

**The ETFO –  
Toronto Occasional Teachers’ Local  
ANNUAL MEETING  
Holiday Inn Downtown Toronto  
Session 1:  
Thursday, May 25, 2023  
5:00 – 7:56 p.m.**

1. **Meeting Called to Order** – Ruth Ann Morley, Parliamentarian
2. **Reading of the Land Acknowledgement** – English read by Andreea Constantin and French read by Julie Demers
3. **Reading of the Human Rights Statement** –English read by Andreea Constantin and French read by Julie Demers
  - **Human Rights Officer** – Ruth Ann Morley
4. **Motion to approve the 2023 Winter General Meeting Minutes**

**AM Motion 22/23 - 1**

Moved by Laura Barrett Seconded by Gabrielle Blais-Jones  
BIRT the 2023 Winter General Meeting Minutes be approved.

**CARRIED**

5. **Motion to approve the 2023 Annual Meeting Agenda**

**AM Motion 22/23 - 2**

Moved by Laura Barrett Seconded by Gabrielle Blais-Jones  
BIRT the 2023 Annual Meeting Agenda be approved.

**CARRIED**

6. **Timed Item: Elections Officer** – Sean Graney  
**Candidate Speeches (2) for President**, immediately followed by vote for President

Vote Result:

Sophie Kroesen - 22

Christina Meynell - 24

Christina Meynell has been declared President for 2023-2024.

## 7. Constitution / By-Law Proposed Amendments

### Housekeeping amendments:

#### AM Motion 22/23 - 3

#### CONSTITUTION AMENDMENT #1

Moved by: Renée Massop

Seconded by: Marisa Gallippi

Be it resolved that DEFINITIONS 6 be amended by the deletion of parentheses to read:

6. "Executive Committee" means a Committee of the President, First Vice President, Vice Presidents and Treasurer.

And That DEFINITIONS 9 be amended by the deletion of parentheses and amending "1st" to read "First":

"Executive Committee" means a Committee of the President, First Vice President, Vice Presidents and Treasurer.

And That ARTICLE II - JURISDICTION, Section 2.2 be amended with the addition of "Toronto District School Board" to read:

2.2 The jurisdiction of the Local shall be all occasional teachers in the elementary panel covered by the ETFO -Toronto Occasional Teachers' Collective Agreement with the Toronto District School Board.

That Article III Objects, Subsection 3.2 be amended by the deletion of "Toronto District School" to read:

3.2 to regulate relations between the members of the Local and the Toronto District School Board including but not limited to securing and maintaining through collective bargaining, the best possible terms and conditions of employment;

And That ARTICLE VI – LOCAL ORGANIZATION, old Section 1 - Local Executive be amended by the deletion of:

~~6.1.1 The local executive shall consist of twelve (12) members and shall include:~~

~~President~~

~~First vice-president~~

~~Second vice-president~~

~~Treasurer~~

~~Secretary~~

~~Seven (7) additional executive members~~

~~A non-voting member from each of the other ETFO locals whose members are employed by the Toronto District School Board~~

~~6.1.2 In accordance with Article XI 11.2.2 of the ETFO constitution at least one member of the executive shall be a woman.~~

**Effective 2023-2024 Executive Election**

**Section 1 – Local Executive”**

**And That ARTICLE VI – LOCAL ORGANIZATION, Section 1- Local Executive, old subsection 6.1.3 be deleted and that “Effective 2023-2024” be deleted.**

~~6.1.3 The term of office for the Executive shall be one (1) year. The term will commence upon the adjournment of the ETFO Annual Meeting and will end upon the adjournment of the ETFO Annual Meeting the following year.~~

**Effective 2023-2024**

**And That ARTICLE VI – LOCAL ORGANIZATION, Section 1 - Local Executive, new subsection 6.1.3 be amended by the deletion of “Effective for the 2023 Executive Election,” to read:**

6.1.3 ~~Effective for the 2023 Executive Election, t~~ **The** term of office of the executive shall be one (1) year. The term will commence on July 1 of the year of the election and end on June 30.

**And That ARTICLE VI – LOCAL ORGANIZATION, Section 2 - Committees, subsection 6.2.3 amend “September 1” to read “July 1” and amend “August 31” to read “June 30”:**

6.2.3 The term of office for committees shall commence on ~~September 1~~ **July 1** and end on ~~August 31~~ **June 30** of the following year.

**And That ARTICLE VI – LOCAL ORGANIZATION, Section 3 - Health and Safety Representatives, subsection 6.3.1 amend “TVDSB’s” to read “Board’s”:**

6.3.1 The Joint Occupational Health and Safety Committee shall reflect the ~~TDSB’s~~ **Board’s** structure as developed in the Terms of Reference for Joint Occupational Health and Safety for the TDSB. The representatives shall be appointed by the Executive.

**And That ARTICLE VII – ORGANIZATION DUTIES, Section 1 - Duties of the Executive be amended to read:**

**Section 1 – Duties of the Executive**

The duties of the Executive shall be to administer the affairs of the Local between the Local Annual Meetings in accordance with the Constitution, Bylaws, and Policies and Procedures Manual of the Local. The Policy and Procedures manual may be amended at any time by motion of the Executive by simple majority.

The Local, its officers and committees, shall carry out their duties and responsibilities in accordance with both Local and Union Constitution, By-Laws, policies, procedures, and resolutions.

### Section 1 – Duties of the Executive

And That ARTICLE XI – RESOLUTIONS TO THE ETFO ANNUAL MEETING 11.1.1 be amended to read:

11.1.1 Resolutions to the ETFO Annual Meeting shall be passed at a Local General Meeting.

**CARRIED**

## 8. Treasurer - Gail James

### a. Financial Update of current reports

Treasurer Gail James provided an update on the current financial reports. The Balance vs. Actuals was emailed out to the members who attended the meeting. See May 2023 Treasurer's Report for further details.

### b. Presentation of Proposed Budget

#### Review of details of 2023-2024 Proposed Budget

See handout with explanations of Budget Lines.

#### NET OPERATING INCOME

This is arrived at by taking the Income minus Expenses = Operating Income

#### NET OPERATING INCOME over the years:

2016-2017 = -\$11,192

2017-2018 = \$14,960

2018-2019 = \$302,923

2019-2020 = -\$55,339

2020-2021 = \$250,100

2021-2022 = -\$126,282

2022-2023 = -\$85,572.63 as of May 22/23

### Impact of Net Income and Current Proposed Budget on the Reserves:

56	<b>645 Status of Women</b>	10,000		10,000		<b>10000</b>
57	<b>646 Travel</b>	6,000		6,000		<b>6 000</b>
58	<b>650 Website</b>	5,500		5,500		<b>8 000</b>
59	<b>Total Expenses</b>	<b>1,330,293</b>		<b>1,118,800</b>		<b>1,150,800</b>
60	<b>Total Income</b>	<b>767,867.50</b>		<b>775,577.50</b>		<b>754,330</b>
61	<b>Net Operating Income</b>	<b>-\$562,425.50</b>		<b>-\$343,222.50</b>		<b>-\$396,470.00</b>
62	Retained Earnings coming into 2022-2023					<b>Amount remaining in reserve after 2022-2023 year</b>
63	<b>\$817,284.34</b>					<b>\$420,814.34</b>
64			<b>Amount remaining in reserve at the</b>			
65			<b>April 19</b>	<b>May 10</b>		
66		<b>-\$141,611.16</b>		<b>\$77,591.84</b>		

#### AM 22/23 - 4

##### Financial Motion #1

Moved by Gail James      Seconded by Jeishan Rajakulasingam  
 BIRT the 2023 – 2024 Proposed Budget be approved.

#### Amendments to Proposed Budget

Mover	Seconder	Budget Line	Description	Amount
J. Bass	C. Meynell	605	Communication	<b>AM 22/23 - 4-A1</b> Reduce from \$60,000 to \$55,000 <b>CARRIED</b>
A. Constantin	A. Meynell	608	Election	<b>AM 22/23 - 4-A2</b> \$30,000 to \$40,000 <b>CARRIED</b>
J. Bass <b>Barrett</b>	G. Deitcher	612 and 615 en bloc	Fellowship and Insurance	<b>AM 22/23 - 4-A3</b> \$800 to \$0, and \$5000 to \$4000

<b><i>Gallippi call question</i></b>				<b><i>LOST</i></b>
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**9. Timed Item - 6:15pm**

**Elections Officer** – Sean Graney

**Candidate Speeches (4) for First Vice President**, immediately followed by vote for First Vice President

Fletcher Jerome - 14

Marisa Gallippi - 36

Lisa De Santis - 3

Marisa Gallippi has been declared 1st Vice President for 2023-2024.

