

2025-26

BUDGET GUIDELINES

Budgets and Asset Management
November 2024

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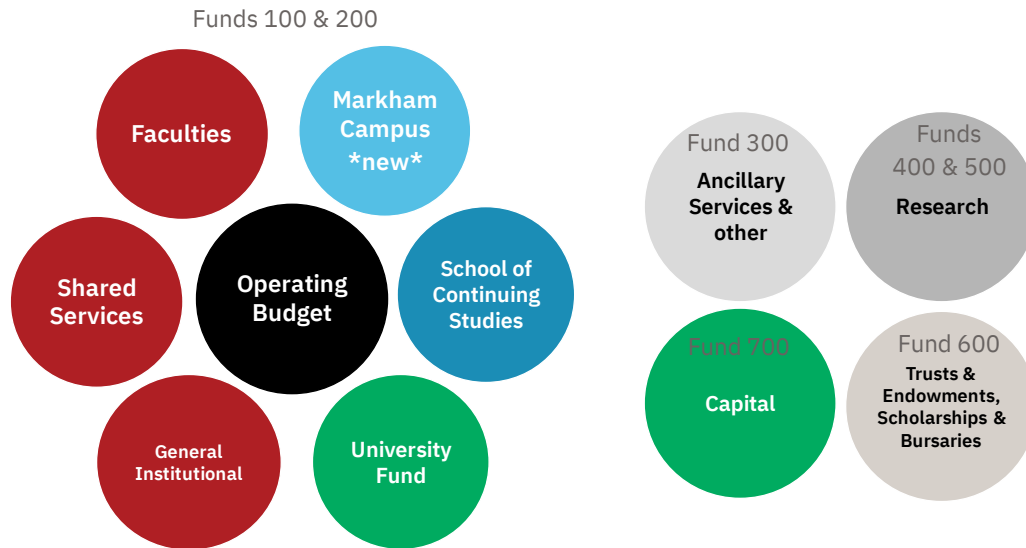
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INTRODUCTION TO BUDGETING AT YORK

York University employs Activity Based Budgeting known as the **Shared Accountability & Resource Planning (SHARP)** budget model. York University's budget is comprised of four major fund groups:

1. Operating (fund 200)
This fund represents the core teaching and administrative functions of the University and includes all academic operations (Faculties & Academic Administration), School of Continuing Studies, and Shared Services (University Administration).
2. Ancillary (fund 300)
The Ancillary Fund represents all revenue generating ancillary operations including residence, food services, bookstore, etc.
3. Research and Restricted (funds 100, 400, 500 and 600)
These funds are used to record and track expenditures against restricted funding received for the following:
 - a) Special initiatives (Fund 100)
 - b) Research (funds 400 and 500), and
 - c) Trusts and Endowments (fund 600).
4. Capital (fund 700)
This fund is used to track and budget for capital projects approved and funded as part of the university's capital budget.

BUDGET OVERVIEW



2

YORK 

Each Area of the University (Faculties, Administrative Units, Ancillary Services, etc.) receives a “Budget Envelope” or “Budget Allocation” in late Fall each year. Information contained within the Budget Envelope/Allocation is calculated and provided by the Office of Budgets and Asset Management (BAM). All areas of the university are required to use the information as calculated by BAM when preparing and submitting their budgets.

Budget Oversight & Governance

University Budget Council (UBC) – The UBC provides recommendations and advice to the President and Vice-Chancellor submissions for base budget increases from shared services Units, supporting institutional priorities as defined in the University Academic Plan (UAP) and emerging priorities identified in the annual community budget consultations.

University Fund Council (UFC) - The UFC provides recommendations and advice to the President and Vice-Chancellor on spending from the University Fund to support University strategic priorities and time limited projects.

Synopsis of How the Sharp Budget Model Works

Faculties engage in teaching and research and generate revenues from tuition, government operating grants, and other grants or funding for research, etc.

Ancillary Services are revenue generating areas within the University which support the overall operations of a university by providing services which a fully operating campus requires, such as food services, bookstore(s) and other retail operations, residences, and more.

“Shared Services” are administrative units within the University which support the overall operations of a university by providing, allocating and/or caring for physical and technical infrastructure, financial tracking and reporting, people services, student services, governance and senior leadership, and scholarships and bursaries administration, etc.

General Institutional (GI) costs represent institution-wide costs that are typically managed by the Finance and BAM Departments. GI costs may include, but are not limited to insurance, audit fees, pension fees, legal fees, debt repayments, and centrally managed people costs such as special provisions in the collective agreements, long term disability, tuition waivers, etc.

Shared Service and GI costs receive base budgets from Faculties and other revenue generating units based on pre-established cost drivers that approximate the proportionate use of these services by each Faculty and other revenue generating units. The total amount of Shared Services and GI costs is in the process of being reduced to reflect the lower projected enrolments and total revenues of the University in the coming 2025-26 budget year (4% in 2024-25 and 10% in 2025-26).

More information on the SHARP budget model and how it is designed is available on the BAM website: <https://www.yorku.ca/bam/sharp/>

THE FINANCIAL PLANNING LANDSCAPE

York University is entering the 2025-26 Financial Planning year with adequate cash reserves to sustain operations. However, recent government policy changes—such as the extended tuition freeze, the reopening of Bill 124, and the newly imposed international cap—have created a highly challenging financial landscape for Ontario's post-secondary sector.

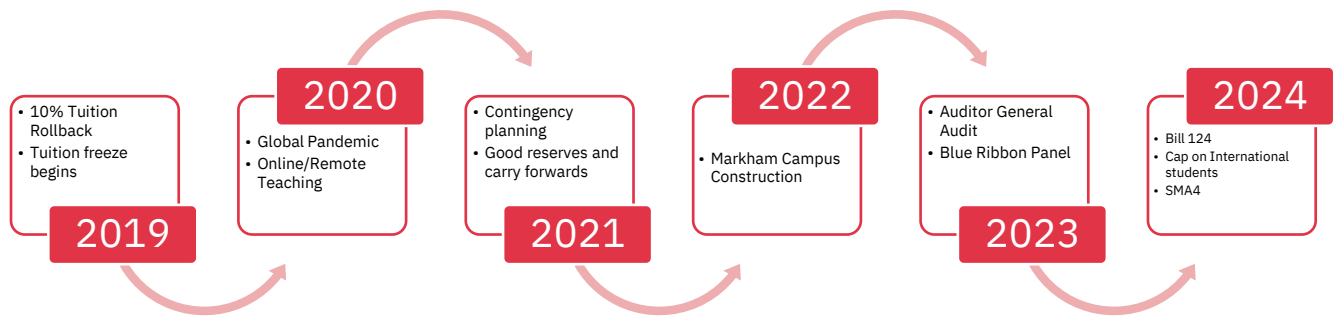
In the 2025-26 fiscal year, York University’s financial planning will focus on financial sustainability while investing in long-term growth opportunities. The university will need to actively seek operational efficiencies and reduce in year expenditures while maintaining its commitment to core activities such as student recruitment, retention, marketing and advancement, and the student experience.

Navigating these challenges and opportunities in the context of broader economic pressures will require careful attention to assessment, and forward-looking financial planning and decision-making which prioritizes the student needs and experience. Strategies will need to:

- Drive increasing enrolments such as:
 - increase enrolment (international and domestic);
 - increase market share;
 - improve processes and key performance indicators (KPIs) for student recruitment and retention activities.

- Reduce operating costs through:
 - careful forecasting, ensuring cost structure(s) align with revenues;
 - improve processes and efficiencies in operations, considering opportunities for consolidating and reducing duplication while protecting the student experience and establishing performance based KPIs;
 - deliver on strategy and the Forward Action Plan, to ensure long-term financial health and support for academic excellence.

