



2020-1 BUDGET CALL Guidelines for Faculties

Finance Department
Revised December 2019

This document is also available online at <https://finance.info.yorku.ca/finance-forms/>

Revised January 2020

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PURPOSE

The intended audience for these Budget Call Guidelines are administrators who manage the financial affairs of academic Faculties at York University. The Budget Call Guidelines will inform the development and submission of Faculty budgets.

Separate guidelines are published for administrative units (hereafter termed Shared Services) and ancillary operations.

INTRODUCTION TO SHARP

York University adopted a new budget model in Fiscal 2017-18 called the Shared Accountability & Resource Planning (SHARP) budget model. The SHARP model replaced the former incremental budget model.

This document will assist Faculties in understanding the SHARP budget model and provide guidelines for preparation of 2020-21 budgets (and rolling budgets for outer financial years).

SHARP PRINCIPLES

The SHARP budget model was developed through extensive research and wide consultation with the York Community.

SHARP's guiding principles are to:

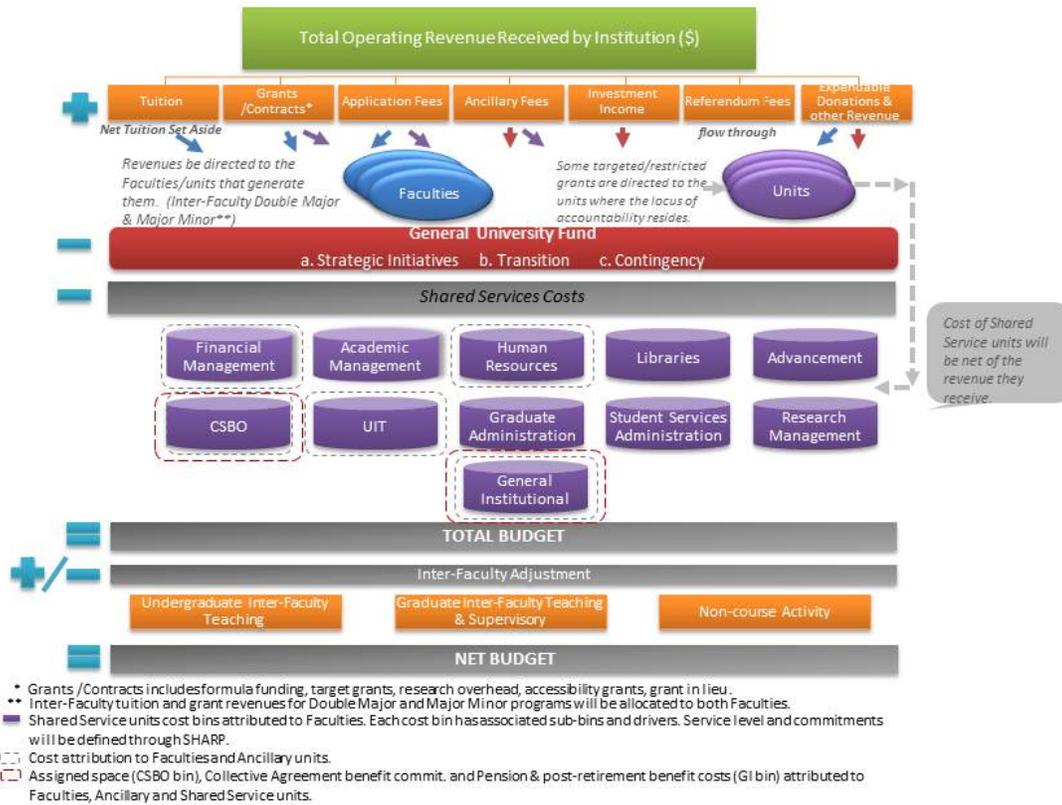
- Support the academic goals of the institution through the alignment of resources to priorities as outlined in our planning documents (White Paper, University Academic Plan and Faculty/School plans, IR Plans);
- Be transparent;
- Provide for a predictable and sustainable framework for budget planning;
- Provide performance incentives and ensure accountability; and
- Provide for clear and straightforward allocation methodologies.

As a summary, key features of the SHARP budget system include:

- Resource allocation to Faculties reflecting revenues they generate with University-wide costs charged back in a transparent and repeatable manner;
- A formalized budget committee;
- Rigorous shared accountability for resource management closest to the activity and/or decision point (e.g. enrolment targets set at institutional level; Faculties responsible for achieving local enrolment targets and for costs incurred locally); and
- A central University Fund to provide the necessary resources for (1) the transition to a new model, (2) strategic initiatives in line with the University's key priorities, and (3) a formal contingency fund to manage institutional risks and unforeseen costs.

CONCEPTUAL ILLUSTRATION

SHARP Budget Model - Conceptual



SYNOPSIS OF HOW SHARP WORKS

Faculties engage in teaching and research, and generate associated funding streams through tuition and government operating grants.

Shared Services are administrative units within the University. Examples of Shared Services include the functions of Human Resources, Campus Facility Services, Student Services and Information Technology.

General Institutional (GI) costs represent institution-wide costs that are typically managed by the Finance Department. Typical GI costs include collective agreement commitments, cost of pension special payments, bad debt and tuition waiver charges, etc.

Shared Services and General Institutional costs are often referred to as “bins”.

The operating costs of Shared Service and GI bins are charged to Faculties using applicable drivers.

