



Draft 2018–2019 CAUT Budget

Yalla Sangaré, Treasurer

The draft budget for the 2018-2019 fiscal year is attached for your review.

Here are some important matters to note:

Income

A. Membership Fees

The increase in fees is based on the percentage change of the average salary by rank for 2016-2017, as reported by the National Faculty Data Project. The number by rank is based on the reported membership data for December 2017.

B. Bulletin Advertising

Revenues from advertising revenues are forecasted at the same level as last year.

D. CAUT Publications

We expect modest revenues from the CAUT Book Series.

E. Conferences Revenues

Only one CAUT conference is planned in 2018-2019 (Aboriginal Conference)

F. Rental Income

Revenues reflect the lease terms for our new tenant.

Operating Expenses

J. Salaries & Benefits

Salaries and Benefits reflect the rates included in the agreement between COPE 225 and CAUT.

J.4. Contract and Casual Labour: Expenses have been adjusted to reflect actual expenses incurred in 2017/2018.

K. Office & Overhead

- K.1. Copying and Printing: Costs have been adjusted to reflect contract terms with our new copier supplier.
- K.9. IT Systems and Services: Expenses include server hosting revenues and regular IT expenses (softwares, hardware upgrades, licenses, ISP).

L. Governance & Committees

- L(i).1. Council: Expenses have been adjusted to reflect actual expenses incurred in 2017-2018.
- L(i).1. Executive Committee: Expenses have been adjusted to reflect actual expenses incurred in 2017-2018.

L(i).4. Governance Travel: Expenses have been adjusted to reflect actual expenses incurred in 2017-2018.

- L(ii) 3 and 7 Contract Academic Staff and the Francophones' Committees: Decrease in costs to reflect actual costs incurred in the past two fiscal years.

M. Public Policy & Communications

- M3. Almanac: Decrease in costs to reflect actual costs incurred in the past fiscal year.
- M4. CAUT Monograph Series: No monograph series is planned for the 2018-2019 fiscal year.
- M8. CAUT Campaigns: Two campaigns will be developed, Fair Employment week and Review of the Copyright Act. Costs reflect the resources needed to achieve an increased outreach through the production of targeted materials
- M10. Coalitions, Partnerships, Memberships: Increase in cost reflects the Euro currency exchange rate for CAUT's membership in Education International.
- M11. CAUT Website: Costs are to account for website functionality enhancements and maintenance.
- M12. Travel-Policy and Communications: An increase in onsite training and workshops result in an increase in forecasted expenses.

N. Research

- N3. Special Projects: Increase in costs reflect the development of several targeted research projects in 2018-2019.

P. Education

P1. CAUT Conferences: Only one CAUT conference is planned in 2018-2019 (Aboriginal Conference).

Q. Association Services

- Q.5. Information Materials/publications/Mobilis: Increase in costs reflect the anticipated production of engagement information materials.

R. Other Expenses

- R.1. Committees of Inquiry: Costs account for anticipated and ongoing committees of Inquiry in 2018-2019.

Surplus/Deficit

The draft budget reflects an operating deficit of \$6,350 and a deficit of \$141,350 after depreciation expenses.

Budget Summary

	Actual Results 2016-2017	Approved Budget 2017-2018	DRAFT BUDGET 2018-2019
INCOME			
A. Membership Fees	7,224,651	7,589,698	7,719,132
B. CAUT <i>BULLETIN</i>	1,016,118	985,000	985,000
C. Expense Recovery	52,448	50,000	52,000
D. CAUT Publications	-	1,000	1,000
E. Conference Revenue	33,626	30,000	15,000
F. Rental Income	22,244	110,000	71,146
G. Interest Income	30,546	30,000	30,000
H. Affinity Programs	68,325	65,000	65,000
I. Miscellaneous Income	40,425	8,000	8,000
TOTAL INCOME	8,488,383	8,868,698	8,946,278
EXPENSES (see attached schedule for details)			
J. Salaries/Benefits	4,328,237	4,908,553	4,945,128
K. Office & Overhead	1,075,186	1,054,500	1,099,500
L. Governance & Committees	890,564	1,104,000	1,111,000
M. Public Policy & Communications	564,219	642,700	710,000
N. Research	38,518	57,000	66,000
O. Legal Services	211,637	505,000	505,000
P. Education/Conferences	127,723	272,000	255,000
Q. Association Services	76,404	133,000	141,000
R. Other Expenses	3,515	185,000	120,000
TOTAL EXPENSES	7,316,003	8,861,753	8,952,628
OPERATING BALANCE	1,172,380	6,945	(6,350)
S. Capital Asset Amortization	137,597	140,000	135,000
SURPLUS/(DEFICIT)	1,034,784	(133,055)	(141,350)
T. BALANCE OF NET ASSETS	3,508,092	3,417,228	3,366,742