A Look Back at The Last Five Years



FACULTY BUDGETS

Faculty Budget Envelopes contain detailed information and supporting calculations for the following budgeted revenues and expenses:

Information Item	Details
TUITION REVENUES FROM CREDIT PROGRAMS	Projected total domestic and international students in undergraduate and graduate programs as established and detailed in enrolment contracts.
Enrolment-Based Operating Grants	<p>Proportionate share of enrolment-based operating grants from the Ministry of Colleges and Universities (MCU), less:</p> <ul style="list-style-type: none"> a) Government mandated Tuition Set-Aside (TSA) Contribution b) Government of Ontario per student fee for international students (international student recovery fee) c) Municipal Tax - each Faculty's Funding Envelope includes a reduction of tuition for the payment of the \$75 per full-time student fee required to be paid under the Municipal Act as a proxy for property taxes, net of related funding received from MCU. As MCU provides a grant only for domestic UG, masters and all doctoral students, the net cost to a Faculty is the fee for UG and masters international students. This has been offset by an equivalent tuition fee increase for these students.
<p>The International Student Recovery fee is a measure put in place by MCU to reduce the core operating grant in recognition of the challenging fiscal circumstances of the Province.</p> <p>MCU charges a fee of \$750 for each international undergraduate and Masters student. PhD student enrolment is</p>	<p>These grants, where applicable, are issued to fund the indirect costs of research and may be received from both provincial and federal governments.</p>

excluded. Each Faculty budget is reduced by the estimated International Student Recovery (ISR) applicable based on the approved enrolment plan.

Municipal Tax

The Municipal Act requires that postsecondary institutions pay \$75 per full-time student to the municipality as a proxy for property taxes. York makes this payment to the City of Toronto on an annual basis.

Traditionally, municipal taxes were fully covered by a grant from MCU. However, starting in 2013-14, MCU stopped funding the \$75 municipal tax for international students in undergraduate and Masters programs. International PhD students were exempted and

<p>continue to be funded.</p> <p>While York’s funding has been reduced, York has the obligation to pay the taxes for all its students to the Municipal Government. As such, each Faculty’s Funding Envelope is reduced by the applicable fee for undergraduate and Masters’ international students.</p> <p>Institutional Research Overhead Grants</p>	
<p>Shared Services and General Institutional Costs</p>	<p>The attribution of a proportionate share of revenue to support Shared Services and GI costs as calculated by the SHARP budget methodology based on pre-established cost drivers.</p>
<p>Contribution to the University Fund and Contribution to Scholarships & Bursaries</p>	<p>The contribution from revenue generating units to support strategic initiatives of the University.</p> <p>The contribution from revenue generating units to support scholarships and bursaries for students</p>

Important Instructions:

A) Redistribution:

- The net funding determined through these calculations is flowed to each Faculty into one cost centre using one general ledger account code, 099600 “Faculty Budget Envelope.”
- Faculties are then required to redistribute their Faculty Budget Envelope to operating units and other cost centres within their area, based on Faculty-driven priorities and needs using the account code: 099912.

B) Other Revenues (not included in the above calculations) are budgeted directly by Faculties and are not included in budget envelopes. These revenues may include:

- revenues from non-credit programs,
- other miscellaneous funding (if applicable), etc.

C) Internal Transfers of Revenues / Expenses (ICR) between Faculties or Divisions of the University are not included in the Budget Envelopes. Faculties are responsible for budgeting these amounts and ensuring the other party involved in the transaction has agreed to the transfer and budgets accordingly.

FACULTY REVENUES

TUITION REVENUES FROM CREDIT PROGRAMS

The following methodology applies to the calculation of credit tuition revenue for the budget:

- The Office of Institutional Planning & Analysis (OIPA) applies the numbers contained within the enrolment contracts to tuition rates.
- Domestic tuition rates are based on the Tuition Fee Framework regulated by the Ontario government, which for 2024-25 to 2026-27 period are frozen except for tuition anomaly programs (BBA, BComm, BHRM & BSM) which can increase by up to the MCU approved rate, and for out-of-province students which can increase by up to 5%. The fee rate for BComm will increase by 3.65% in 2025-26, and BHRM & BSM will increase by 7.5%. Fee increases for first and second year undergraduate out of province students, and for first year Professional Masters students will increase by 5%. International tuition rates are set by the Faculties, informed by sector data, market trends, and other relevant factors, and are approved by the Board.

Adjustments:

- a) Tuition revenue for students taking courses between Faculties (Inter-Faculty Teaching) is shared 60/40 between the Faculties with 60% being retained by the home faculty and 40% being transferred to the teaching faculty.
- b) Double major and major/minor programs is shared between the involved Faculties and budgets are based on historical trends (i.e. typical number of undergraduate FTEs taking a double major or major/minor). In such instances, the following calculations apply:
 - Double majors are shared 50/50 between the Faculties
 - Major / Minor is shared 70/30 between the Faculties.

ENROLMENT-BASED OPERATING GRANTS

Strategic Mandate Agreement & Funding

The Ontario government's funding formula calculates how funding is distributed and reported to universities. This funding formula aligns funding to the institutional objectives established in the Strategic Mandate Agreements (SMAs) between York University and the Provincial Government. For the 2025-26 Budget, we are in the final year of SMA3 and the development of SMA4 is underway.

Overview

Grants distributed through the budget envelope are enrolment driven government grants that flow to the University based on the government's funding formula. These grants are driven by eligible enrolments and flow to York through two funding envelopes - the Core Operating Grant (COG) and the Differentiation/Performance Grant.

The government uses Weighted Grant Units (WGUs) to calculate grants flowed through the COG. The Differentiation/Performance grants are tied to performance metrics agreed upon between the Provincial Government and York.

In the SHARP budget model, the grants received through both the COG and the Differentiation/Performance envelopes are attributed to the home Faculty using the formula that the government uses to calculate the COG (rate of \$3,164.70 per WGU) and are based on actuals (not contracts). Grant revenue for inter-Faculty teaching is shared 60/40 between the Faculties, double major programs is shared 50/50, and major/minor programs is shared 70/30.

The Ministry of Colleges and Universities (MCU) categorizes disciplines into several provincially defined programs, each of which has a weight associated with it. Weighted grant units (WGUs) are derived by multiplying each program weight by the number of students - Full Time Equivalents (FTEs) - enrolled in the program.

Retention Target

For the 2025-26 academic year, York is setting an ambitious target to increase undergraduate student retention rates for first-year students by 1%. Building on recent success, domestic student Fall-to-Fall retention improved to 85.1%, exceeding the five-year average of 80.2% and achieving the previous 0.5% target for year 1 students. However, retention among international students remains a key area for improvement, with the current rate of 78.6% falling short of the five-year average of 81.5% for year 1 students. Efforts to enhance the international student experience and provide tailored supports will be central to achieving the new target.

In terms of budgeting, the 1% retention target is not directly reflected in faculty budget enrolment revenue envelopes. However, Faculties have the discretion to include provisions in their budgets, such as positive or negative contingencies, to align with this institutional priority. This approach allows Faculties to prepare proactively while maintaining flexibility in their financial planning.

List of Enrolment-Based Operating Grants

In summary, the following are the grants funded through the Faculty Budget Envelope:

Institutional

- Core Operating Grant
- Differentiation/Performance Grants

Health

- Nursing Enrolment Expansion
- Post-collaborative Nursing Partnership for universities
Seneca Collaborative Nursing

Tuition Set-Aside (TSA) Contribution

- The University is mandated to set aside a portion of the growth in tuition fees (adjusted by enrolments) annually. This set-aside is to provide financial support to students through bursaries, scholarships, work-study programs and work between academic terms.
- The amount of TSA contribution mandated by the government has ranged from 0% to 30% of the incremental tuition revenue over the years. TSA requirements apply to domestic eligible enrolments only.
- The total institutional set-aside funding is attributed based on each Faculty's share of domestic undergraduate and graduate tuition revenue base. For the Faculty Budget Envelope, TSA contribution has been estimated and applied.

Distribution of Tuition Set-Aside

- The tuition set-aside pool of funds is allocated to the Vice-Provost Students (VPS), Osgoode, and Schulich. These areas administer TSA to fund student support for eligible students.
- Of the funding allocated, 95% must be dedicated to eligible student support and 5% is used towards the administrative cost of supporting student payments.
- VPS, Osgoode, and Schulich will be notified of projected TSA funding during the budget development.