The drivers distribute the cost of each bin based on an underlying cost driver data set. Examples of data sets are student full-time equivalents, faculty heads, net assignable square metres, etc. The data set chosen for a particular Shared Service or GI bin is intended to allocate costs to Faculties in a manner consistent with how costs are incurred for that Shared Services unit and GI-related cost. As an example, the Human Resources Shared Service is charged to Faculties based on faculty and staff headcount in each respective Faculty.

PROJECTED FACULTY BUDGET ENVELOPES

Each Faculty receives its funding through the Faculty Budget Envelope, which represents the Faculty’s share of revenues net of attributed Shared Services and GI costs, as calculated through the SHARP budget model.

The Faculty Budget Envelope includes the following items:

- Tuition revenue, for both domestic and international students in undergraduate and graduate programs, for credit programs
- Funding reductions applied by the Government of Ontario for international students
- Funding reductions for government-mandated tuition set-aside
- Enrolment-based operating grants from the Ministry of Colleges and Universities (MCU)
- Institutional research overhead grants (to fund the indirect costs of research) received from both provincial and federal governments
- Attribution of Shared Services and General Institutional costs, based on each Faculty’s share of the driver

Detailed information on the calculation of the Faculty Budget Envelope is distributed to each Faculty.

The Faculty Budget Envelope is calculated by the Office of Budgets & Planning. Faculties are required to use the budget envelope numbers as calculated by Budgets & Planning Office in preparing and submitting their budgets.

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 responsible for redistributing their Faculty Budget Envelope to operating units, based on Faculty-driven priorities and needs. The redistribution of the Faculty Budget Envelope will use 099912 InYear OTO to/fr W/inFac/Dept.

Faculties may generate additional revenues from non-credit programs and other miscellaneous funding. Faculties are responsible for budgeting these sources of revenue.

TUITION REVENUE FROM CREDIT PROGRAMS

Faculties receive the tuition revenue generated from credit programs on a home Faculty basis, consistent with student registrations in the student information system. This methodology applies to domestic and international students, both at the undergraduate and graduate levels.

Tuition revenue for inter-Faculty double majors is shared 50/50 between the Faculties and for major/minors, it is shared 70/30.

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

- The Office of Institutional Planning & Analysis applies the contract enrolments to tuition rates.
- Tuition rates assume the Tuition Fee Framework announced by the Ontario Government on January 17, 2019. Domestic tuition fees were reduced by 10% in 2019-20, followed by a tuition freeze in 2020-21. The outer years assume an increase of 3% annually.
- International rates are institutionally set and approved by the Board.
- Sharing for inter-Faculty double majors and major/minors is applied using historical trends (i.e. typical number of undergraduate FFTEs taking a double major or major/minor).
- Faculty tuition revenues are adjusted for tuition sharing arrangements with external parties, those being:
 - AMPD fees are reduced by the amount transferred to Sheridan for the joint Design program
 - LAPS fees are reduced by the amount paid to Seneca for the Professional Writing Program

Important Note

The Faculty Budget Envelope includes all credit tuition fees for a Faculty. Under SHARP, all credit tuition is incorporated within the Faculty Budget Envelope.

System feeds for all Schulich and Osgoode programs have been adjusted upon SHARP implementation. These revenues no longer feed directly into Faculty cost centres but instead are distributed to Faculties as part of their Faculty Budget Envelope.

Faculties should continue to budget for their non-credit programs, as revenue generated by these programs will not form part of the Faculty Budget Envelope.

FUNDING REDUCTIONS APPLIED BY THE GOVERNMENT OF ONTARIO IN RESPECT OF INTERNATIONAL STUDENTS

Funding restrictions have been applied by the Government of Ontario related to international enrolments.

International Student Recovery

The International Student Recovery was a measure to reduce the basic operating grant to recognize the challenging fiscal circumstances of the Province.

Starting in 2013-14, MCU began to clawback operating grants by \$750 for each international undergraduate and Masters student. PhD student enrolment is excluded.

Each Budget Envelope is reduced by the estimated International Student Recovery applicable to each Faculty 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.

York receives a grant from MCU to fund the payment to the City of Toronto. Traditionally the payment to the City was fully covered by the MCU grant.

Beginning 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 for each international undergraduate and Masters student to the municipality. As such, each Faculty's Funding Envelope is reduced by the applicable fee for undergraduate and Masters' international students. Upon implementation of this government recovery, the University increased tuition fees to cover the cost of this payment to the municipality.

TUITION FEE SET-ASIDE (TSA)

Tuition Set-Aside 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 tuition set-aside has ranged from 0% to 30% of the incremental tuition revenue.

Under the present government framework, the amount of tuition fee set-aside funding to be disbursed annually will be set at the previous year's tuition fee set-aside levels plus 10% of the additional fee revenue resulting from tuition fee increases in the current year, with adjustments to be made for annual enrolment changes i.e. increased/decreased by the annual percentage increase/decrease in fiscal full-

time equivalent (FFTE) enrolment. The government has not released an updated framework that recognizes the tuition fee decrease in 2019-20 and the freeze in 2020-21.

TSA requirements apply to domestic eligible enrolments only.

Under SHARP, the attribution of tuition fees to Faculties is reduced by each Faculty's share of the tuition set-aside funding.

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 used in the budget call, TSA funding has been estimated and applied to historical Faculty shares.

Distribution of Tuition Set-Aside

The tuition set-aside pool of funds is allocated to the Vice-Provost Students, 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 call.

