC members. Members who take leave without pay for PSAC business – for example to be on a bargaining team, or to attend a conference, convention, or education course – are paid their salary by PSAC for the lost wages. Just as employees are entitled to retroactive pay from their employer once an agreement is signed, members are entitled to receive retroactive pay from PSAC for past leave without pay on behalf of the union. Costs associated with Membership Cards are also included in Other Membership Expenses. The budgeted amounts for **Other Membership Expenses** increase by inflation.

In prior cycles, a line was included to capture expected inflationary costs on all member expenses. For greater visibility, we have instead included inflation in each of the member expenses lines that are affected and are eliminating this line.

With a budget of \$0.3 million, the total three-year spending budget for **Other Member Expenses** remains relatively unchanged.

SECTION D

2025-2027 BUDGET

OPERATING EXPENSES

SALARIES AND BENEFITS (in 000's)			
	2022-2024	2022-2023	2025-2027
	Budget	Actual To Date	Budget
SALARIES AND BENEFITS	192,580	130,747	240,095

Salaries

PSAC's human resources – our staff – are one of our most critical assets. The staff in our National Office and in the 23 Regional Offices are at the heart of our ability to accomplish the priorities set by the membership and the elected leadership.

Most of our staff throughout the country contribute directly to serving the membership – be it through negotiating collective agreements, representing members at adjudication, defending members' rights at administrative tribunals and in the courts, providing union education, organizing campaigns, rallies and strikes, providing health and safety guidance, assisting locals, regional committees, and Councils, and organizing regional and national conferences, and more. Some staff are dedicated to less visible work, administrative functions that are critical in running an organization like the PSAC: meeting our responsibilities as a good employer, providing technological and infrastructure support, managing our finances, and our information, and providing staff with the tools and training they need to support our members.

As this budget is approved long before much of the period it covers, it cannot specifically assign positions, encompass short-term staffing needs nor be ready for quick changes when warranted. As a result, human resources needs are based on a total salary envelope. The amount proposed here and the underlying areas of focus for changes is subject to oversight by the National Board of Directors. The Alliance Executive Committee (AEC) is responsible for approving the staffing plan, which is reviewed regularly.

Over the last six years, our membership has grown from 188,000 in 2018 to 246,000 in 2023, a 30% increase. To serve these members and deal with emerging demands, we have increased some of our staffing, and will need to continue to do so. However, we plan to do so in a controlled, methodical way, ensuring that additions are made in a fiscally responsible manner, under the supervision of the Alliance Executive Committee.

As explained in Section B of this budget, the current context calls for catching up to member needs. We are therefore proposing a salary and benefits envelope that will allow us to:

- 1) Increase the number of staff in key priority program areas;
- 2) Ensure adequate provision for inflation and real benefit costs; and
- 3) Provision for potential impact of updating our **Classification System** which is quite out of date and certain classifications are mismatched with other similar positions.

Further supporting rationale for the increased salary and benefits envelope is discussed in section B.

The proposed budget encompasses salaries for PSAC staff and the 9 full-time elected AEC officers.

Benefits

Benefits for staff members and elected officers represent an important annual expense and are included in the salary and benefits envelope proposed in this budget.

Actual benefit costs fluctuate from year to year, generally remaining in the 37% of salaries range.

Employer contributions to the PSAC Pension Plan are the largest of our benefits expenses, representing over 35% of total benefits spending. The current contribution rate is determined from the actuarial valuation filed effective January 1, 2020. The percentage of contributions paid by the employer and the employees continues to be at 50%: each contributes the equivalent of 12.545% of the eligible salary. Under the new pension regulations in Ontario, however, the employer is required to make additional contributions, and while these amounts can vary, the estimated cost leads to a net employer contribution of 14.3%.

The second largest category of benefits spending is for the various health, dental, vision, life insurance and long-term disability programs covering PSAC staff. These represent just under 30% of total benefits spending. We have not experienced any significant increases in these costs over the past few years.

A variety of statutory employer contributions (CPP/QPP, EI, workers' compensation, and provincial health premiums) makes up the third largest category, at about 20% of total benefits spending. These costs increase year over year based on increases in rates set by federal and provincial governments.

The remaining portion of our benefits spending covers a diverse range of benefits such as maternity and parental leave top-up, recreation allowance, and other provisions that are negotiated into collective agreements between the PSAC and our staff unions.

With a budget of \$240 million, the total three-year spending budget for **Salaries and Benefits is increasing by \$47.5 million** to reflect the increasing cost of salaries and an increase in staffing levels.