Expense Schedule

	Actual Results 2016-2017	Approved Budget 2017-2018	DRAFT BUDGET 2018-2019
J . SALARIES/BENEFITS			
1. Management Staff	753,481	805,787	821,632
2. Professional & Office Staff	2,707,193	3,092,156	3,099,801
3. Employee Benefits & Expenses	786,087	925,610	928,695
4. Contracts & Casual Labour	61,018	60,000	70,000
5. Leave Accruals	20,458	25,000	25,000
TOTAL SALARIES/BENEFITS	4,328,237	4,908,553	4,945,128
K. OFFICE & OVERHEAD			
1. Copying & Printing	82,785	95,000	90,000
2. Mailing & Courier	26,671	30,000	30,000
3. Contract Negotiations	31,015	5,000	5,000
4. Office Supplies & Services	99,606	80,000	100,000
5. Telephone & Fax	32,239	40,000	35,000
6. Office Accommodation	266,435	300,000	300,000
7. Audit Fees	27,710	30,000	30,000
8. Staff Development & Memberships	20,762	30,000	35,000
9. IT Systems and Services	166,998	150,000	180,000
10. General/D&O Insurance	3,279	3,500	3,500
11. Legal and consulting Fees	21,519	20,000	20,000
12. Hiring Costs	26,802	20,000	20,000
13. GST/HST Expense	235,538	250,000	250,000
14. Sundry	33,829	1,000	1,000
TOTAL OFFICE & OVERHEAD	1,075,186	1,054,500	1,099,500
L. GOVERNANCE & COMMITTEES			
(i) Governance			
1. Council	342,659	345,000	350,000
2. Executive Committee	140,463	120,000	140,000
3. Release Time	197,206	300,000	300,000
4. Dependent Care	810	1,000	1,000
5. Travel - Governance	42,290	60,000	55,000
6. International Travel/Liaison	68,512	70,000	70,000
Sub-total Governance	791,941	896,000	916,000
(ii) Committees			
1. Academic Freedom & Tenure	16,708	35,000	35,000
2. Collective Bargaining & Economic Benefits	12,054	25,000	25,000
3. Contract Academic Staff	13,406	34,000	30,000
4. Equity	23,090	40,000	40,000
5. Librarians' & Archivists'	14,218	29,000	25,000
6. Clinical Faculty	8,754	10,000	10,000
7. Francophone	10,393	25,000	20,000
8. Ad Hoc Committees & Working Groups	-	10,000	10,000
Sub-total Committees	98,623	208,000	195,000
TOTAL GOVERNANCE & COMMITTEES	890,564	1,104,000	1,111,000

	Actual Results 2016-2017	Approved Budget 2017-2018	DRAFT BUDGET 2018-2019
M. PUBLIC POLICY & COMMUNICATIONS			
1. CAUT <i>Bulletin</i>	196,705	225,000	225,000
2. CAUT Publications	8,844	2,000	2,000
3. CAUT Almanac	-	12,000	-
4. CAUT Monograph Series	-	5,000	-
5. Media Monitoring & Press Releases	10,500	12,000	15,000
6. Subscription and equipment rental		2,200	2,000
7. Translation Fees	81,641	82,000	82,000
8. CAUT Campaigns	24,915	75,000	80,000
9. Public Opinion Polling		30,000	33,000
10. Coalitions, Partnerships, Memberships	213,640	190,000	215,000
11. CAUT Website	25,000	-	36,000
15. Travel - Policy & Communications	2,972	7,500	20,000
TOTAL PP&C	564,219	642,700	710,000
N. RESEARCH			
1. Research Data & Library Acquisitions	36,920	50,000	50,000
2. Travel -Research	396	5,000	1,000
3. Special Research Projects	1,201	2,000	15,000
TOTAL RESEARCH	38,518	57,000	66,000
O. LEGAL SERVICES			
1. Lawyers' Liability Insurance/Fees	5,548	10,000	10,000
2. CAUT Arbitration Service Travel	1,242	10,000	10,000
3. Legal Fees & Retainers	184,566	450,000	450,000
4. Arbitration database	20,281	35,000	35,000
TOTAL LEGAL SERVICES	211,637	505,000	505,000
P. EDUCATION/CONFERENCES			
1. CAUT Conferences	36,584	70,000	55,000
2. Forum for Chief Negotiators	545	55,000	60,000
3. Workshop for Sr. Grievance Officers	44,829	52,000	60,000
4. Workshop for New Presidents	19,845	25,000	25,000
5. Forum for Presidents	17,025	50,000	40,000
6. New Activist Workshop	8,894	20,000	15,000
TOTAL EDUCATION/CONFERENCES	127,723	272,000	255,000
Q. ASSOCIATION SERVICES			
1. Travel - Negotiations	11,323	30,000	30,000
2. Travel - Organizing	-	3,000	4,000
3. Travel - Health & Safety	1,548	5,000	2,000
4. On-Site Training & Workshops	39,132	50,000	55,000
5. Information Materials/Publications/Mobilis	24,401	25,000	30,000
6. Certification Fees & Assistance to Locals	-	20,000	20,000
TOTAL ASSOCIATION SERVICES	76,404	133,000	141,000

