

**ENGINEERS GEOSCIENTISTS MANITOBA
BUDGET FOR THE YEAR ENDING JUNE 30, 2023**

Approved by Council June 9, 2022

	2022 Budget	2023 Budget	Difference from 2022 Budget	Note Reference
	Net Suplus (Deficit)	Net Suplus (Deficit)		
General Operating Funds				1
Core Governance & Operations				2
Admissions & Registration	(203,209)	(295,910)	(92,701)	3
Executive & Governance	(372,511)	(355,179)	17,332	4
Facilities & Operations	(858,618)	(810,524)	48,094	5
Finance	(299,323)	(291,275)	8,048	6
Information Technology & Security	(252,188)	(268,952)	(16,763)	7
Member Revenue, Care & Programming	4,004,701	4,089,123	84,422	8
Professional Standards, Investigation, Discipline & Enforcement	(569,031)	(1,095,079)	(526,048)	9
Core Governance & Operations Total	1,449,820	972,205	(477,615)	
Communications & Outreach				10
Communications & Stakeholder Relations	(137,392)	(144,059)	(6,666)	11
Equity & Representation	(466,121)	(369,934)	96,187	12
Government Relations	(232,173)	(235,108)	(2,935)	13
Professional & Social Event Hosting	(82,561)	(90,094)	(7,532)	14
Communications & Outreach Total	(918,247)	(839,194)	79,053	
General Operating Funds Total	531,573	133,011	(398,562)	15
Government Funding				
Strategic Initiatives				16
Capacity Building for Engineers (BRACE)	(43,250)	-	43,250	17
Strategic Initiatives Total	(43,250)	-	43,250	
Government Funding Total	(43,250)	-	43,250	18
Investments & Unrestricted Reserve Funds				19
Strategic Initiatives				20
Environment and Climate Change		(66,000)	(66,000)	21
Sustainable Development Taskgroup	(31,000)	-	31,000	22
Strategic Initiatives Total	(31,000)	(66,000)	(35,000)	
Annual Events				23
Council Retreat	(1,300)	(7,300)	(6,000)	24
Curling Funspiel	3,600	3,760	160	25
Ingenium AGM	(16,550)	(39,232)	(22,682)	26
Ingenium Awards Ceremony	(28,000)	(27,845)	155	27
Ingenium ProDev	14,288	25,939	11,651	28
International Women in Engineering Day (INWED) Event	(5,000)	(3,000)	2,000	29
Making Links Engineering Classic	25,510	19,015	(6,495)	30
MLA Reception	(8,500)	(8,500)	-	31
Provincial Engineering and Geosciences Week	(12,138)	(9,625)	2,513	32
Volunteer Appreciation	(7,000)	(7,000)	-	33
Annual Events Total	(35,090)	(53,788)	(18,698)	
Annual Programming				34
Affiliate Association Activities	(9,850)	(8,850)	1,000	35
Chapter Support	(35,000)	(35,000)	-	36
Charitable Giving	(40,500)	(40,500)	-	37
Cyber Security Program	(32,424)	(20,512)	11,912	38
Educational Support	(71,310)	(44,975)	26,335	39
E-Learning Module Development	(30,000)	(15,000)	15,000	40
EngGeo Marketing Campaign	(100,000)	(100,000)	-	41
Equity Diversity and Inclusion (EDI) ProDev for members		(9,600)	(9,600)	42
Girl Power Campaign	(25,000)	(60,500)	(35,500)	43
Government Relations Lobbying Program		(30,000)	(30,000)	44
Indigenous Role Models Campaign	(30,000)	(48,700)	(18,700)	45
Indigenous Sponsorship Program	(17,000)	(17,000)	-	46
Manitoba 2030 Coalition Program		(5,000)	(5,000)	47
Mentorship Program	(4,500)	(6,000)	(1,500)	48
New Members Welcome	(22,450)	(14,400)	8,050	49
Practice Audit	(30,000)	(30,000)	-	50
Surveys and Analysis of Public and Member Opinion	(40,000)	(30,000)	10,000	51
Trade Show Attendance	(2,800)	(2,200)	600	52
Womens Mentorship Program		(10,800)	(10,800)	53
Womens Returnship Program		(2,000)	(2,000)	54
Womens Sponsorship Program	(2,500)	(5,000)	(2,500)	55
Annual Programming Total	(493,334)	(536,037)	(42,703)	