ENROLMENT-BASED OPERATING GRANTS

New Funding Formula

In Fiscal 2017-18, the Ontario Government implemented a new funding formula to calculate how funding is distributed and reported to universities. This new funding formula aligns funding to the institutional objectives established in the strategic mandate agreement between York and the Ontario Government. York is presently examining how the changes to the funding formula will impact grant attributions in the SHARP budget model going forward.

For the upcoming budget call, any potential changes to the SHARP methodology (aligning it with the new funding formula) will be communicated in the coming months.

Overview

Grants funded through the envelope are enrolment driven government grants that flow to the University based on the previous government funding formula. These grants are driven by eligible enrolments and are provided through different grant envelopes such as the Basic Operating Grant (BOG), the Undergraduate Accessibility Grant, the Graduate Expansion Grant, Performance Funding and Quality Funding.

These grants are attributed to the home Faculty using the same formula that the government previously used to fund the institution. Grant revenue for inter-Faculty double majors is shared 50/50 between the Faculties and for major/minors, it is shared 70/30.

The Basic Operating Grant (BOG) is a block grant flowed to the University based on weighted enrolments that have been rolled into base.

MCU categorizes disciplines into several provincially-defined programs, each of which has a weight associated with it. Weighted enrolments previously known as Basic Income Units (BIUs) are derived by multiplying each program weight by the number of Full Time Equivalents (FTEs) enrolled in the program. Each program also has a Formula Fee (FF) per FTE associated with it, which is intended to capture the student contribution to the cost of the program.

List of Enrolment-Based Operating Grants

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

Institutional

Basic Operating Grant
Performance Funding
General Quality Tied to MYAAs
Undergraduate Accessibility Grant
Graduate Expansion Grant

AMPD

York/Sheridan Design

Education

Enrolment Based Funding

Health

Second Entry Nursing Grant
Seneca Collaborative Nursing

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 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).

ATTRIBUTION OF SHARED SERVICES AND GENERAL INSTITUTIONAL COSTS

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

The cost assigned to a Faculty for each bin may vary between years as a result of:

- Changes to the amount of funding into the Shared Service or General Institutional bin in any particular year, as approved by the President based on recommendations from the University Budget Advisory Committee; or
- Changes to the Faculty's proportionate share of the bin as per the applicable driver.

Funding Levels of Shared Services and General Institutional Costs

The central funding into the Shared Service or General Institutional bin is called the "attributed cost", that being the cost charged to a Faculty.

The annual budgets for Shared Services are established as follows:

- Rolling the existing incremental base funding of the Shared Service forward to 2020-21 and later years;
- Estimating salary increment funding, which for Shared Services is funded at 50% of funded salary increases;
- Applying any taxes or budget cuts; and
- Applying any additional funding (either base or OTO/XTO) outlined in the institutional budget plan or approved by the President based on recommendations of the University Budget Advisory Committee.

The annual budgets for General Institutional costs are established as follows:

- Funding decisions outlined in the institutional budget plan approved by the President based on recommendations of the University Budget Advisory Committee; and
- Automatic adjustments as required by collective agreement commitments.

The Office of Budgets & Planning is responsible for calculating the attributable cost of each Shared Service and General Institutional bin.

Changes to a Faculty's Share of the Driver

The Office of Budgets & Planning calculates the drivers based on institutional data (mostly provided by the Office of Institutional Planning and Analysis).

A Faculty's share of a bin will vary between years based on changes to the underlying driver data. To illustrate, assume nine academic Faculties have static headcount and one academic Faculty has growing headcount. The Human Resources bin is allocated based on the total faculty and staff headcount. The Faculty with growing headcount will assume a larger share of the Human Resources bin.

The drivers for each year of the multi-year budget call are distributed by B&P to Faculties during the Budget Call.

Cascading Costs

Four Shared Service bins are attributed to both Faculties and Shared Services, as they represent significant, recurring costs of the University. The four bins are as follows:

- CSBO assigned space costs
- Benefits and collective agreement commitments
- Pension
- Bad debts

The above bins are called cascading costs as they are charged to each Shared Service, and form part of the ultimate attributed cost of each Shared Service. Example: The pension cost of Finance personnel is embedded into the cost of the Financial Management bin and this total bin is ultimately charged to Faculties.

The amount charged to the Faculties in respect of a Shared Service is the total of the:

- SHARP funding envelope for the Shared Service, plus
- cascading costs for that particular Shared Service.

Contribution to the University Fund

The University has established a University Fund to invest in academic priorities and set aside contingency funding for known budget risks that may materialize. Contingency funding may be earmarked for such risks as increased pension solvency funding or a reduction of government grant funding as a result of enrolments below base thresholds.

This fund is financed through attribution to Faculties using the following driver, with data lagged two years:

SHARP revenue allocation (i.e., SHARP revenues less attribution of Shared Service costs, before Inter-Faculty adjustments)

+ External revenues

+ Hold harmless funding

- SHARP transition tax

SHARP TRANSITION TAX

Calculation

Upon implementation of SHARP, a transition tax was applied to all Faculties, Shared Services, and ancillaries. The SHARP transition tax is intended to fund the transition support given to Faculties under SHARP (see discussion below).

The SHARP transition tax was calculated using 2013-14 financial data and the dollar value is fixed and applied to all future budget years.