	Actual Results 2016-2017	Approved Budget 2017-2018	DRAFT BUDGET 2018-2019
R. OTHER EXPENSES			
1. Committees of Inquiry	3,515	35,000	20,000
2. Contingency/Other	-	150,000	100,000
TOTAL CONTINGENCY & OTHER	3,515	185,000	120,000
TOTAL EXPENSES	7,316,003	8,861,753	8,952,628

2018-2019 Fee Schedule

FACULTY ASSOCIATION MEMBERS	2014-2015 Average Salary†	2016-2017 Average Salary†	Increase	Estimated Number‡	Annual Fees	Monthly Fees	Total
Professor	159,833	160,250	0.26%	12,131	220.89	18.41	2,679,540
Associate Professor	125,094	127,600	2.00%	13,002	177.91	14.83	2,313,165
Assistant Professor	101,806	103,400	1.57%	8,465	144.01	12.00	1,219,010
Lecturers/Others	96,367	98,275	1.98%	6,789	142.85	11.90	969,833
CAS	n/a	n/a	1.6%*	10,592	45.72	3.81	484,243
Post Docs	n/a	n/a	1.6%*	884	48.77	4.06	43,111
TOTAL				51,862			\$7,708,903

ASSOCIATE MEMBERS	Estimated Number	Annual Fees	Total
Associate Members	25	136.00	3,400
Retired Members	162	32.00	5,184
CAS Members	6	45.00	270
Student Members	3	45.00	135
Post-docs	5	48.00	240
Lifetime members	4	250.00	1,000
TOTAL	205		\$10,229