Special Projects				
Act & By-law Revisions	(60,150)	(56,150)	4,000	56
Digitization of EngGeo File Systems	(10,000)	(20,000)	(10,000)	57
IT Systems Integration Project		(63,000)	(63,000)	58
Voting System Audit	(5,000)	-	5,000	59
Special Projects Total	(75,150)	(139,150)	(64,000)	
Supplemental Investment Income				
Investments	339,200	445,797	106,597	60
Supplemental Investment Income Total	339,200	445,797	106,597	
Investments & Unrestricted Reserve Funds Total	(295,374)	(349,179)	(53,804)	61
Restricted Funds				62
Special Projects				
Governance Review	(100,000)	(100,000)	-	63
MCWESTT Conference Hosting	(5,000)	(20)	4,980	64
Special Projects Total	(105,000)	(100,020)	4,980	
Restricted Funds Total	(105,000)	(100,020)	4,980	65
GRAND TOTAL OF ALL BUDGETED REVENUES AND EXPENSES	87,948	(316,188)	(404,136)	66
CAPITAL BUDGET				
	2022 Budget	2023 Budget		
Communications & Stakeholder Relations				
Computer equipment				
Communications (General)		(10,914)		67
Facilities & Operations				
Computer equipment				
Office Renovations and Upgrades		(6,420)		68
Leasehold improvements				
Office Renovations and Upgrades	(458,000)	(10,000)		69
Office furniture and equipment				
Hybrid Meeting Systems Upgrades		(10,575)		70
Office Renovations and Upgrades	(41,000)	(20,000)		71
Information Technology & Security				
Computer equipment				
Information Technology (General)	(25,300)	(17,000)		72
Grand Total	(524,300)	(74,909)		
CASH BUDGET				
ESTIMATED CHANGES TO CASH ACCOUNTS				
Estimated opening cash balance (July 1, 2022)		2,000,000		73
Budgeted Revenues and Expenses (from above)		(316,188)		74
Capital asset purchases (from above)		(74,909)		75
Add back (Deduct) effect of deferred revenues and non-cash expenses		(21,664)		76
Cash in from (Out to) investments		-		77
ESTIMATED CASH BALANCE (June 30, 2023)		1,587,239		78
ESTIMATED CASH NET CHANGE FOR THE BUDGET YEAR		(412,761)		79
FUND BALANCES BUDGET				
ESTIMATED CHANGES TO UNRESTRICTED NET ASSET BALANCE				80
Estimated opening UNRESTRICTED balance (June 30, 2022)		1,496,138		81
Estimated June 30, 2022 year-end surplus		250,000		82
2023 Budgeted net change in Capital Assets		88,277		83
2023 Budgeted net change in Restricted Funds		100,020		84
2023 Budgeted net deficit		(316,188)		
ESTIMATED UNRESTRICTED NET ASSETS BALANCE (June 30, 2023)		1,618,247		
ESTIMATED UNRESTRICTED NET ASSET CHANGE FOR THE BUDGET YEAR		122,109		85

