2020-21 BUDGET CALL
Guidelines for Shared Services

Finance Department
December 2019

This document is also available online at www.yorku.ca/finance/
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The intended audience for these Budget Call Guidelines are administrators who manage the financial affairs of administrative units at York University, those units hereafter referred to as Shared Services. The Budget Call Guidelines will inform the development and submission of administrative budgets. Separate guidelines are published for Faculties 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 replaces the former incremental budget model.

This document will assist administrative units 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.
SHARP Budget Model - Conceptual

**CONCEPTUAL ILLUSTRATION**

**Total Operating Revenue Received by Institution ($)**

- Tuition
- Fees (Grades)*
- Application fees
- Ancillary fees
- Investment income
- Referendum fees
- Generous & Grant Revenue
- Draw through

**General University Fund**

- a. Strategic Initiatives
- b. Transition
- c. Contingency

**Shared Services Costs**

- Financial Management
- Academic Management
- Human Resources
- Libraries
- Student Services Administration
- Research Management
- General Institutional

**TOTAL BUDGET**

- Undergraduate Inter-Faculty Teaching
- Graduate Inter-Faculty Teaching & Supervisory
- Non-Course Activity

**NET BUDGET**

- Grants (Contracts) includes formula funding, target grants, research overhead, accessibility grants, grant in lieu
- Inter-Faculty tuition and grant revenues for Double Major and Major Minor programs will be allocated to both Faculties
- Shared Service units costs will be attributed to Faculties. Each cost block associated faculties and drivers. Service level and commitments will be defined through SHARP
- Cost attribution to Faculties and Ancillary units
- Assigned expenses (OSBO bin). Collective Agreement benefits, commit. and Pension & post-retirement benefits costs (G1 bin) attributed to Faculties, Ancillary and Shared Service units

*Cost of Shared Service Units will be net of the revenue they receive.*
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.

SUMMARY OF COST BINS AND DRIVERS

Administrative units are grouped into eleven Shared Services. A Shared Service is a collection of administrative units with similar activities or costs.

A Shared Service may or may not correlate to the current divisional structure at the University. Shared Services may also be composed of administrative units from multiple divisions or alternatively represent a subset of a division.

To contrast the various configurations, examples are highlighted below:

- Human Resources is a Shared Service that matches its current format in the divisional structure.
- Academic Management is a bin that contains administrative units from two divisions: President and VPA&P.
- University Information Technology (UIT) is divided into three Shared Services: Common Services, Enterprise Academic Services, and Financial Management.
<table>
<thead>
<tr>
<th>Shared Service</th>
<th>Cost Bins</th>
<th>Sub-Bins</th>
<th>Driver Methodology</th>
</tr>
</thead>
<tbody>
<tr>
<td>VPF&amp;A Division (excl. CSBO, LIIT, HR &amp; Faculty Relations)</td>
<td>Financial Management</td>
<td></td>
<td>Total Oper. &amp; Research Expend. (3-yr rolling average, slipped 1 yr)</td>
</tr>
<tr>
<td>President’s Division; VPA&amp;P; Faculty Relations</td>
<td>Academic Management</td>
<td></td>
<td>UG FFTE/Grad &amp; fac FTE (FT&amp;P); excl. SCS</td>
</tr>
<tr>
<td>Human Resources</td>
<td>Human Resources</td>
<td></td>
<td>Population of faculty &amp; Staff (Headcount)</td>
</tr>
<tr>
<td>Libraries</td>
<td>Collections</td>
<td>Operating Costs</td>
<td>UG FFTE/Grad &amp; faculty FTE (FT&amp;P); excl. OSG, SCS</td>
</tr>
<tr>
<td>Advancement</td>
<td>Alumni &amp; Community Relations Development (excl. Development Officers)</td>
<td>Degrees Awarded (5yr Average)</td>
<td>75% Degrees Awarded (5yr Avg) &amp; 25% Funds Raised (10 yr Avg)</td>
</tr>
<tr>
<td>CSBO (Space costs separated by campus - Keele &amp; Glendon - and exclude Nodal &amp; PDP which are self-funded)</td>
<td>Utilities &amp; Facility Maintenance</td>
<td>Assigned Space</td>
<td>Net Assignable Square metres (NASM)</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Common/Unassigned Space</td>
<td>Total Population – FFTE (UG) and FTE (Grad, fac, staff); excl. off-campus students (OSG + PDP, EDU off-campus, SSB + India) &amp; SCS students</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Teaching Space</td>
<td>Space Utilized/Length of Time Space is Utilized</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Other Campus Services (e.g. Security, etc)</td>
<td>Total Population + Headcount (UG, Grad, fac, Staff); excl. off-campus students (PDP, Education, Schulich - India) &amp; SCS students</td>
</tr>
<tr>
<td>UIT</td>
<td>Enterprise Academic Services</td>
<td>Common Services</td>
<td>Student Population – FFTE (UG) and FTE (Grad); excl. SCS students</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Total Population – FFTE (UG) and FTE (Grad, fac, staff), excl. YUELI, DCE students</td>
</tr>
<tr>
<td>Faculty of Graduate Studies</td>
<td>Graduate Administration</td>
<td></td>
<td>Grad Population (Headcount) - excl. LLMD/PDP and SSB Masters</td>
</tr>
<tr>
<td>Student Services</td>
<td>Student Services Administration</td>
<td>Other - Office of VP, etc</td>
<td>Grad Population (Headcount); GL @ 75%,</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Recruitment</td>
<td>Student Population (Headcount); excl OSG LLM/PDP; OSG UG @25%; Schulich Grad @ 0%; GL @ 75%</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Admissions</td>
<td>Student Population (Headcount); OSG UG @25%; Schulich Grad @ 75%</td>
</tr>
<tr>
<td>VP Research &amp; Innovation</td>
<td>Research Services</td>
<td></td>
<td>Research Expenditure (3-yr rolling average, slipped 1 yr); (50%)</td>
</tr>
<tr>
<td>General Institutional Costs</td>
<td>Collective Agree. Benefit Commitments</td>
<td></td>
<td>Adjust Standard Fringe Benefit Rate to include collective agreements by employee group</td>
</tr>
<tr>
<td></td>
<td>Pension &amp; Post-Retirement Benefits</td>
<td></td>
<td>Pensionable Salary Base of eligible employee groups</td>
</tr>
<tr>
<td></td>
<td>PTR Deficit Repayment</td>
<td></td>
<td>Population of faculty (Headcount) – TS/Prob, CLAS, SRCs</td>
</tr>
<tr>
<td></td>
<td>Tuition Waivers</td>
<td></td>
<td>Population of eligible Faculty employees (Headcount of fac &amp; staff)</td>
</tr>
<tr>
<td></td>
<td>Bad Debts</td>
<td></td>
<td>Ratio of uncollectible fee to total revenue (stud. accounts only)</td>
</tr>
<tr>
<td></td>
<td>Other General Institution Costs</td>
<td></td>
<td>UG FFTE/Grad &amp; fac FTE (FT&amp;P); excl. SCS</td>
</tr>
<tr>
<td></td>
<td>Capital Debt/Reserve Payment</td>
<td>Capital Debt</td>
<td>Net Assignable Sq. Metres (NASM) of Faculties, SCS adj. for Donations/Funds Raised</td>
</tr>
<tr>
<td></td>
<td></td>
<td>Capital Reserve Payment</td>
<td>Net Assignable Square Metres (NASM) of Faculties, SCS</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>Stud. Population of FFTE(UG) and FTE(Grad); OSG UG @ 75%, excl. SCS students</td>
</tr>
</tbody>
</table>
HOW ARE SHARED SERVICES FUNDED UNDER SHARP?

The cost of a Shared Service is attributed to Faculties through the SHARP model. In other words, the Faculties fund the budget envelope of the Shared Services.