**10. Timed Item 7:00pm**

**Elections Officer** – Sean Graney

**Candidate Speeches (4) for Vice President (Open)**, immediately followed by vote for Vice President (Open)

Greg Deitcher - 8

Laura Barrett - 33

Fletcher Jerome - 8

Lisa De Santis - 1

Laura Barrett has been declared Vice President (Open) for 2023-2024.

**Candidate Speeches (2) for Vice President (Women Only)**

Sharon Brown - 28

Gabrielle Blais-Jones - 23

Sharon Brown has been declared Vice President (Women Only) for 2023-2024.

**11. Recognition of Retiring OTs and presentation of apples:**

Julie Demers  
Marie-Jeanne Karake  
Carol Collin  
Lynda Patterson  
Nick Stodola  
Prem Kwatra  
Yeganeh Hariri  
Altaf Qadeer  
Christine Pickering  
Cynthia McCarrey  
Esther Collier  
Jeremy Bass  
John Pacocha  
Susan Andrew

**12. 7:56 p.m. Quorum Lost**

**Recessed**

NOTICE OF MOTION for further Proposed Budget amendments for Session 2

626 - Meetings Other - drop it to \$20,000

J. Bass & J. Pacocha

627 - Meetings OFL/CLC - drop it to \$0

J. Bass & C. Meynell

637 - Professional Learning Rebate - reduce from \$50,000 to \$40,000

C. Meynell & L. Barrett

The ETFO –  
 Toronto Occasional Teachers' Local  
 ANNUAL MEETING AGENDA  
 Holiday Inn Downtown Toronto  
 Session 2:  
 Wednesday, May 31, 2023  
 5:08 – 7:53 p.m.

1. **Meeting called to order** - Ruth Ann Morley, Parliamentarian

2. **President's Address:**

Thanking the Committee Chairs and members who served on the 2022-2023 Committees. Presentation of the Annual Report from Committee Chairs.

◦BUDGET COMMITTEE	Gail James
◦CONSTITUTION COMMITTEE	Sharon Brown
◦COLLECTIVE BARGAINING COMMITTEE	Sophie Kroesen
◦ELECTIONS COMMITTEE	Andreea Constantin
◦EQUITY AND SOCIAL JUSTICE COMMITTEE	Tania Sanclemente
◦POLITICAL ACTION COMMITTEE	Jeishan Rajakulasingam
◦PROFESSIONAL DEVELOPMENT COMMITTEE	Sarah Boomhower
◦RACIALIZED MEMBERS COMMITTEE	Jeishan Rajakulasingam & Nathan Goveas
◦SOCIAL COMMITTEE	Efstathia Sotiropoulos
◦STATUS OF WOMEN COMMITTEE	Jatinder Randhawa
◦RETIRED MEMBERS AD HOC COMMITTEE	Gail James

Thanking the 2022-2023 Executive

We'll be at the bargaining table in the fall with the TDSB. You, the members, gave the CB team incredible feedback when you filled out the CB Priorities Survey.

We still need alternates for the ETFO Annual Meeting in the summer, so delegates can take breaks.

Enough is Enough rally, June 3rd

**Retiring OTs recognized with apple:**

- Prem Kwatra
- Carol Collin
- Murielle Richard
- Nick Stodola
- Yeganeh Hariri
- Cynthia McCarrey
- Julie Demers (acknowledged last week)
- Lynda Patterson
- Marie-Jeanne Karake
- Christine Pickering

**3. 5:30pm - Timed Item: Elections Officer - Sean Graney**

Candidate Speeches (2) for Treasurer, immediately followed by vote for Treasurer

Gail James - 34

Kavita Roshni Chandoo - 26

Gail James is declared Treasurer for 2023-2024.

**4. Further Amendments to Proposed Budget**

**AM 22/23 - 4-A2- Reconsider**  
 Mover: J. Bass    Second: G. Deitcher  
 Reconsider Budget Line 608 - Election \$40,000  
**Reconsideration CARRIES**

Reconsidering:

A. Constantin	A. Meynell	608	Election	\$30,000 to \$40,000 <b>CARRIED</b>
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**AM 22/23 - 4-A5**

J. Bass & J. Pacocha  
**626 - Meetings Other - reduce \$40,000 to \$20,000**  
**CARRIED**

**AM 22/23 - 4-A6**  
 J. Bass & C. Meynell  
**627 - Meetings OFL/CLC - reduce from \$10,000 to \$0**  
**CARRIED**

**AM 22/23 - 4-A7**  
 C. Meynell L. Barrett  
**637 - Professional Learning Rebate - reduce \$50,000 to \$40,000**  
**CARRIED**

**AM 22/23 - 4-A7**  
 C. Meynell J. Bass  
**641 - Released Officers - BIRT this budget line includes President, 1st VP, VP Open, VP Women Only, Treasurer (0.2) - \$505,000**  
**LOST**

**AM 22/23 - 4-A8**  
 C. Meynell J. Bass  
**Budget Line 641 - Released Officers be reduced from \$550,000 to \$530,000 to fully fund the full-time release of President, 1st VP, VP Open, VP Women Only and 0.5 Treasurer.**  
**CARRIED**

**5. 6:30pm - Timed Item**  
**Elections Officer - Sean Graney**  
**Election of Secretary by Acclamation**  
 Rinat Evron is declared Secretary for 2023-2024.

**Acclaimed for Executive Members (Open)**

Sarah Boomhower  
Jennifer Dietert  
Jeishan Rajakulasingam

**Acclaimed for Executive Members (Women Only)**

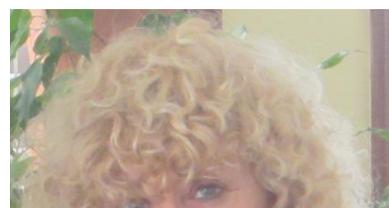
Gabrielle Blais-Jones  
Caini Ouattara Sano  
Efstathia Sotiropoulos

**6. Quorum Lost - Adjournment at 7:53pm**

*Appendices:*

- *Page 12: Treasurer Report (as of May 2023)*
- *Page 23: Notes for Proposed Budget*
- *Page 39: Annual Meeting Attendance - Session 1 - May 25, 2023*
- *Page 40: Annual Meeting Attendance - Session 2 - May 31, 2023*

# Treasurer Report



## I. Balance Sheet as of May/23

### ASSETS

#### I. Chequing Account— \$137,243.16

- account needs to remain at \$75,000  
or else there is \$100 fine payment due
- Total Current Assets are \$732,243.16

#### I. GIC Account Holdings—\$595,000

- 1). 1 year cashable for \$30,000-2.7500%-matures Feb.12/24-anticipated interest \$829.52—**redeemed on March 24/23 for PayEdge payments —interest \$94.93**
  - 2). 1 year cashable for \$45,000-2.6500%-matures Jan.24/24-anticipated interest \$1,192.50—collateral for credit cards—this account used to be a non-redeemable GIC but now it is a 1 year cashable so that it is easier to increase it if necessary after 30 days ( interest given up to date of redemption)
  - 3). 1 year cashable for \$100,000-2.3500%-matures Nov.14/23-anticipated interest \$2,350.00
  - 4). 1 year cashable for \$450,000-2.3500%-matures Nov.14/23-anticipated interest \$10,575.00
- #3 and #4 GICs redeemed (interest received \$65.27 + \$2,926.23) and repurchased Feb. 23/23 as a \$550,000 one year cashable GIC at 2.7500 % interest rate . Anticipated interest Feb.23/24 is \$15,125.00.**

The One-Year Cashable GIC offers a competitive interest rate and maximum flexibility, without the need for a long-term commitment. It's cashable at any time, and interest is paid right up to the date it's cashed as long as you've **held the investment for 30 days or more**. Guaranteed interest rate for one year on minimum investment of \$1,000 to a maximum of \$999,999.99.

### 3. LIABILITIES AND EQUITY

1. Retained Earnings or income from last year is \$817,284.34
2. The Profit for this year is -\$85,041.18
3. Total Liabilities and Equity \$732,243.16

## 2. Budget vs. Actuals Sheet

INCOME received this year as shown in the Actual Column—\$536,781.85 or 71.16%

THE BUDGET COLUMN: shows the 2022-2023 Proposed Draft Budget of \$754,330.00 as of May 19/22.