NOTES TO BUDGET

1	"General Operating Funds" are the year-to-year revenues and expenses that are generated to fulfil obligations under the act, and to support departmental costs essential for fulfilling the Ends and Strategic Plan; These activities are primarily funded by member, intern and license fees noted in the fee schedule; Revenues are netted against Expenses for each line, indicating a net contribution or net expense for each department or activity
2	"Core Governance & Operations" is defined as being core to the general operations and administration which enable the Association to fulfill its obligations under the Act
3	Fee restructure to align international assessment application process
4	Legal fees adjusted based on prior period experience
5	Increase to depreciation due to full year on new renovations completed late 2022; Decrease to salaries due to staff time reallocation to events, member services and communications; rate adjustment for provincial H&E Tax Levy on payroll
6	Miscellaneous adjustments based on prior period experience
7	Miscellaneous adjustments based on prior period experience
8	Includes primary revenues of the association including annual dues and license fees; Increase to revenues based on member, intern and licensee 5 year growth trends; increase to salaries based on staff time reallocation from Facilities and Operations
9	Increase to legal fees and expert review costs; Investigation and Discipline legal costs have been increasing over the past several years, trend analysis and forecasts were prepared based on Jan 2020 to Mar 2022 actual; IC reliance on internal review is being replaced by external experts; Options for cost reductions are being explored by the Professional Standards department
10	"Communications & Outreach" is defined as being essential to the Association in fulfilling its obligations under the Act, and in coordinating and executing programming and projects to fulfill and enhance the ends and strategic priorities identified by Council and the Executive
11	Miscellaneous adjustments including changes to KP magazine publication; Increase to salaries based on staff time reallocation from Facilities and Operations
12	Shift from general, to more focused and defined programming; overall equity and representation budget remains unchanged, but the values are now described in the Initiatives, Events, and Programming section of the budget
13	Miscellaneous adjustments based on prior period experience
14	Increase to salaries based on staff time reallocation from Facilities and Operations
15	Contributes to (Deducts from) Unrestricted Reserve Funds during the year
16	"Strategic Initiatives" are efforts to explore, assess, and kickstart efforts in support of priorities identified in the strategic plan
17	BRACE Multi-year project funded through a government contract completed in 2022 FY where the 2022 year deficit was offset by 2021 net surplus (not shown here); 2023 opportunity for funding is being explored and if obtained would result in a net zero project worth approximately \$100 - \$150K
18	Restricted to projects within this section
19	"Investments & Unrestricted Reserve Funds" is comprised of prior year surpluses and deficits which over time have contributed to and reduced the funds available for allocation to projects, programs and initiatives; the unrestricted reserves are, in essence, the available savings that can be used to supplement general operating revenues; the 2021 net surplus was \$786,647, and 2022 has been estimated to year-end (July 1 2021 to April 30 2022 actual plus May and June 2022 estimated) as having a projected surplus of between \$200,000 and \$300,000; ; Revenues are netted against Expenses for each line, indicating a net contribution or net expense for each department or activity
20	"Strategic Initiatives" are efforts to explore, assess, and kickstart efforts in support of priorities identified in the strategic plan
21	Continue developing the E&CC strategic proposal and BRACE 2.0 proposal to submit for council/federal/provincial funding. Developing an action plan to execute on the CEO/Registrar Strategic Plan 2022-2027"
22	Taskgroup had been formed to investigate Environment and Climate Change issues and provide recommendations to the Association leadership in supporting its ends and strategic priorities; the taskgroup has been disbanded for 2023 as new initiatives are forming from their work which take priority in 2023
23	"Annual Events" contribute to the engagement of and provide training and networking opportunities for Members, Interns and other stakeholders
24	Annual council retreat where councilors (new and returning) are provided with information and training on the Association, its activities and ongoing initiatives and obligations of council; Increase in 2023 reflects a hybrid/in-person retreat compared to virtual in 2022
25	Surpluses are donated to University groups as part of the "Educational Support" budget line, and results in a net zero monetary value to the Association; Miscellaneous adjustments based on prior period experience
26	Annual General Meeting; Miscellaneous adjustments based on prior period experience; Move to hybrid/in-person in 2023 from virtual in 2022
27	Ingenium annual awards ceremony; Miscellaneous adjustments based on prior period experience
28	Ingenium annual conference; Miscellaneous adjustments based on prior period experience including increased revenues to offset expenses; Move to hybrid/in-person in 2023 from virtual in 2022
29	Miscellaneous adjustments based on prior period experience
30	Surpluses are donated to University groups as part of the "Educational Support" budget line, and results in a net zero monetary value to the Association; Miscellaneous adjustments based on prior period experience
31	Maintained at prior budget levels to host Government officials as part of the Association's government relations efforts
32	Miscellaneous adjustments based on prior period experience; donation to a charitable organization is contingent on the "Spaghetti Bridge" competition and is included in the "Charitable Giving" budget line
33	Annual recognition of the hundreds of volunteers that serve on Council, committees and taskgroups; No change from prior year
34	"Annual Programming" are specified and defined ongoing activities that support and promote the Association's ability to fulfil its obligations as specified by the Ends, Strategic Plan, and other initiatives set forth by Council and the Executive
35	Communications & Stakeholder Relations; Participation and sponsorship of other association's events; Miscellaneous adjustments based on prior period experience
36	Communications & Stakeholder Relations; Annual chapter funding is allocated in the late spring each fiscal year based on member affiliations
37	Communications & Stakeholder Relations; Includes donation generated as part of the annual PEGW "Spaghetti Bridge" competition; encourages and promotes participation in the event
38	Information Technology & Security; Schedule of penetration tests and vulnerability scans, staff training and phishing campaigns and cyber insurance policy; Reduction is as a result of a less-costly staff training and phishing campaign provider found during 2022
39	Communications & Stakeholder Relations; Sponsorships and donations to educational institutions and student groups associated with Engineering and Geosciences
40	Professional Standards, Investigation, Discipline & Enforcement; Continuation of prior year (inception year) module development;
41	Communications & Stakeholder Relations; Annual public marketing efforts including message development and media purchases to promote P.Eng and P.Geomatics and what it means to the public of Manitoba
42	Equity & Representation reallocation of funds from general operating to support a specified initiative; Training offered to members on Equity Diversity and Inclusion
43	Equity & Representation reallocation of funds from general operating to support a specified initiative; campaign to promote engineering and geosciences as a career path for school-age girls
44	Government Relations; Writing of briefs to government, environmental/feasibility studies, research and stakeholder engagement efforts
45	Equity & Representation reallocation of funds from general operating to support a specified initiative; continuation of the development work on the initiative from 2022 where the content and messages that were developed in the prior year will be delivered by various media
46	Equity & Representation; Annual sponsorship of Indigenous organizations to support the efforts to increase Indigenous participation in the professions
47	Equity & Representation reallocation of funds from general operating to support a specified initiative; Industry participation to support the efforts to increase Women participating in the professions
48	Equity & Representation; Miscellaneous adjustments based on prior period experience
49	Member Revenue, Care & Programming; Prior year focused on a luncheon; this has shifted to giving welcome packages to new members instead and hence a reduction in expenses attributed to food and venue costs
50	Professional Standards, Investigation, Discipline & Enforcement; Investigation of the potential for establishing a proactive audit program to review licensed firms in Manitoba
51	Communications & Stakeholder Relations; surveying public opinion on general topics; Adjusted based on prior period experience
52	Communications & Stakeholder Relations; Attending trade shows to promote the Association; Adjusted based on prior period experience
53	Equity & Representation reallocation of funds from general operating to support a specified initiative; In partnership with the University of Manitoba, efforts to match mentors (professionals) with mentees (interns and students) to discuss career planning and navigation as well as issues specific to women professionals in engineering and geoscience
54	Equity & Representation reallocation of funds from general operating to support a specified initiative; Efforts to have women return to the professions after having left

