

OSSTF Limestone District 27 - Proposed Budget for 2024-25

Revenue

Prepared for the AGM on May 15, 2024

line	General Revenue	Budget 24-25	Budget 23-24	Budget 22-23	Actual 22-23	
4005	12000 - Provincial Rebate	\$191,464.00	\$184,210.00	\$178,000.00	\$177,538.00	R6
4010	2010 - PD & Union Training	0.00	0.00	0.00	5,366.54	
4052	2052 - District Coalitions	0.00	0.00	0.00	0.00	
4110	AMPA Funding	0.00	0.00	0.00	5,306.00	
4120	CRA Funding	0.00	0.00	0.00	0.00	
4150	2050 - Political Action - District Programs	0.00	0.00	0.00	2,500.00	
4160	Teacher Education and Liaison Committee	0.00	0.00	0.00	0.00	
4180	2080 - WSIB Voluntary Coverage	0.00	0.00	0.00	1,084.29	
4190	Other Provincial Office Funding	0.00	0.00	0.00	9,740.61	R1
	Total General Revenue	\$191,464.00	\$184,210.00	\$178,000.00	\$201,535.44	
line	Administrative Revenue	Budget 24-25	Budget 23-24	Budget 22-23	Actual 22-23	
4311	EI Rebate	\$45,000.00	\$37,000.00	\$37,000.00	\$49,608.01	
4324	District Levy	90,300.00	86,000.00	86,000.00	90,098.06	
4390	PSSP Surcharge	0.00	0.00	0.00	7,255.00	R2
4395	IBU Surcharge	0.00	0.00	0.00	540.00	R3
4530	Investment Revenue	10,000.00	5,000.00	5,000.00	20,759.03	R4
4590	Miscellaneous Income	0.00	0.00	0.00	11,416.38	R5
	Reserves	84,137.00	84,709.00	86,548.00	0.00	
	Total Administrative Revenue	\$229,437.00	\$212,709.00	\$214,548.00	\$179,676.48	
	Total Revenue	\$420,901.00	\$396,919.00	\$392,548.00	\$381,211.92	