THE OVER BUDGET COLUMN: shows that (\$217,548.15) is left to receive this year ( this is evident if the amount is in brackets or has a minus sign in front of it).

**THE % of BUDGET COLUMN:** shows monies in a percent of what has been received so far—71.16%

As of May 4/23, budget lines that are over budget in the amount that has been received so far this year are:

415 Interest —anticipated budget \$4,000—received \$7,126.91

420 local levy—anticipated budget \$12,000—received \$12,809.20

Budget Line 430 has been combined with budget line 425 as both released time.

## **EXPENSES**

**TOTAL EXPENSES** are actually \$621,823.03 so far this year. Some of the expenses are a carry over from June/22, as well as expenses incurred during the summer.

**THE BUDGET COLUMN:** shows the 2022-2023 Proposed Draft Budget of \$1,150,800.00.00 as of May 19/22.

**THE OVER BUDGET COLUMN:** shows that (\$528,976.97) is left to spend this year ( this is evident if the amount is in brackets or has a minus sign in front of it).

**THE % of BUDGET COLUMN:** shows monies in a percent of what has been spent so far—54.03%

As of May 4/23, budget lines that are over budget are:

602—Calendar- budgeted \$10,000—actual expenditures are \$15,536 or 155.35%

615- Insurance-budgeted \$3,200—actual expenditures are \$3,835.87

626-Meetings-Other- budgeted \$52,000—actual expenditures are \$53,900.51

**NET OPERATING INCOME or PROFIT - \$85,041.18** is calculated by subtracting the Total Actual Expenses (\$621,823.03) from the Total Actual Revenue (\$536,781.85). This results in 21.45% over budget.

# **FREQUENTLY ASKED QUESTIONS**

## **Note:**

The local will follow the ETFD Guidelines for expensing alcohol and Uber, Skip the Dishes etc.—as long as all or part of the expense falls within the allotted reimbursement guidelines, they will be covered. However, an entire receipt for alcohol won't be covered. Past forms will be reviewed to check for any financial adjustments.

## **I. WHY DO I NEED TO INCLUDE AN ITEMIZED RECEIPT WITH MY MEAL**

## REIMBURSEMENT FORM?

The local has a fiduciary responsibility to have appropriate documentation for every expense that is paid from the local finances. The three signing officers have to ensure that all expenses are valid and receipts submitted are confirmed to be exactly what was purchased before an approval for payout is made. The local cannot operate on an honour system and approve a credit card receipt without the supporting documentation. All receipts have to show the following: the member's name; the date of the purchase; the name (address of the seller or supplier —not always possible with meals); the name of the buyer; the full description of the goods and the purchase price. The auditor's job when performing an audit is to ensure accountability, transparency and the validity of all expenses. The CRA guidelines also require itemized receipts for expenses to be accepted. The local is obligated to honour these guidelines and to properly manage members' finances at all times.

## 2. WHY HAVEN'T I RECEIVED MY PAYMENT?

If you have submitted your form and meal receipt, your payment may have been rejected due to an incomplete filled out reimbursement form, no meal receipt attached, a date on the receipt that is different from the event/meeting date, no date on the meal receipt, no vendor name on the receipt, a blurry or too dark or too small form/receipt sent that is difficult to read. Any rejected submissions will receive an email from the Treasurer outlining the reason for the rejection, and there are many members that need to be reminded what is necessary for a proper, completed reimbursement form to be approved. If you receive such an email, you will be asked to correct any problems and resubmit both the reimbursement form and the receipt. Payment will then be on the next PayEdge order. Also it takes two of the three signing officers for approval. There are 100's of reimbursements at the moment to approve i.e. almost 300 from the All Candidate Meetings; 100 from many committee events: vendor, TDSB and ETFO invoices. The three signing officers are trying their hardest to approve when they're not working on grievances/allegations or in official meetings. Patience please—all payments will be made.

## 3. HOW DO I SUBMIT A REIMBURSEMENT FORM AND SEVERAL RECEIPTS AT ONE TIME?

One way to do this is to put receipts around a reimbursement form, take a photograph and submit. If all receipts don't fit in one photo, take 2 or 3 photos and send all of the photos in 1 email with your name on each receipt.

#### 4. WHEN DO ALL REIMBURSEMENT FORMS NEED TO BE RECEIVED THIS YEAR?

According to Motion 22/23-107, BIRT all reimbursement forms remove the “must be received within 30 days” and replace by “must be received within the present fiscal year by June 15 retroactive to September 1st, 2022”.

#### 5. WHEN WILL DEPENDENT CARE REIMBURSEMENTS BEGIN?

The Dependent Care reimbursement form has been updated according to Motion 22/23-92 and the new logo was added. The form has been sent to all Executive Members who can share with members at events/meetings. All submissions for events/meetings after March 1/23 will be subject to the new motion of a maximum of \$75 per member, per meeting/event for the 2022-2023 school year. The signing officers are now approving these forms.

#### 6. HOW MUCH LEVY MONEY IS RETURNED TO THE LOCAL?

According to the Constitution ,TDSB deducts 0.01% of each member’s salary as dues that are given directly to the local to run it. March /23 payment was \$3,462.28 and April was \$1,449.57.

#### 7. HOW MUCH HAS ETFO GIVEN TO THE LOCAL IN FEES REBATE?

Member’s pay 1.6% of their gross salary to Provincial. 31.5% is given back to the local in payments in Nov., Dec., Feb. and May. Each payment is 20% of the projected rebate and in September there is a reconciliation payment. The calculation is based on the FTE (number of days worked by members). May’s payment will be \$94,913.05.

#### 8. HOW MUCH MONEY CAN THE LOCAL EXPECT TO RECEIVE UNTIL THE END OF THE FISCAL YEAR-JUNE 30?

There will be an ETFO fee rebate in May of \$94,913.05 and a return of \$2,050.63 from ETFO for an error in deducting too much money from the VP’s salary amount that was returned to the local.

#### 9. WHAT CRITERIA ARE CONSIDERED WHEN SETTING UP A NEW BUDGET?

A Budget is fluid. It is a series of educated estimates, based on past events, current

prices, inflation, decisions on programming and activities and requests from committees. Many times new programs are added to local programming, office equipment needs to be replaced, Released Officers are on medical leave etc. None of these items might be anticipated when the budget is proposed. There must be enough money put into budget lines when drawing up a budget in case there are unexpected expenses. But at times even this extra budgeting is not enough for expenses that occur.

#### 10. HOW MANY MEMBERS ARE REQUESTING CHEQUE PAYMENTS THIS FISCAL YEAR?

Three members have requested a cheque payment this year.

#### 11. WHEN WAS THERE A PAYEDGE PAYMENT OF REIMBURSEMENTS TO MEMBERS?

There were reimbursements made on each of the following dates:

April 19/23—\$13,336.23

May 8/23—\$1,986.96

Another PayEdge order will be processed as soon as more forms are approved.

#### 12. SINCE NO RECEIPTS WERE EXPECTED FOR THE FEB.23/23 MEMBER MEETING, WHAT WOULD BE THE REIMBURSEMENT?

Each member would be receiving \$50 as a reimbursement payment. For members who sent in a receipt not totalling \$50, top up payments were made for the extra amounts.

#### 13. WHAT IS THE DIFFERENCE BETWEEN "CASH BASIS" AND "ACCRUAL BASIS" ACCOUNTING?

Cash basis accounting, which is what the local uses, occurs when invoices are recognized, recorded and expenses are paid. Accrual accounting is a method where expenses are recognized and recorded when a transaction is billed, not paid.

#### 14. WHAT HAS HAPPENED TO THE RELEASED OFFICER CREDIT

## CARDS BEING TRANSFERRED TO THE RBC COMMERCIAL CARDS PROGRAM?

The Released Officers met with an advisor for this program. There were many facets to joining this program—corporate or individual card billing, new credit cards issued with a quicker turn around time, choice of statement dates and printing options and autopay. If there was a large expense to be made, all of the available credit on all of the credit cards could be moved to one credit card by the Program Administrators ( the three signing officers of the Local). However, the Released Officers felt that they would like to talk to the bank manager about other options before making a final decision. This meeting is to be scheduled.