55	Equity & Representation; Annual sponsorship of Womens groups to support the efforts to increase Women participating in the professions
56	Legal costs and focus group costs associated with proposed changes to the Act and Bylaws; Adjusted based on prior period experience
57	Scanning of paper files to a digital format in an effort to modernize, unify, protect, classify and apply retention policies to documentation currently stored in paper format
58	Evaluate various IT systems including the registration system to explore opportunities for improving and unifying the systems
59	Occurs every 3 years based on Council policy
60	Idle cash is invested in various portfolios with the intention of supplementing programs and projects; forecasts are prepared based on prior performance and adjusted for estimated contributions and withdrawals during the budget year
61	Net budgeted change to fund balances during the year
62	"Restricted Funds" are funds that have been established by transferring values out of unrestricted reserves for specific purposes specified by council or management. They can only be used for the purposes for which they have been allocated.
63	Established as a restricted fund in 2022 to review the appropriateness of the Association's use of the Carver model of governance; fund was not used in 2022 and will be carried forward to 2023
64	Periodic conference organized and hosted by volunteers affiliated with the association through committee or taskgroup; the restricted fund balance is increased through conference surpluses, and depleted by conference deficits; the small amount in 2023 is simply a domain name renewal
65	Net budgeted change to fund balances during the year
66	This is the "All In" net deficit value from the budgeted revenues and expenses - in essence it is the "net surplus" or "net deficit" that would show on the year-end "statement of operations"
67	Purchase of two workstations and peripherals for the production studio built during the 2022 fiscal year (office renovations and upgrades from 2022 year budget); these are high-performance media production units with dual monitors and cameras
68	48 Port Switch and Wireless AP to service 2nd floor renovations completed in 2022 fiscal year
69	Renovations to second floor completed late in 2022 fiscal year; 2023 budget is to renovate the server for McKinley
70	Upgrades to meeting rooms to accommodate hybrid in-person / virtual meetings
71	Furniture and other miscellaneous décor and appliances to complete the 2nd floor renovations completed in 2022 fiscal year
72	Association policy is to rotate general use computers out every four years; this is an annual capital cost based on the number of computers reaching their retirement date during the fiscal year
73	The Association ended May 2022 with a healthy cash position (excluding investment accounts) of approximately \$2.3M. It is expected that by the end of June 2022, the cash balance will be approximately \$1.9 M.
74	This is the "All In" net deficit value from the budgeted revenues and expenses
75	Reduces the cash as a result of capital purchases that are not included in revenues and expenses.
76	This adds back non-cash expenses such as depreciation, and adjusts for the effect of revenue deferrals. In 2022, since there is no change in member dues pricing, the revenue deferral effect is not as impactful as years where there's a change. Estimated amortization of the 2021 member year deferral and the adjusted forecast for the 2022 member year combined with the add back of depreciation contribute to a negative estimate on this line for 2022.
77	Available cash in the general operating accounts is sufficient and there is no anticipated need to draw cash out of investments. Cash may be withdrawn from investment portfolio cash accounts if necessary without selling equities or bonds; Management assesses market conditions before selling instruments where a gain or loss may be realized
78	The expected cash balance at the end of the year, considering the adjustments previously noted.
79	The net increase (reduction) in cash from the beginning of the fiscal year, to the end of the fiscal year.
80	"Unrestricted Net Assets" are, in essence, 'savings' of the association that have been accrued over time through Statement of Operation net surpluses, and which have not been encumbered through internal restrictions, or tied up in capital assets
81	April 30th actual with estimated adjustments for May and June including the completion of 2nd floor renovations; this includes the 786,647 net surplus from the 2021 fiscal year-end Audited Statement of Operations
82	Continued effects of COVID restrictions in 2022 are estimated to result in a June 30, 2022 year-end surplus higher than budget; net surplus or deficit is closed to unrestricted net assets at the end of the fiscal year
83	Budgeted asset acquisitions are deducted, depreciation is added back to Unrestricted Net Assets during the year
84	Utilization (depletion) of Restricted funds adds back to Unrestricted Net Assets during the year
85	The net increase (reduction) in Unrestricted Net Assets from the beginning of the fiscal year, to the end of the fiscal year.

