

2024-25 BUDGET CALL

Guidelines for Shared Services

Budgets and Asset Management

November 2023

Table of Contents

Purpose	3
Introduction to SHARP	3
SHARP Principles	3
Conceptual Illustration	4
Synopsis of How SHARP Works	5
Summary of Cost Bins and Drivers	5
Table of Cost Bins and Drivers.....	6
How are Shared Services Funded under SHARP.....	8
SHARP Budget Allocations for Shared Services	8
Cascading Costs	8
What Changed for Shared Services under SHARP	9
Rolling the Incremental Base Forward to SHARP	9
Salary Increment Funding.....	9
Accountability.....	9
Reallocation of Revenue and Expense Reduction	9
Preparation of 2024-25 Budget and Outer Years.....	11
Centrally-Collected Revenues Excluded from Funding Envelope	11
List of Targeted Grants.....	12
Other Central Funding.....	13
Collective Agreements	13
Strategic Allocations	13
Direct Revenues to Shared Services.....	13
Existing Direct Revenues.....	13
Other Budgetary Parameters.....	14
Compensation Increases	14
Standard Benefit Rates for 2024-25	16
Salary Planning Tools.....	17
SHARP Salary Planning Report	17
Budget by Position	17
Budget Deadlines FOR THE 2024-25 BUDGET CALL.....	18
Account Codes	19
Contact Information.....	20

PURPOSE

The intended audience for these Budget Call Guidelines is administrators who manage the financial affairs of administrative units at York University, also 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 2024-25 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.

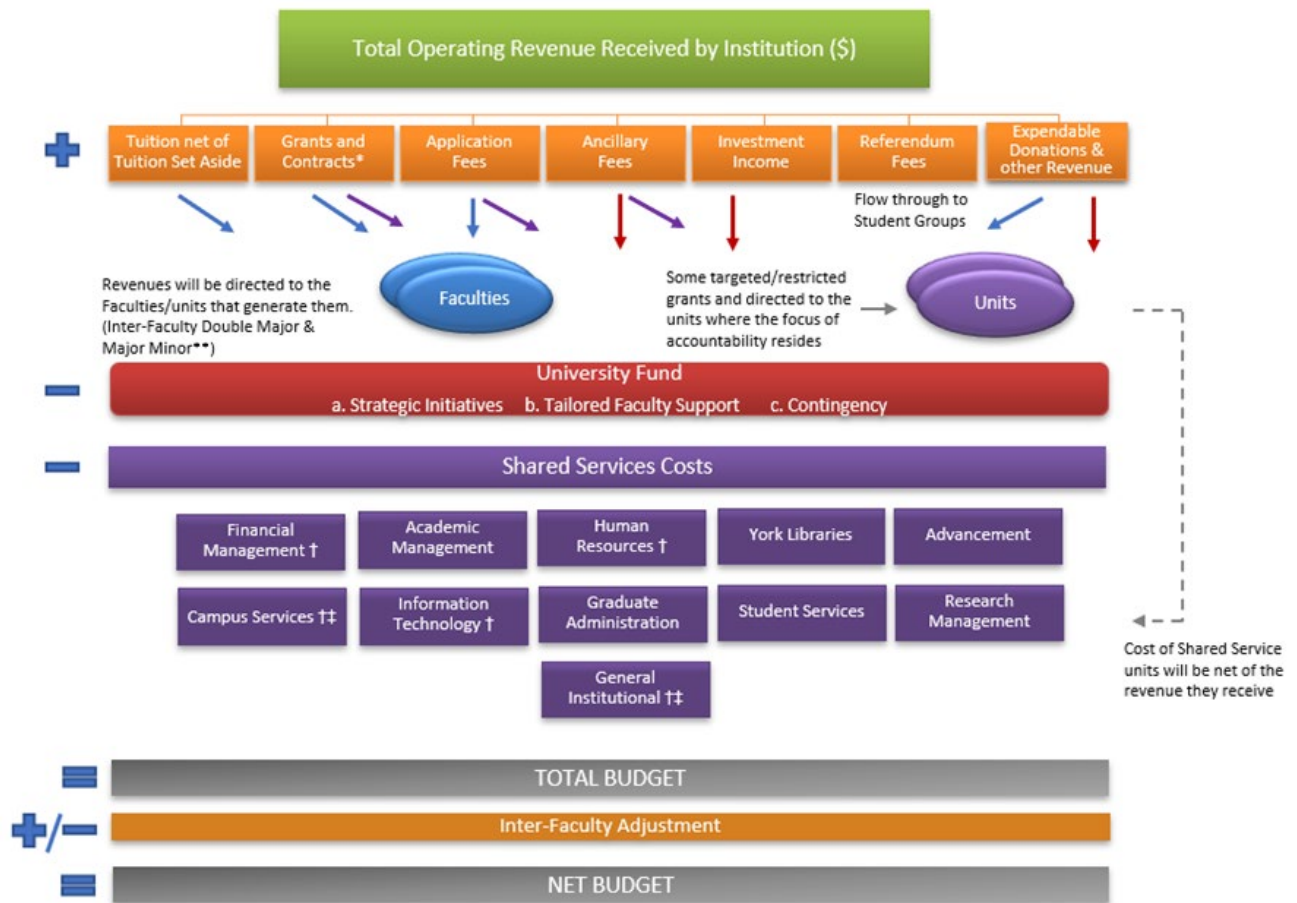
SHARP's guiding principles are to:

