

The following pages contain unaudited schedules which give a more detailed picture of the expenditures for 2024.

**Canadian Union of Public Employees
National Headquarters
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
National Officers	433,444	432,939	505	0.1%	\$418,227
Administrative and Technical	15,120,525	14,923,122	197,403	1.3%	13,844,369
Clerical	6,380,852	6,742,321	(361,469)	(5.4%)	6,059,544
Vacation Relief	145,614	128,097	17,517	13.7%	120,110
Employee Benefits					
Pension Plans	4,183,904	3,850,985	332,919	8.6%	3,774,736
Group Insurance	2,227,421	2,073,817	153,604	7.4%	2,066,191
Employment Insurance	274,913	265,203	9,710	3.7%	249,916
Workers' Compensation	134,804	120,523	14,281	11.8%	108,782
Fixed Staffing Costs	929,875	888,420	41,455	4.7%	807,481
Operational Travel	2,366,825	2,232,900	133,925	6.0%	2,105,597
CUPE Property					
Mortgage Interest	380,227	380,232	(5)	0.0%	414,486
Utilities and Maintenance	1,275,493	1,294,657	(19,164)	(1.5%)	1,282,915
Depreciation	817,571	864,552	(46,981)	(5.4%)	811,742
Realty Taxes	343,205	341,460	1,745	0.5%	328,637
Rental Income	(539,081)	(525,972)	(13,109)	(2.5%)	(524,772)
Office Expenses	375,397	561,648	(186,251)	(33.2%)	369,256
Equipment Leases and Maintenance	664,507	669,792	(5,285)	(0.8%)	589,631
Telecommunications	234,517	181,191	53,326	29.4%	169,751
Postage	192,413	134,472	57,941	43.1%	152,864
Professional Fees	976,134	817,481	158,653	19.4%	759,094
Programs					
Human Resources	1,265,316	1,691,765	(426,449)	(25.2%)	1,012,500
Finance and Administration	4,341,593	4,964,062	(622,469)	(12.5%)	3,994,232
National Services	3,059,129	4,647,661	(1,588,532)	(34.2%)	4,126,559
Organizing and Regional Services	1,106,150	1,473,442	(367,292)	(24.9%)	1,103,460
Total - Programs	<u>9,772,188</u>	<u>12,776,930</u>	<u>(3,004,742)</u>	<u>(23.5%)</u>	<u>10,236,751</u>
Total Expenses	<u>46,690,750</u>	<u>49,154,770</u>	<u>(2,464,020)</u>	<u>(5.0%)</u>	<u>44,145,307</u>

**Canadian Union of Public Employees
National President's Office
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
National Officer	221,048	220,795	253	0.1%	\$213,307
Administrative and Technical	1,119,334	1,037,067	82,267	7.9%	788,345
Clerical	267,716	275,136	(7,420)	(2.7%)	265,976
Vacation Relief	15,727	3,906	11,821	302.6%	0
Employee Benefits					
Pension Plans	270,563	233,590	36,973	15.8%	194,306
Group Insurance	148,568	125,654	22,914	18.2%	119,050
Employment Insurance	15,763	15,109	654	4.3%	11,982
Workers' Compensation	9,073	6,782	2,291	33.8%	5,858
Fixed Staffing Costs	130,110	114,768	15,342	13.4%	91,387
Operational Travel	658,242	544,200	114,042	21.0%	536,485
Office Expenses	10,088	13,548	(3,460)	(25.5%)	8,406
Total Expenses	<u>2,866,232</u>	<u>2,590,555</u>	<u>275,677</u>	<u>10.6%</u>	<u>2,235,100</u>

**Canadian Union of Public Employees
National Secretary-Treasurer's Office
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
National Officer	212,396	212,144	252	0.1%	\$204,920
Administrative and Technical	1,011,921	992,996	18,925	1.9%	975,860
Clerical	586,964	617,324	(30,360)	(4.9%)	508,976
Vacation Relief	5,776	3,906	1,870	47.9%	22,908
Employee Benefits					
Pension Plans	280,651	286,289	(5,638)	(2.0%)	238,784
Group Insurance	178,483	166,567	11,916	7.2%	152,273
Employment Insurance	20,843	21,080	(237)	(1.1%)	16,073
Workers' Compensation	10,106	9,484	622	6.6%	7,875
Fixed Staffing Costs	98,772	108,000	(9,228)	(8.5%)	105,505
Operational Travel	399,668	438,516	(38,848)	(8.9%)	355,051
Office Expenses	8,174	24,552	(16,378)	(66.7%)	9,694
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenses	<u>2,813,755</u>	<u>2,880,858</u>	<u>(67,103)</u>	<u>(2.3%)</u>	<u>2,597,919</u>