International Student Recovery fee

The International Student Recovery fee is a measure put in place by MCU to reduce the core operating grant in recognition of the challenging fiscal circumstances of the Province.

MCU charges a fee of \$750 for each international undergraduate and Masters student. PhD student enrolment is excluded. Each Faculty budget is reduced by the estimated International Student Recovery (ISR) applicable based on the approved enrolment plan.

Municipal Tax

The Municipal Act requires that postsecondary institutions pay \$75 per full-time student to the municipality as a proxy for property taxes. York makes this payment to the City of Toronto on an annual basis.

Traditionally, municipal taxes were fully covered by a grant from MCU. However, starting in 2013-14, MCU stopped funding the \$75 municipal tax for international students in undergraduate and Masters programs. International PhD students were exempted and continue to be funded.

While York's funding has been reduced, York has the obligation to pay the taxes for all its students to the Municipal Government. As such, each Faculty's Funding Envelope is reduced by the applicable fee for undergraduate and Masters' international students.

INSTITUTIONAL RESEARCH OVERHEAD GRANTS

The Federal Research Support Fund and the Provincial Research Overhead Infrastructure Envelope grants are provided in support of research overhead at institutions.

These two grants are attributed to Faculties and Organized Research Units (ORUs) based on a 3-year rolling average of all Tri-Council grants, slipped two years. This is a close proxy to the formula under which the University receives these grants.

Tri-Council grants are generally ascribed to the home Faculty of the Principal Investigator (PI), unless the PI designates an alternate affiliation (for instance, to an institutional ORU).

REVENUES NOT INCLUDED IN BUDGET ENVELOPES

Inter-Faculty Teaching

The inter-Faculty teaching adjustment applies where a student takes a course outside of his/her home Faculty. It is intended as a revenue-sharing formula between the home Faculty of the student and the Faculty providing the teaching (often referred to as the responsible Faculty). The concept of inter-Faculty teaching is also called service teaching.

The reimbursement rate is calculated using one rate:

- For tuition fee revenue, 40% of the average Arts and Science domestic tuition fee rate is flowed to the teaching Faculty, while 60% is retained by the home Faculty; and,
- For grant revenue, 40% of the average Arts and Science grant rate is flowed to the teaching Faculty, while 60% is retained by the home Faculty

The following two accounts apply in the ledger:

099660 Interfaculty Teaching Received

099661 Interfaculty Teaching Paid

Faculties will be provided inter-Faculty teaching projections prepared by OIPA. In addition, projections will be provided as part of the early indicators for forecasts.

The actual inter-Faculty adjustment will be made once enrolments are finalized for the year (referred to as the 'true up'). There will be an in-year inter-Faculty budget entry, anticipated to occur between March and April of each year.

Centrally Collected Revenues

The following are centrally collected revenues that are distributed in-year and are not included in the budget envelopes:

Revenue	Account Code used
Centrally collected ancillary fees (CCA)	099511
OUAC application fees	099513
Restricted operating grants from the MCU that are targeted to a specific Faculty for a dedicated purpose	099520

BAM provides budget guidance on the above items to the Faculties and Share Service units (e.g. VPS receives guidance from BAM on CCA they manage) to assist with their planning; however, Faculties are responsible for ensuring the projections are accurate and align with their expectations.

If Faculties expect significant differences from the budget guidance provided by BAM, we ask that Faculty administrative staff reach out to BAM to make the appropriate adjustments.

List of Targeted Grants

The following is a list of targeted grants that York is presently receiving through MCU's semi-monthly transfer payment.

Education

- Other Disability Related Funding (Deaf Education)

Glendon

- Bilingualism Grants
- French Language Access
- OLE French as Minority Language Provincial Contribution (FML)
- OLE French as Second Language Provincial Contribution (FSL)
- OLE French as Minority Language Federal Contribution (FML)
- OLE French as Second Language Federal Contribution (FSL)
- OLE French Complementary Federal Contribution
- French Language PSE Transfer - Southwestern Ontario

Health

- Clinical Education for Universities – new model
- Seneca Clinical Education

Other

- Micro-credentials – Universities

Note that any grants not listed as part of the Faculty Budget Envelope or not listed as a Targeted Grant are considered Faculty-direct revenue. These types of grants would typically come from other Federal or Provincial bodies (i.e. not MCU). Such grants should be budgeted on the appropriate external revenue or ECR account.

University Fund - Funding

Faculties or administrative units may receive one time only (OTO or XTO) strategic funding from the University Fund (UF) through submissions to the University Fund Council.

IMPORTANT NOTE

The availability of University Fund transfers for operating support or strategic purposes in 2025-26, and a process for applying, will be determined in advance of the March 2025 University Fund Council meeting

Any funding awarded from the UF will be available in the account code 099500 (InYear OTO to/fr GI/Com).

Direct Revenues

Faculties will need to estimate their anticipated direct revenues which include:

- External revenues (including non-credit tuition fees)
- External cost recoveries
- Internal cost recoveries
- Interfund transfers
- Budget allocations to/from other departments (i.e. allocations that are not centrally sourced)

The above revenues should be budgeted in a consistent manner as prior year budget cycles using the same general ledger account codes that have typically been utilized.

The following accounts are used for inter-department budget transfers:

- 099911 (InYear OTO to/fr OtherDept)
- 099912 (In-Year OTO to/fr W/InFac/Dept)

Research Contract Overhead

Faculties and Organized Research Units (ORU) will receive all contract overhead contributions associated with externally funded grants, provided that overhead is an eligible item under the grant terms. Contract overhead is ascribed to the Faculty or ORU designated by the Principal Investigator.

Faculties are responsible for reflecting their expected contract overhead in their budgets. Contract overhead should be booked to account 092100 (Transfer from Research-Fund 5).

FACULTY INDIRECT EXPENSES

SHARED SERVICES AND GENERAL INSTITUTIONAL COSTS - FACULTIES

Faculties are attributed their respective proportion of Shared Services and General Institutional (GI) costs.

The cost of Shared Services and GI expenses a Faculty needs to cover is calculated based on the following:

- The estimated proportionate use of the services provided as calculated using a series of cost drivers (SHARP budget model); and
- The total amount of funding approved for Shared Services and GI costs, balanced in proportion to the student needs, campus size and total revenues of the university.

Funding Levels of Shared Services and GI Costs

The portion of revenues directed to cover Shared Service or GI cost ‘bins’ is called the “attributed cost”, meaning the proportionate cost charged to a Faculty for these central services.

The annual budgets for Shared Services are established as follows:

- Rolling the existing incremental base budgets of the Shared Service units forward to 2025-26 and later years.
- Estimating salary increment funding
- Applying any budget reductions (base budget cuts or one-time reductions) required in the year; and
- Applying any additional funding outlined in the institutional budget plan or approved by the President based on recommendations of the University Budget Council.

In 2025-26, it was determined that up to 28% base budget reduction for Shared Services will be required over the next three years, if revenues do not increase. As a result, a 10% base budget cut is being implemented in 2025-26 and additional reductions, adjusted by successful results of other initiatives, will be implemented in the outer years. Transitional support from the University Fund of \$30M will be provided in 2025-26 only.

The annual budgets for GI costs are established as follows:

- Funding decisions outlined in the institutional budget plan or through the annual financial planning process, approved by the President; and
- Automatic adjustments as required by collective agreement commitments or other commitments such as debt interest, etc.

BAM is responsible for calculating the attributable cost of each Shared Service and GI ‘bins’.

Changes to a Faculty’s Share of the Driver

BAM calculates the drivers based on institutional data (mostly provided by OIPA). A Faculty’s share of costs will vary between years based on changes to the underlying driver data.

The drivers for each year of the multi-year budget call are distributed by BAM to Faculties during the Budget Cycle in the Fall.

Cascading Costs

Three Shared Services and GI cost ‘bins’ are attributed to both Faculties and Shared Services, as they represent costs of the University which serve all operations. The three bins are as follows:

- Campus Services assigned space costs

FOR EXAMPLE ...