- 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 model include:

- Resource allocation to Faculties reflecting revenues they generate with University-wide costs charged back in a transparent and repeatable manner;
- Formalized budget committees;
- 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:
 - Strategic initiatives in line with the University's key priorities
 - Support to certain Faculties experiencing systemic challenges in aligning revenues with costs, and who are embarking on recovery
 - Contingency funding to manage institutional risks and unforeseen costs.

CONCEPTUAL ILLUSTRATION



* Grants and Contracts includes formula funding, target grants, research overhead, accessibility grants, grants in lieu of municipal taxation .

** Inter-Faculty tuition and grant revenues for Double Major and Major Minor programs will be allocated to both Faculties.

Shared Service units cost bins attributed to Faculties. Each cost bin has associated sub-bins and drivers.

† Cost attribution to Faculties and Ancillary units.

‡ Assigned space (Campus Services bin), Collective Agreement benefit commitments and Pension & post-retirement benefit costs (GI bin) attributed to Faculties, Ancillary and Shared Service units.

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, Information Technology, etc.

General Institutional (GI) costs represent institution-wide costs that are typically managed by the Finance and Budgets and Asset Management Departments. 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, e.g. student full-time equivalents, faculty heads, net assignable square metres, etc. The driver 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 three divisions: President, PVPA and Faculty Relations.
- University Information Technology (UIT) costs are attributed through three cost bins: Common Services and Enterprise Academic Services bins in the UIT Shared Service, and Financial Management bin (includes costs in UIT’s Enterprise Business Application Services).

TABLE OF COST BINS AND DRIVERS

Shared Service	Department	Cost Bins	Sub-Bins	Driver Methodology
Financial Management	Office of VPFA, Finance, USC - Finance, Budgets & Asset Management, Internal Audit, Office of Sustainability, UIT - Enterprise Business Application Services	Financial Management		Total Oper. & Research Expend. (3-yr rolling average, slipped 1-year)
Academic Management	President's Division, PVPA, Faculty Relations	Academic Management		UG FFTEs, Grad & fac FTEs (FT&PT), excl. SCS
Human Resources	VPEPC excluding Faculty Relations, USC - HR	Human Resources		Population of faculty & staff (headcount)
York Libraries	York Libraries	Collections		UG FFTEs, Grad/faculty FTEs (FT&PT); excl. OSG, SCS
		Operating Costs		UG FFTEs, Grad/faculty FTEs (FT&PT); excl. OSG, SCS
Advancement	Advancement Division	Alumni & Community Relations		Degrees Awarded (5 yr Average)
		Development		Degrees Awd (5yr Avg) & Funds Raised (10yr Avg)
Campus Services	Facilities Services, Community Safety, Temporary use of space, Transportation	Utilities & Facility Maintenance	Assigned Space	Net Assignable Square metres (NASM)
			Common/Unassigned Space	Total Population - FFTE (UG) and FTE (Grad, fac, staff); excl. off-campus students (OSG - PDP, EDU - off campus, SSB - India) & SCS students
			Teaching Space	Space utilized/Length of Time space utilized
		Other Campus Services		Total Population - Headcount (UG, Grad, fac, staff); excl. off campus students (PDP, Educ, SSB-India) & SCS students