## 15. WHAT INFORMATION CAN BE SHARED ABOUT AN AUDIT THAT THE LOCAL HAS EVERY YEAR?

Billing software shows that Norton McMullen has been performing the audit for the local since 2006-2007. The person working on the local audit has handled the account for the past 5 years. These audits were full audits as opposed to a review audit that was performed in the prior 3 years. A review audit is limited in scope using analytical procedures and assessment of management. It also provides a lesser level of assurance that statements are free of material misstatements.

## 16. WHAT MONIES HAVE EACH COMMITTEE EXPENSED SO FAR THIS FISCAL YEAR?

There are also reimbursement forms that have not as yet been approved nor included in these financials. However, in colour I have included the totals as of May 8/23 of forms waiting to be approved in Approval Max that should be considered when working out individual committee budget lines. There are also credit card expenses that are not as yet in the financials. If these credit card expenses can be added to your committee budget line, I will send you the amounts in a separate email.

- 604- Committees-\$1,104.33 (\$50) of \$13,600
- 608- Election-\$20,508.48 (\$4,923.74) of \$40,000
- 609- Equity and Social Justice-\$1,348.94 (\$88.35) of \$4,000
- 628- New Members-\$72.55 of \$3,000
- 634- Political Action-\$486.56 of \$20,000
- 635- Professional Learning-\$1,218.74 of \$20,000
- 638- Racialized -\$6,735.33 (\$125) of \$12,000
- 644- Social-\$7,642.53 of \$15,000
- 645- Status of Women \$3,241.36 (\$95) of \$10,000

17. HOW MUCH MONEY HAS BEEN EXPENSED TO THE PROFESSIONAL LEARNING REBATE BUDGET LINE?

\$29,144.99 out of a budget of \$55,000 has been spent so far plus \$3,705.85 in Approval Max waiting to be approved.

18. WHEN WILL THE 2023-2024 BUDGET BE PRESENTED TO THE MEMBERS?

The new budget started being worked on by the budget committee in March. In April it was presented to the Executive. Again at the May Executive meeting, adjustments to the budget were presented along with appropriate rationale. At the May Member Meeting the Executive approved Budget will be proposed to the members. Adjustments can be shared by the members and an approved budget will be presented at the Fall General Meeting/23 for approval.

19. WHEN SHOULD REIMBURSEMENT FORMS AND RECEIPTS BE SENT TO THE LOCAL?

Members and Executive Members can send in forms and receipts the day of the meeting/event or as soon as possible. Forms are dated as they are received. However, the sooner they are sent, the sooner they can be paid.

Of course if an event has a large number of members attending, the process time for payment might be a little longer. There are usually two payment dates per month, one near the beginning of the month and one near the end of the month. If the meal is paid by credit card which has a tip on it, and the tip is part of your reimbursement, the credit card receipt can also be included. Otherwise the order form listing what was ordered should be submitted—an itemized receipt.

## 20. HOW DO THE SIGNING OFFICERS KNOW WHO ATTENDS A MEETING/EVENT AND THEREFORE WHO SHOULD BE PAID?

If the meeting/event is in person, members sign in or are checked off on a registration list as they arrive. If the meeting/event is on zoom, the attendance person highlights the member's name on the registration list. Part way through the Zoom, snapshots of the attendance are taken as further proof of who is present. Then the registration lists and the snapshots are sent to the three signing officers. Each member requesting payment for a meeting/event has their name once again checked on these lists to verify that they indeed did attend.

## 21. WHAT INFORMATION SHOULD BE SENT TO THE THREE SIGNING OFFICERS AFTER A MEETING/EVENT?

**PLEASE SEND THE LIST AS SOON AS POSSIBLE AFTER THE MEETING/EVENT.**

Either the Chair or Liaison of a committee should send the following:

- name of meeting/event
- date
- location of meeting if in person or if on Zoom
- beginning time and ending time of the meeting/event
- name of committee hosting
- name of chair of committee hosting
- amount of money allowed for a meal/dependent care reimbursement
- list of attendees first name and last name—in alphabetical order according

to the first name

## 22. WHAT INFORMATION SHOULD BE BE SHARED WITH ATTENDEES AT A MEETING/EVENT?

- reimbursement forms will be sent as soon as possible after the meeting/event once attendance lists are confirmed
- fill out ALL sections of the reimbursement form
- the receipt should **list the items purchased**
- on the receipt highlight the name of the vendor, the date, the amount of money spent, the member's name
- if a tip has been given and it is part of the reimbursement, the credit card receipt can also be included
- the form and receipts should be sent in one email
- all information sent should be clear and not blurry, bright and not in a shadow, be of a readable size and not have anything preventing them from being read easily

## 23. HOW MUCH WAS RECEIVED IN NON-REFUNDABLE DEPOSITS FOR MATSUDA AND JOSEPH?

Matsuda- 13 non-refundable deposits of \$15 = \$195

Matsuda dinner cost = \$1,014.28

Joseph -20 non-refundable deposits of \$10 = \$200

20 tickets to purchase = \$780

## 24. HOW MUCH MONEY IS IN THE DEPENDENT CARE BUDGET?

At present there is \$4,243.75 reimbursed from a budget of \$9,000 plus \$1,635.75 is in Approval Max ready to be approved.

## 25. HOW MANY TRANSACTIONS WITH TARGETED HAVE OCCURED SINCE 2020?

2020—800

2022-2,000

2021—1,200

2023-1,020 as of March/23

The volume of transactions has increased over the years.

## 26. HOW DID THE ASSOCIATION BEGIN WITH TARGETED ACCOUNTING?

September 25, 2018 an Engagement Letter was set up between the Local and Targeted Accounting. Mary Morrison, who was appointed and employed by ETFO Provincial and assigned to head the Local during the takeover, was the signing officer. As a result, Provincial is actually the organization who employed Targeted Accounting. This Accounting company was employed due to the hint of mismanagement of local funds.

## 27. DO ALL LOCALS HAVE A TREASURER AND A BOOKKEEPER?

Only 4 of the largest locals have both. Our Local is one of the largest. Some locals only have about 100 members. Our local has over 4,000 members.

## 28. IF THE LOCAL HAS A TREASURER, WHY DO WE NEED A BOOKKEEPER?

**According to Sharon O'Halloran, the ETFO Provincial General Secretary and Lorna Larmour, the ETFO Provincial Deputy General Secretary:**

Several years ago ETFO Provincial had concerns about the manner in which the Local was processing financial payments/ cheques/gift cards. These concerns were discussed with the Local and a recommendation was made to hire a Bookkeeper with record keeping skills. When asked, as of September 23/21 if ETFO Provincial felt that our Local should still work with the Bookkeeping Company, Targeted Accounting, both of these personnel replied "Yes, we do. ETFO continues to feel a Bookkeeper is necessary."

**According to Angie Larson, a Consultant with Targeted Accounting, when asked why it was important to have a Treasurer and a Bookkeeper responded:**

Duties in large organizations should always be segregated to ensure that there is oversight and a review process to catch errors. No one person should have all the control and ability to defraud or steal from a company. Although we are all human and make mistakes, at least human error can be minimized if there is more than one individual doing and reviewing the work. There is no oversight when a single person performs every financial function.

## 29. WHO DO I CONTACT IF I HAVE A FINANCIAL QUESTION?

If there is a financial question, please contact the Treasurer directly:

work email [gailjames@ica.net](mailto:gailjames@ica.net)

work cell 416.458.3451

Thanks,

Gail James

*Treasurer*

*ETFO Toronto Occasional Teachers' Local*

[gailjames@ica.net](mailto:gailjames@ica.net)

## **NOTES FOR PROPOSED BUDGET**

# **ETFO TORONTO OCCASIONAL TEACHERS' LOCAL PROPOSED DRAFT BUDGET 2023-24**

(information prepared by Gail James -Treasurer - May/23)

This budget was formulated by the budget committee members who were very insightful, knowledgeable and caring about members' finances being used wisely.

Members of Committee:

Chair: Gail James

Anne Qian

Christina Meynell

Cindee Karnick

Jatinder Randhawa

Leanne Schira

Rita McCann

Rizvan Desai

Sophie Kroesen

Susan Richman

### **THE 2023-2024 BUDGET:**

MARCH 22/23— new budget started being worked on by the budget committee

APRIL /23— the draft proposed budget was presented to the Executive.

MAY EXECUTIVE MEETING—adjustments made to the budget and approved

TONIGHT the Executive Approved Proposed Budget will be presented, adjustments can be suggested

### **APPROVAL OF BUDGET**

IN THE FALL, the budget committee reviews the budget and updates it if necessary, based on actual expenditures and unexpected events. Submits it to the Executive for approval and then to be presented to the members at the Member Meeting for a Final Budget approval.