The Human Resources cost ‘bin’ is allocated based on the total faculty and staff headcount.

If we assume nine academic Faculties have static headcount and one academic Faculty has growing headcount. The Faculty with a growing headcount will assume a larger share of the Human Resources bin.

- Benefits and collective agreement commitments
- Institutional Financial Costs (Pension, Bad debts)

The above bins are referred to as ‘cascading’ costs as they are charged to each Shared Service and form part of the ultimate attributable cost of each Shared Service to Faculties.

Contribution to the University Fund

The University has established a University Fund to invest in academic priorities, strategic initiatives and address known budget or financial risks.

This fund is financed through a contribution from Faculties and other revenue generating units and is calculated as 8% of the total revenues (SHARP revenues and external revenues, with a few exceptions) adjusted for interfaculty teaching. The calculation is based on the most recent final audited results (usually lagged two years). For 2025-26, the University Fund allocation will be based on the 2023-24 fiscal year results.

FACULTY DIRECT EXPENSES

All units, including Faculties, need to budget for their direct expenditures. Considering the enrolment contracts and forecasted revenues for 2025-26, the University is requiring base budget reductions and direct expense reductions (or additional revenue generation) in all areas with a goal to achieving a balanced budget within the 2025-2028 rolling budget (budget cycle). The Dean’s office has a responsibility to decide how it will internally allocate funding within the Faculty where applicable.

For the 2025-26 budget year:

Faculties will need to reduce direct expenses by **4%** from the 2025-26 approved budget, for a total of **\$27.4M** in cost reductions required across all faculties. If the draft budgets submitted for this cycle, upon consolidation, do not achieve the overall financial goal the University needs to reach, additional cost reductions may be required before budgets are finalized.

Faculties Direct
Expense reduction

4%

- Note: reducing expenses that are recurring instead of one-time costs will better support the university achieve financial sustainability over time.
- All areas of the University will need to continue to work towards the goals and objectives as set out in the Forward Action Plan.

Salary Expenses & Collective Agreement Expenses

Faculties need to directly budget and pay for all salaries and wages as well as most costs arising out of provisions in the Collective Agreement(s) (CA) of the University. In some cases, a

centrally held fund will provide cost reimbursements for provisions that are outside of the control of the Faculty.

A. Direct expenses for Faculties

- All salaries and wages including any increments (both across-the-board (ATB) and progress-through-the-rank (PTR)) for all employees and all affiliations (bargaining units) including changes resulting from bill 124.
- Any changes to the standard benefit rates
- Maternity leave top-up and early retirement settlements
- CA provisions (see Appendix C)
- Graduate support and YUFA graduate supervision (including fellowships, graduate assistantships, grant-in-aid, and other related support to graduate students)

B. Costs eligible for Reimbursement:

In cases where the CA costs are unable to be forecasted or budgeted by a Faculty independently, the University carries a General Institutional budget and allocates budget for these costs as they arise. All cost reimbursements for CA provisions are booked into the account code 099521 (In-Year OTO CA).

For example:

The YUFA collective agreement entitles Faculty members to take release time so they may hold executive positions on the Faculty association, pursuant to YUFA 27.04(a). The cost of providing these releases is a collective shared responsibility and therefore attributed through the GI cost bin. Faculties will receive appropriate release funding when they have a professor appointed to the YUFA executive.

Other Direct Operating Expenses:

For Faculties, please ensure that the following expenses are budgeted for under direct expenses:

- Computer renewal program(s)
- Professional expense reimbursements
- Other office or teaching supplies
- Faculty dedicated development officers
- All other direct costs as may be required

Note: Academic Administrators – compensation costs for academic administrators in a VP or President role are covered by the attributed shared service costs; however, Faculties are responsible for maintaining the permanent position for these academic administrators should they return to the Faculty and budgeting for accumulated sabbatical leave costs for the positions for the period they were in the Faculty.

Contingencies:

Faculties should consider risks associated with variability in enrolments and significant market declines and ensure their direct cost structure has room to absorb risks associated with this variability.

ANCILLARY AND OTHER REVENUE GENERATING (ORG) BUDGETS

Ancillaries are not funded by student tuition fees or government operating grants. Ancillary Services are required to be financially self-sustaining over both the short and long term through the fees they charge. Fees charged for Ancillary Services must cover all related Ancillary expenses including direct expenses, indirect costs, and reserves for new or renovated assets, major maintenance, and contingencies. Ancillary divisions are required to increase fees annually (through the appropriate approval processes) to reflect inflation and other cost increases (i.e. wages, construction, maintenance, etc) to ensure continued break-even or surplus financials.

This section provides budget guidelines for the following areas of the University:

Ancillary Units Operating Under Department of Ancillary Services (fund 300):

- Bookstores
- Food & Vending
- Housing & Conference Services
- Parking
- Printing Services
- Yu-Card
- Other ancillary revenues (such as advertising on campus)

Markham Ancillary

Other Revenue Generating (ORG) Academic Units reporting into the VPS and/or the PVPA :

- School of Continuing Studies
- Executive Learning Centre
- Athletics & Recreation

REVENUES – ANCILLARY AND ORG AREAS

Ancillary and other revenue generating areas base their budgets on projected revenues.

Depending on the activity, these projected revenues may be informed by one or more of the following inputs:

Sales Forecasts:

- Enrolment forecasts (headcount and FTE) for the university on a per campus basis including the following data:
 - Full time and Part time,
 - International and domestic
 - Undergraduate (PT and FT breakdown)
 - graduate
 - 1st year vs. upper years (housing guarantee)

- Faculty and staff FTE and headcounts and trends (to inform sales)
- Approved fee rates and projected fee rate increases (i.e. parking, housing, tuition, etc.). Note, most fee rate changes are subject to prior Board approval.
- Historical data on sales as a percentage of headcount (i.e food services, bookstore)
- Market trends and analytics
- Market analytics for new or updated products offered and potential for additional sales (i.e. new continuing studies program anticipated to draw higher enrolments)

Other Fees:

- Centrally Collected Ancillary Fees
- Grant revenues (where applicable)
- Inter-departmental transfers or agreements

Support, if required, for the budget development of Ancillary and Other Revenue Generating may be requested through BAM and/or Finance.

EXPENSES – ANCILLARY AND ORG AREAS

Ancillary and ORG’s expenses are comprised of:

a) Direct Expenses

These expenses are directly budgeted for and incurred by the Ancillary and ORG units. These include, but may not be limited to, the following:

- Salary costs including all salary increments
- Changes to the standard benefit rates (when they change)
- Maternity leave top-up and early retirement settlements
- Collective agreement provisions (where applicable)
- Professional expense reimbursements
- Other office or operating supplies and expenses
- All other direct costs applicable for the specific ancillary operations

b) Indirect Expenses:

- Shared Services and GI Costs (including interdivisional fees for services)
- contributions to the University Fund,
- contributions to the Sinking Fund, and
- contributions to the debenture interest costs.

Shared Services and General Institutional Costs

Ancillary Units are attributed their respective proportion of Shared Services and GI costs

The cost assigned may vary between years because of:

- A) Changes to total costs: Changes to the amount of funding for Shared Services or General Institutional costs in any particular year, as approved by the President based on recommendations from the Budget Council; or
- B) Changes to the unit's proportionate share of the bin as per the applicable driver.
- C) Fees for service that are anticipated to be required to pay for services not included in the service agreements between Shared Services and other University areas.

This is budgeted on account 099654 in Fund 200 and 922201 in Fund 300.

Contribution to the University Fund – Ancillary and ORG's

The University has established a University Fund to invest in academic priorities, support strategic initiatives, and address known budgetary or financial risks.

This fund is financed through a contribution from Faculties and ancillary and other revenue generating units and is calculated as 8% of the total revenues (SHARP revenues and external revenues, with some exceptions). The calculation is based on the most recent final audited results (usually lagged two years). For 2025-26, the University Fund allocation will be based on the 2023-24 fiscal year results.