**Canadian Union of Public Employees
Human Resources
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
Administrative and Technical	1,380,979	1,459,765	(78,786)	(5.4%)	\$1,276,787
Clerical	707,424	904,725	(197,301)	(21.8%)	807,037
Vacation Relief	36,197	15,939	20,258	127.1%	42,323
Employee Benefits					
Pension Plans	337,864	375,668	(37,804)	(10.1%)	348,585
Group Insurance	199,925	224,113	(24,188)	(10.8%)	224,811
Employment Insurance	24,167	26,427	(2,260)	(8.6%)	25,385
Workers' Compensation	12,247	13,104	(857)	(6.5%)	11,354
Fixed Staffing Costs	102,323	103,248	(925)	(0.9%)	95,100
Operational Travel	89,307	71,340	17,967	25.2%	61,407
Office Expenses	6,090	17,460	(11,370)	(65.1%)	8,502
Programs					
Professional Fees	449,010	701,470	(252,460)	(36.0%)	311,759
IT Training Program	0	103,900	(103,900)	(100.0%)	21,188
Employment Equity Programs	11,573	103,900	(92,327)	(88.9%)	64,309
Recruiting Costs	125,295	109,095	16,200	14.8%	40,547
Mgt Training & Dev.	45,649	103,900	(58,251)	(56.1%)	13,612
Staff Development	609,171	519,500	89,671	17.3%	538,696
Staff Bargaining	24,619	50,000	(25,381)	(50.8%)	22,390
Total - Programs	<u>1,265,317</u>	<u>1,691,765</u>	<u>(426,448)</u>	<u>(25.2%)</u>	<u>1,012,501</u>
Total Expenses	<u>4,161,840</u>	<u>4,903,554</u>	<u>(741,714)</u>	<u>(15.1%)</u>	<u>3,913,792</u>

**Canadian Union of Public Employees
Finance and Administration
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
Administrative and Technical	3,162,915	3,290,529	(127,614)	(3.9%)	\$2,873,967
Clerical	2,455,681	2,512,224	(56,543)	(2.3%)	2,439,460
Vacation Relief	16,909	53,028	(36,119)	(68.1%)	4,818
Employee Benefits					
Pension Plans	995,085	933,683	61,402	6.6%	905,367
Group Insurance	609,610	577,272	32,338	5.6%	564,844
Employment Insurance	80,865	75,683	5,182	6.8%	70,509
Workers' Compensation	37,512	34,145	3,367	9.9%	29,652
Fixed Staffing Costs	204,550	156,972	47,578	30.3%	158,672
Operational Travel	105,583	85,836	19,747	23.0%	61,489
Office Expenses	31,382	54,600	(23,218)	(42.5%)	27,937
Professional Fees	585,009	600,000	(14,991)	(2.5%)	527,110
Technology Programs					
Projects Costs - Software Dev.					
MRMS	120,823	94,955	25,868	27.2%	71,694
MRM - LUI	0	8,750	(8,750)	(100.0%)	0
MRM - Education	0	10,800	(10,800)	(100.0%)	21,210
MRM - CA	0	3,750	(3,750)	(100.0%)	0
MRM - Events	229,577	235,076	(5,499)	(2.3%)	395,507
MRM - Strike Pay System	0	181,019	(181,019)	(100.0%)	0
MRM - Just Pay	0	74,883	(74,883)	(100.0%)	70,580
WSIB	0	1,000	(1,000)	(100.0%)	0
EAP System	1,957	40,000	(38,043)	(95.1%)	0
Electronic Doc Mgt / CUPE Cloud	346,395	533,064	(186,669)	(35.0%)	341,173
CUPE Connect	35,374	35,374	0	0.0%	35,374
HR Information System	0	48,932	(48,932)	(100.0%)	13,587
ODEMC	42,129	31,480	10,649	33.8%	27,496
Accounting Systems	41,155	266,350	(225,195)	(84.5%)	35,142
Per Capita Information System	0	439,495	(439,495)	(100.0%)	0
Network Equipment >\$1,000	0	0	0	0.0%	3,151
Total - Projects Costs	817,410	2,004,928	(1,187,518)	(59.2%)	1,014,914
Operating Costs					
HQ Network Maintenance	264,923	554,000	(289,077)	(52.2%)	51,026
Microsoft Enterprise Licence	1,983,832	1,304,434	679,398	52.1%	1,924,527
IT Service Desk	300,218	230,000	70,218	30.5%	222,688
IT Security Program	229,482	224,000	5,482	2.4%	215,028
Software Support & Maintenance	609,707	612,700	(2,993)	(0.5%)	460,399
Hardware Support & Maintenance	136,022	34,000	102,022	300.1%	15,644
Total - Operating Costs	3,524,184	2,959,134	565,050	19.1%	2,889,312
Total - Technology Programs	4,341,594	4,964,062	(622,468)	(12.5%)	3,904,226
Total Expenses	12,626,695	13,338,034	(711,339)	(5.3%)	11,568,051

**Canadian Union of Public Employees
National Services
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
Administrative and Technical	7,682,744	7,453,667	229,077	3.1%	\$7,256,072
Clerical	2,069,821	2,157,980	(88,159)	(4.1%)	1,899,711
Vacation Relief	71,005	47,412	23,593	49.8%	50,061
Employee Benefits					
Pension Plans	1,747,951	1,523,354	224,597	14.7%	1,572,773
Group Insurance	993,942	895,047	98,895	11.0%	930,418
Employment Insurance	121,332	116,150	5,182	4.5%	116,887
Workers' Compensation	59,444	52,185	7,259	13.9%	49,969
Fixed Staffing Costs	299,165	327,672	(28,507)	(8.7%)	281,380
Operational Travel	939,233	872,748	66,485	7.6%	864,980
Office Expenses	35,794	71,496	(35,702)	(49.9%)	41,375
Professional Fees	359,001	217,481	141,520	65.1%	184,145
Programs					
National Services	311,855	864,526	(552,671)	(63.9%)	533,043
Communications	923,163	884,097	39,066	4.4%	1,237,835
Human Rights	135,814	119,925	15,889	13.2%	105,570
Legal	941,851	1,349,141	(407,290)	(30.2%)	1,053,532
Research, Job Evaluation and H&S	86,427	284,586	(198,159)	(69.6%)	70,547
Union Education	660,019	1,145,386	(485,367)	(42.4%)	1,126,032
Total - Programs	<u>3,059,129</u>	<u>4,647,661</u>	<u>(1,588,532)</u>	<u>(34.2%)</u>	<u>4,126,559</u>
Total Expenses	<u>17,438,561</u>	<u>18,382,853</u>	<u>(944,292)</u>	<u>(5.1%)</u>	<u>17,374,328</u>