To the extent that administrative units presently receive centrally-sourced base or one-time only (OTO) funding under the incremental model, this funding will instead be financed by Faculties under SHARP.

SHARP Funding Envelope for Shared Services

The SHARP funding envelope for a Shared Service represents all central funding support that is attributed to the Faculties. The funding envelope includes:

- Cuttable base
- Non-cuttable base
- Central OTOs (examples: salary OTOs, maternity funding, special one-time funding, etc.)

The funding envelope does not include funding allocations that are directly supported through a dedicated revenue stream. Excluded from the funding envelope are:

- Targeted grants awarded by the Ministry of Colleges and Universities (MCU) and transferred through the semi-monthly transfer payment to fund 200 operating cost centres [account 099520]
- OAUC application fees [account 099513]
- Centrally-collected ancillary fees (CCA) [account 099511]

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.

While an understanding of cascading costs is informative to Shared Service units, the budgetary impact is irrelevant. Each Shared Service receives compensatory funding to offset the additional costs of cascaded costs, so the Shared Service is in a neutral position.
WHAT CHANGED FOR SHARED SERVICES UNDER SHARP

The funding for an administrative unit under SHARP is determined through the following parameters.

Rolling the Incremental Base Forward to SHARP

Shared Services units entered SHARP in 2017-18 with their previous base budgets intact from the incremental budget model.

Funding continues to be allocated at a cost centre (or ATL) level.

Future base budgets and any other funding for Shared Service units will be subject to the recommendations of the University Budget Advisory Committee that are approved by the President.

Revenue Swapping

Upon implementation of SHARP, certain Shared Services received base budget adjustments if that unit received attributed revenue under SHARP that it was not formerly receiving under the incremental model or to compensate for a unit losing a revenue source under SHARP that it formerly received under the incremental model. The adjustments reflected a swapping of revenue source.

Revenue swaps were communicated to Shared Service units during the planning and preparation stages before the adoption of SHARP.

The base adjustments occurred in 2017-18 and no further adjustments are anticipated at this time.

All revenue swaps were intended to be neutral to the Shared Service. Base revenue was exchanged for revenue that is alternately sourced.

In January 2019, the Government announced a Student Choice Initiative (SCI) where students were eligible to opt out of centrally collected ancillary (CCA) fees that are deemed non-essential effective September 1, 2019. York reviewed all its programs funded by CCA and categorized them as either essential or non-essential as per the Ministry’s guidelines. For 2020-21 budgeting purposes, programs identified as essential are funded through CCAs and any portion previously base funded has been replaced with CCAs; programs identified as non-essential are base funded and any portion previously funded through ancillary fees has been replaced with base funding.

Increment Funding

Under the SHARP model increments are funded at 50% of eligible salary increases, for all affiliations.

As per continuing practice, cost centres that are funded entirely through external revenues or OTO budget transfers are not eligible for salary increment funding.
Sharing Arrangement for Growth in Direct Revenues

Shared Service units that generate miscellaneous revenue will effectively retain 50% of any revenue growth that occurs after the implementation of SHARP. Faculties share in the other 50% of the revenue growth.

When such growth occurs, the 50/50 sharing arrangement will be implemented through the following mechanism:

- The Shared Service will retain all direct revenue
- The base for the Shared Service will be reduced by 50% of the growth in direct revenue

Accountability

Shared Service units will enter into service level commitments with Faculties. The purpose of these service level agreements is to document the expected service delivery to Faculties vis-à-vis their level of funding.

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 base:

Faculties

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

Shared Service units

Cutttable 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 2018-19. 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 but would be a future consideration for the University Budget Advisory Committee.

**PREPARATION OF 2019-20 BUDGET AND OUTER YEARS**

The Office of Budgets & Planning will provide projected funding envelopes for 2020-21, 2021-22, and 2022-23 to support the budgetary submissions of Shared Service units. Budgetary personnel in administrative units should rely heavily on this information.