Contribution to the University Sinking Fund and payment for debenture interest costs

The Sinking Fund was established for the purpose of accumulating funds to repay the principal of the University's debentures at maturity. Ancillary Units contribute to the Sinking fund and make payments for debenture interest costs based on the payment schedules for specific capital projects funded by debentures.

This is budgeted on account 386100 Capital Debt Repayment.

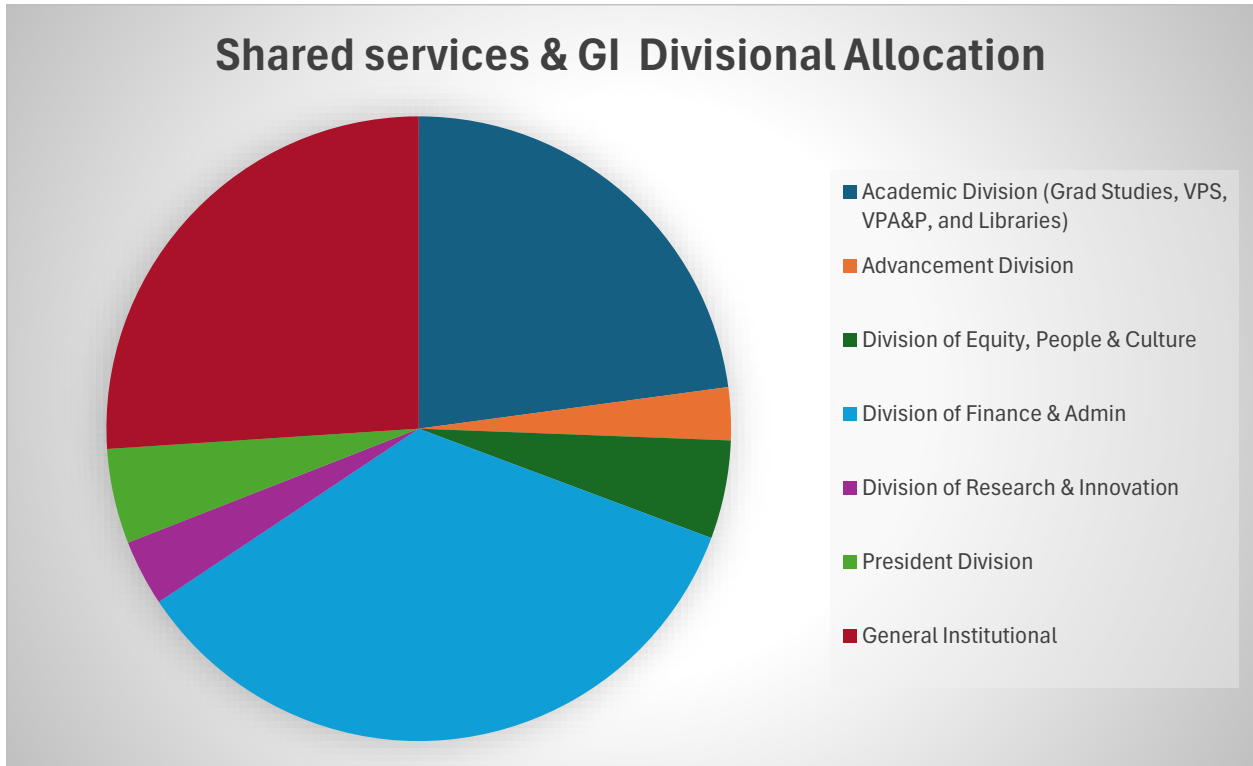
For the 2025-26 budget year, ancillary and ORG units are encouraged to find ways to increase efficiency, increase revenues and reduce costs such that net surplus projected results are maintained or improved within this budget cycle.

In some cases, the activities of Ancillary and ORG units may help to drive additional revenue generation in Faculties. For example, students may begin their education journey in SCS and then, through advising, may find a degree program that suits their educational goals, or a student may choose to attend York University over another institution because of competitive rates and availability of a residence space. Ancillary and ORG's are encouraged to work with Faculties in further developing opportunities to collaborate and drive positive enrolment through packages or wrap around service offerings.

SHARED SERVICES BUDGETS

This Section will inform the development and submission of administrative budgets within the operating fund, hereinafter referred to as Shared Services.

Shared Services includes the following divisional areas:



SHARED SERVICES PRIMARY FUNDING (REVENUES)

Shared Services units receive funding from Faculties, Ancillary units, and other revenue generating (ORG) units (i.e. School of Continuing Studies). A portion of revenues earned by each revenue generating area is allocated to shared services units to support University operations, this has been historically referred to as 'SHARP' revenues. This revenue allocation is calculated based on a set of predetermined drivers which measure the use of the service being provided.

SHARP Budget Allocations for Shared Services

The SHARP budget allocation for shared services units represents all central funding attributed to the Faculties. In the 2025-26 budget year, the University will be receiving \$68.4M less in attributed funding from Faculties compared to the approved 2025-26 budget, due to aligning the shared services costs with lower enrolments. As a result, Shared Services will be required to reduce expenses accordingly in this three-year budget cycle. Shared Services will be

required to reduce their costs by 10% in 2025-26. Please see Shared Services Expenses section for more details on this budget reduction.

OTHER CENTRAL FUNDING

Some shared service units may also receive funds from other sources which are not impacted by the 10% budget reduction. Such sources of funding include:

- A) Centrally Collected Ancillary Fees (CCA)
CCA fees are amounts charged to students as permitted by Ministry Guidelines. These include fees in the following categories: athletics and recreation, counselling fees, cultural and special services fees and student referenda fees.
- B) Restricted Operating Grants from the Ministry of Colleges and Universities (MCU).
Faculties or shared services units may receive Ministry funds to support a specific deliverable or project. These funds are generally not permitted to be spent on activities unrelated to the fund's stated purpose, the restrictions for such funds are typically outlined within a Transfer Payment Agreement (TPA) between the University and the Ministry.
- C) Other – Collective Agreement Allocation
Faculties or shared services units may receive funds to support and implement various provisions in collective agreements (CA). All collective agreement allocated funding is calculated on a yearly basis and posted in a designated account (099521) as it is considered internally restricted and may only be spent to execute on the CA provision(s).
- D) Other – Strategic Funding allocation (from University Fund)
Any area of the university may receive one time only (OTO, XTO) strategic funding from the University Fund if they have prepared and submitted a request and business case proposal to the University Fund Council, and which the President has approved. Any funding successfully awarded from the University Fund will be received in a designated account (account number 099500) reflective of the specific purpose for which the funds were awarded.
- E) Direct Funding Available to Shared Services Units
Some shared services units may also charge a 'fee for service' to other internal divisions or external communities for specific services not included or supported by other funding in place.

Please Note

Shared Services units are asked to refrain from adding new internal divisional 'fees for service' in response to the base budget reduction and instead look to collaborate with other units to find shared efficiencies. Adding new fees for service will create additional pressure in other divisions also facing cost reductions.

Examples of such fees for service includes space or computer ‘rentals’, shared positions/ staff and/ or overtime costs.

Specific accounts to use in such instances can be found in the COA Revenue Expense Accounts file located here: <https://www.yorku.ca/finance/financial-resources/chart-of-accounts/>

When preparing budgets, shared service units are responsible for estimating their direct funding anticipated through the fee for service model.

Direct funding can be budgeted in any of the following categories:

- External cost recoveries (revenues)
- Internal cost recoveries
- Interfund transfers
- Budget allocations to/from other departments (i.e. allocations that are not centrally sourced) *

The above funding sources should be budgeted in a consistent manner from year to year and should use the same general ledger account codes. If any changes are required, Shared Services units should reach out and discuss their needs with the BAM office.

The following accounts are used for inter-department budget transfers:

- 099911 In-Year – with Other Department
- 099912 In-Year – with Faculty / Department

SHARED SERVICES UNITS EXPENSES

The University has determined a reduction of Shared Services and GI costs of up to 28% (\$68.4M) will be required in this three-year budget cycle, given the current enrolment / revenue projections. This will be implemented over the next two years. In 2025-26, \$30M of transitional support from the UF and \$14M in OTO reductions in deferred maintenance and GI spending will help to minimize 2025-26 base budget reduction for Shared Services. Future year reductions will be announced later in 2025, after the University has further progressed its strategies towards achieving financial sustainability which may help to lessen the impact on base budgets in future years.