Expenses

line	District & Bargaining Unit Expenses	Budget 24-25	Budget 23-24	Budget 22-23	Actual 22-23	
5060	District Executive	\$3,500.00	\$3,500.00	\$3,500.00	\$2,587.32	
5699	Teachers (TBU)	208,700.00	197,712.00	196,098.00	172,186.02	E14
5799	Professional Student Services Personell (PSSP)	5,300.00	5,000.00	5,000.00	10,766.84	E1, E14
5899	Instructors (IBU)	5,300.00	5,000.00	5,000.00	5,144.94	E2, E14
	Total Bargaining Unit Expenses	\$222,800.00	\$211,212.00	\$209,598.00	\$190,685.12	
line	Committee Expenses	Budget 24-25	Budget 23-24	Budget 22-23	Actual 22-23	
5100	Collective Bargaining - District	\$500.00	\$500.00	\$500.00	\$140.36	
5105	Communications & Political Action (CPAC)	5,700.00	5,400.00	5,400.00	6,556.74	E3
5115	Educational Services (ESC)	7,500.00	10,000.00	10,000.00	2,459.18	
5130	Ad Hoc Committees	500.00	500.00	500.00	63.24	
5140	Status of Women (SWC)	2,000.00	2,000.00	2,000.00	326.69	
	Total Committee Expenses	\$16,200.00	\$18,400.00	\$18,400.00	\$9,546.21	
line	Administrative Expenses	Budget 24-25	Budget 23-24	Budget 22-23	Actual 22-23	
5040	District President	\$77,250.00	\$74,740.00	\$72,563.00	\$67,156.13	E4
5045	District President Allowance	4,700.00	4,466.00	4,336.00	4,336.00	
5050	District President Expense	3,200.00	3,000.00	3,000.00	2,441.32	
5090	Treasurer Release Time	3,200.00	3,000.00	1,000.00	1,337.02	E5
5225	Office Release	1,000.00	1,000.00	1,000.00	0.00	
5230	WSIB for Release Officers	1,750.00	2,000.00	2,000.00	924.05	E6
5253	Facility Expense (condo fees, taxes, utilities)	22,000.00	21,000.00	21,000.00	20,241.32	
5255	Office Cleaning	5,500.00	4,500.00	4,500.00	5,280.43	E7
5260	Facility Maintenance	3,000.00	3,000.00	3,000.00	7,271.68	E8
5270	Insurance	1,850.00	1,750.00	1,600.00	1,701.00	
5275	Phones	7,000.00	6,000.00	6,000.00	5,904.93	
5280	Internet	2,000.00	2,000.00	2,000.00	1,835.59	
5285	Furniture and Equipment	4,000.00	4,000.00	3,000.00	6,477.05	E9
5290	Photocopier	2,000.00	1,500.00	1,500.00	2,137.99	
5295	Postage and Courier	300.00	300.00	300.00	120.12	
5300	Office Supplies	2,500.00	2,500.00	2,500.00	2,361.10	
5305	Bank Service Charges	150.00	150.00	150.00	48.00	
5310	Subscriptions & Misc Administrative	2,000.00	2,000.00	1,000.00	1,984.45	E10
5370	Professional Services	10,000.00	2,500.00	2,500.00	2,227.56	
	Total Administrative Expenses	\$153,400.00	\$139,406.00	\$132,949.00	\$133,785.74	
line	Events, Conferences and Activities	Budget 24-25	Budget 23-24	Budget 22-23	Actual 22-23	
5070	General Meetings	\$2,500.00	\$2,000.00	\$2,000.00	\$1,985.71	
5075	Annual Meeting of the Provincial Assembly (AMPA)	7,000.00	7,000.00	7,000.00	10,281.68	E11
5080	Inter-District Meetings/CRA	1,000.00	1,000.00	1,000.00	264.01	
5110	Election Readiness	1.00	1.00	1.00	0.00	
5125	PD & Union Training	800.00	800.00	800.00	772.53	
5145	Health and Safety	2,000.00	2,000.00	3,000.00	174.32	
5150	Human Rights	1,000.00	1,500.00	2,200.00	0.00	
5157	SOGIC (formerly GSMA)	1,000.00	1,500.00	2,000.00	179.68	
5160	Commencement Awards	2,600.00	2,500.00	2,500.00	2,300.00	
5170	Retirement and Membership Awards	3,500.00	3,500.00	3,500.00	2,227.50	
5180	District Social	1,500.00	1,500.00	1,500.00	1,471.01	E12
5340	District Support Strikes	1,500.00	1,500.00	1,500.00	89.63	
5350	Goodwill and Welfare	600.00	600.00	600.00	146.00	
5360	Public Relations	500.00	500.00	500.00	0.00	
5390	Contingency	1,000.00	1,000.00	1,000.00	901.64	E13
5392	District Resumption Expenses	0.00	0.00	0.00	0.00	
5397	District Transition (formerly District Election line)	1,000.00	0.00	1,500.00	0.00	
5375	Women's Advocates	1,000.00	1,000.00	1,000.00	0.00	
	Total Events, Conferences and Activities	\$28,501.00	\$27,901.00	\$31,601.00	\$20,793.71	
	Total Expense	\$420,901.00	\$396,919.00	\$392,548.00	\$354,810.78	
	Net Income	\$0.00	\$0.00	\$0.00	\$26,401.14	

Notes R=revenue, E=expenses

R1 - This includes \$4000 for Environmental Initiatives and \$5740.61 for member engagement activities

R2 & R3 - Revenues from bargaining unit levies; monies cover expenses incurred in E1 and E2 respectively

R4 - Investments performed well in 2022-23

R5 - This includes advertising revenue from OSSTF-owned Educators Financial Group and bank account interest

R6 - Final District Rebates for 2024-25 received from Provincial Treasurer on April 15, 2024

E1 & E2 - Revenues from bargaining unit levies; monies cover expenses incurred in R2 &R3 respectively

E3 - \$2500 was recovered through Acct 2050

E4 - Expenses for replacement of District President were lower than expected

E5 - Reflects 6 release days for District Treasurer

E6 - WSIB Office Staff/Release Officers offset by revenue from 2080 Account Funding (4080)

E7 - Overexpenditure due to a mat replacement service added for health and safety of office employees / visitors

E8 - \$4000 was recovered through Acct 2065 and 6390 combined

E9 - Overexpenditure due to new furniture in large meeting room and computer replacement

E10 - Many digital program subscriptions, including web hosting, Zoom, Survey Monkey, online news media, etc.