OTHER OPERATING EXPENSES (in 000's)			
	2022-2024	2022-2023	2025-2027
	Budget	Actual To Date	Budget
OTHER OPERATING EXPENSES	41,133	29,223	54,106
Telecommunications	1,590	1,181	1,930
Employee Related	5,088	3,645	5,860
Travel	14,451	9,166	18,075
Materials, Leases, Etc	4,112	3,060	5,784
Finance Charges	1,997	1,806	2,071
Information & Technology	6,129	5,000	9,155
External Services	3,757	3,097	5,833
Subscriptions	1,848	1,038	2,466
Meetings	1,621	826	2,417
Other	540	404	515

The day-to-day operations of the PSAC are supported by a wide variety of expenses grouped under “Other Operating Expenses.” Spending in these line items supports the operations of every Branch and office of the PSAC, and therefore directly supports the delivery of programs and services to the members of the union. This part of the budget contains a 30% increase as compared to the 2022-2024 budget. Much of the increase covers inflation since the last Convention; other increases are due to identified organizational needs, as described below.

The categories presented for Other Operating Expenses are quite different from what was shown in the last budget. This is simply a recategorization exercise, where we grouped sub-activities into smaller buckets with names that better described the underlying activity. While there were 6 sub-categories in the last cycle, we now have 10, but these cover the exact same operational expenses that were budgeted, with the details as follows:

- **Telecommunications**, or telephone and internet services, grew by 21%, generally increasing due to past and expected future inflation.
- Encompassing many of the Human Resources costs not directly related to employee pay, **Employee Related** includes our staff education, employer/union relations, professional membership fees, relocation, and recruitment expenses, among others. This line is expected to grow by 15%, mainly due to inflation and the growth of our staffing complement.
- **Travel** expenses were the most significantly affected in the post-pandemic period. Cost of airfare and hotels have ballooned by 30% to 50% in some areas. Not only have the cost per trip grown, but we have increased how many staff need to travel, and as our membership has grown, so have their need to have staff there to assist, whether it be to represent, negotiate, or participate in any other union activity. This budget allocates costs as follows:
 - 10 % of total travel spending is for expenses negotiated as part of our staff collective agreements (primarily within Regional Office Branch for those representatives who receive a car allowance and related expenses to cover their travel);
 - Approximately 18 % of our total travel spending is for collective bargaining travel related to the negotiation of members’ collective agreements – e.g., the

staff negotiators and research officers assigned to work with bargaining teams;

- At least 45 % of total travel spending is for the staff travel costs to deliver other areas of direct membership programs such as representation, education, local outreach, organizing and delivery for national and regional human rights and health and safety conferences;
- About 10 % of travel spending is for elected Officer's or staff travel related to AEC and NBoD meetings, and Component and Regional Conventions.

Considering the increasing cost of travel, we will continue to work diligently to limit travel where possible and strive for remote and virtual arrangements where it makes sense, but never do so if it will impair our ability to support members' needs.

- **Materials, Leases, Etc.** covers repairs, maintenance, small furniture, furnishings and other similar services. This also includes certain software maintenance fees, which are by far the main driver of the 41% increase in these costs, as vendors have increased maintenance fees to a greater degree than inflation in the past two years.
- **Finance charges** includes insurance which covers tenant, accident, directors and officers, fraud and cyber, among others; insurance costs are increasing with inflation. Also included are bank charges, most of which are management fees for our investments, which are declining as we have fewer investments than in the past cycle.
- Our world is increasingly digital, and this requires all organizations to keep investing to stay up to date on many areas of our **information and technology**. This budget line covers the cost of hosting our servers, certain software, and all of our cyber security tools. The increased complexity and size of our data and the needs of members have caused the cost for IT services to grow almost 50%.
- **External Service** costs are related to work performed outside of the organization, such as external translation, and for consulting services such as software programming and support, auditors, actuaries, and facilitators for internal events. The technology part of this line has grown substantially, leading to a 55% increase in this budget line.
- To properly operate, the organization purchases **subscriptions** to a variety of tools and software. As with all technology-related costs, providers have increased their costs significantly, driving an increase of 33% on this budget line.
- The costs to run internal **meetings** to align the organization to better serve members includes simultaneous interpretation and the cost of technology tools to provide it. But the largest component of this budget line is the collectively bargained National Staff Conference that occurs once per cycle, the costs of which have grown over 30%, much like all other conferences noted in the membership expense line.
- The **Other** budget line covers smaller types of expenses not included in the other categories, such as our pension plan's annual filing fee, document shredding and other various fees paid.

RENT (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
RENT	22,565	15,811	29,454

The **Rent** line item in the budget reflects the cost of office space at 233 Gilmour Street in Ottawa, as well as at the various regional offices across the country. PSAC pays rent to PSAC Holdings, a separate entity that owns and operates 233 Gilmour and some of our regional offices.