The transition tax is applied to the following bases:

Faculties

SHARP revenue allocation (i.e., SHARP revenues less attribution of Shared Service costs, before Inter-Faculty adjustments)
+ External revenues

Shared Service units

Cutable attributable allocations without cascading costs
Centrally-sourced OTO allocations
+ Direct revenue under SHARP eligible for tax
+ Unrestricted external revenue

All Ancillary units, except Bookstore

External revenue

Bookstore

Gross Profit (defined as all revenues less cost of material; excludes salaries/benefits)

Recording of SHARP Implementation Tax

The SHARP tax of 2.62% was applied to the above base, beginning in 2017-18, and applies in each budget year thereafter. The tax must be reported in every year of the budget call as a recurring XTO charge.

The SHARP tax is reported in account 099650 SHARP Tax OTO.

To assist the community in its budgeting, tax amounts have been pre-populated in each cost centre within the budget module based on the distribution in 2017-18. If budget preparers wish to re-allocate these amounts between their cost centres or to budget the tax at an activity/time/location level, please contact the Office of Budgets & Planning for assistance.

Budget Cuts and/or Taxes in Future Years

The present working assumption is that the existing 2.62% tax will apply in 2020-21 and continue OTO in years thereafter. No further tax or budget cut is anticipated at this point for Faculties.

SHARP TRANSITION FUNDING

To assist Faculties with the adoption of SHARP, transition funding is being provided to eligible Faculties out of the University Fund.

The transition funding (sometimes referred to as the hold harmless) was calculated based on modelling of fiscal 2013-14 using SHARP.

The hold harmless funding has previously been communicated to executive officers and financial officers, as is shown below:

Faculty	Transition Adjustments
LAPS	(5,532,169)
AMPD	14,218,654
Env Studies	4,239,131
Education	2,936,155
Glendon	4,165,423
Schulich	1,473,570
Osgoode	4,375,439
Health	(8,904,041)
Science	9,380,683
Lassonde	-
Total Faculties	26,352,847

Transition funding is provided in the budget account 099655 Faculty Transition Funding.

FINAL BUDGET RECONCILIATION AND ADJUSTMENT

The projected Faculty Budget Envelope is calculated and shared with Faculties during the Budget Call (i.e. prior to the beginning of a budget year) to facilitate their budgetary submissions.

At the start of the budget year, Faculty budgets will be funded with the amount communicated to Faculties during the budget call.

For instance, the 2020-21 Faculty Budget Envelopes will be projected in January 2020 and communicated to Faculty administrators. Upon commencement of the 2020-21 fiscal year, Faculties will receive the amount calculated in the January envelope. Funding is expected to occur between May to June 2020.

However, major revenue streams like grant and tuition revenue are based on contract enrolment targets established between the Faculty and the Provost, with input from the Office of Institutional Planning & Analysis (OIPA). These numbers are subject to variability.

The reality is that budgets are expectations of the revenues (based on enrolments) for the upcoming fiscal year. While actual experience should closely align, there will invariably be differences between actual enrolment results and the enrolments included in the enrolment contracts. There is also the potential that General Institutional costs may vary from the original budget projections. Any variances between actual and budget will be included in a final year-end reconciliation.

At the close of the fiscal year, Budgets & Planning will re-calculate each Faculty's actual entitlement under the SHARP model. Any difference between the final budget envelope and the January budget call envelope will be distributed to Faculties as a closing adjustment at the conclusion of the fiscal year. For instance, for the 2020-21 fiscal year, the true-up of the budget envelope is expected to occur in May of 2021.

The year-end adjustment will be made through ledger account 099601 Faculty Budget Y/E Adjustment to the Faculty's dedicated budget envelope cost centre.

FUNDING WITHIN THE FACULTY

The budget accounts established for the Faculty Budget Envelope, tax, transition funding, and final budget adjustment are only for use by the Office of Budgets & Planning. Faculties should not redistribute funding using these account codes.

Note that upon implementation of SHARP, the concept of base funding is no longer applicable to Faculties. Use of base accounts by Faculties is not permitted.

Faculties are tasked with determining how they will distribute funding within the Faculty to each departmental cost centre. Faculties can distribute funding from their Faculty Budget Envelope cost centre to departmental budgets using the existing OTO accounts 099912 InYear OTO to/fr W/inFac/Dept.

IMPORTANT NOTE

All items below are not part of the Faculty Budget Envelope.

INTER-FACULTY TEACHING

The inter-Faculty teaching adjustment applies where a student takes a general education credit 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 non-professional 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

Note that the inter-Faculty teaching adjustment is not part of the Faculty Budget Envelope.

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 the Office of Institutional Planning & Analysis.

The actual inter-Faculty adjustment will be made once enrolments are finalized for the year. There will be an in-year inter-Faculty entry, anticipated to occur between March to April of each year. For example, the inter-Faculty entry for 2020-21 will be made between March to April 2021.

CENTRALLY-COLLECTED REVENUES EXCLUDED FROM THE FACULTY BUDGET ENVELOPE

The following are centrally-collected funding that is distributed outside of the Faculty Budget Envelope using OTO budget accounts:

Revenue	Account
Centrally collected ancillary fees (CCA)	099511 In-Year Enr Ancillary Fees
OUAC application fees	099513 In-Year OTO OUAC Other
Restricted operating grants from the MCU that are targeted to a specific Faculty for a dedicated purpose	099520 In-Year MCU Grants from Ctrl

The Office of Budgets & Planning has provided budget guidance on the above items to the Faculties to assist with their planning. **However, Faculties are responsible for ensuring the projections are prudent and align with their expectations since Faculties are responsible for the budget amounts for these lines.**

If Faculties expect significant differences from the budget guidance provided by the Office of Budgets & Planning, we ask that Faculty administrative staff interface with B&P.