E11 - \$5306 was recovered through provincial funding for AMPA

E12 - \$1471.01 was recovered through Acct 2045

E13 - \$901.64 was recovered through Acct 2045 (swag for events)

E14 - Some spending offset by revenue from Account 2045 - TBU \$3613.53, PSSP \$540.60, IBU \$897.15

District Budget Line Descriptions 2024-25

Revenue

Line	Budget Line Item	Description
General Revenue		
4005	12000 - Provincial Rebate	Provincial Office District Rebate funding determined at AMPA
4010	2010 - PD & Union Training	Provincial Office reimbursement through application
4052	2052 - District Coalitions	Provincial Office reimbursement through application
4110	AMPA Funding	Provincial Office reimbursement through application
4120	CRA Funding	Provincial Office reimbursement through application
4150	Election Readiness Funding	Provincial Office reimbursement through application
4160	Teacher Education Liaison Committee	OTF reimbursement for TELC Chair activities
4180	2080 - WSIB Voluntary Coverage	Provincial Office reimbursement through application
4190	Other Provincial Office Funding	Provincial Office reimbursement through application
Administrative Revenue		
4311	EI Rebate	LDSB reimbursement for Employment Insurance
4324	District Levy	monies from all members of D27 - Teacher/PSSP/IBU \$42 + 0.12% of gross; OT 0.3% of gross
4390	PSSP Surcharge	monies from PSSP members - \$5 per pay/member
4395	IBU Surcharge	monies from IBU members - \$2 per pay/member
4530	Investment Revenue	interest earned on our investments/reserves
4590	Miscellaneous Income	alternative funding sources (ex. OTIP sponsorship)
	Reserves	amount allocated from Reserves to balance budget

Expenses

Line	Budget Line Item	Description
District & Bargaining Unit Expenses		
5060	District Executive	District Executive meetings
5699	Teachers (TBU)	Teachers' Bargaining Unit operating expenses
5799	Professional Student Services Personnel (PSSP)	PSSP Bargaining Unit operating expenses
5899	Instructors (IBU)	Instructors' Bargaining Unit operating expenses
Committee Expenses		
5100	Collective Bargaining - District	District Collective Bargaining Committee meetings
5105	Communications & Political Action	CPAC meetings, labour coalition dues, political action activities
5115	Educational Services	costs of meetings, PD reimbursement to members, running of workshops
5130	Ad Hoc Committees	Ad Hoc committee meetings
5140	Status of Women	costs of meetings and related activities
Administrative Expenses		
5040	District President	replacement cost for District President salary (Collective Agreement)
5045	District President Allowance	as per collective agreement; equivalent to PAR allowance (TBU CA)
5050	District President Expenses	expenses incurred (ie. mileage, meals, parking, etc.) in daily operations of duties
5090	Treasurer Release Time	release costs for treasurer to carry out duties
5225	Office Release	release costs for members to replace release officers
5230	WSIB for Release Officers	WSIB premiums
5253	Facility Expenses	condo fees, taxes, utilities
5255	Office Cleaning	cleaning of office
5260	Facility Maintenance	maintenance of the District Office (ie. appliance servicing, flooring, painting, etc.)
5270	Insurance	office contents insurance
5275	Phones	office and mobile phones
5280	Internet	internet and email service, web hosting
5285	Furniture and Equipment	purchase of computers, furniture, office equipment as required
5290	Photocopier	service contract, photocopies, new ink cartridges
5295	Postage & Courier	stamps and courier service
5300	Office Supplies	consumable supplies (ie. paper, pens, stationary etc.)
5305	Bank Service Charges	banking fees
5310	Subscriptions & Misc Administrative	Media and software subscriptions, web hosting costs, and miscellaneous administrative expenses
5370	Professional Services	bookkeeping, legal costs, shredding, computer maintenance and repairs, etc
Events, Conferences and Activities		
5070	General Meetings	costs of holding general membership meetings (ie. hall rental, food, etc.)
5075	Annual Meeting of the Provincial Assembly (AMPA)	accommodations, meals, and other costs to send delegates and alternates to AMPA
5080	Inter-District Meetings/CRA	expenses for Central Region Association pre-AMPA and other inter-District meetings
5110	Election Readiness	activities related to Provincial/Municipal elections
5125	PD & Union Training	union professional development and training for release officers
5145	Health & Safety	meetings, conferences, and training of H&S officers
5150	Human Rights	Educational material and activities related to Human Rights
5157	SOGIC (formerly GSMA)	activities of the Sexual Orientation and Gender Identity Committee
5160	Commencement Awards	OSSTF awards for graduating students at various schools
5170	Retirement & Membership Awards	retirement celebration and gifts for retirees
5180	District Social	social events for the Membership
5340	District Support Strikes	strike support for other unions and districts
5350	Goodwill & Welfare	flowers, cards, or gifts to recognize special events (births, deaths, illness, etc.)
5360	Public Relations	donations to charities, etc.
5390	Contingency	expenses not covered by other lines
5392	District Resumption Expenses	monies spent while under resumption; recoverable from Provincial Office
5397	District Transition	release costs for transition and training of newly appointed/elected release officers
5375	Women's Advocates	activities of the Women's Advocates