For 2025-26 budget year, the University is implementing an average 10% base (permanent) reduction to Shared Services (\$24.4 million cost reduction). It is anticipated that a further base budget cut will be required in 2026-27 after the UF transitional support ends. For this 3-year budget cycle, we ask that Shared Services Units expenses in outer years reflect the following assumptions:

**Base Budget
Cut**

10%

- Successful completion and flow through of the 10% base reduction in 2025-26
- Continued freeze on hiring unless considered an essential hire (vacant positions and new vacancies will not be filled)
- Continued restrictions on travel, catering, discretionary spending, etc.
- Continued progress on Forward Action Plan initiatives.

Divisional Allocation of Base Budget Reductions:

For 2025-26, a target of 10% base budget reduction is being implemented; however, the amount of reduction required for a specific unit or area may be higher or lower than 10% due to an ongoing assessment of organizational priorities, opportunities for reorganization, and workload. Each Shared Services unit will receive specific instructions through the budget process, supported by their Vice-President, on the amount of budget reduction required for their area.

As the budget envelopes are being issued prior to the final decisions being made on the divisional distribution of the budget cuts, the budget allocations include a targeted reduction amount (totalling \$24.4M) which is based on 10% reduction, ATB on 2025-26 prior approved base budget. These budget cuts will be posted at the VP level as a placeholder, as follows:

Division	Amount of Budget Reduction (\$M)	Cost Centre (placeholder)
President	1.6	230026
Provost and VP Academic	7.6	230149
VP Finance and Administration	11.5	230300
VP Research and Innovation	1.1	230601
VP Advancement	0.9	230461
VP Equity People and Culture	1.7	232998
TOTAL	24.4	

PVP will need to provide the final decision as to any changes to the divisional allocation of the 10% cost reduction *on or before December 20th*. Divisions will then need to communicate the final allocation of the budget reduction within each division *on or before January 10th*.

BAM will post the updated budget reduction once all information has been received. It should be noted that if the University has not reached the required final budget targeted for 2025-26 after receiving all budget submissions, divisions may be asked to make further reductions or changes prior to finalizing the budget.

The Budgets and Asset Management (BAM) Office will provide projected budget funding allocations for 2026-27 and 2027-28 to support the three-year budget submissions which will be calculated based on assumptions as to the potential budget reduction in the 2026-27 year. Budget holders in shared services units should rely on this information in preparing their three-year budget.

People Expenses:

Note: Please factor in and include any increases in salaries and benefits, including those resulting from the Bill 124 reopener, as you prepare your budgets.

Possible sources of cost reductions:

- Results of 2024-25 Voluntary Exit program (VEP) and the elimination of vacated positions.
- Eliminate/close other vacant positions permanently.
- Participate in an organizational design workshop with Equity People and Culture (EPC), consider any recommendations for changes in the organizational chart for your unit to achieve greater efficiency and effectiveness.
- Identify potential duplication of services with other divisions or Faculties and work together to determine potential alternative models to achieve savings (please inform BAM to ensure the costs and savings are recorded within the correct cost centres).
- Consider where an investment in process improvements may lead to reduction of costs either for your unit or across multiple cost centres.

Other Expenses

possible cost reductions:

- Consider reducing or eliminating memberships or subscriptions
- Consider reducing travel expenses
- Consider reducing catering or food related expenses
- Consider reducing or eliminating attendance at conferences
- Consider reducing or eliminating advertising and printing costs (where applicable)

COMPENSATION – SALARIES AND BENEFITS

Salaries and benefits are the largest cost of the University, typically representing anywhere from 70-100% of a division/unit's expenses. The budget reduction required from shared services units will not be achieved without first considering the organizational structure and prioritization of services of your unit.

Support is available from Equity, People and Culture (EPC) in developing and reviewing organizational design, service delivery models and executing on workforce reduction decisions, once finalized. EPC has begun to offer organizational design workshops and other programs to support these efforts.

ALL DIVISIONS INFORMATION

The below information is relevant to all areas of the University involved in Budgeting activities: Faculties, Ancillary and other Revenue Generating areas, and Shared Services.

SALARY PLANNING

*Salary Planning Report *New**

The Salary Planning Report is an Excel-based file which is now available with the updated information for 2025-26 planning. It is also in the process of being upgraded to project salaries by position for the full three-year cycle for Budget planning purposes. This upgraded version is estimated to be made available in early December 2024. Beginning in the 2025-26 Budget Cycle, it is mandatory for budget holders to prepare their compensation expense estimates using the Salary Planning tool.

About the Report

This report provides all current staffing within a unit including all processed Employee Transaction Forms (ETF's) to date and carries functionality to support documentation and budgeting for sabbaticals or partial full-time equivalents (FTE's) in the budget cycle. It includes a tab containing vacant positions. This report has all the standard benefit rates built in, thus eliminating the need to manually compute increases.

The report can be run by cost centre, department or financial roll-up and can be manipulated using advanced Excel features such as filters or pivot tables.

The report is pre-populated with salary increases which are effective-dated and applies the following up to date standard benefit rates

AFFILIATIONS	TERM OF COLLECTIVE AGREEMENT	CA EXPIRY DATE	SALARY INCREMENTS FOR PLANNING PURPOSES			
			Type	FY 2026	FY 2027	FY 2028
Academic						
YUFA	2024-2027	30-Apr-27	ATB	2.85%	2.85%	2.85%
			PTR	\$2,833	\$2,833	TBD
OHFA	2022-2025	30-Jun-25	ATB	3.1%	2.85%	2.85%
			PTR	TBD	TBD	TBD
CUPE 3903-1	2023-2026	31-Aug-26	ATB	2.85%	2.85%	2.85%
CUPE 3903-2	2023-2026	31-Aug-26	ATB	2.85%	2.85%	2.85%
CUPE 3903-3	2023-2026	31-Aug-26	ATB	2.85%	2.85%	2.85%
Non-Academic						
YUSA	2021-2024	31-Jul-24	ATB	2.85%	2.85%	2.85%
CUPE 1356	2021-2024	31-Aug-24	ATB	2.85%	2.85%	2.85%
CUPE 1356-1	2021-2024	31-Aug-24	ATB	2.85%	2.85%	2.85%
IUOE	2024-2027	30-Jun-27	ATB	2.85%	2.85%	2.85%
CPM ²			ATB	0%	5.95%	2.85%

¹ Where there is no collective agreement in place, the most recent settlement (YUFA at the time) was used for planning purposes.

² CPM employees are also eligible to receive step progression increases, which have been incorporated into the Salary Planning Report, as well as a Performance Based Recognition Award (PBRA) from CPM Grades D-J which has been reduced by 25% for 2026. The Salary Planning Report assumes the mid-range from PBRAs (e.g. X% for Grade H) though Administrators can determine the appropriate unit-specific assumptions relating to merit pay and incorporate into their budgets.

Important Information For Salary Planning

Compensation – Negotiated Increases

Budget administrators should familiarize themselves with the compensation increases outlined in the collective agreements so they can appropriately budget their compensation expense by position.

ATB = Across The Board; PTR = Progress Through The Ranks

Standard Benefit Rates For 2025-26

Standard benefit rates in budget year 2025-26 are remaining the same as 2024-25. The attached schedule reflects the benefit rates that apply for Funds 100, 200, 300, and 600. Please use the following rates as planning assumptions for all years of the rolling budget.