**Canadian Union of Public Employees
National Services - Director's Office
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
Administrative and Technical	904,938	918,717	(13,779)	(1.5%)	\$881,301
Clerical	157,012	173,335	(16,323)	(9.4%)	145,079
Vacation Relief	71,005	47,412	23,593	49.8%	50,061
Employee Benefits					
Pension Plans	187,747	170,049	17,698	10.4%	202,943
Group Insurance	92,899	90,367	2,532	2.8%	106,072
Employment Insurance	12,136	12,100	36	0.3%	12,216
Workers' Compensation	6,088	5,427	661	12.2%	5,582
Fixed Staffing Costs	41,808	40,320	1,488	3.7%	42,089
Operational Travel	105,633	108,492	(2,859)	(2.6%)	117,872
Office Expenses	4,976	8,640	(3,664)	(42.4%)	5,041
Programs					
National Services Programs	121,758	139,526	(17,768)	(12.7%)	45,043
Safe Union Spaces	190,097	725,000	(534,903)	(73.8%)	488,000
Total - Programs	311,855	864,526	(552,671)	(63.9%)	533,043
Total Expenses	1,896,097	2,439,385	(543,288)	(22.3%)	2,101,299

**Canadian Union of Public Employees
Communications
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
Administrative and Technical	1,957,849	1,796,686	161,163	9.0%	\$1,652,743
Clerical	264,746	256,712	8,034	3.1%	218,803
Employee Benefits					
Pension Plans	400,050	319,575	80,475	25.2%	294,389
Group Insurance	223,939	180,709	43,230	23.9%	191,098
Employment Insurance	25,831	22,691	3,140	13.8%	23,717
Workers' Compensation	12,980	10,174	2,806	27.6%	10,128
Fixed Staffing Costs	59,867	64,224	(4,357)	(6.8%)	56,194
Operational Travel	154,613	98,592	56,021	56.8%	81,607
Office Expenses	2,715	13,848	(11,133)	(80.4%)	10,123
Programs					
General Operating	428,709	229,300	199,409	87.0%	482,965
News Releases	291,538	249,761	41,777	16.7%	324,208
Print Advertising	89,424	72,021	17,403	24.2%	68,504
National Publication - Counterpoint	0	183,548	(183,548)	(100.0%)	244,777
Electronic Communications	4,705	34,324	(29,620)	(86.3%)	3,038
Quebec Publications	108,788	115,143	(6,355)	(5.5%)	114,343
Total - Programs	<u>923,163</u>	<u>884,097</u>	<u>39,066</u>	<u>4.4%</u>	<u>1,237,835</u>
Total Expenses	<u><u>4,025,753</u></u>	<u><u>3,647,308</u></u>	<u><u>378,445</u></u>	<u><u>10.4%</u></u>	<u><u>3,776,636</u></u>

**Canadian Union of Public Employees
Human Rights
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
Administrative and Technical	706,836	744,304	(37,468)	(5.0%)	\$595,402
Clerical	173,733	167,952	5,781	3.4%	160,526
Employee Benefits					
Pension Plans	157,057	143,341	13,716	9.6%	126,591
Group Insurance	86,567	83,009	3,558	4.3%	76,507
Employment Insurance	10,579	10,575	4	0.0%	8,832
Workers' Compensation	5,035	4,746	289	6.1%	4,041
Fixed Staffing Costs	33,726	32,520	1,206	3.7%	23,142
Operational Travel	122,549	69,396	53,153	76.6%	101,113
Office Expenses	3,924	6,312	(2,388)	(37.8%)	3,172
Programs					
Library	0	5,162	(5,162)	(100.0%)	4,944
Consulting Fees	7,512	45,000	(37,488)	(83.3%)	26,282
Publications	128,302	69,763	58,539	83.9%	74,344
Total - Programs	135,814	119,925	15,889	13.2%	105,570
Total Expenses	1,435,819	1,382,080	53,739	3.9%	1,204,895

**Canadian Union of Public Employees
Legal
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
Administrative and Technical	629,316	550,229	79,087	14.4%	\$638,071
Clerical	217,363	261,317	(43,954)	(16.8%)	180,513
Employee Benefits					
Pension Plans	133,109	130,647	2,462	1.9%	121,489
Group Insurance	87,598	80,120	7,478	9.3%	79,989
Employment Insurance	10,826	10,540	286	2.7%	10,270
Workers' Compensation	4,982	4,742	240	5.1%	4,214
Fixed Staffing Costs	20,643	23,556	(2,913)	(12.4%)	19,051
Operational Travel	63,555	59,364	4,191	7.1%	61,751
Office Expenses	877	12,996	(12,119)	(93.3%)	3,059
Professional Fees	359,001	217,481	141,520	65.1%	184,145
Programs					
Library	21,694	39,968	(18,274)	(45.7%)	21,202
Professional Memberships	2,467	9,173	(6,706)	(73.1%)	1,653
Legal and Arbitration	917,690	1,300,000	(382,310)	(29.4%)	1,030,677
Total - Programs	941,851	1,349,141	(407,290)	(30.2%)	1,053,532
Total Expenses	2,469,122	2,700,133	(231,011)	(8.6%)	2,356,084