Important Note

The above revenues will be distributed to Faculties in the exact amount received during the fiscal year (irrespective of any budget guidance provided B&P or the amount budgeted during the Budget Call). There will be an in-year variance between actual funding and budget projections.

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

Ontario-Quebec Health Study

Health

Clinical for Stand Alone Nursing

Seneca Clinical Education

Note that any grants not listed as part of the Faculty Budget Envelope or 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.

OTHER CENTRAL FUNDING

Other central funding typically comes from two sources, either collective agreement funding or strategic funding allocations from the University Fund. Faculties are responsible for developing their own budgetary estimates.

Collective Agreements

Faculties may receive OTO funding pursuant to various provisions in collective agreements. All funding will be passed through 099521 In-Year OTO CA.

A more detailed discussion of how collective agreement provisions operate under the SHARP model is outlined later in this document.

Strategic Allocations

Faculties or administrative units may receive OTO strategic funding from the University Fund through submissions to the University Budget Advisory Committee.

Any funding successfully awarded from the University Fund will be processed through account 099500 InYear OTO to/fr GI/Com.

FACULTY DIRECT REVENUES

Existing Direct Revenues

Faculties continue to be solely responsible for estimating their Faculty direct revenues, those being:

- 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 Calls using the same general ledger account codes that have typically been utilized.

Important Note

It is essential that Faculties and administrative units confirm all inter-department budget allocations with the counter-party. It is the responsibility of the two units/parties to conclude on funding arrangements, as these agreements are not centrally-mediated. Likewise, collaboration is important to ensure that the funding/cost is reflected in each party's respective budget.

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

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

Usage of the following two accounts has been discontinued:

099913 In-Year OTO from Other Fac/Div
099914 In-Year Salary OTO bt/w depts

Research Contract Overhead

Faculties and ORUs 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 Principle Investigator on the ORS Checklist.

Faculties are responsible for reflecting their expected contract overhead in their budgets. B&P has provided a schedule listing the historical experience of contract overhead by Faculty to assist in budget estimation.

Contract overhead should be booked to account 092100 Transfer from Research-Fund 5.

DISCONTINUED FUNDING

For Faculties, please note that central funding for the following items has been discontinued under SHARP:

- All salary increments, including both across-the-board and progress-through-the-rank increases
- Changes to the standard benefit rates (when they change)
- Maternity leave top-up
- Early retirement settlements
- Collective agreement provisions for YUFA graduate supervision, YUFA workload of Faculty members (also referred to as research offloads), YUFA marketability, YUFA research release program, YUFA incentive program for recruitment of aboriginal (indigenous) faculty and librarians, OHFA anomalies, CUPE continuing sessional standing program, and CUPE Long Service Teaching Appointments
- Research officers
- Computer renewal program

Faculties are responsible for funding these costs from 100% of the tuition and grant revenue generated each year. Some of these costs were included in the hold harmless calculation.

COSTS ASSUMED BY FACULTIES UPON SHARP IMPLEMENTATION

Faculties are responsible for the full cost of the following items. There is no central funding; instead Faculties will cover the costs out of their Faculty Budget Envelope which includes 100% of tuition and grant revenues.

Cost	Mechanics	Account(s)	Contact
Professional expense reimbursements	Research Accounting will charge the Faculty's operating cost centre and transfer the annual allocation to each Faculty member's fund 400 cost centre	<i>For Faculty:</i> 383400 Professional Expense All 384800 Prof Exp Allow- Fac-Retired	Manager of Research Accounting
Graduate support (including fellowships, graduate assistantships, grant-in-aid, and other related support to graduate students)	FGS will recover the cost of student support from Faculties.	<i>For Faculty:</i> 803500 Graduate Student Support <i>For FGS:</i> 038700 ICR-Grad Student Support	Executive Officer and Financial Officer of Faculty of Graduate Studies
Faculty-dedicated development officers	Payroll charges will continue to feed Advancement cost centres. Advancement will then bill each Faculty for the cost of its respective development officer(s).	<i>For Faculty:</i> 140000 Salaries - FT Support Staff - CPM 240000 Benefits - FT Support Staff - CPM <i>For Advancement:</i> 032900 ICR Salaries - Support 033300 ICR Benefits - Support	Executive Director of Advancement Services and Operations

The above costs were included in the hold harmless calculation.

Important Note

The Faculty of Graduate Studies will be providing estimates to Faculties of their graduate support cost for each year of the multi-year budget. As a supplement, FGS will also be providing tools to assist Faculty administrators in understanding the types of funding packages and associated costing. All questions on calculations related to graduate support should be directed to the Executive Officer or Financial Officer of FGS.

COLLECTIVE AGREEMENTS

Collective agreements function in one of two ways under the SHARP model, as described below. Charts, by affiliation, have been attached as appendices to this document to assist with your understanding.

Provisions Attributed through the Collective Agreement Bin

Many collective agreement provisions are financed through the collective agreement bin. The cost of the provision is financed through attribution to Faculties and Shared Services.

If the provision calls for funding of certain items or initiatives, this funding would be provided OTO to the respective party, using budget account 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, so it is attributed through a General Institutional bin. Faculties will receive appropriate release funding when they have a professor appointed to the YUFA executive.