TABLE OF COST BINS AND DRIVERS continued

Shared Service	Department	Cost Bins	Sub-Bins	Driver Methodology
Information Technology	UIT, USC-IT	Enterprise Academic Services		Student population - FFTE (UG) and FTE (Grad); excl. SCS students
		Common Services		Total population - FFTE (UG) and FTE (Grad, fac, staff); excl. SCS students
Graduate Administration	Faculty of Graduate Studies	Graduate Administration		Grad. Population (Headcount) - excl. LLM/PDP and SSB Masters
Student Services	Vice-Provost Students	Administration		Student population (Headcount); GL @75%
		Recruitment		Student Population (Headcount); excl. OSG-LLM/PDP; OSG UG @ 25%; SSB Grad @ 0%; GL @ 75%
		Admissions		Student Population (Headcount); OSG UG @ 25%; SSB Grad @ 75%
Research Management	VP Research & Innovation	Research Services		Population of faculty (Headcount) - Ten. Stream & Prob. (50%) & Research Expenditure (3 yr rolling average, slipped 1 yr); (50%)
General Institutional	General Institutional Costs	Collective Agree. Benefit Commitments		Adj. the Standard Fringe Rate to include collective agreements by employee group
		Pension & Post Retirement Benefits		Pensionable salary base of eligible employee groups
		Tuition Waivers		Population of eligible Faculty employees (fac. & staff Headcount)
		Bad Debts		Ratio of uncollectable fees to total fees (student accounts only)
		Other General Inst. Costs		UG FFTEs, Grad & faculty FTEs (FT & PT); excl. SCS
		Capital Debt		Net Assignable Sq. Metres (NASM) of Faculties, SCS adj. for Donations/Funds Raised
		Reserve Contributions		Net Assignable Sq. Metres (NASM) of Faculties, SCS
		Centrally Funded UG & Grad Scholarships/Burs.		Student population (UG FFTEs, Grad FTEs - OSG UG @75%; excl. SCS students)

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 allocations of the Shared Services.

SHARP BUDGET ALLOCATIONS FOR SHARED SERVICES

The SHARP budget allocation for a Shared Service represents all central funding support that is attributed to the Faculties, and includes:

- Cutable base
- Non-cutable base
- Central One Time Only also known as OTOs (examples: salary OTOs, maternity funding, special one-time funding, etc.)

The budget allocation does not include amounts that are directly supported through a dedicated revenue stream. Excluded from the budget allocations 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]
- OUAC application fees [account 099513]
- Centrally-collected ancillary fees (CCA) [account 099511]

CASCADING COSTS

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

- Campus Services 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 budget allocation 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 Presidential Advisory Councils, namely the Budget Council (for base budget requests) and University Fund Council (for time-limited requests) that are approved by the President.

SALARY INCREMENT FUNDING

Salary increments are funded at 100% 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.

ACCOUNTABILITY

Shared Service units receive their budget allocations to support the revenue-generating areas of the University (Faculties, School of Continuing Studies, Ancillary Services) and each other. Accountability is a key principle of SHARP, and the tools for documenting and delivering expected service levels are being developed as part of the University's Service Excellence program.

REALLOCATION OF REVENUE AND EXPENSE REDUCTION

The University has been experiencing enrolment shortfalls, particularly on international student enrolments. This is attributed to a highly competitive global market and the ongoing repercussions of decreased international enrolments over the past three years. These enrolment shortfalls have had a considerable impact on the university finances and as such, immediate action is being undertaken to align budgets with lower revenue projections and potential cost escalation.

Reallocation of Revenue

A reallocation of revenues between Faculties, shared services, and the University Fund will be necessary to alleviate the direct pressure of lower tuition revenue on the

Faculties budgets. As a result, all shared services units except for Advancement and International recruitment will receive a 4% base budget cut in FY2024-25, resulting in a reduction of shared services costs by \$7M per year. The Faculties will also receive a refund from the University Fund of 3% in 2024-25 (previously 2%), 2.5% in 2025-26 (previously 1.5%), and 2% in 2026-27.