**Canadian Union of Public Employees
Research, Job Evaluation and Health and Safety
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
Administrative and Technical	2,718,612	2,551,920	166,692	6.5%	\$2,672,692
Clerical	996,229	967,139	29,090	3.0%	947,061
Employee Benefits					
Pension Plans	671,633	565,087	106,546	18.9%	619,846
Group Insurance	402,568	344,549	58,019	16.8%	371,283
Employment Insurance	50,232	45,189	5,043	11.2%	48,318
Workers' Compensation	24,188	20,323	3,865	19.0%	20,299
Fixed Staffing Costs	110,661	122,868	(12,208)	(9.9%)	109,560
Operational Travel	356,826	406,932	(50,106)	(12.3%)	333,274
Office Expenses	15,005	18,636	(3,631)	(19.5%)	14,310
Programs					
Consulting Fees - H&S	0	10,062	(10,062)	(100.0%)	0
Library - H&S	5,266	13,650	(8,384)	(61.4%)	6,317
Resource Materials - H&S	47,612	49,582	(1,970)	(4.0%)	27,190
Posters & Badges - H&S	0	10,062	(10,062)	(100.0%)	(228)
Resource Materials - Job Evaluation	1,413	12,217	(10,805)	(88.4%)	1,518
Consulting Fees - Research	729	158,830	(158,101)	(99.5%)	21,391
Library - Research	31,408	30,183	1,225	4.1%	14,359
Total - Programs	86,427	284,586	(198,159)	(69.6%)	70,547
Total Expenses	5,432,381	5,327,229	105,152	2.0%	5,207,190

**Canadian Union of Public Employees
Union Education
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
Administrative and Technical	765,193	891,811	(126,618)	(14.2%)	\$815,863
Clerical	291,033	331,525	(40,492)	(12.2%)	262,539
Employee Benefits					
Pension Plans	198,355	194,655	3,700	1.9%	207,515
Group Insurance	100,369	116,293	(15,924)	(13.7%)	105,468
Employment Insurance	11,729	15,055	(3,326)	(22.1%)	13,534
Workers' Compensation	6,170	6,773	(603)	(8.9%)	5,706
Fixed Staffing Costs	32,461	44,184	(11,723)	(26.5%)	31,344
Operational Travel	136,056	129,972	6,084	4.7%	169,363
Office Expenses	8,297	11,064	(2,767)	(25.0%)	5,669
Programs					
Help Desk - Regions	0	0	0	0.0%	840
Member Facilitator	343,460	490,928	(147,468)	(30.0%)	287,792
Schools and Workshops	(82,474)	225,253	(307,727)	(136.6%)	427,465
Member Facilitator Training	260,103	163,821	96,282	58.8%	189,520
Materials	93,218	100,000	(6,782)	(6.8%)	120,368
Long Distance Education	0	104,645	(104,645)	(100.0%)	0
Literacy Project	1,000	0	1,000	100.0%	0
Ombudsperson Program	42,632	60,739	(18,107)	(29.8%)	94,062
Total - Programs	<u>657,939</u>	<u>1,145,386</u>	<u>(487,447)</u>	<u>(42.6%)</u>	<u>1,120,049</u>
Total Expenses	<u>2,207,601</u>	<u>2,886,718</u>	<u>(679,117)</u>	<u>(23.5%)</u>	<u>2,737,051</u>

**Canadian Union of Public Employees
Organizing and Regional Services
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Salaries					
Administrative and Technical	711,146	689,098	22,048	3.2%	\$628,822
Clerical	294,930	274,932	19,998	7.3%	152,802
Vacation Relief	0	3,906	(3,906)	(100.0%)	0
Employee Benefits					
Pension Plans	181,385	150,533	30,852	20.5%	150,902
Group Insurance	96,893	85,164	11,729	13.8%	74,795
Employment Insurance	11,942	10,754	1,188	11.0%	9,079
Workers' Compensation	6,421	4,823	1,598	33.1%	4,074
Fixed Staffing Costs	94,957	77,760	17,197	22.1%	75,438
Operational Travel	174,792	220,260	(45,468)	(20.6%)	226,124
Office Expenses	20,969	9,996	10,973	109.8%	18,807
Professional Fees	7,338	0	7,338	100.0%	0
Programs					
Regional Directors Conference	67,496	86,057	(18,561)	(21.6%)	85,213
Internship Program	1,038,654	1,387,385	(348,731)	(25.1%)	1,018,247
Total - Programs	<u>1,106,150</u>	<u>1,473,442</u>	<u>(367,292)</u>	<u>(24.9%)</u>	<u>1,103,460</u>
Total Expenses	<u>2,706,922</u>	<u>3,000,668</u>	<u>(293,746)</u>	<u>(9.8%)</u>	<u>2,444,303</u>