TOTAL MEMBERSHIP FEES**\$7,719,132**

Notes

† all staff without senior administrative duties

‡ The number by rank is based on membership data for December 2017

* Total CPI- 2017

2018-2019 Fee Calculation by Member Association

		Annual Fee							
		Professor	Associate	Assistant	Other	CAS	Post Doc		
		\$ 220.89	\$ 177.91	\$ 144.01	\$ 142.85	\$ 45.72	\$ 48.77		
		Professor	Associate	Assistant	Other	CAS	Post Doc	Totals	
Acadia	#	82	49	37	58	64	0	290	#
	\$	18,113	8,718	5,328	8,286	2,926	0	43,371	\$
ACIFA	#	0	60	60	0		0	120	#
	\$	-	10,675	8,640	0	0	0	19,315	\$
Alberta	#	964	694	392	641	1,580	0	4,271	#
	\$	212,941	123,468	56,450	91,569	72,238	0	556,666	\$
Algoma	#	5	27	23	0	58	0	113	#
	\$	1,104	4,804	3,312	0	2,652	0	11,872	\$
Athabasca	#	40	66	28	223	48	0	405	#
	\$	8,836	11,742	4,032	31,856	2,195	0	58,661	\$
AST	#	1	6	1	2	0	0	10	#
	\$	221	1,067	144	286	0	0	1,718	\$
Bishop's	#	40	37	9	98	80	0	264	#
	\$	8,836	6,583	1,296	14,000	3,658	0	34,372	\$
Brandon	#	52	60	111	23	15		261	#
	\$	11,486	10,675	15,985	3,286	686	0	42,117	\$
Brescia	#	8	22	4	0	0	0	34	#
	\$	1,767	3,914	576	0	0	0	6,257	\$
B.C.	#	1,007	681	391	566	476		3,121	#
	\$	222,439	121,156	56,306	80,855	21,740	0	502,496	\$
BCIT	#	0	0	0	828	780		1,608	#
	\$	-	0	0	118,283	35,662	0	153,944	\$
Brock	#	149	271	101	36	0	0	557	#
	\$	32,913	48,213	14,545	5,143	0	0	100,814	\$
Calgary	#	652	648	509	0	516	0	2,325	#
	\$	144,022	115,285	73,299	0	23,592	0	356,197	\$
Cape Breton	#	18	64	36	36	0	0	154	#
	\$	3,976	11,386	5,184	5,143	0	0	25,689	\$
Carleton	#	235	367	172	115	9	0	898	#
	\$	51,910	65,292	24,769	16,428	411	0	158,811	\$
Carleton Post-docs	#							0	#
	\$	-	0	0	0	0	0	0	\$
Concordia	#	314	359	118	222	0	0	1,013	#
	\$	69,360	63,869	16,993	31,713	0	0	181,936	\$
Concordia U-C	#	18	21	10	12	0	0	61	#
	\$	3,976	3,736	1,440	1,714	0	0	10,866	\$
CUPE 3902	#	6	10	3	0	638	672	1,329	#
	\$	1,325	1,779	432	0	29,169	32,772	65,478	\$
CUPE 3909	#	0	0	0	0	264	0	264	#
	\$	-	0	0	0	12,070	0	12,070	\$
CUPE 3912	#	0	0	0	0	386	0	386	#
	\$	-	0	0	0	17,648	0	17,648	\$
Dalhousie	#	326	258	199	194	116	0	1,093	#
	\$	72,011	45,900	28,657	27,714	5,304	0	179,586	\$
FPSE-BC	#	0	0	490	52	590	0	1,132	#
	\$	-	0	70,563	7,428	26,975	0	104,966	\$
Gran MacEwan	#	8	95	219	87	575	0	984	#
	\$	1,767	16,901	31,537	12,428	26,289	0	88,923	\$

		Annual Fee							
		Professor	Associate	Assistant	Other	CAS	Post Doc		
		\$ 220.89	\$ 177.91	\$ 144.01	\$ 142.85	\$ 45.72	\$ 48.77		
		Professor	Associate	Assistant	Other	CAS	Post Doc	Totals	
Guelph	#	244	357	136	53	50	0	840	#
	\$	53,898	63,513	19,585	7,571	2,286	0	146,853	\$
Hearst	#	0	3	6	8	0	0	17	#
	\$	-	534	864	1,143	0	0	2,541	\$
Huron	#	9	17	18	10	9		63	#
	\$	1,988	3,024	2,592	1,429	411	0	9,445	\$
King's College	#	0	0	0	6	0	0	6	#
	\$	-	0	0	857	0	0	857	\$
King's U-C	#	12	66	20	4	0	0	102	#
	\$	2,651	11,742	2,880	571	0	0	17,844	\$
Lakehead	#	85	154	71	18	58	0	386	#
	\$	18,776	27,398	10,224	2,571	2,652	0	61,621	\$
Laurentian	#	114	161	91	43	289	0	698	#
	\$	25,182	28,643	13,105	6,143	13,213	0	86,285	\$
Laval	#	732	285	210	16	0	0	1,243	#
	\$	161,694	50,704	30,241	2,286	0	0	244,924	\$
Lethbridge	#	91	150	100	108	35	104	588	#
	\$	20,101	26,686	14,401	15,428	1,600	5,072	83,288	\$
Manitoba	#	340	351	231	260	0	0	1,182	#
	\$	75,104	62,446	33,265	37,142	0	0	207,957	\$
McGill	#	299	365	97	129	0	0	890	#
	\$	66,047	64,937	13,969	18,428	0	0	163,380	\$
McMaster	#	387	301	211	12	13	0	924	#
	\$	85,486	53,550	30,385	1,714	594	0	171,730	\$
McMaster - Librarians	#	0	0	0	19	0	0	19	#
	\$	-	0	0	2,714	0	0	2,714	\$
Memorial	#	240	297	245	90	0	0	872	#
	\$	53,014	52,839	35,281	12,857	0	0	153,991	\$
Moncton	#	89	85	84	35	141	0	434	#
	\$	19,659	15,122	12,096	5,000	6,447	0	58,325	\$
Moncton/Edmundston	#	15	13	8	11	0	0	47	#
	\$	3,313	2,313	1,152	1,571	0	0	8,350	\$
Moncton/Shippagan	#	6	11	12	0	0	0	29	#
	\$	1,325	1,957	1,728	0	0	0	5,010	\$
Mt Allison	#	40	69	20	18	38	7	192	#
	\$	8,836	12,276	2,880	2,571	1,737	341	28,642	\$
Mount Royal	#	33	280	66	6	371	0	756	#
	\$	7,289	49,814	9,504	857	16,962	0	84,427	\$
Mt St Vincent	#	37	55	31	15	0	0	138	#
	\$	8,173	9,785	4,464	2,143	0	0	24,565	\$
New Brunswick	#	204	179	126	49	210	0	768	#
	\$	45,062	31,846	18,145	7,000	9,601	0	111,654	\$
Nipissing	#	32	92	50	14	231	0	419	#
	\$	7,069	16,368	7,200	2,000	10,561	0	43,198	\$
Northern BC	#	71	56	29	72	122	0	350	#
	\$	15,683	9,963	4,176	10,285	5,578	0	45,686	\$
NOSMFA	#	6	11	0	149	0	0	166	#
	\$	1,325	1,957	0	21,285	0	0	24,568	\$
NSCAD	#	12	21	7	21	35	0	96	#
	\$	2,540	3,736	1,008	3,000	1,600	0	11,885	\$