ENGINEERS GEOSCIENTISTS MANITOBA
DUES AND FEES LIST FOR THE FISCAL YEAR ENDING JUNE 30, 2023

Approved by Council June 9, 2022

	Current Total Including GST	New Total Including GST	Total Change Including GST	Proposed Date of Change
Annual Dues / Licenses				
Annual Dues - General Member	536.00	536.00	-	N/A
Annual Dues - General Member (dues waived)	(536.00)	(536.00)	-	N/A
Annual Dues - Intern	268.00	268.00	-	N/A
Annual Dues - Member On Leave	110.00	110.00	-	N/A
Annual Dues - Senior Member	536.00	536.00	-	N/A
Annual Dues - Senior Member (dues waived)	(536.00)	(536.00)	-	N/A
Annual Dues - Student	20.00	20.00	-	N/A
Annual Licence - Specified Scope of Practice	536.00	536.00	-	N/A
Annual Licence - Temporary Licensee	536.00	536.00	-	N/A
Certificate of Authorization - Practising Entity	500.00	500.00	-	N/A
Certificate of Authorization - Sole Practitioner	250.00	250.00	-	N/A
Dues Relief - General	(268.00)	(268.00)	-	N/A
Dues Relief - Intern	(134.00)	(134.00)	-	N/A
Dues Relief - Specified Scope License	(268.00)	(268.00)	-	N/A
Fees				
Administration Fee - Cancellation of Suspension	105.00	105.00	-	N/A
* Administration Fee - CBA	56.18	56.18	-	N/A
Administration Fee - Copy of Report	53.50	53.50	-	N/A
Administration Fee - De-Registration	100.00	100.00	-	N/A
Administration Fee - Late Fee (Non-Refundable)	52.50	52.50	-	N/A
Administration Fee - Late Report	10.70	10.70	-	N/A
Administration Fee - Letter of Good Standing	21.00	21.00	-	N/A
Administration Fee - Pre-Enrollment Time	53.00	53.00	-	N/A
Administration Fee - Pre-Grad Time	53.50	53.50	-	N/A
* Administration Fee - Stamp Replacement	57.75	57.75	-	N/A
Application Fee - Certificate of Authorization	250.00	250.00	-	N/A
** Application Fee - General (Non-Refundable)	150.00	150.00	-	N/A
** Application Fee - Specified Scope of Practice	150.00	150.00	-	N/A
Assessment Fee - Academic	440.00	440.00	-	N/A
*** Assessment Fee - Exam Re-Read (Non-Refundable)	250.00	250.00	-	N/A
*** Assessment Fee - Geoscience	105.00	105.00	-	N/A
*** Assessment Fee - Interview Fee (Non-Refundable)	500.00	500.00	-	N/A
Assessment Fee - Re-Assess	125.00	125.00	-	N/A
Assessment Fee - Reinstatement	233.00	233.00	-	N/A
*** Assessment Fee - Thesis Reading (Non-Refundable)	240.00	240.00	-	N/A
Exam Fee - National Professional Practice Exam	260.00	260.00	-	N/A
*** Exam Fee - PPE Writer's Fee	130.00	130.00	-	N/A
*** Exam Fee - Technical	300.00	300.00	-	N/A
Deposits				
Deposit - Discipline Appeal	500.00	500.00	-	N/A

* Cost recovery items where small adjustments were made during 2022 to accommodate increased costs to the association from its suppliers

** Changes made during the spring of 2022 approved by council to unify the application fees amongst different types of application

*** No longer active at this time