**Canadian Union of Public Employees
Airline Division
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	3,568,143	3,717,326	(149,183)	(4.0%)	\$3,393,865
Affiliation Fees	10	0	10	100.0%	10
	<u>3,568,153</u>	<u>3,717,326</u>	<u>(149,173)</u>	<u>(4.0%)</u>	<u>3,393,875</u>
Expenses					
Per Capita Tax - C.L.C.	156,271	145,877	10,394	7.1%	151,454
Salaries					
Directors and Representatives	139,346	150,675	(11,329)	(7.5%)	134,261
Employee Benefits					
Pension Plans	22,517	23,040	(523)	(2.3%)	21,392
Group Insurance	13,892	8,904	4,988	56.0%	13,183
Employment Insurance	1,469	1,515	(46)	(3.1%)	1,403
Workers' Compensation	808	678	130	19.1%	671
Fixed Staffing Costs	23,540	17,892	5,648	31.6%	23,402
Operational Travel	123,090	99,660	23,430	23.5%	42,647
Rent	16,425	16,428	(3)	0.0%	16,425
Office Expenses	7,683	12,096	(4,413)	(36.5%)	7,683
Telecommunications	900	960	(60)	(6.3%)	900
Professional Fees	157	44,628	(44,471)	(99.6%)	38,166
Programs					
Membership Fees - ITWF	29,880	25,156	4,724	18.8%	21,200
Health and Safety	48,000	24,000	24,000	100.0%	24,000
Total - Programs	<u>77,880</u>	<u>49,156</u>	<u>28,724</u>	<u>58.4%</u>	<u>45,200</u>
Total Expenses	<u>583,977</u>	<u>571,509</u>	<u>12,468</u>	<u>2.2%</u>	<u>496,788</u>
Surplus (Deficit) for the period	<u>2,984,176</u>	<u>3,145,817</u>	<u>(161,641)</u>	<u>(5.1%)</u>	<u>2,897,088</u>

**Canadian Union of Public Employees
Local 1000
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	1,475,429	1,421,180	54,249	3.8%	\$1,394,520
	1,475,429	1,421,180	54,249	3.8%	1,394,520
Expenses					
Per Capita Tax - C.L.C.	132,193	124,415	7,778	6.3%	124,267
Total Expenses	132,193	124,415	7,778	6.3%	124,267
Surplus (Deficit) for the period	1,343,236	1,296,765	46,471	3.6%	1,270,252

**Canadian Union of Public Employees
Hospital Employees Union
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	4,974,819	4,528,762	446,057	9.8%	\$4,505,154
	4,974,819	4,528,762	446,057	9.8%	4,505,154
Expenses					
Per Capita Tax - C.L.C.	336,570	295,092	41,478	14.1%	295,089
Fixed Staffing Costs	831	0	831	100.0%	12,214
HEU Agreement	358,425	358,426	(1)	0.0%	345,705
Total Expenses	695,825	653,518	42,307	6.5%	653,009
Surplus (Deficit) for the period	4,278,994	3,875,244	403,750	10.4%	3,852,145

**Canadian Union of Public Employees
Region Summary
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	266,898,994	254,189,644	12,709,350	5.0%	\$256,191,108
Affiliation Fees	385	0	385	100.0%	355
Interest on Per Capita Tax Arrears	93,577	0	93,577	100.0%	140,711
	266,992,956	254,189,644	12,803,312	5.0%	256,332,175
Expenses					
Per Capita Tax - C.L.C.	5,303,968	5,222,138	81,830	1.6%	5,156,692
Salaries					
Directors and Representatives	77,728,194	77,046,606	681,588	0.9%	71,793,028
Clerical	15,559,676	15,670,251	(110,575)	(0.7%)	14,813,461
Vacation Relief	1,910,362	1,481,859	428,503	28.9%	1,706,051
Employee Benefits					
Pension Plans	15,112,889	14,550,200	562,689	3.9%	13,947,401
Group Insurance	9,283,940	8,994,910	289,030	3.2%	8,780,313
Employment Insurance	1,176,166	1,140,524	35,642	3.1%	1,074,492
Workers' Compensation	418,271	393,952	24,319	6.2%	384,440
Fixed Staffing Costs	8,397,381	8,404,836	(7,455)	(0.1%)	7,681,320
Operational Travel	6,892,455	6,123,720	768,735	12.6%	6,181,104
Rent	18,165,576	18,075,264	90,312	0.5%	15,952,298
Office Expenses	2,007,008	2,612,388	(605,380)	(23.2%)	1,763,988
Equipment Leases and Maintenance	1,414,185	1,592,076	(177,891)	(11.2%)	1,187,763
Telecommunications	812,606	1,064,425	(251,819)	(23.7%)	833,500
Postage	81,750	100,740	(18,990)	(18.9%)	80,357
Professional Fees	815,638	629,158	186,480	29.6%	536,403
Technical Support	50,319	147,350	(97,031)	(65.9%)	97,168
WCB Advocates	0	82,309	(82,309)	(100.0%)	0
ASL Support	68,550	13,052	55,498	425.2%	40,006
Communications Sector	60,000	60,000	0	0.0%	60,000
Quebec Accord 7.3%	4,248,054	4,239,984	8,070	0.2%	4,219,437
Total Expenses	169,506,987	167,645,742	1,861,245	1.1%	156,289,222
Surplus (Deficit) for the period	97,485,969	86,543,902	10,942,067	12.6%	100,042,953