		Annual Fee								
		Professor	Associate	Assistant	Other	CAS	Post Doc			
		\$ 220.89	\$ 177.91	\$ 144.01	\$ 142.85	\$ 45.72	\$ 48.77			
		Professor	Associate	Assistant	Other	CAS	Post Doc	Totals		
OCAD	#	1	47	40	7	66	0	161	#	
	\$	221	8,362	5,760	1,000	3,018	0	18,360	\$	
OPSEU	#	0	0	355	0	121	0	476	#	
	\$	-	0	51,122	0	5,532	0	56,654	\$	
Osgoode Hall	#	19	21	9	0	0	0	49	#	
	\$	4,197	3,736	1,296	0	0	0	9,229	\$	
Ottawa	#	473	466	255	68	0	0	1,262	#	
	\$	104,482	82,905	36,722	9,714	0	0	233,823	\$	
PEI	#	56	94	77	41	126	0	394	#	
	\$	12,370	16,723	11,088	5,857	5,761	0	51,800	\$	
Queens	#	363	282	112	5	446	0	1,208	#	
	\$	80,184	50,170	16,129	714	20,391	0	167,588	\$	
Regina	#	114	169	272	276	446	0	1,277	#	
	\$	25,182	30,067	39,170	39,428	20,391	0	154,237	\$	
RMC	#	60	67	54	5	0	0	186	#	
	\$	13,254	11,920	7,776	714	0	0	33,664	\$	
Royal Roads	#	27	28	18	2	0	0	75	#	
	\$	5,964	4,981	2,592	286	0	0	13,823	\$	
Ryerson	#	211	464	129	110	0	0	914	#	
	\$	46,608	82,549	18,577	15,714	0	0	163,449	\$	
Saint Mary's	#	105	76	79	23	0	0	283	#	
	\$	23,194	13,521	11,376	3,286	0	0	51,377	\$	
Saint Paul	#	12	25	23	2	0	0	62	#	
	\$	2,651	4,448	3,312	286	0	0	10,696	\$	
Saint-Boniface	#	13	21	8	18	42	0	102	#	
	\$	2,872	3,736	1,152	2,571	1,920	0	12,251	\$	
Sainte-Anne	#	1	21	9	11	0	0	42	#	
	\$	221	3,736	1,296	1,571	0	0	6,824	\$	
Saskatchewan	#	326	323	351	44	0	0	1,044	#	
	\$	72,011	57,464	50,546	6,286	0	0	186,307	\$	
Simon Fraser	#	405	301	105	193	18	0	1,022	#	
	\$	89,462	53,550	15,121	27,571	823	0	186,526	\$	
St Francis Xavier	#	56	108	65	77	92	0	398	#	
	\$	12,370	19,214	9,360	11,000	4,206	0	56,150	\$	
St. Jerome's	#	10	15	6	5	25	0	61	#	
	\$	2,209	2,669	864	714	1,143	0	7,599	\$	
St John's	#	11	8	1	3	0	0	23	#	
	\$	2,430	1,423	144	429	0	0	4,426	\$	
St. Mary's U-C	#	4	11	11	1	34	0	61	#	
	\$	884	1,957	1,584	143	1,554	0	6,122	\$	
St Thomas	#	30	55	16	0	84	0	185	#	
	\$	6,627	9,785	2,304	0	3,840	0	22,556	\$	
St Thomas More	#	3	16	11	5	0	0	35	#	
	\$	663	2,847	1,584	714	0	0	5,808	\$	
Toronto	#	806	678	492	626	220	0	2,822	#	
	\$	178,040	120,622	70,851	89,426	10,058	0	468,997	\$	
Trent	#	80	96	73	20	0	0	269	#	
	\$	17,671	17,079	10,512	2,857	0	0	48,120	\$	