If Shared Service units expect significant differences from the budget guidance provided by the Office of Budgets & Planning, we ask that you interface with B&P.

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**IMPORTANT NOTE**

All items below are not part of the Budget Envelope for Shared Services.
The following are centrally-collected funding that is distributed outside of the funding envelope using OTO budget accounts:

<table>
<thead>
<tr>
<th>Revenue</th>
<th>Account</th>
</tr>
</thead>
<tbody>
<tr>
<td>Centrally collected ancillary fees (CCA)</td>
<td>099511 In-Year Enr Ancillary Fees</td>
</tr>
<tr>
<td>OUAC application fees</td>
<td>099513 In-Year OTO OUAC</td>
</tr>
<tr>
<td>Restricted operating grants from MCU that are</td>
<td>099520 In-Year MCU Grants from Ctrl</td>
</tr>
<tr>
<td>targeted to a specific Faculty for a dedicated</td>
<td></td>
</tr>
<tr>
<td>purpose</td>
<td></td>
</tr>
</tbody>
</table>

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

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

**Important Note**

The above revenues will be distributed to Shared Services 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 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 for Students with Disabilities (AFSD)
- Interpreter Fund
- Autism Spectrum Disorder Project
- Mental Health Services
- Mental Health Workers Grant for Universities
- Net Tuition Implementation Costs
**VPS - Scholarships & Bursaries**

First Generation Bursary
Access - Aboriginal PSET Bursary / Projects
Aiming for the Top - QEII
Canada Student Grant for Students with Disabilities – Federal
Bursaries for Students with Disabilities - Provincial

Note that any grants not listed above are considered direct revenue to the Shared Service unit and should be budgeted on appropriate external revenue or 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 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. Shared Services are responsible for developing their own budgetary estimates.

**Collective Agreements**

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

**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.

**DIRECT REVENUES TO SHARED SERVICES**

**Existing Direct Revenues**

Shared Service units continue to be solely responsible for estimating their direct revenues, those being:

- External revenues
- 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 InYear OTO to/fr OtherDept
099912 In-Year OTO to/fr W/InFac/Dept

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.

Important Note

Under the previous incremental model, some administrative units chose to zero budget for both the salary increases and the associated central increment funding (i.e. neither the salary increase nor increment funding would be budgeted). Doing so was neutral to the departmental budget, but would misrepresent the University’s institutional budget.