Our offices all follow a maintenance program that requires replacement of machinery and equipment and other structural work over many years. In this last cycle, security systems and boilers were replaced.

We plan to continue renewing the building's offices, meeting rooms and shared spaces as the opportunities present themselves. To that end, we expect to improve our ground floor, basement and 12th floor in the early part of the budgetary cycle.

In addition to office space for PSAC National, there are currently 6 out of 12 southern Components housed in the 233 Gilmour Street building: AGR, GSU, UCTE, UPCE, USJE, and UVAE, as well as the Joint Learning Program. These entities all pay rent separately to PSAC Holdings.

The PSAC has 23 regional offices across Canada. Some of the regional offices with leases go as far as 2041. Regional office rents comprise 53% of total spending under the Rent line item. We signed new or renewed leases in six offices in this current cycle, and six more leases are expiring during the 2025-2027 period. This gives us the opportunity to review our needs, negotiate renewal in existing space, gather market intelligence on available properties and look at relocation alternatives in order to make prudent decisions and ensure the best efficient space solutions for members and staff.

PSAC Holdings owns and operates buildings for two regional offices, in Halifax and Moncton, and is in the process of participating in the construction of a third in Whitehorse. Ownership of these offices will not only allow us to repay our investment within a reasonable timeframe, but it will also allow locals, committees, and training events to take place on our premises, rather than through renting conference rooms from third parties. As leases expire over the years, PSAC Holdings will continue to look for opportunities for building our own offices when the location, membership and costs align.

With a budget of \$29.5 million, the total three-year spending budget for **Rent is increasing by \$6.9 million** to reflect new leases with improved locations and space.

AMORTIZATION OF CAPITAL ASSETS (in 000's)			
	2022-2024	2022-2023	2025-2027
	Budget	Actual To Date	Budget
AMORTIZATION	7,326	5,451	13,484

This category of expense covers Capital Assets which will be used by the PSAC for a few years, such as leasehold improvements in any of our offices, furniture and fixtures, photocopiers, computer equipment and software.

It should be noted that current accounting policies require that Capital Assets be recorded as an asset when purchased, then amortized (expensed) on a straight-line basis over three years for computer equipment, and five years for such things as software, furniture, and equipment. This is how the purchase of Capital Assets turns into the *expenses* recorded under the Amortization of Capital Assets line in the Budget. Therefore, it is mostly the spending in this cycle that generates the bulk of expenses in the next cycle, along with any new asset purchases.

From 2022-2024, we estimate total investments of \$4.4 million in leasehold improvements and \$1.4 million in furniture and equipment, as we moved a number of regional offices. We estimate our computer equipment purchases to be \$2.8 million, to keep our data secure and enable our staff to work optimally. We also invested \$6.1 million into long-term use software, such as our integrated Human Resources Management System and the modernization of our internal data storage systems.

With a budget of \$13.5 million, the total three-year spending budget for **Amortization of Capital Assets is increasing by \$6.2 million** to reflect the deep investment in regional offices and software made over the last 3 years.

Appendices

2025-2027 BUDGET

APPENDIX A: YEARLY BREAKDOWN - PSAC BUDGET 2025-2027 (in 000's)