		Annual Fee								
		Professor	Associate	Assistant	Other	CAS	Post Doc			
		\$ 220.89	\$ 177.91	\$ 144.01	\$ 142.85	\$ 45.72	\$ 48.77			
		Professor	Associate	Assistant	Other	CAS	Post Doc	Totals		
UOIT	#	27	86	58	61	0	0	232	#	
	\$	5,964	15,300	8,352	8,714	0	0	38,331	\$	
Victoria	#	294	258	110	115	65	0	842	#	
	\$	64,942	45,900	15,841	16,428	2,972	0	146,083	\$	
Waterloo	#	443	389	204	203	3	0	1,242	#	
	\$	97,856	69,206	29,377	28,999	137	0	225,576	\$	
Western Ont	#	415	449	271	139	278	0	1,552	#	
	\$	91,671	79,881	39,026	19,857	12,710	0	243,144	\$	
Wilfrid Laurier	#	131	272	102	58	369	0	932	#	
	\$	28,937	48,391	14,689	8,286	16,871	0	117,173	\$	
Windsor	#	178	184	96	77	324	0	859	#	
	\$	39,319	32,735	13,825	11,000	14,813	0	111,692	\$	
Winnipeg	#	70	100	80	95	36	0	381	#	
	\$	15,462	17,791	11,520	13,571	1,646	0	59,991	\$	
York	#	364	698	191	140	0	101	1,494	#	
	\$	80,405	124,180	27,505	20,000	0	4,926	257,015	\$	
Grand Total	#	12,131	13,002	8,465	6,789	10,592	884	51,862	#	
	\$	2,679,540	2,313,165	1,219,010	969,833	484,243	43,111	7,708,903	\$	
		Professor	Associate	Assistant	Other	CAS	Post Doc	Totals		

Notes

Draft 2018-2019 CAUT Budget

Income

A. Membership Fees

The increase in fees is based on the percentage change of the average salary by rank for 2016-2017, as reported by the National Faculty Data Project. The number by rank is based on the reported membership data for December 2017. Associate member fees are also included in the total (associate, retired, contract academic staff, post-docs and students).

B. CAUT Bulletin

This figure represents expected revenue from advertising and subscriptions for the Bulletin during the 2018-2019 fiscal year.

C. Expense Recovery

This figure represents an estimate of expense reimbursement for CAUT staff salaries, benefits and related overhead costs for work performed on behalf of the CAUT Defence Fund and the National Union of CAUT (NUCAUT).

D. CAUT Monograph & Publications

This is an estimate of revenue to be generated from sales of the CAUT Book series and miscellaneous publications.

E. Conference Revenue

This figure is an estimate of registration fees and other revenue from CAUT conferences and public conferences. There is one conference scheduled for the 2018-2019 fiscal year (Aboriginal).

F. Rental Income

This is the gross rental income from the leased portion of the CAUT office building based on a full year's lease.

G. Interest Income

This figure is the estimated interest income to be earned on short-term investments.

H. Affinity Programs

This figure represents royalties and rebates paid by affinity partners.

I. Miscellaneous Income

This is a provision for sundry income.

Expenses

J. Salaries/Benefits

- J.1. Management Staff: This figure includes salaries for the 5 management staff positions.
- J.2. Professional & Office Staff: This figure includes salaries for non-management staff positions based on the collective agreement between CAUT and COPE Local 225 which expires June 30, 2019.
- J.3. Employee Benefits & Expenses: This figure includes the employer's share of Canada Pension Plan premiums, Employment Insurance premiums, group health insurance premiums, and registered pension plan contributions, plus the cost of the Ontario Health Tax for all employees. It also includes an annual accrual for future employee benefits.
- J.4. Contracts and Casual Labour: This is a provision for contractual agreements for specific purposes, as well as casual or temporary staff that may be required for peak work periods or unexpected absences of regular staff.
- J.5. Leave Accruals: This item records adjustments for accrued vacation leave.