**NOTE:** according to our Letter of Engagement with Targeted, the local can have 2,200 transactions per year, with 1 bank account and 3 credit cards. So far there have been 2,000 transactions, 694 e-transfers at \$1.50 each (up from 429 earlier in the year) and 20

cheques at \$2.50 each (up from 14 earlier in the year). PayEdge payments so far in May are \$39,231.31.

## **WHAT IS A BUDGET?**

**1. budgets are fluid**

**2. budget line expenditures are based on estimates looking at:**

- past events
- current prices
- decisions on programming
- Executive Motions
- requests from committees

**3. top priority budget items are:**

- the operating costs of the local office
- rent
- insurance
- property tax
- photocopier
- office supplies
- salaries

**4. other top priority budget items are:**

- annual meetings
- collective bargaining
- income
- ETFO guidelines

## **INCOME COMES FROM:**

### **ETFO Provincial:**

ETFO AM REIMBURSEMENTS

ETFO Fee Rebates

ETFO Program Funding

Release Time (Extra Days)

Release Time (President)

### **TDSB:**

TDSB Professional Learning Fund

Local Levy

Uncategorized Income-cashback reward from Master Card

2022-2023 BUDGET

## THIS YEAR'S BUDGET has more expenses than income — —

### WHY?

#### Member Reimbursements —\$124,000

- meals for Zoom meetings—\$67,000
- dependent care-\$4,900 (\$9,000)
- professional learning rebates \$40,340.45 (\$55,000)
- single room occupancy-\$646.03
- new logo— contest prizes, t-shirts, whistles—\$10,800

#### Operating Costs of Office -\$372,000

- rent-\$13,086.33 (was \$1,176.83 as of Feb. goes up 3% = \$1,212.13)
- taxes-\$44,391.44
- insurance-\$4,500 ( OTIP, WSIB) -photocopier-\$3,500-set up \$250-delivery \$500-toner and cartridges \$500 to \$600 -office supplies-\$3,000 (\$5,000)
- IT support, levy calculations-\$2,500 -salaries-\$300,000

#### Other \$190,000

- local strike pay allocation -\$75,000 (15% of ETFO fee rebate of \$500,000 )
- communication
- Zoom, Adobe, Constant Contact-\$3,000
- allegation storage program-\$21,000
- Released officer travel for allegations, meetings-\$4,000
- released officer cell phones with accessories and service - \$32,000
- land line-\$4,500
- calendar-\$15,500
- newsletters-\$35,000 (printing, postage)
- ica internet provider for released officers-\$1,200
- Parliamentarian-\$13,000 (not including hotel, travel)

### TOTAL \$686,000

### INCOME \$536,781.85

#### 9 INCOME BUDGET LINES

#### 2023-2024 INCOME BUDGET LINES REMAINING THE SAME (4)

- 400 ETFO AM Reimbursements—\$11,000
- 410 ETFO Program Funding—\$1,500
- 420 Local Levy—\$12,000
- 435 TDSB Professional Learning Fund—\$25,000

**2023-2024 INCOME BUDGET LINES INCREASING (5)**

- 405 ETFO Fee Rebates—from \$500,000 to \$507,710
- 415 Interest—from \$4,000 to \$16,317.50
- 425 Release Time (Extra days)—\$83,100 to \$84,000
- 430 Release Time (President)—from \$117,700 to \$118,000
- 440 Uncategorized Income—from \$30 to \$50

**40 EXPENSE BUDGET LINES****2023-2024 EXPENSE BUDGET LINES REMAINING THE SAME (14)**

- 609 Equity and Social Justice— \$4,000
- 611 Executive Honouraria—\$9,000 614 Health and Safety—\$5,000
- 617 Legal—\$4,000
- 620 Meetings —\$15,000
- 621 Meetings-Local AM \$20,000
- 625 Meetings-Monthly Executive—\$27,000
- 628 New Member Committee—\$3,000 629 Membership Recognition-\$5,000
- 633 Office Supplies—\$5,000
- 635 Professional Learning Committee—\$20,000
- 638 Racialized Committee—\$12,000 645 Status of Women—\$10,000
- 646 Travel—\$6,000

**2023-2024 EXPENSE BUDGET LINES DECREASED (18)**

- 600 Accounting—from \$31,000 to \$30,000
- 601 Bank Charge—from \$4,000 to \$3,000
- 602 Calendar—from \$10,000 to \$3,000
- 603 Charitable Donations-from \$20,000 to \$0
- 604 Committees—from \$13,600 to \$5,000
- 605 Communication—from \$77,000 to \$60,000
- 608 Election—from \$40,000 to \$30,000
- 610 Executive Expenses—from \$3,000 to \$1,500
- 612 Fellowship-from \$1,000 to \$800
- 616—IT Support—\$18,000 to \$4,000
- 623 Meetings-Fall/Winter General—from \$50,000 to \$30,000
- 626 Meetings- Other- from \$52,000 to \$40,000
- 632 Office Occupancy—from \$35,000 to \$25,000
- 634 Political Action—from \$20,000 to \$5,000
- 637 Professional Learning Rebate—from \$55,000 to \$50,000
- 640 Release Time (daily)—from \$20,000 to \$5,000
- 644 Social—from \$15,000 to \$10,000
- 650 Website—from \$8,000 to \$5,500

**2023-2024 EXPENSE BUDGET LINES INCREASING (7)**

607 Dependent Care—from \$9,000 to \$10,000  
 613 Furniture—from \$2,000 to \$3,000  
 615 Insurance—from \$3,200 to \$5,000  
 630 Negotiations/Grievances—from \$8,000 to \$80,000 631 Computer Equipment—from \$5,000 to \$6,000  
 639 Public Relations—from \$2,000 to \$3,000  
 641 Released Officers—from \$505,000 to \$550,000  
 ADDING BUDGET LINE  
 627 Meetings-OFL/CLC —from \$0.00 to \$10,000

## INCOME

### 400 ETFO AM Reimbursements—REMAINED THE SAME

-this year \$11,000 was budgeted and \$10,189.20 was received  
 -this amount for 23-24 is based on 16 acclaimed delegates to the August/23 AGM some of which are current Executive Members

**22/23-** included is the price of 20 **single rooms**, ( $\$341.98 \times 20 = \$5,471.68$ ) ,tax, **parking** ( $20 \times \$30 = \$600$ ) and a **meal allowance** \$195/person (22-23) ( $20 \times \$195 = \$3,900$ ) = **\$11,339.60 (22-23)**

BUT AT LEAST 2 DELEGATES WEREN'T ABLE TO ATTEND

23/24-included is the price of 16 **single rooms**, ( $\$341.98 \times 16 = \$6,839.60$ ) ,tax, **parking** ( $16 \times \$30 = \$480$ ) and a **meal allowance** \$235/person ( $16 \times \$235 = \$3,760$ ) = **\$11,079.60 (23/24)**

-the local covers the TOTAL cost of the alternates

### 405 ETFO Fee Rebates—INCREASED FROM \$500,000 TO \$507,710

-this year \$500,000 was budgeted \$341,321.27 has been received  
 -these fees are from union dues of 1.6% of members' pay of their gross salary that Provincial returns to the local --the calculation is based on the local's FTE numbers (# of days worked by the members)  
 -fees are automatically deposited into the local's bank account —May/23 the last payment for this fiscal year was \$94,913.05  
 -payments are made in Nov., Dec., Feb., and May-each for 20% of the projected rebate  
 -September 30 there is a data reconciliation payment made if necessary —the difference between rebates already transferred for the previous year and the rebate entitlement reconciled to fees received  
 -this year it was \$56,582.12 deposited with the first 20% payment

**MOST OF THE LOCAL'S MONEY COMES FROM THESE FEE REBATES**

#### **410 ETFO Program Funding-REMAINED THE SAME**

-this year \$1,1500 was budgeted and none of this budget has been received  
 -the local can apply to ETFO for program funding based on an estimate of events that will be held

415- Interest -INCREASED FROM \$4,000 TO \$16,317.50 -this year \$4,000 was budgeted and \$7,126.91 has been received -this is based mainly on GIC maturation or redemption

GICs: 1 year cashable —\$550,000 at 2.7500% interest rate —Feb. 23/24 maturity  
 -\$15,125 interest

1 year cashable —\$45,000 at 2.6500% interest rate —Jan. 24/24 maturity—used for credit card collateral - interest \$1,192.50