	Prior Budget			Actuals to Date		Current Budget			
	2022	2023	2024	2022	2023	2025	2026	2027	Total
Revenue									
Membership Dues	119,734	118,651	127,296	133,348	142,988	151,012	150,808	157,902	459,722
Dues Increase	443	454	465	473	515	-	-	-	-
DCL Service Agt. Rev.	803	827	852	895	903	901	902	902	2,705
Investment Income	2,500	2,625	2,625	671	2,310	2,467	2,614	2,761	7,842
Other Revenue	1,400	1,400	1,400	2,134	2,125	1,500	1,500	1,500	4,500
Total Revenue	124,880	123,957	132,638	137,521	148,841	155,880	155,824	163,065	474,769
Expenses									
Salaries and Benefits	62,149	64,175	66,257	61,722	69,101	78,064	80,015	82,016	240,095
Members' Expenses	34,475	39,099	35,855	32,797	41,898	39,807	39,812	47,211	126,830
Other Operating Exp.	12,184	14,435	14,514	12,354	16,870	17,590	18,032	18,484	54,106
Rent	7,455	7,540	7,570	7,753	8,058	9,805	9,837	9,812	29,454
Amortization	2,048	2,543	2,735	2,145	3,306	4,599	4,943	3,942	13,484
Miscellaneous	120	124	129	-	225	154	158	162	474
Total Expenses	118,431	127,916	127,060	116,771	139,458	150,019	152,797	161,627	464,443
Operating Surplus	6,449	(3,959)	5,578	20,750	9,383	5,861	3,027	1,438	10,326
Other Items	270	212	222	6,866	6,653	116	136	159	411
Strike Expenses	-	-	-	-	(33,097)	-	-	-	-
One-Time Resolutions	(833)	(833)	(833)	-	(532)	(666)	(666)	(668)	(2,000)
Strike Fund Allocation	-	-	-	-	-	(4,356)	(4,275)	(4,194)	(12,825)
Surplus / (Deficit)	5,886	(4,580)	4,967	27,616	(17,593)	955	(1,778)	(3,265)	(4,088)
MEMBER EXPENSES									
Negotiations And Mob.	4,597	4,768	4,760	4,759	4,250	4,830	4,831	4,831	14,492
Representation	2,333	2,421	2,416	3,919	3,998	3,083	3,083	3,084	9,250
Legal Fees	1,730	1,795	1,791	1,310	3,114	1,818	1,818	1,818	5,454
Human Rights Activities	2,246	6,118	2,534	1,800	5,997	5,099	5,100	5,100	15,299
Health & Safety Activities	1,985	669	618	940	1,588	1,253	1,254	1,254	3,761
Regional Activities	1,455	6,154	1,665	1,506	6,414	3,736	3,736	3,736	11,208
Education	3,598	3,733	3,726	2,218	3,274	5,232	5,232	5,232	15,696
Young Workers	175	913	206	56	876	534	535	535	1,604
Organizing	1,500	1,556	1,553	988	1,726	2,000	2,000	2,000	6,000
Directly Chartered Locals	953	1,013	1,037	983	309	1,075	1,075	1,075	3,225
Communications	1,341	1,391	1,388	1,334	698	1,335	1,335	1,336	4,006
Campaigns	2,738	2,934	2,872	3,612	4,418	3,232	3,232	3,233	9,697
Social Justice Fund	233	242	242	277	273	500	500	500	1,500
Allies, Affil. + Labour Mvmt	4,732	4,958	5,151	4,851	5,382	5,675	5,676	5,676	17,027
Internal Governance	4,759	329	5,792	3,877	169	300	300	7,696	8,296
Other Membership Exp.	100	104	104	367	(588)	105	105	105	315
	34,475	39,098	35,855	32,797	41,898	39,807	39,812	47,211	126,830
OTHER OPERATING EXPENSES									
Telecommunications	512	530	548	629	553	628	643	659	1,930
Employee Related	1,638	1,695	1,755	1,731	1,914	1,905	1,953	2,002	5,860
Travel	3,594	5,544	5,313	3,256	5,910	5,877	6,024	6,174	18,075
Materials, Leases, Etc	1,324	1,370	1,418	1,111	1,949	1,880	1,928	1,976	5,784
Finance Charges	643	665	689	991	815	673	690	708	2,071
Information & Tech.	1,973	2,042	2,114	2,169	2,831	2,977	3,051	3,127	9,155
External Services	1,210	1,252	1,295	1,285	1,812	1,896	1,944	1,993	5,833
Subscriptions	595	616	637	492	546	801	822	843	2,466
Meetings	522	540	559	509	317	786	805	826	2,417
Other	173	181	186	181	223	167	172	176	515
	12,184	14,435	14,514	12,354	16,870	17,590	18,032	18,484	54,106

APPENDIX B: DETAILS - HUMAN RIGHTS ACTIVITIES (in 000's)			
	2022-2024 Budget	2022-2023 Actual To Date	2025-2027 Budget
HUMAN RIGHTS ACTIVITIES	10,608	7,797	15,299
Women's Conferences	2,187	2,132	2,871
National and Regional Equity Conferences	3,310	3,564	4,348
Racially Visible Conference	640	707	841
Access Conference	640	707	841
Pride Conference	640	707	841
Indigenous Peoples' Conference	640	707	841
Reg. Racially Visible Conferences	750	736	985
National and Regional Committees	1,345	815	1,388
National Human Rights Committee	810	511	851
Reg. Women's Committees	284	164	285
Reg. Human Rights Committees	251	140	252
Human Rights Priorities	2,575	585	5,404
Anti-Harassment Initiatives Fund	750	-	750
Human Rights Activities	300	154	315
Anti Racism Action Plan	690	411	1,753
Truth and Reconciliation	610	20	641
Gender Equity Taskforce / Women's Network	225	-	1,945
Nat. Indigenous Peoples Circle Activities	551	137	579
Member Support	640	564	709
Family Care	300	207	334
Accessibility	250	291	276
Inter-Indigenous & Inuit Language	90	66	100