Affiliation	2023-24 Rate	2024-25 Rate	Change	Affiliated Salary Plan(s)	Salary Plan Description(s)
YUFA / YUFA Exempt	21.0%	21.0%		UFA UFE UTV	York University Faculty Assoc York Univ Faculty Assoc-Exempt YUFA EX-True Visitor
OHFA	21.0%	21.0%		OSG OGE OGV	Osgoode Hall Law Association Osgoode Exempt Osg Hall Law-Visiting FT Faculty
CUPE3903 Unit 1	43.0%	43.0%		QU1	Cdn Union of Public Emp 3903-1
CUPE3903 Unit 2	26.0%	26.0%		QU2	Cdn Union of Public Emp 3903-2
CUPE3903 Unit 3	80.0%	80.0%		QU3	Cdn Union of Public Emp 3903-3
CUPE3903 Unit 4	35.0%	35.0%		QU4	Cdn Union of Public Emp 3903-4
CUPE3903 Exempt	10.0%	10.0%		QUE	Cdn Union of Public Emp 3903-E
YUFA Retirees	10.0%	10.0%		UFR	YUFA Retirees
Senior Executive	25.0%	25.0%		SRX	Senior Executives
CPM	27.0%	27.0%		CPM	Conf. Prof. & Managerial
YUSA	33.0%	33.0%		USA	York University Staff Assoc
YUSA 2	10.0%	10.0%		USP	YUSA 2 - Part-time
YUSA 2 Casual/YUTA	10.0%	10.0%		USC	YUSA 2 - Casual
YUSA 3	31.0%	31.0%		US3	York Univ Staff Assoc - Unit 3
CUPE1356	34.0%	34.0%		CUP	CUPE 1356 Full-time
CUPE1356-1	27.0%	27.0%		CP2	CUPE 1356-1
CUPE1356-2	10.0%	10.0%		CU2	CUPE 1356-2 Part-time
Part-time 1356	10.0%	10.0%		CPT	CUPE 1356 Part-time
IUOE	26.5%	26.5%		IUO	Inter Union of Operating Engin
Post Doctoral Visitors	15.0%	15.0%		PDV	Post Doctoral Visitors
Post Doctoral Fellows	10.0%	10.0%		POS	Post Doctoral Fellows
Research Assistants	20.4%	20.4%		RAS	Research Assistant
Part-time Research	10.0%	10.0%		GSR	Graduate Research Assistant
Research Associates	23.5%	23.5%		RAC	Research Associates
YUELI	28.0%	28.0%		ULE	YUELI Contract Teachers
Part-time YUELI	10.0%	10.0%		ULP	YUELI Part-Time Instructor
Other Classifications	10.0%	10.0%		Various	Refer to Benefit Memo for Details
Benefits Do Not Apply	0.0%	0.0%		CHT CLH	Host teachers Casual-Guest lect., honorariums

OTHER NON-SALARY EXPENSES

With the current financial challenges being faced by the University, please be mindful of these challenges while you budget for non-salary expenditures. As communicated previously, please consider further reducing expenses in the following categories:

- Travel, conferences, and hospitality (except where these are directed toward revenue generating activities)
- Marketing and Advertising (except where these are directed toward SEM activities)
- Supplies – comprehensive and general
- Delaying all employee professional development
- Furnishings
- Miscellaneous other expenses (postage, subscriptions, etc)

This is not intended to be an exhaustive list. Please work to reduce expenses in any expense category that can be reduced.

PREPARATION OF 2026-27 AND 2027-28 BUDGETS

When preparing outer year budgets, please consider the following impacts:

- Hiring restrictions (i.e. essential hires) in place
- The Board of Governors requirement to achieve a balanced university budget within this 3-year planning cycle.
- Organizational design changes anticipated and/or approved for the year(s)
- Travel or other non-salary expense instructions / restrictions in place for the year(s)
- Collective agreements

New or changing workload requirements, special projects in progress, etc.

True Ups

True ups are adjustments made at the end of every fiscal year to align budget estimates with actual financial results. They help ensure the university's budget stays accurate.

When budgets are created, they are based on projections such as expected enrolments, shared services costs, and revenue-sharing agreements. However, actual results may differ. For example, enrolments might be higher or lower than planned. Each May, after the fiscal year ends the Budgets and Asset Management office will carry out true-up calculations to account for these differences. These adjustments are shared with Faculties and Units, and used to inform calculations for the next budget cycle, ensuring that future budgets reflect what actually happened and support better financial planning across the university.

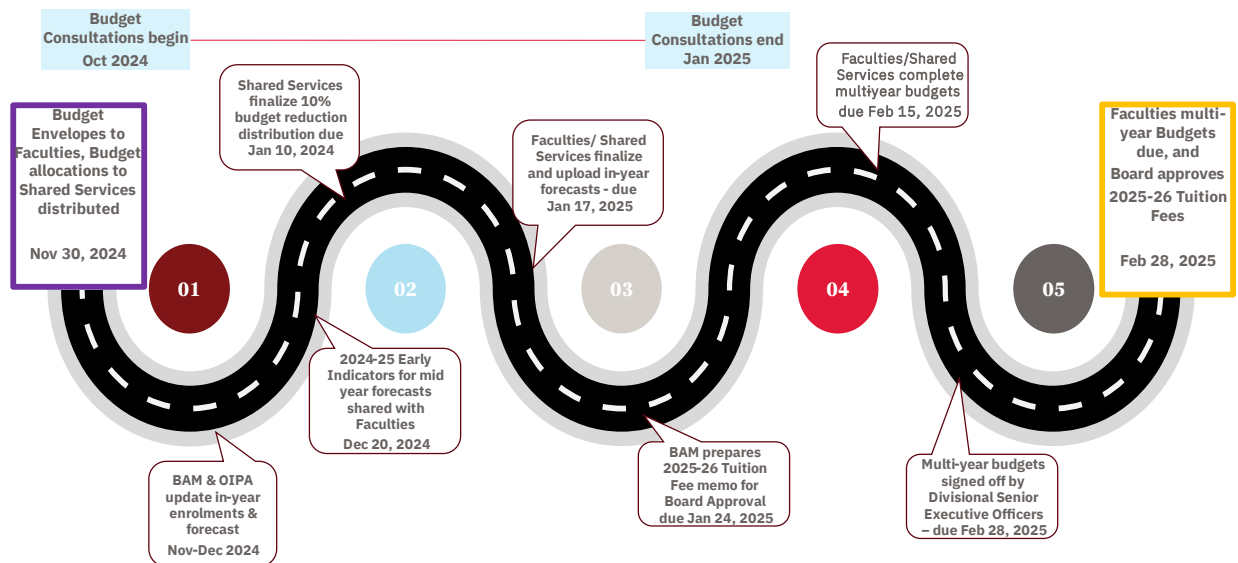
BUDGET DEADLINES FOR THE 2025-26 BUDGET

The following diagrams outlines the due dates for the 2025-26 Budget Cycle

2025-26 Budget Roadmap



2025-26 Budget Roadmap – zoom in



CONTACT INFORMATION

If you have any questions or require further information, please contact the BAM team using the Budget Electronic Mailbox at: budgets@yorku.ca

APPENDIX A: LIST OF TARGETED GRANTS

The following is a list of targeted grants that York is presently receiving through the MCU semi-monthly transfer payment. Listed below are grants credited to fund 200 operating cost centres.

VPS – Student Services

- Women’s Campus Safety
- Aboriginal Student Success Fund for Universities
- Access Funds for Students with Disabilities (AFSD)
- Interpreter Fund
- Autism Spectrum Disorder Project
- Mental Health Services
- Mental Health Workers Grant for Universities
 - Mental Health Supports for PSE Students
 - International Strategy Grant

VPS - Scholarships & Bursaries

- First Generation Bursary
- Access - Aboriginal PSET Bursary / Projects
- Queen Elizabeth II Scholarship
- Ontario Graduate Scholarship
- Canada Student Grant for Students with Disabilities – Federal
- Bursaries for Students with Disabilities – Provincial

VPA&P

- Grant for Credit Transfer

Note that any grants not listed above are considered direct revenue to the Shared Service unit and should be budgeted on appropriate external cost recoveries (ECR) account. These types of grants would typically come from other Federal or Provincial bodies (i.e. not MCU). Such grants should be budgeted on the appropriate ECR account.