#### **420 Local Levy-REMAINED THE SAME**

-this year \$12,000 was budgeted and \$12,809.20 has been received  
 -according to the constitution, TDSB deducts 0.01% of each member's salary as dues that are given back directly to the local to run it

—March /23 payment was \$1,925.88 deposited April/23 —May 11/23 payment was \$839.08

-Feb. a good month for work as \$3,462.28 was deposited in March/23

-levies of other locals range from 0.003% to 0.33%

#### **MOST OF THE LOCAL'S MONEY IS FROM ETFO, not TDSB**

#### **425 Release Time (extra days)-INCREASED FROM \$83,100 TO \$84,000**

-this year \$ 83,100 was budgeted and \$43,883.45 has been received  
 - TDSB pays all of Released Officer salaries, which the local repays to TDSB  
 -then the President's and the next highest officer's invoices are sent to ETFO for reimbursement to the local-100% for President, 75% of next highest officer  
 -the local pays the 25% remainder of the next highest officer's salary

#### **430 Release Time (President)-INCREASED FROM \$117,700 TO \$118,000**

-this year \$117,700 was budgeted and \$96,422.40 has been received  
 -ETFO fully reimburses the local for the grid rate of the President for the year, 13% vacation pay, CPP and EI

#### **435 -TDSB Professional Learning Funds-REMAINED THE SAME**

-this year \$25,000 was budgeted and \$25,000 has been received

—the President sends a letter to TDSB requesting the monies by Sept. 30 of each school year in order to provide professional development for members

#### **440 Uncategorized Income-INCREASED FROM \$30 TO \$50**

-\$29.42 is from the cashback reward reimbursed once a year on the Second VP's Mastercard

## **EXPENSES**

#### **600 Accounting-DECREASED FROM \$31,000 TO \$30,000**

-this year the budget was estimated to be \$18,000-\$26,000 plus HST

-the actual budget was \$31,000

-so far \$16,807.69 has been expensed

-volume of transactions 2020—800 2021-1,200

2022—2,000 2023-1,020 so far

-Norton McMullen audit-last year \$4,802.50

#### **601 Bank Charges \$3,000 -DECREASED FROM \$4,000 TO \$3,000**

-this year the budget was \$4,000 So far \$1,834.87 has been expensed.

-PayEdge-\$59.95/month x12 months ( July-June)= \$719.40 (the price/month is usually \$89.95) -E-transfers 429 x \$1.50 = \$643.50

-cheques 14 x \$2.50 = \$35

-Visa credit card annual fees—\$12/ month x 12 = \$144 per card but 2 cards \$144 x 2= \$288

#### **602 Calendar-DECREASED FROM \$10,000 TO \$3,000**

budget was \$10,000—\$15,536.06 was expensed

-last year BA Graphics printed:

4,100 pieces and 4,000 envelopes = \$15,536.06

-this year a Constant Contact Survey was sent out to see who wanted a printed calendar—630 respondents, 80% wanted one

-therefore this year the local would make:

- 600 copies x \$3.12 = \$1,872

-printing of envelopes for 600 copies x \$.35 = \$210 -one day release time to create the calendar \$290.10

- Origo- personalized mail = \$.56 x 600 = \$336 + HST = \$379.68 -delivery to sorting plant

#### **603 Charitable Donations —-CHANGED FROM CHILDREN'S CHARITY— DECREASED FROM \$20,000 TO \$00.00**

## **ETFO PROVINCIAL DONATES FOR ALL LOCALS**

- last year the budget was \$20,000 —\$1,600 expensed so far
- all of the donations haven't been completed

—NO SUGGESTIONS THIS YEAR FROM MEMBERS

- this allowed 5 charities to have a donation of \$2,000 each = \$10,000— Children's Breakfast Club; Kids with Incarcerated Parents (KIP) Canada; Anduhyan Neekan Second Stage Housing; Justice for Children and Youth; Indigenous Spirit Fund

-Red Cross -Hurricane Fiona Support = \$600

- Oxfam Canada for Earthquake in Turkey and Syria = \$1,000 -7 charities = \$11,600 donated

-donation monies remaining \$20,000 - \$11,600 = \$8,400

## **604 Committees-DECREASED FROM \$13,600 TO \$12,000**

- last year the budget was \$13,600—as of May/23 \$1,104.33 was expensed
- last year supported all committees-now expensed to own committees
- committees without their own budget are expensed to this budget line: Budget, Constitution, Ad Hoc Committees: Retired Teachers, French Teachers
- expensed to this budget are planning meal reimbursements, event expenses, event meal reimbursements, venues associated release time, materials, parking
- all day meetings to go over updates: Constitution, evening meetings
- Parliamentarian-Constitution Meetings, Aug. to March/23 \$1,093.75
- Budget Meeting Consultation \$131.50

## **605 Communication-DECREASED FROM \$77,000 TO \$60,000**

- this year budget is \$77,000 with \$57,144.34 expensed ,
- 4 released officer cell phones purchased with attachments + Bell Mobility coverage = \$3,504.45 -one new cell phone was bought for one of the released officers for Interim VP and for use next year -Bell Mobility about \$470/month x12 = \$5,640 x 5 cell phones = \$ 28,200
- ICA- local office internet provider \$101.64 x 12 = \$1,219.68
- Zoom 12 months x \$75.71 = \$908.52

**-Newsletter Printing for Sept., Nov., Dec. = \$21,814.09**

**-Newsletter Postage for Sep., Oct., Jan. = \$13,134.60**

- this year a Constant Contact Survey was sent out to see who wanted a printed newsletter— out of 629 respondents, 50% wanted one**

--therefore this year the local would make 400 copies x \$0.8025 = \$321 + adding colour (\$0.0975 x 500 ) = \$39 = \$360

-printing of envelopes for 400 copies x \$.35 = \$140

-4 issues/year = (\$360 + \$140 = \$500) = \$2,000

**-Union 1 Subscription**—\$7000 each for Sept.-Dec., Dec.- April, May-Aug. = \$21,000  
—this program is a multi function tool that has the ability to track allegations, send free robo calls, send Constant Contacts (saving \$1920/year)

-Bell Telephone \$380 x 12 = \$4,560 (investigating a replacement for this) postage stamps = \$86

### **607 Dependent Care-~~INCREASED FROM \$9,000 TO \$10,000~~**

-this year the budget is \$9,000 with \$4,243.75 expensed so far - ~~\$4,318.75~~ up

-allocation was changed March 1/23 to \$75 per member, per meeting/event for the 2022/23 school year

-members can claim child or adult dependent care while attending ETFO local events

### **608 Election-~~DECREASED FROM \$40,000 TO \$30,000~~**

-this year the budget is \$40,000 of which \$20,508.48 has been expensed -~~\$21,456.22~~ up

-included in this budget is the EO paid up to \$15,000; Parliamentarian ( to end of March/ 23) \$1,050

-planning meeting meals \$50/3 = \$150/meeting

-printing of election flyers \$1,344

-printing of candidate booklets 3,600 x \$1.72 + HST = \$ 6,996

-Simply Voting (if used) \$10,000

-IT personnel -robo calls

### **609 Equity and Social Justice-~~REMAINED THE SAME~~**

-this year the budget is \$4,000 of which \$1,348.94 is expensed- ~~\$1,398.94~~ updated

-expensed to this budget is release time if necessary, events, venues, meal reimbursements, resources, travel

### **610 Executive Expenses-~~DECREASED FROM \$3,000 TO \$1,500~~**

-this year the budget is \$3,000 of which \$173.05 is expensed

-expensed to this budget are conferences (Reading for the Love of It), Member allegation expenses, some release time as associated with the elected duties

**611 Executive Honoraria-REMAINED THE SAME**

- this year the budget is \$9,000 of which \$2,051.49 is expensed
- all night Executive Meetings, held outside of the regular school day reimburse Executive \$150
- \$150 x 12 = \$ 1800 x 10 meetings = \$18000
- possibility of extension night meetings or emergency meetings
- a decision as to whether day or night meetings or a combination of both for next year?