**Canadian Union of Public Employees
Atlantic Region
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	9,412,895	8,695,264	717,631	8.3%	\$8,525,666
Affiliation Fees	50	0	50	100.0%	50
Interest on Per Capita Tax Arrears	8,289	0	8,289	100.0%	4,157
	<u>9,421,234</u>	<u>8,695,264</u>	<u>725,970</u>	<u>8.3%</u>	<u>8,529,873</u>
Expenses					
Per Capita Tax - C.L.C.	233,561	220,798	12,763	5.8%	216,956
Salaries					
Directors and Representatives	3,595,610	3,689,408	(93,798)	(2.5%)	3,476,938
Clerical	1,028,989	942,114	86,875	9.2%	991,898
Vacation Relief	295,206	117,207	177,999	151.9%	179,041
Employee Benefits					
Pension Plans	827,222	735,678	91,544	12.4%	771,592
Group Insurance	326,234	320,160	6,074	1.9%	309,162
Employment Insurance	59,080	56,291	2,789	5.0%	53,986
Workers' Compensation	17,861	15,993	1,868	11.7%	15,330
Fixed Staffing Costs	481,578	441,876	39,702	9.0%	383,693
Operational Travel	395,998	432,636	(36,638)	(8.5%)	479,369
Rent	1,073,389	1,064,796	8,593	0.8%	950,751
Office Expenses	108,605	192,300	(83,695)	(43.5%)	93,545
Equipment Leases and Maintenance	54,538	74,496	(19,958)	(26.8%)	57,702
Telecommunications	62,574	80,132	(17,558)	(21.9%)	63,710
Postage	5,943	8,112	(2,169)	(26.7%)	8,105
Professional Fees	30,735	31,027	(292)	(0.9%)	55,778
Total Expenses	<u>8,597,123</u>	<u>8,423,024</u>	<u>174,099</u>	<u>2.1%</u>	<u>8,107,556</u>
Surplus (Deficit) for the period	<u>824,111</u>	<u>272,240</u>	<u>551,871</u>	<u>202.7%</u>	<u>422,317</u>

**Canadian Union of Public Employees
Maritimes Region
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	9,762,828	9,845,906	(83,078)	(0.8%)	\$9,615,528
Affiliation Fees	50	0	50	100.0%	50
Interest on Per Capita Tax Arrears	9,332	0	9,332	100.0%	19,545
	<u>9,772,210</u>	<u>9,845,906</u>	<u>(73,696)</u>	<u>(0.7%)</u>	<u>9,635,123</u>
Expenses					
Per Capita Tax - C.L.C.	253,127	249,728	3,399	1.4%	243,999
Salaries					
Directors and Representatives	4,132,025	4,438,796	(306,771)	(6.9%)	4,121,158
Clerical	1,076,098	1,122,579	(46,481)	(4.1%)	1,030,111
Vacation Relief	191,265	115,767	75,498	65.2%	102,221
Employee Benefits					
Pension Plans	888,741	875,156	13,585	1.6%	837,512
Group Insurance	376,316	369,288	7,028	1.9%	350,121
Employment Insurance	67,054	64,669	2,385	3.7%	60,814
Workers' Compensation	(2,111)	14,494	(16,605)	(114.6%)	13,545
Fixed Staffing Costs	373,380	493,476	(120,096)	(24.3%)	474,260
Operational Travel	382,743	323,376	59,367	18.4%	355,331
Rent	797,089	828,525	(31,436)	(3.8%)	691,575
Office Expenses	102,945	142,308	(39,363)	(27.7%)	92,257
Equipment Leases and Maintenance	149,024	76,416	72,608	95.0%	61,674
Telecommunications	72,925	101,915	(28,990)	(28.4%)	75,341
Postage	6,190	7,236	(1,046)	(14.5%)	4,582
Professional Fees	212,656	89,654	123,002	137.2%	28,800
Total Expenses	<u>9,079,466</u>	<u>9,313,383</u>	<u>(233,917)</u>	<u>(2.5%)</u>	<u>8,543,302</u>
Surplus (Deficit) for the period	<u>692,744</u>	<u>532,523</u>	<u>160,221</u>	<u>30.1%</u>	<u>1,091,821</u>

**Canadian Union of Public Employees
Quebec
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	60,348,308	58,081,966	2,266,342	3.9%	\$55,652,657
Affiliation Fees	25	0	25	100.0%	25
Interest on Per Capita Tax Arrears	30,316	0	30,316	100.0%	21,982
	60,378,648	58,081,966	2,296,682	4.0%	55,674,663
Expenses					
Per Capita Tax - C.L.C.	1,171,238	1,139,306	31,932	2.8%	1,128,412
Salaries					
Directors and Representatives	18,570,613	17,985,108	585,505	3.3%	17,297,939
Clerical	2,802,922	2,899,183	(96,261)	(3.3%)	2,645,320
Vacation Relief	184,156	158,751	25,405	16.0%	269,766
Employee Benefits					
Pension Plans	3,417,620	3,197,393	220,227	6.9%	3,304,246
Group Insurance	2,875,450	2,880,311	(4,861)	(0.2%)	2,904,117
Employment Insurance	272,114	287,804	(15,690)	(5.5%)	264,813
Workers' Compensation	111,392	91,305	20,087	22.0%	120,099
Fixed Staffing Costs	2,018,673	2,038,572	(19,899)	(1.0%)	1,779,511
Operational Travel	1,316,618	1,103,268	213,350	19.3%	1,220,145
Rent	2,509,442	2,309,268	200,174	8.7%	2,263,453
Office Expenses	285,056	406,092	(121,036)	(29.8%)	253,872
Equipment Leases and Maintenance	431,697	509,268	(77,571)	(15.2%)	474,861
Telecommunications	119,958	138,711	(18,753)	(13.5%)	116,994
Postage	1,856	16,188	(14,332)	(88.5%)	7,100
Professional Fees	287,533	284,858	2,675	0.9%	154,177
Technical Support	50,319	147,350	(97,031)	(65.9%)	97,168
Communications Sector	60,000	60,000	0	0.0%	60,000
Quebec Accord 7.3%	4,248,054	4,239,984	8,070	0.2%	4,219,437
Total Expenses	40,734,709	39,892,720	841,989	2.1%	38,581,428
Surplus (Deficit) for the period	19,643,939	18,189,246	1,454,693	8.0%	17,093,235