K. Office & Overhead

- K.1. Copying & Printing: This is the cost of leasing and maintaining duplicating equipment, plus copy charges, as well as out-sourced printing as needed.
- K.2. Mailing & Courier: This includes the cost of regular mail service and of courier services.
- K.3. Contract Negotiations: The current collective agreement expires on June 30, 2019.
- K.4. Office Supplies & Services: This line item includes the purchase of general office supplies, non-capitalized office equipment, paper, envelopes, and equipment maintenance agreements.
- K.5. Telephone & Fax: This includes the cost of telephone lines, long distance charges, telephone system lease and service, mobile telephone services and general conference calls. Costs for conference calls for committees and working groups are charged to the meeting expenses for the relevant committee.
- K.6. Office Accommodation: Office accommodations costs are based on the estimated operating expenses for the CAUT office building located at 2705 Queensview Drive. The costs include mortgage interest, realty taxes, utilities, insurance, and building maintenance and repairs for both CAUT's office area and the leased space.
- K.7. Audit Fees: This is the cost of auditing the CAUT accounts and the staff pension fund.
- K.8. Staff Development & Memberships: This amount represents a provision for staff courses, professional development seminars, attendance at COFAS, and costs related to professional memberships on behalf of staff.
- K.9. IT Systems and Services: This amount includes costs involved in maintaining the computer network, software acquisitions, consulting services, website and internet

connection. It also includes subscriptions to electronic legal and other databases. Costs for the development of the new membership engagement database are also included in this budget line.

- K.10. General/D&O Insurance: This is the cost for directors' and officers' liability insurance and travel insurance for volunteers and staff.
- K.11. Legal Fees: This is an estimate of legal expenses for administrative, human resources, or internal association matters.

K.12. Hiring Costs: This is an estimate of the costs involved in advertising for vacant positions for CAUT staff, moving expenses for newly hired staff, and travel expenses for search committees.

- K.13. HST Expense: This is an estimate of the cost of the GST and HST on operational expenses, less input tax credits as applicable.
- K.14. Sundry: This is a provision for sundry expenses not captured in the above items.

L. Governance & Committees

(i) Governance

- L.(i).1 Council: The budget for Council is based on two meetings per year and includes the cost of airfare and accommodation for delegates and officers as set out in the policy for reimbursement of travel as approved by Council, plus the cost of hotel services and interpretation services.
 - L.(i).2 Executive Committee: The budget for the Executive is based on three full meetings per year, plus costs for two meetings held in conjunction with Council, and a provision for telephone conference calls as necessary.
- L.(i).3 Release Time: The budget for release time has been based on the average cost for teaching release at the current Executive Committee's institutions, based on release for two 3-credit courses.
- L.(i).4 Dependent Care: This is an estimate for the cost of providing dependent care services for CAUT committee and Council members involved in CAUT meetings.
- L.(i).5 Travel - Governance: This figure is an estimate for the cost of travel of the President, other elected officers and staff involved in the general administration and governance of the association.
- L.(i).6 International Travel/Liaison: This is an estimate of the costs related to travel to attend international conventions such as Education International, trade meetings, and meetings with international partners.

(ii) Committees

- L.(ii).1 AF&T Committee: The budget for AF&T Committee meetings has been based on two meetings per year for 10 members.
- L.(ii).2 CBEB Committee: The budget for CBEB Committee meetings has been based on two meetings per year for 8 members.
- L.(ii).3 Contract Academic Staff Committee: The budget for CAS Committee meetings has been based on two meetings per year for 9 members.
- L.(ii).4 Equity Committee: The budget for the Equity Committee has been based on two meetings per year for 12 members.
- L.(ii).5 Librarians' and Archivists' Committee: The budget for Librarians' and Archivists' Committee meetings has been based on two meetings per year for 8 members.
- L.(ii).6 Clinical Faculty Committee: The budget for Clinical Faculty Committee meetings has been based on one meeting per year for up to 17 members.
- L.(ii).7 Francophone Committee: The budget for Francophone Committee meetings has been based on two meetings per year for 9 members.
- L.(ii).8 Ad Hoc Committees & Working Groups: This is an estimate for ad hoc committees and working groups.