Provisions that become Costs Assumed by Faculties with No Central Support

Certain provisions are the direct cost of the Faculty, with no associated central funding. The cost of these provisions is typically influenced by Faculty-specific decision-making. In some case, the cost of the provision is such that it is prohibitive to attribute through a shared bin.

These provisions are identified as:

- Salary increments (ATB and PTR)
- Professional expense reimbursement
- YUFA graduate supervision
- YUFA workload of Faculty members (also referred to as research offloads)
- YUFA marketability
- YUFA research release
- YUFA incentive program for recruitment of aboriginal (indigenous) faculty and librarians
- OHFA anomalies
- CUPE continual sessional standing program
- CUPE long service teaching appointments

HIGHLIGHT OF CHANGES FROM THE INCREMENTAL MODEL

For further clarity, Faculties should be aware of the following changes that occurred upon implementation of SHARP:

ITEM	CHANGE
Contract overhead	<ul style="list-style-type: none"> • Contract overhead was previously shared under the incremental model between Faculty, VPRI, and central administration • Under SHARP, contract overhead is ascribed to the Faculty or ORU designated by the Principle Investigator on the ORS Checklist • It is important for Faculties to budget 100% of expected contract overhead
Faculty/staff complement	<ul style="list-style-type: none"> • Faculties are responsible for all compensation costs • Central funding to Faculties related to compensation has been discontinued, including: <ul style="list-style-type: none"> • ATB increment funding • PTR funding • Maternity leave top-up • Early retirement settlements • PTR recoveries (upon retirement/resignation) have ceased • Accruals for salary increments from unsettled collective agreements are held at a Faculty level; where accruals are required, guidance will be circulated by the Office of Budget & Planning
Standard benefit rate changes	<ul style="list-style-type: none"> • Standard benefit rates are established to recover the actual costs of employee extended health/fringe benefits (i.e. CPP, EI, pension, etc.) • Standard benefit rates may be updated periodically to reflect changes to the cost or coverage of benefits • Faculties are responsible for the cost of all benefit rate changes • Under SHARP, there is no central funding when standard benefit rates change
Professional expense reimbursements	<ul style="list-style-type: none"> • Faculties are responsible for PER allocations to Faculty members • Central no longer funds PER allocations • Faculties should be aware of ongoing responsibility for senior scholars and lifetime scholars • PER allocation must be considered part of the cost of adding complement • Faculties should consider PER allocations in the overall management of their operating expenditures for travel and professional development • Professional Expense Reimbursements continue to reside in Fund 400 • Research Accounting will process the annual allocation to each Faculty member's fund 400 cost centre • Research Accounting will inform each Faculty of its total PER cost (with corresponding details) and charge the Faculty's operating cost centre

Academic Administrators	<ul style="list-style-type: none"> • Under SHARP, home Faculty of academic administrator is relieved of Faculty member's salary • Replacement funding of \$80K has been discontinued • Compensation cost of academic administrator is a component of attributed cost of respective Shared Service • Faculties are responsible for maintaining the permanent position for these academic administrators should they return to the Faculty • All accumulated sabbatical leave costs for the positions for the period they were in the Faculties is the responsibility of the Faculty.
Graduate support	<ul style="list-style-type: none"> • Faculties are responsible for the cost of graduate support administered by FGS for respective home students • FGS still administers funding process • FGS will recover costs from Faculties • FGS has developed projections and tools to assist Faculties in budgeting this cost
Costs of assumed collective agreement provisions	<p>Applies to:</p> <ul style="list-style-type: none"> • Cost of cited provisions is now the responsibility of Faculty • Under SHARP, there are no central allocations for these provisions • Applies to: <ul style="list-style-type: none"> • YUFA graduate supervision • YUFA workload of Faculty members (also referred to as research offloads) • YUFA marketability • YUFA research release program • YUFA incentive program for recruitment of aboriginal (indigenous) faculty and librarians • OHFA anomalies • CUPE continuing sessional standing program • CUPE long service teaching appointments
Additional costs under SHARP	<p>Faculties now bear the full cost of the following:</p> <ul style="list-style-type: none"> • Research officers • Faculty-dedicated development officers • Computer Renewal Program • There are no further funding allocations for these programs
Capital projects	<ul style="list-style-type: none"> • All new capital projects for a Faculty will require a funding plan approved by the University Budget Committee • It is expected that such a plan will include a contribution from the Faculty, a modest contribution from Central, and government grants • Any shortfall of a contribution (i.e., donations) from a Faculty as per the approved plan will be the responsibility of the Faculty
Contingency planning	<ul style="list-style-type: none"> • Faculty budgets are expected to be more variable as they are heavily dependent on their enrolment targets • Faculties should budget contingency funds for items such as: <ul style="list-style-type: none"> • Renovation costs

	<ul style="list-style-type: none"> • Significant market declines and endowment distribution suspensions (i.e., Research Chairs, etc.) • Variability in enrolments
Faculty departmental budgets	<ul style="list-style-type: none"> • At a Faculty level, the concept of base no longer exists • Faculties receive a funding envelope under SHARP • Dean's office has a responsibility to decide how it will internally allocate funding within the Faculty

OTHER BUDGETARY PARAMETERS

Beyond the SHARP-related guidance noted throughout these guidelines, the Office of Budgets & Planning has provided information on other important budgetary parameters.