Please note that this past practice has been discontinued under SHARP. All units are responsible for separately budgeting the increment funding (@ 50% of eligible salary increases) and full cost of compensation increases. These amounts should be budgeted accurately on the appropriate budget allocation and salary expenditure lines.
<table>
<thead>
<tr>
<th>AFFILIATIONS</th>
<th>TERM OF COLLECTIVE AGREEMENT</th>
<th>CA EXPIRY DATE</th>
<th>SALARY INCREMENTS FOR PLANNING PURPOSES</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td><strong>Type</strong></td>
</tr>
<tr>
<td>Academic</td>
<td></td>
<td></td>
<td>ATB</td>
</tr>
<tr>
<td>YUFA</td>
<td>2018-2021</td>
<td>30-Apr-21</td>
<td>PTR</td>
</tr>
<tr>
<td>OHFA</td>
<td>2019-2022</td>
<td>30-Jun-22</td>
<td>ATB</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>PTR</td>
</tr>
<tr>
<td></td>
<td></td>
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<td>Merit</td>
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<td></td>
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<td>Merit</td>
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<tr>
<td></td>
<td></td>
<td></td>
<td>Merit</td>
</tr>
<tr>
<td>CUPE 3903-1</td>
<td>2017-2020</td>
<td>31-Aug-20</td>
<td>ATB</td>
</tr>
<tr>
<td>CUPE 3903-2</td>
<td>2017-2020</td>
<td>31-Aug-20</td>
<td>ATB</td>
</tr>
<tr>
<td>CUPE 3903-3</td>
<td>2017-2020</td>
<td>31-Aug-20</td>
<td>ATB</td>
</tr>
<tr>
<td>Non-Academic</td>
<td></td>
<td></td>
<td>ATB</td>
</tr>
<tr>
<td>YUSA</td>
<td>2018-2021</td>
<td>31-Jul-21</td>
<td>ATB</td>
</tr>
<tr>
<td>CUPE 1356</td>
<td>2018-2021</td>
<td>31-Aug-21</td>
<td>ATB</td>
</tr>
<tr>
<td>CUPE 1356-1</td>
<td>2018-2021</td>
<td>31-Aug-21</td>
<td>ATB</td>
</tr>
<tr>
<td>IUOE</td>
<td>2018-2021</td>
<td>31-Aug-21</td>
<td>ATB</td>
</tr>
<tr>
<td>CPM</td>
<td></td>
<td>30-Jun-21</td>
<td>ATB</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Affiliation</th>
<th>2020-21 Rate</th>
<th>Affiliated Salary Plan(s)</th>
<th>Salary Plan Description(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>YUFA / YUFA Exempt</td>
<td>19.0%</td>
<td>UFA</td>
<td>York University Faculty Association</td>
</tr>
<tr>
<td></td>
<td></td>
<td>UFE</td>
<td>York Univ Faculty Assoc-Exempt</td>
</tr>
<tr>
<td></td>
<td></td>
<td>UTV</td>
<td>YUFA EX – True Visitor</td>
</tr>
<tr>
<td>OHFA</td>
<td>19.0%</td>
<td>OSG</td>
<td>Osgoode Hall Law Association</td>
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<td></td>
<td></td>
<td>OGE</td>
<td>Osgoode Exempt</td>
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<td></td>
<td></td>
<td>OGV</td>
<td>Osg Hall Law-VisitingFTFaculty</td>
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CLH
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.
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 by 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 2019-20 and a rolling budget for the two outer years, 2020-21 and 2021-22. A budget submission for all three years is mandatory.
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 [http://www.yorku.ca/finance/documents.htm](http://www.yorku.ca/finance/documents.htm).

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/](http://www.yorku.ca/yelc/).
# Account Codes

## Centrally Funded Shared Services
### SHARP OTO Budget Allocations
- 099503: InYear OTO to/fr 20/Com
- 099504: InYear OTO Salary to/fr Ctrl
- 099650: SHARP Tax OTO
- 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 Other
- 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

### SHARP Base Budget Allocations
- Cuttable: 099010: Initial CutBase fr 20 to Com
  - 099101: Base Cut
  - 099103: InYear CutBase to/fr 20/Com
  - 099105: In-Year Salary Cut Base fr Ctr
  - 099130: In-Year SHARP Base Adj.
- 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
- Cuttable: 099100: InYear Cut Base to/fr Gl/Com
  - 099110: InYear CutBase to/fr OtherDept
  - 099131: In-year salary CBase b/w depts
- Non: 099111: InYear NonCutBase to/fr Gl/Com
  - 099314: InYear Non-CutBase to/frOthDep

## Non-Funded Shared Services
### SHARP OTO Budget Allocations
- 099650: SHARP Tax OTO

### Other OTO Budget Allocations
- 099511: InYear OTO Enr Ancillary Fee

### SHARP Base Budget Allocations
- N/A

### Other Base Budget Allocations
- N/A
For further information, please contact:

<table>
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<tr>
<th>NAMES</th>
<th>INFORMATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ran Lewin</td>
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</tr>
<tr>
<td></td>
<td>• Tel: 416-736-2100 ext 55877</td>
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<tr>
<td></td>
<td>• Email: <a href="mailto:lewinr@yorku.ca">lewinr@yorku.ca</a></td>
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<td></td>
<td>• Tel: 416-736-2100 ext 33288</td>
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<td>• Email: <a href="mailto:natsam@yorku.ca">natsam@yorku.ca</a></td>
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<td>• Tel: 416-736-2100 ext 22014</td>
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