**Canadian Union of Public Employees
Ontario
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	110,203,175	102,352,274	7,850,901	7.7%	\$109,926,344
Affiliation Fees	110	0	110	100.0%	80
Interest on Per Capita Tax Arrears	13,234	0	13,234	100.0%	73,310
	<u>110,216,518</u>	<u>102,352,274</u>	<u>7,864,244</u>	<u>7.7%</u>	<u>109,999,734</u>
Expenses					
Per Capita Tax - C.L.C.	2,056,261	2,017,386	38,875	1.9%	2,020,835
Salaries					
Directors and Representatives	28,145,517	27,671,877	473,640	1.7%	25,900,527
Clerical	5,587,523	5,484,249	103,274	1.9%	5,228,081
Vacation Relief	606,527	554,661	51,866	9.4%	542,084
Employee Benefits					
Pension Plans	5,383,214	5,230,244	152,970	2.9%	4,911,486
Group Insurance	3,312,401	3,076,593	235,808	7.7%	3,018,162
Employment Insurance	421,977	390,118	31,859	8.2%	380,983
Workers' Compensation	205,375	175,945	29,430	16.7%	154,470
Fixed Staffing Costs	3,051,831	2,863,524	188,307	6.6%	2,526,934
Operational Travel	2,514,130	1,990,500	523,630	26.3%	1,999,181
Rent	6,339,176	6,565,741	(226,565)	(3.5%)	5,906,615
Office Expenses	732,467	860,004	(127,537)	(14.8%)	611,146
Equipment Leases and Maintenance	408,555	399,012	9,543	2.4%	305,040
Telecommunications	226,311	250,152	(23,841)	(9.5%)	237,225
Postage	40,551	33,624	6,927	20.6%	33,806
Professional Fees	83,993	70,643	13,350	18.9%	157,312
WCB Advocates	0	82,309	(82,309)	(100.0%)	0
ASL Support	68,550	13,052	55,498	425.2%	40,006
Total Expenses	<u>59,184,359</u>	<u>57,729,634</u>	<u>1,454,725</u>	<u>2.5%</u>	<u>53,973,891</u>
Surplus (Deficit) for the period	<u>51,032,159</u>	<u>44,622,640</u>	<u>6,409,519</u>	<u>14.4%</u>	<u>56,025,843</u>

**Canadian Union of Public Employees
Manitoba
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	10,578,696	10,623,855	(45,159)	(0.4%)	\$10,785,539
Affiliation Fees	25	0	25	100.0%	25
Interest on Per Capita Tax Arrears	1,770	0	1,770	100.0%	3,580
	10,580,491	10,623,855	(43,364)	(0.4%)	10,789,144
Expenses					
Per Capita Tax - C.L.C.	278,353	295,994	(17,641)	(6.0%)	282,144
Salaries					
Directors and Representatives	3,698,507	3,840,084	(141,577)	(3.7%)	3,375,406
Clerical	762,035	780,156	(18,121)	(2.3%)	731,101
Vacation Relief	133,019	115,767	17,252	14.9%	72,050
Employee Benefits					
Pension Plans	730,833	730,205	628	0.1%	656,316
Group Insurance	427,307	417,015	10,292	2.5%	399,681
Employment Insurance	55,788	54,819	969	1.8%	48,396
Workers' Compensation	2,692	6,208	(3,516)	(56.6%)	6,467
Fixed Staffing Costs	416,763	362,964	53,799	14.8%	330,391
Operational Travel	193,116	205,476	(12,360)	(6.0%)	108,539
Rent	909,713	859,389	50,324	5.9%	726,314
Office Expenses	131,233	161,880	(30,647)	(18.9%)	81,415
Equipment Leases and Maintenance	64,919	57,132	7,787	13.6%	42,833
Telecommunications	30,362	50,216	(19,854)	(39.5%)	30,008
Postage	5,309	7,272	(1,963)	(27.0%)	5,221
Professional Fees	57,674	14,268	43,406	304.2%	34,382
Total Expenses	7,897,624	7,958,845	(61,221)	(0.8%)	6,930,664
Surplus (Deficit) for the period	2,682,868	2,665,010	17,858	0.7%	3,858,480