Compensation Increases

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

AFFILIATIONS	TERM OF COLLECTIVE AGREEMENT	CA EXPIRY DATE	SALARY INCREMENTS FOR PLANNING PURPOSES			
			Type	FY 2021	FY 2022	FY 2023
Academic						
YUFA	2018-2021	30-Apr-21	ATB	2.10%	1.00%	1.00%
			PTR	\$2,750	\$2,750	\$2,750
OHFA	2019-2022	30-Jun-22	ATB	2.20%	2.10%	1.00%
			PTR	\$1,570	\$1,570	\$1,570
			Merit	\$1,525	\$1,525	\$1,525
CUPE 3903-1	2017-2020	31-Aug-20	ATB	1.43%	1.00%	1.00%
CUPE 3903-2	2017-2020	31-Aug-20	ATB	1.43%	1.00%	1.00%
CUPE 3903-3	2017-2020	31-Aug-20	ATB	1.43%	1.00%	1.00%
Non-Academic						
YUSA	2018-2021	31-Jul-21	ATB	2.13%	1.28%	1.00%
CUPE 1356	2018-2021	31-Aug-21	ATB	2.13%	1.37%	1.00%
CUPE 1356-1	2018-2021	31-Aug-21	ATB	2.13%	1.37%	1.00%
IUOE	2018-2021	30-Jun-21	ATB	2.12%	1.18%	1.00%
CPM ³			ATB	2.20%	1.00%	1.00%

¹ Where there is no collective agreement in place for the fiscal year, a rate of 1.00% should be used for planning purposes, in line with the three-year moderation period introduced in Bill 124.

² Where the increment is applied midway throughout the fiscal year, a blended/weighted rate has been used.

³ CPM employees are also eligible to receive step progression increases, which have been incorporated into the Salary Planning Report. For the 2019-20 performance period, employees in Grades H, I J are eligible for merit pay which will be paid in the 2020-21 fiscal year, and awarded at Managers' discretion following a set range: Grade H – 0 to 4%; Grade I – 0 to 5%; Grade J – 0 to 10%. The Salary Planning Report assumes the mid-range (e.g. 2% for Grade H) though Administrators can determine the appropriate unit-specific assumptions relating to merit pay and

incorporate into their budgets. Beginning in the 2020-21 performance year, employees in Grades D to J will be eligible for merit pay which will be paid in the subsequent year, at the following ranges: Grades D,E,F – 0 to 5%; G,H,I – 0 to 10%; J – 0 to 15%. For budgeting purposes it is recommended the target (mid-point) rate be used, e.g. 2.5% for Grades D,E,F.

ATB = Across The Board

PTR = Progress Through The Ranks

Standard Benefit Rates for 2020-21

Standard benefit rates have changed for Fiscal 2020-21. 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	2020-21 Rate	Affiliated Salary Plan(s)	Salary Plan Description(s)
YUFA / YUFA Exempt	19.0%	UFA UFE UTV	York University Faculty Association York Univ Faculty Assoc-Exempt YUFA EX – True Visitor
OHFA	19.0%	OSG OGE OGV	Osgoode Hall Law Association Osgoode Exempt Osg Hall Law-VisitingFTFaculty
CUPE3903 Unit 1	32.0%	QU1	Cdn Union of Public Emp 3903-1
CUPE3903 Unit 2	22.0%	QU2	Cdn Union of Public Emp 3903-2
CUPE3903 Unit 2	80.0%	QU3	Cdn Union of Public Emp 3903-3
CUPE3903 Unit 4	23.0%	QU4	Cdn Union of Public Emp 3903-4
CUPE3903 Exempt	10.0%	QUE	Cdn Union of Public Emp 3903-E
YUFA Retirees	10.0%	UFR	YUFA Retirees
Senior Executive	25.0%	SRX	Senior Executives
CPM	25.0%	CPM	Conf. Profes. & Managerial
YUSA	31.0%	USA	York University Staff Assoc
YUSA 2	10.0%	USP	YUSA 2 – Part time
YUSA 2 Casual/YUTA	10.0%	USC	YUSA 2 – Casual
YUSA 3	31.0%	US3	York Univ Staff Assoc-Unit 3
CUPE1356	34.0%	CUP	CUPE 1356 Full-time
CUPE1356-1	27.0%	CP2	CUPE 1356-1
CUPE1356-2	10.0%	CU2	CUPE 1356 – 2 Part-time
Part-time 1356	10.0%	CPT	CUPE 1356 Part-time
IUOE	26.5%	IUO	Inter Union of Operating Engin
Post Doctoral Visitors	15.0%	PDV	Post Doctoral Visitor
Post Doctoral Fellows	10.0%	POS	Post Doctoral Fellows
Research Assistants	20.4%	RAS	Research Assistant
Part-time Research Assistants	10.0%	GSR	Graduate Research Assistant
Research Associates	23.5%	RAC	Research Associates
YUELI	25.0%	ULE	YUELI Contract Teachers
Part-time YUELI	10.0%	ULP	YUELI Part-time Instructor
Other Classifications	10.0%	Various	Refer to benefit memo for details
Benefits Do Not Apply	0.0%	CHT CLH	Host teachers CLH

SALARY PLANNING TOOLS

Salaries and benefits are the largest cost of the University, typically representing anywhere from 80-100% of Faculty or unit expenditures. The following tools are available to assist in the planning and costing of employee complement.