**612 Fellowship-DECREASED FROM \$1,000 TO \$800**

- this year the budget is \$1,000 and \$ 282.34 of the budget has been expensed
- expensed are cards, flowers, tribute donations for member/executive events to be recognized, medical leave gifts

**613 Furniture-INCREASED FROM \$2,000 TO \$3,000**

- this year the budget is \$2,000 and \$483.63 has been expensed to it
- with another VP next year, 1 new desk and a chair along with replacement chairs, a small filing cabinet and perhaps other items as required

**614 Health and Safety-REMAINED THE SAME**

- this year the budget is \$5,000 and \$1,740.60 has been expensed to it
- expensed to this budget line is release time for a H&S officer, school inspections, attendance at an Executive Meeting if appropriate, travel for school inspections

**615 Insurance-INCREASED FROM \$3,200 TO \$5,000**

- this year the budget is \$3,200 and \$3,835.87 has been expensed to it so far -this budget pays for WSIB for Executive Officers- April-Dec./22- \$1,695 +\$800 extra
- OTIP/RAEO Insurance Brokers for office content replacement, tenant improvements, liability insurance for a hosted local event
- 2023 Office Renewal \$1,449.60

**616 IT Support-DECREASED FROM \$18,000 TO \$4,000**

- this year the budget is \$18,000 of which \$2,425.90 has been expensed
- expensed to this budget are computer repairs, network settings, correcting wi-fi connection, installing printers, preparation of Levy Analysis by an outside source
- cost Dec.-March/23 plus an extra month \$6,940 x 3 = \$20,821.38

**617 Legal-REMAINED THE SAME**

- this year the budget is \$4,000 of which none of the budget has been expensed

**620 Meetings-ETFO AM ( Aug. Meeting)-REMAINED THE SAME**

-this year the budget is \$15,000 of which \$6,414.66 has been expensed from last year's AGM

-\$5,159.11 Executive Honorarium paid back to TDSB, \$1,255.55 for hospitality refreshments = \$6,414.66 expensed this year -some invoices did not arrive until the end of the fiscal year or cheques were not cashed before the end of the fiscal year and had to be paid from this year's budget

-the local works on a cash basis meaning financials are not up to date until monies actually come out of the bank account -but now with PayEdge once monies are dispersed, they are credited to the bank account even if cheques not cashed so updated financials are completed quicker (accrual are in financials as soon as invoices received)

CALCULATIONS FOR 2023-24 BUDGET —TOTAL EQUALS \$20,269.80 (\$20,300 ) new  
—- \$20,669.80 —rounded up to \$20,700

#### DELEGATES

-\$200 meal expense increase (retired teacher motion/23) -previously labelled \$150 honoraria -18 delegates x \$ 200 = \$3600

ALTERNATES (all alternate expenses are paid by the local)

-based on 10 alternates

-single room = \$341.98 x 10 = \$3,419.80

-meal expense increase— 10 x \$200 = \$2,000

-meal expense as provided by ETFO = \$195 x 10 = \$1,950 new — —-\$235 x 10 = \$2,350 -parking = \$30/day x 4 days = \$120 x 10 alternates = \$1,200

#### HOSPITALITY SUITE

-since the local has a candidate for running for Provincial and therefore other locals will be invited for exposure to the candidate

-\$700 x 3 nights = \$2,100

-\$2,000 for snacks and beverages since other locals will visit and be hosted

SNACKS for meetings \$1,000

#### **621 Meetings-Local AM (May meeting)-REMAINED THE SAME**

-this year the budget is \$20,000 of which \$9,258.28 has been expensed for last year's local AM: -Simply Voting Licenses and Management-\$3,548.20

-Eventstream for meeting setup, live production Zoom, Zoom licence \$5,085.00

-Dinner Reimbursements for local Annual Meeting and Extension \$625.08

CALCULATIONS FOR 2023-24 BUDGET – TOTAL EQUALS \$15,830 based on 120 members

### **Holiday Inn Toronto Downtown Centre**

- meeting room for 2 days-regularly \$ 1,500/day x 2 days = \$3,000 but fee has been waived
- board room for counting ballots-regularly \$575/day but reduced to \$375/day x 2 days= \$750
- hot buffet dinner- \$70/person x 120 members = \$8,400
- 2 registration people x \$100 each = \$200
- parking -reduced price of \$400/day x 2 days =\$800
- TTC-40 members x \$7.00 = \$280
- AV personnel ,equipment, insurance, tax, fee = \$2225 x 2 days = \$4450
- Parliamentarian-\$87.50/hour x 4 hours (4:30-8:30) = \$350/day x 2 days = \$700
- Parliamentarian transportation to and from London ON = 200 km x 2 days = 400 km x \$.61/km = \$244 (\$250)
- room decor \$100
- this meeting is held over 2 nights- 1 for voting and 1 for Constitutional items

### **623 Meetings-Fall/Winter General-DECREASED FROM \$50,000 TO \$30,000**

- this year the budget is \$50,000 and \$21,325.23 has been expensed-~~\$21,470.09~~ up
- expensed to this budget for the Oct., Feb. meetings are the venue, meals, Parliamentarian, AV, IT personnel, parking, TTC, registration helpers ( 2 @ \$100 each), room decor, resources, a practice session if virtual

### **625 Meetings-Monthly Executive-REMAINED THE SAME**

- this year the budget is \$27,000 and \$15,238.24 has been expensed
- the all day monthly Executive Meetings for all non-full time released Executive members
- pay is at the daily rate for OTs \$256.73 x 8 members = \$2,053.84 -round to \$2,500 for any Exec's in LTOs x 10 meetings/year = \$25,000 -add 50 other release days for other release days x \$256.73 = \$12,836 - -round to \$15, 000 for LTOs
- \$25,000 + \$15,000 = \$40,000
- also Parliamentarian, Secretary minutes, venue, virtual expenses
- the amount of money budgeted depends on whether Executive meetings will be during the day or after work

### **626 Meetings- Other-DECREASED FROM \$52,000 TO \$40,000**

- this year the budget is \$52,000 and \$53,900.51 has been expensed so far (increases of \$18,000 member meeting, \$800 Executive)—~~\$54,150.51~~ updated

-expensed to this budget are ETFO Representative Council Meetings, Golden Horseshoe OT President Meetings, (\$619) POTS ( \$3,651.14), TROTS, PAROTs, meals en route if appropriate, travel mileage, Leadership Training Conference (\$1,233.01)

**-August Strategic Meeting** ( total \$48,372.90), hotel rooms ( \$21,396.69), meals,travel mileage, Parliamentarian, Secretary minutes = \$450, hospitality room and snacks, resources, (binder photocopy and delivery of information \$408.12), AV equipment, facilitator fee for strategic planning meeting (\$859.70), fee for attendee services (\$6,546.96)

ORIGINALLY BUDGETED \$60,000, BUT OUTSIDE OF STRATEGIC MEETING, OTHER EVENTS EXPENSED TO THIS BUDGET ONLY TOTAL ABOUT \$5,000 -\$60,000 - DOWN TO \$52,000 AS NOW

-\$52,000 REDUCE TO \$40,000 FOR STRATEGIC MEETING + \$5,000 FOR OTHER EXPENSES = \$45,000

### **627 MEETINGS-OFL/CLC-\$10,000 — A NEW BUDGET LINE**

-Ontario Federation of Labour, Canadian Labour Congress

### **628 New Member Committee-REMAINED THE SAME**

-this year the budget is \$3,000 and \$72.55 has been expensed so far this year

-the idea is to encourage involvement in the local for new members (5 years)

-expensed to this budget are venues, meals, event expenses, release time, materials

### **629 Membership Recognition-REMAINED THE SAME**

-this year the budget is \$4,000 and nothing has been expensed so far -expensed to this budget are handouts, prizes, gifts for members attending local meetings and even

-swag (1st/2nd member meetings \$1,000 each, 3rd meeting \$2,000 )

### **630 Negotiations/Grievances-INCREASED FROM \$8,000 TO \$80,000**

-this year the budget is \$ 8,000 and \$684.87 has been expensed

-expensed to this budget are collective bargaining costs, surveys, time formulating preliminary submission, release time for CB Committee, printing & postage of CB bulletins, grievance process, member support, release time to attend arbitration meetings, strike vote events, travel

-15-20% of the estimated ETFO fee rebate for this budget line during a Collective Bargaining year

-if estimated ETFO fee rebate is \$500,000, 15% = \$75000

-if there is a Provincial strike, members on the picket line are paid \$150/day by ETFO Provincial

-if there is a local strike, the local needs to pay members on the picket line \$150/day

**631 Computer Equipment—CHANGED FROM OFFICE EQUIPMENT—  
INCREASED FROM \$5,000 TO \$6,000**

- this year the budget is \$ 5,000 and \$4,677.28 has been expensed
- expensed to this budget are computers, printers, projectors, ink cartridges, hard drives, software i.e. Microsoft Office 365, Adobe (12 x \$22.59 = \$271.08), Norton Anti-virus renewals
- new laptops, computers (?) needed