**Canadian Union of Public Employees
Saskatchewan
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	10,283,724	10,532,414	(248,690)	(2.4%)	\$9,922,693
Affiliation Fees	25	0	25	100.0%	25
Interest on Per Capita Tax Arrears	12,362	0	12,362	100.0%	5,077
	<u>10,296,111</u>	<u>10,532,414</u>	<u>(236,303)</u>	<u>(2.2%)</u>	<u>9,927,794</u>
Expenses					
Per Capita Tax - C.L.C.	259,293	260,769	(1,476)	(0.6%)	252,952
Salaries					
Directors and Representatives	4,252,492	3,971,200	281,292	7.1%	3,521,717
Clerical	774,954	817,090	(42,136)	(5.2%)	722,223
Vacation Relief	97,582	115,767	(18,185)	(15.7%)	104,417
Employee Benefits					
Pension Plans	766,827	757,467	9,360	1.2%	660,959
Group Insurance	353,193	343,476	9,717	2.8%	289,263
Employment Insurance	63,787	57,078	6,709	11.8%	51,354
Workers' Compensation	18,166	21,860	(3,694)	(16.9%)	19,818
Fixed Staffing Costs	507,049	444,432	62,617	14.1%	352,231
Operational Travel	528,611	412,188	116,423	28.2%	367,468
Rent	1,057,074	1,322,350	(265,276)	(20.1%)	809,499
Office Expenses	104,429	202,308	(97,879)	(48.4%)	93,048
Equipment Leases and Maintenance	59,311	62,424	(3,113)	(5.0%)	43,231
Telecommunications	89,220	108,366	(19,146)	(17.7%)	90,094
Postage	5,325	9,984	(4,659)	(46.7%)	4,580
Professional Fees	72,665	14,142	58,523	413.8%	68,525
Total Expenses	<u>9,009,978</u>	<u>8,920,901</u>	<u>89,077</u>	<u>1.0%</u>	<u>7,451,381</u>
Surplus (Deficit) for the period	<u>1,286,133</u>	<u>1,611,513</u>	<u>(325,380)</u>	<u>(20.2%)</u>	<u>2,476,414</u>

**Canadian Union of Public Employees
Alberta
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	17,729,200	16,732,420	996,780	6.0%	\$16,397,755
Affiliation Fees	45	0	45	100.0%	45
Interest on Per Capita Tax Arrears	5,309	0	5,309	100.0%	2,099
	<u>17,734,553</u>	<u>16,732,420</u>	<u>1,002,133</u>	<u>6.0%</u>	<u>16,399,899</u>
Expenses					
Per Capita Tax - C.L.C.	322,300	300,656	21,644	7.2%	302,396
Salaries					
Directors and Representatives	4,227,141	4,252,995	(25,854)	(0.6%)	3,822,635
Clerical	1,021,866	1,064,553	(42,687)	(4.0%)	1,048,564
Vacation Relief	157,247	130,239	27,008	20.7%	129,184
Employee Benefits					
Pension Plans	854,006	844,429	9,577	1.1%	788,873
Group Insurance	389,692	368,508	21,184	5.7%	357,988
Employment Insurance	71,986	64,587	7,399	11.5%	61,194
Workers' Compensation	12,068	9,747	2,321	23.8%	8,895
Fixed Staffing Costs	464,593	478,176	(13,583)	(2.8%)	420,005
Operational Travel	346,684	442,296	(95,612)	(21.6%)	339,634
Rent	1,390,159	1,377,968	12,191	0.9%	1,264,225
Office Expenses	145,767	163,296	(17,529)	(10.7%)	136,444
Equipment Leases and Maintenance	82,127	119,484	(37,357)	(31.3%)	61,437
Telecommunications	57,476	141,868	(84,392)	(59.5%)	61,805
Postage	4,748	6,600	(1,852)	(28.1%)	4,931
Professional Fees	3,542	24,452	(20,910)	(85.5%)	33,360
Total Expenses	<u>9,551,401</u>	<u>9,789,854</u>	<u>(238,453)</u>	<u>(2.4%)</u>	<u>8,841,569</u>
Surplus (Deficit) for the period	<u>8,183,152</u>	<u>6,942,566</u>	<u>1,240,586</u>	<u>17.9%</u>	<u>7,558,330</u>

**Canadian Union of Public Employees
British Columbia
12/31/2024**

	<u>Actual</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>	<u>12/31/2023</u>
Income					
Per Capita Tax and Initiation Fees	38,580,169	37,325,545	1,254,624	3.4%	\$35,364,926
Affiliation Fees	55	0	55	100.0%	55
Interest on Per Capita Tax Arrears	12,966	0	12,966	100.0%	10,963
	38,593,190	37,325,545	1,267,645	3.4%	35,375,944
Expenses					
Per Capita Tax - C.L.C.	729,835	737,501	(7,666)	(1.0%)	708,998
Salaries					
Directors and Representatives	11,106,289	11,197,138	(90,849)	(0.8%)	10,276,709
Clerical	2,505,291	2,560,327	(55,036)	(2.1%)	2,416,163
Vacation Relief	245,358	173,700	71,658	41.3%	307,289
Employee Benefits					
Pension Plans	2,244,426	2,179,628	64,798	3.0%	2,016,416
Group Insurance	1,223,347	1,219,559	3,788	0.3%	1,151,821
Employment Insurance	164,381	165,158	(777)	(0.5%)	152,953
Workers' Compensation	52,828	58,400	(5,572)	(9.5%)	45,816
Fixed Staffing Costs	1,083,513	1,281,816	(198,303)	(15.5%)	1,414,296
Operational Travel	1,214,555	1,213,980	575	0.0%	1,311,436
Rent	4,089,534	3,747,227	342,307	9.1%	3,339,866
Office Expenses	396,506	484,200	(87,694)	(18.1%)	402,261
Equipment Leases and Maintenance	164,015	293,844	(129,829)	(44.2%)	140,985
Telecommunications	153,780	193,065	(39,285)	(20.3%)	158,323
Postage	11,828	11,724	104	0.9%	12,032
Professional Fees	66,841	100,114	(33,273)	(33.2%)	4,068
Total Expenses	25,452,327	25,617,381	(165,054)	(0.6%)	23,859,431
Surplus (Deficit) for the period	13,140,863	11,708,164	1,432,699	12.2%	11,516,513