SHARP Salary Planning Report

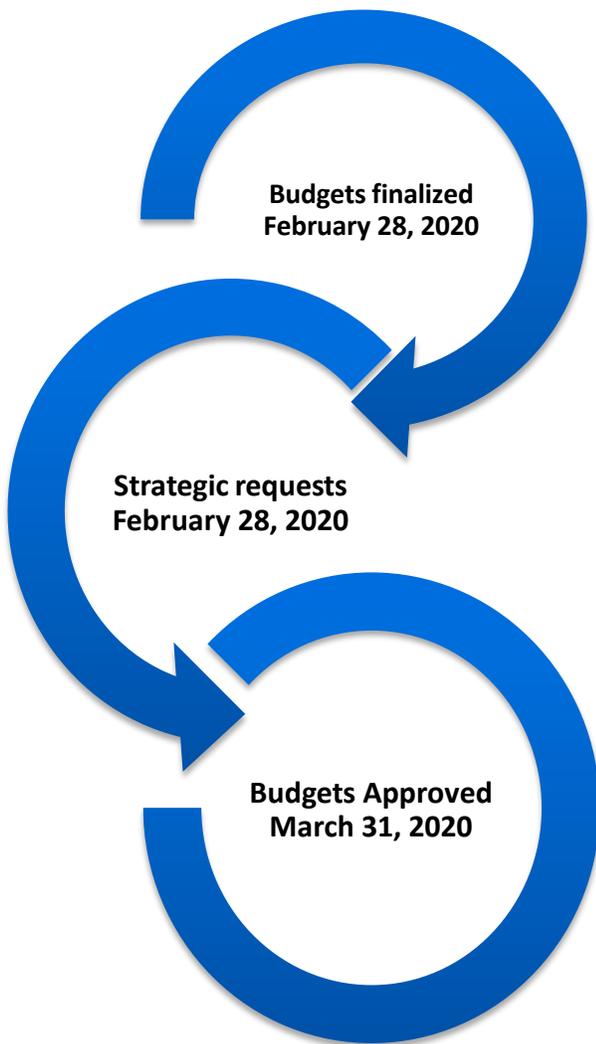
- This Excel-based file is available to project salaries.
- This report:
 - reflects current complement and all processed ETFs
 - can be run by cost centre, ATL, department, or financial roll-up
 - is easily manipulated with advanced Excel features (filter, pivot)
 - is pre-populated with salary increases which are effective-dated
 - applies standard benefit rates
 - has functionality for sabbaticals or partial FTEs
 - includes a separate tab that lists vacant positions
 - calculates central increment funding (for base-funded Shared Services)

Budget by Position

- Budget by position is a supplementary tool that allows users to capture salary budgets at a position level.
- This process allows users to upload a detailed schedule by position that supports their salary budget. This detailed schedule will then be available in eReports and will also be linked to the Statement of Operations and various other reports.
- This schedule will then be used to create a reconciliation report between actual and budgeted payroll charges which will help identify causes of variances between budgeted and actual salary amounts.

BUDGET DEADLINES

The following diagram outlines the process and deadlines for the 2020-21 Budget Call:



Budgets finalized by February 28, 2020

- Faculties/units conclude detailed planning
- Budget submissions is to exclude any funding or expenditures for strategic initiatives (where funding has not yet been approved)
- Budget status is finalized by February 28

Strategic requests

- Budget planning is to be guided by Faculty/unit's strategic plans and aligned with the UAP
- Faculties/units may propose initiatives that require one-time funding
- Strategic requests are to be submitted by January 31, 2020 for consideration by the University Budget Advisory Committee (UBAC)

Budgets approved by March 31, 2020

- UBAC reviews strategic requests and decisions are communicated in early March
- Faculty/unit budgets are amended as necessary to reflect decisions
- Budgets are approved by SEO my March 31

The above deadlines will be strictly enforced; there will be no extensions.

BUDGET CALL REQUIREMENTS

All Faculties and administrative units are expected to submit an in-year budget for 2020-21 and a rolling budget for the two outer years, 2021-22 and 2022-23. A budget submission for all three years is mandatory.

BUDGET PROCESS

While the University has adopted a new SHARP model to allocate revenues and costs, the infrastructure to upload and approve budget submissions remains unchanged.

All departments will continue to submit their budget at a cost centre level using the budget template in eReports or the mass upload template in PeopleSoft.

On an annual basis, Finance publishes information on the budget submission process via the Budget Call Training Manual that can be found on the Finance website at finance.info.yorku.ca/finance-forms/

Users are encouraged to attend hands-on training that is held throughout the budget call period. Training session information and registration details can be found on York Employee Learning Calendar at <http://www.yorku.ca/yelc/>.

ACCOUNT CODES

FACULTIES

SHARP OTO Budget Allocations

099600	Faculty Budget Envelope
099601	Faculty Budget Y/E Adjustment
099650	SHARP Tax OTO
099655	Faculty Transition Funding
099660	Interfaculty Teaching Received
099661	Interfaculty Teaching Paid

Other OTO Budget Allocations

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

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APPENDIX – COLLECTIVE AGREEMENT PROVISIONS VIS-À-VIS SHARP

YUFA

YUFA	Article	Faculty Responsibility to Budget for Costs	Central Responsibility to Budget for Costs	OTO Funding Support will Flow from Central to Faculties
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

	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 as part of Grad Support
CUPE 1, 2, 3, E					
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

	Article	Faculty Responsibility to Budget for Costs	Central Responsibility to Budget for Costs	OTO Funding Support will Flow from Central to Faculties
OHFA				
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

	Article	Faculty Responsibility to Budget for Costs	Central Responsibility to Budget for Costs	OTO Funding Support will Flow from Central to Faculties
YUSA				
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	