**632 Office Occupancy-DECREASED FROM \$35,000 TO \$25,000**

- this year the budget is \$35,000 and \$17,477.77 has been expensed so far
- the local office rent is July/22- Jan/23. is  $\$1,212.13 \times 7 = \$8,484.91$
- Feb. /24 the rent increases 3 % =  $\$1248.49 \times 5 = \$6,242.45$
- interim property tax this year was \$2,293.41
- final property tax this year was \$2,098.03
- taxes may increase for 23/24 so there is an allowance of \$500 for this increase
- rent/property taxes are paid by autopay to TDSB- beginning of each month

**633 Office Supplies-REMAINED THE SAME**

- this year the budget is \$5,000 and \$2,174.67 has been expensed so far.
- expensed to this budget line are kitchenware, water (Canadian Springs), Executive business cards, stationery, printer toner, desk supplies, event supplies, photocopy paper

**634 Political Action-DECREASED FROM \$20,000 TO \$5,000**

- this year the budget is \$20,000 and \$486.56 has been expensed so far.
- expensed to this budget line is merchandise for special campaigns, release prep time at ETFO office expenses incurred for Political action events-local event merchandise, parking refreshments for events, mileage

**635 Professional Learning Committee-REMAINED THE SAME**

- this year the budget is \$20,000 and \$1,218.74 has been expenses so far
- expensed to this budget are after school workshop venues, permits, meals, presenter fees, workshop supplies, release time if necessary

**637 Professional Learning Rebate-DECREASED FROM \$55,000 TO \$50,000**

- this year the budget is \$55,000 and \$40,340.35 has been expensed
- members are eligible for Professional Learning Courses up to \$250/yr. and \$50 for resources as long as the budget lasts
- single room occupancy is updated to \$636.03

**638 Racialized Committee - REMAINED THE SAME**

- this year the budget is \$12,000 and \$6,735.33 has been expensed -**\$6,810.33** updated
- Enough is Enough campaign for June

**639 Public Relations - INCREASED FROM \$2,000 TO \$3,000**

- this year the budget is \$2,000 and this budget has not been used -for campaigns related to the union

**640 Release Time Daily-DECREASED FROM \$20,000 TO \$5000**

- this year the budget is \$20,000 and \$3,133.66 has been expensed so far
- daily salaries for members and non-released full time Executive who are working on special tasks for the local i.e. training new Executive

**641 Released Officers-INCREASED FROM \$505,000 TO \$550,000**

- this year the budget is \$505,000 and \$300,533.64 has been expensed so far
- the President's 100% grid salary and 75% salary of the next highest paid released Officer will be reimbursed to the local from ETFO after the TDSB invoice is paid based on 339.5 days as opposed to a lump sum of \$189,618—244 days of this allotment are already used
- the medical leave of any released officer is expensed to this budget line
- this budget line's proposed monies depends on who is voted into the position and what their salary is
- it is best to assume the highest salary for each position and to leave a cushion for medical leaves
- top salary now is \$103,064 + 13% = \$13,398.32 extra for EI, vacation pay etc.
- \$103,064 + \$13,398.32 = \$116,462.32 for a new women-only VP
- \$116,462.32 + \$545,000 (anticipated increase) \$545,000 = \$661,462.32 + Office Organizer .5 \$58,231.16 = \$719,693.48
- \$30,000 for Chief Negotiator —one of the Released Officers going forward?
- medical leave is usually budgeted for \$40,000

**644 Social-DECREASED FROM \$15,000 TO \$10,000**

- the budget this year is \$15,000 and \$7,642.53 has been expensed
- expensed to this budget are special event payments, venues, deposits, meals, committee planning meetings meals, parking for members, resources and necessary release times, theatre tickets, sports events
- a sub section denotes non refundable member deposits for some events

**645 Status of Women-REMAINED THE SAME**

-the budget this year is \$10,000 and \$3,241.38 has been expensed so far  
 -expensed to this budget -payments for committee planning meeting meals, event expenses, appropriate conference fees

#### **646 Travel-REMAINED THE SAME**

-the budget for this year is \$6,000 and \$3,904.49 has been expensed  
 -expensed to this budget line are travel allowances (transit, parking) for ETFO AGM, Fall/Winter and May General Meetings  
 - errand parking, meetings with school staff, Executive travel, cabs  
 650 Website-DECREASED FROM \$8,000 TO \$5,500  
 -the budget this year was \$8,000 and \$3,436.31 has been expensed  
 -Web network Solutions —this is the local's domain which is owned by the local

**ETFO-Torots.com \$453 x 12 = \$5,436**

## **2022-2023 BUDGET**

**THIS YEAR'S BUDGET has more expenses than income**

**TOTAL \$686,000 INCOME \$536,781.85**

### **Remedies:**

-resource restraints  
 -workshops for financials so everyone has a working knowledge  
 -committee training for budgeting  
 -levy increase if necessary—other locals pay .03% to .33% -other suggestions:

**Annual Meeting Attendance - Session 1 - May 25, 2023**

Adil	Ahmad	Fletcher	Jerome
Susan	Andrew	Daniel	Kinrys
Jacques	Anihouvi	Younghee	Ko
Michael	Bannon	Sophie	Kroesen
Laura	Barrett	Kimberly	Lam
Jeremy	Bass	Dayoung	Lee
Helene	Bauer	Peter	Lovell
Gabrielle	Blais-Jones	Christine	Maben
Dona	Bonanno	Renee	Massop
Elena	Bozzo	Cynthia	McCarrey
Sharon	Brown	Jeffrey	McKee
Kavita	Chandoo	Christina	Meynell
Esther	Collier	Andrea	Meynell
Andreea	Constantin	Aminat	Mustafaeva
Chantelle	Cresswell	Duri	Naimji
Lisa	De Santis	Ken	Nakamura
Greg	Deitcher	Khai Du	Ngo
Julie A	Demers	Caini	Ouattara Sano
Jennifer	Dietert	John	Pacocho
Angella	Facey	Lynda	Patterson
Beverly	Flynn Samuels	Wilfred	Pelley
Loreen	Gale	Cecilia V	Poblete
Marisa	Gallippi	Jeishan	Rajakulasingam
Tiffany	Gardiner	Murielle	Richard
Nathan	Goveas	Peter	Schubert
Qurratulain	Haider	Raul	Selberg
Yeganeh	Hariri	Adimali	Sembapperuma
Iyabo	Ibazebo	Vickie	Tam
Danielle	Ingster	Doris	Wukasch
Gail	James	Alice	Zywiel

**Annual Meeting Attendance - Session 2 - May 31, 2023**

Alain	Aeschelmann	Kimberly	Lam
Adil	Ahmad	Arlene	Lax
Susan	Andrew	Peter	Lovell
Jacques	Anihouvi	Christine	Maben
Laura	Barrett	Sondra Mae	Marshall
Peter	Bartl	Renee	Massop
Jeremy	Bass	Barbra	Mbengo
Helene	Bauer	Cynthia	McCarrey
Adam	Berofsky	Ahmed	Meherudduza
Dona	Bonanno	Christina	Meynell
Elena	Bozzo	Andrea	Meynell
Sharon	Brown	Duri	Naimji
Kavita	Chandoo	Ken	Nakamura
Mohammad	Choudhry	Khai Du	Ngo
Carol	Collin	Caini	Ouattara Sano
Andreea	Constantin	John	Pacocho
Greg	Deitcher	Lynda	Patterson
Jennifer	Dietert	Christine	Pickering
Miriam	Ehrlich	Cecilia V	Poblete
Angella	Facey	Jeishan	Rajakulasingam
Beverly	Flynn-Samuels	Murielle	Richard
Loreen	Gale	Susan	Richman
Marisa	Gallippi	Peter	Schubert
Tiffany	Gardiner	Mamta	Sharma
Yeganeh	Hariri	Erin	Silver
Iyabo	Ibazebo	Efstathia	Sotiropoulos
Danielle	Ingster	Byron	Stevenson
Gail	James	Nick	Stodola
Jennifer	Kerwood	Sudha	Takaki
Daniel	Kinrys	Vickie	Tam
Younghee	Ko	Deirdre	White
Georgina	Kourtis	Hujing	Yang
Sophie	Kroesen	Amanda	Yuill