M. Public Policy & Communications

- M.1. CAUT Bulletin: This figure represents the estimated cost of production and distribution of the CAUT *Bulletin*.
- M.2. CAUT Publications: This is a provision for CAUT publications, other than the Bulletin, printed outside of CAUT such as pamphlets, information brochures and research reports.
- M.3. CAUT Almanac: This is the estimated cost of producing the online annual CAUT Almanac.
- M.4. CAUT Monograph Series: This is the anticipated expense related to the publication of books under the Monograph Series.
- M.5. Media Monitoring Services: This is the cost of subscribing to media monitoring services plus the use of news wire services for the distribution of CAUT press releases.
- M.6. Subscription and Equipment Rental: This is the cost of subscribing to communication publications and for rental of audio material for press conferences.
- M.7 Translation Fees: This is the cost for French and English translation services.
- M.8. CAUT Campaigns: This is provision to support the cost of implementing public relations strategy or other special campaigns.

- M.9. Public Opinion Polling: This is a provision for participation in two public opinion polls during the year with questions relating to post-secondary education issues.
- M.10. Coalitions, Partnerships, and Memberships: This line includes the cost of CAUT membership in external organizations and participation in coalitions.
- M.11. CAUT website: This is provision for the CAUT website maintenance and enhancements.
- M.12. Travel - PP&C: This is provision for travel costs related to public policy matters, campaigns, and CAUT publications.

N. Research

- N.1. Research Data & Library Acquisitions: This is the estimated cost of acquiring Statistics Canada data and other research material, subscriptions to various publications, and library acquisitions.
- N.2. Travel - Research: This is a provision for travel related to research activities and projects.
- N.3. Special Research Projects: This figure is a provision for special research projects that may be conducted during the year.

O. Legal Services

- O.1. Lawyers' Liability Insurance/Fees: This budget item represents the estimated cost of providing liability insurance for CAUT staff lawyers as well as payment of their respective professional association fees.
- O.2. CAUT Arbitration Service Travel: This is a provision for air and land travel costs for CAUT staff involved in administering the CAUT Arbitration Service.
- O.3. Legal Fees & Retainers: This is a provision for the cost of external legal expenses related to the administration of the CAUT Arbitration Service.
- O.4. Arbitration Database: Consulting fees to maintain the arbitration decisions database.

P. Education/Conferences

- P.1. CAUT Conferences: This budget item is to cover the expenses related to CAUT conferences. The Aboriginal Conference is scheduled for the 2018-2019 fiscal year.
- P.2. Forum for Chief Negotiators: This Forum is held on annual basis. Reimbursement of expenses is based on the same formula used for meetings of Council.
- P.3. Forum for Senior Grievance Officers: This workshop is held on an annual basis. Reimbursement of expenses is based on the same formula used for meetings of Council.
- P.4. Workshop for New Presidents: This workshop is held on an annual basis. Reimbursement of expenses for participants will be based on the same formula used for meetings of Council.

- P.5. Forum for Presidents: This forum is held on an annual basis. Reimbursement of expenses for participants will be based on the same formula used for meetings of Council.
- P.6. New Activist Workshop: This workshop is held on an annual basis. Reimbursement of expenses for participants will be based on the same formula used for meetings of Council.

Q. Association Services

- Q.1. Travel - Negotiations: This budget is for travel of staff and officers related to negotiations at member associations' institutions.
- Q.2. Travel - Organizing: This budget is for travel of staff and officers related to assisting member associations in organizing campaigns.
- Q.3. Travel - Health & Safety: This budget is for travel of staff and officers related to assisting member associations in the area of Occupational Health & Safety.
- Q.4. On-Site Training & Workshops: This represents estimated costs related to provision of on-site training workshops.
- Q.5. Information Materials/Publications: This budget is a provision for the production and printing of educational materials to be used in organizing campaigns.
- Q.6. Certification Fees & Assistance to Locals: This figure is a provision for expenses related to the application of the Policy on Reimbursement of Certification Costs as well as other matters involving assistance to local associations.

R. Contingency & Other

- R.1. Committees of Inquiry: This budget item makes provision for Committees of Inquiry that may be established from time to time.
- R.2. Contingency/Other: This amount is set aside for unknown expenses or insufficient budget allocations that may occur throughout the year.

S. Capital Asset Amortization

This figure represents the annual amortization of the CAUT office building (1/40th of the construction costs per year) and depreciation on other capital assets such as computer equipment. Equipment purchases under \$5,000 are written off in the year of acquisition and expensed under the line item IT Systems and Services (line K9). Purchases in excess of \$5,000 are depreciated over a five year period.

T. Balance of Net Assets

The reserve fund figure is calculated by taking the forecasted reserve balance at the end of the 2018-2019 fiscal year, then adding or subtracting a budgeted surplus or deficit for future years.