APPENDIX B: ACCOUNT CODES

CENTRALLY FUNDED SHARED SERVICES

SHARP OTO Budget Allocations

099503 InYear OTO to/fr 20/Com
 099504 InYear OTO Salary to/fr Ctrl
 099508 InYear OTO Enr TSA

Other OTO Budget Allocations

099500 InYear OTO to/fr GI/Com
 099511 InYear OTO Enr Ancillary Fee
 099513 In-Year OTO OUAC
 099520 InYear OTO MCU fr Ctrl
 099521 In-Year OTO CA
 099911 InYear OTO to/fr OtherDept
 099912 InYear OTO to/fr W/inFac/Dept

SHARP Base Budget Allocations

Cutable 099010 Initial CutBase fr 20 to Com
 099101 Budget Cut Cutable/Other
 099103 InYear CutBase to/fr 20/Com
 099105 In-Year Salary Cut Base fr Ctr
 Non 099011 Initial Non-CutBase fr20 toCom
 099313 InYear Non-CutBase to/fr 20/Co
 099317 In-Year Sal NonCutBase Fr Ctrl

Other Base Budget Allocations

Cutable 099100 InYear Cut Base to/fr GI/Com
 099110 InYear CutBase to/fr OtherDept
 099131 In-year salary CBase b/w depts
 Non 099111 InYear NonCutBase to/fr GI/Com
 099314 InYear Non-CutBase to/frOthDep

NON-FUNDED SHARED SERVICES

SHARP OTO Budget Allocations

N/A

Other OTO Budget Allocations

099511 InYear OTO Enr Ancillary Fee

SHARP Base Budget Allocations

N/A

Other Base Budget Allocations

N/A

APPENDIX C: Collective Agreement Provisions And Budget Responsibility

YUFA

YUFA	Article	Faculty Responsibility to Budget for Costs	Central Responsibility to Budget for Costs	OTO Funding Support will be provided
Salary Increments	YUFA Art 25.03	X		
Progress through the Ranks	YUFA Art 25.04	X		
Professional Expense Reimbursement	YUFA Art 25.08	X		
Marketability Adjustments	YUFA Art 25.11	X		
Graduate Supervision	YUFA Appendix O	X		
Workload of Faculty Members (referred to as Research Offloads)	YUFA Art 18.08.2	X		
Teaching Assistance	YUFA Art 18.43		X	X
Research Release Program	YUFA Art 18.15	X		
Conference Travel	YUFA Art 19.29 (c)		X	X
Faculty/Library Research Grant Funding (referred to as Minor Research)	YUFA Art 19.29 (a)		X	X
Financial Counselling through Retirement Planning Centre	YUFA Art 14.07		X	
Teaching-Learning Development Fund	YUFA Art 19.31		X	
Leave Fellowship	YUFA Art 19.30		X	
Supplemental Benefits '91	YUFA Art 26.08		X	
Supplemental Benefits '96	YUFA Art 26.08		X	
Research Development Fellowship Program	YUFA Art 19.33 (reference Appendix L)		X	X
Grievance Support	YUFA Art 9.21		X	
Transgender Fund	YUFA Art 26.11		X	
YUFA Contract Administration	YUFA Art 30		X	
Dispute Resolution Committee	YUFA Art 9.09		X	X
Affirmative Action Committee	YUFA Art 12.22 (c)		X	X
Teaching or Research Time Relief for Service to the Association	YUFA Art 27.04 (a)		X	X
Joint Health & Safety Committee	YUFA Art 18.38		X	X
Childcare	YUFA Art 26.15		X	
Research Release Program for Librarians	YUFA Art 18.17 (f)		X	X
Educational Leaves	YUFA Art 19.19 (b)		X	X
Reciprocal Tuition	YUFA Art 26.14		X	
Release Time Teaching Fellowships	YUFA Art 19.32		X	X
Junior Faculty/Librarian Fund	YUFA Art 19.29 (b)		X	X
Post-Retirement Benefits	YUFA Art 14.08 (b) (ii)		X	
Program for Recruitment of Aboriginal (Indigenous) Faculty/Libraries	YUFA Memorandum of Settlement Paragraph 9	X		

CUPE 3903

CUPE 1, 2, 3, E	Article	Faculty Responsibility to Budget for Costs	Central Responsibility to Budget for Costs	OTO Funding Support will Flow from Central to Faculties	FGS to Administer and Charge to Faculties
Salary Increments	CUPE 3903-1,2,3,E Art 10.04	X			
Fund Protection	C3903-1 Art 15.24; C3903-2 Art 15.27; C3903-3 Art 21		X		
Long Service Teaching Appointments	C3903-2 Art 24.01	X			
Continuing Sessional Standing Program	C3903-2 Art 12.01	X			
Dossier Service	C3901-1 Art 15.12; C3903-2 Art 15.11; C3903-3 Art 15.10		X		
Research Grants Fund	C3903-2 Art 15.16		X		
Conference Travel Fund	C3903-2 Art 15.17		X		
Professional Development Fund	C3903-1 Art 15.16; C3903-2 Art 15.19; C3903-3 Art 19		X		
Tuition Costs Fund	C3903-1 Art 15.17; C3903-2 Art 15.20		X		
Ways & Means Fund.	C3903-1 Art 20.01; C3903-2 Art 20.01; C3903-3 Art 18		X		
Conversion and Career Advisor	C3903-2 Letter of Intent #9		X	X	
Professional Expense Reimbursement	C3903-2 Art 15.21		X		
CUPE 3903 Contract Administration	C3903-1,2,3 Art 4.06.2		X		
Trans Fund	C3903-1 Art 15.21; C3903-2 Art 15.23, C3903-3 Art 24		X		
Research Leaves	C3903-2 Art 15.15		X		
Equity Fund	C3903-1 Art 15.22; C3903-2 Art 15.24; C3903-3 Art 25		X		
CUPE 3903 Benefits Fund	C3903-1 Art 15.26; C3903-2 Art 15.28, C3903-3 Art 22		X		
Teaching Development Fund	C3903-2 Art 15.18		X		
Executive Service	C3903-1 Art 15.09; C3903-2 Art 15.08; C3903-3 Art 11.04.03		X		
Childcare Fund	C3903-1 Art 15.13; C3903-2 Art 15.12; CUPE 3903-3 Art 5.09		X		
Books/Supplies Fund	C3903-1 Art 15.03		X		
Health and Safety	C3903-1 Art 15.01.5; C3903-2 Art 15.01.10		X		
Affirmative Action (referred to as CUPE Conversion)	C3903-2 Art 23.04		X	X	
Post-Retirement Benefits	C3903-2 Art 15.26		X		
Thesis Allowance	C3903-1 Art 15.07; C3903-2 Art 15.06				X
Graduate Student Bursary Fund	C3903-1 Art 15.14				X
CUPE 3903 PhD Completion Fund	C3903-1 Art 15.19				X
CUPE 3903 Masters Bursary Fund	C3903-1 Art 15.18				X
UHIP Fund	C3903-1 Art 15.20; C3903-3 Art 23				X
Research Costs Fund	C3903-1 Art 15.15; C3903-2 Art 10.11				X
GA Bursary Fund	C3903-3 Art 20				X

OHFA

OHFA	Article	Faculty Responsibility to Budget for Costs	Central Responsibility to Budget for Costs	OTO Funding Support will Flow from Central to Faculties
Salary Increments	OHFA Art 24.02	X		
Progress through the Ranks	OHFA Art 24.04	X		
Merit Portion of PTR	OHFA Art 24.06	X		
Anomalies	OHFA Art 24.12	X		
Appendix D Annual Allocation	OHFA Appendix D	X		
Conference Travel	OHFA Art 19.28		X	X
Professional Expense Reimbursement	OHFA Art 24.08	X		

YUSA

YUSA	Article	Faculty Responsibility to Budget for Costs	Central Responsibility to Budget for Costs	OTO Funding Support will Flow from Central to Faculties
Salary Increments	YUSA Art 30.01	X		
Post-Retirement Benefits	YUSA Art 29.05, Appendix C		X	
Joint Training Programme	YUSA Art 17.02		X	
YUSA Developed Training Programs	YUSA Art 17.03		X	
Technical Training Centre	YUSA Letter of Understanding		X	