Expense Reduction

Faculties and Units will need to reduce their last board approved budgeted expenditures by \$40M for 2024-25, \$50M for 2025-26, and freeze spending in 2026-27 (expenditure amounts to remain the same as 2025-26). Like the last budget cycle, a more strategic and nuanced approach will be used in allocating the expense reduction. In the first instance, each Division, excluding SCS, will be allocated a share of the savings target based on its portion of total institutional expenditure. The share attributed to Advancement and International recruitment will then be redistributed to the shared services. Each Division will have the autonomy to allocate the target across its Faculties and Units based on priorities, pressures, and risks.

Below is a summary of the cost savings target for each Division:

	2024-25	2025-26
President Division	0.7	0.8
Academic Division	30.3	38.0
Advancement Division	0.0	0.0
Division of Equity, People & Culture	0.8	0.9
Division of Finance & Admin	5.9	7.4
Division of Research & Innovation	0.8	0.9
Markham	1.5	2.0
Total	40.0	50.0

PREPARATION OF 2024-25 BUDGET AND OUTER YEARS

The Budgets and Asset Management Office will provide projected budget allocations for 2024-25, 2025-26 and 2026-27 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 Budgets and Asset Management Office, we ask that you interface with BAM.

CENTRALLY-COLLECTED REVENUES EXCLUDED FROM FUNDING ENVELOPE

The following are centrally-collected funding that is distributed outside of the funding 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
Restricted operating grants from MCU that are targeted to a specific Faculty for a dedicated purpose	099520 In-Year MCU Grants from Ctrl

The Budgets and Asset Management Office 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 Budgets and Asset Management Office, we ask that administrative staff interface with BAM.

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 by BAM 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 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 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 Fund Council.

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 all inter-department budget allocations are confirmed 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 Budgets and Asset Management Office 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.

All units are responsible for separately budgeting the increment funding of compensation increases. These amounts should be budgeted accurately on the appropriate budget allocation and salary expenditure lines.

AFFILIATIONS	TERM OF COLLECTIVE AGREEMENT ¹	CA EXPIRY DATE	SALARY INCREMENTS FOR PLANNING PURPOSES			
			Type	FY 2025	FY 2026	FY 2027
Academic						
YUFA	2021-2024	30-Apr-24	ATB	3.00%	3.00%	2.00%
			PTR	\$2,833	\$2,833	\$2,833
OHFA	2022-2025	30-Jun-25	ATB	1.00%	3.00%	2.00%
			PTR	3,095	3,188	3,188
CUPE 3903-1	2020-2023	31-Aug-23	ATB	3.00%	3.00%	2.00%
CUPE 3903-2	2020-2023	31-Aug-23	ATB	3.00%	3.00%	2.00%
CUPE 3903-3	2020-2023	31-Aug-23	ATB	3.00%	3.00%	2.00%
Non-Academic						
YUSA	2021-2024	31-Jul-24	ATB	3.00%	3.00%	2.00%
CUPE 1356	2021-2024	31-Aug-24	ATB	3.00%	3.00%	2.00%
CUPE 1356-1	2021-2024	31-Aug-24	ATB	3.00%	3.00%	2.00%
IUOE	2021-2024	30-Jun-24	ATB	3.00%	3.00%	2.00%
CPM ²			ATB	3.00%	3.00%	2.00%

¹ Where there is no collective agreement in place, a rate of 3.00% should be used for planning purposes, in line with the budget assumptions being made on government's new tuition framework – assumed at 3%, 3%, 2% for FY 2025, 2026, 2027 respectively.

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. The Salary Planning Report assumes the mid-range from PBRAs (e.g. 2% for Grade H) though Administrators can determine the appropriate unit-specific assumptions relating to merit pay and incorporate into their budgets.

ATB = Across The Board

PTR = Progress Through The Ranks

STANDARD BENEFIT RATES FOR 2024-25

Standard benefit rates in budget year 2024-25 are remaining the same as 2023-24. 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 Assistants	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

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
 - includes the CPM framework
 - 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 FOR THE 2024-25 BUDGET CALL

The following diagram outlines the process and deadlines for the 2024-25 Budget Call:

May/June 2023

- Office of the Provost commences enrolment contract discussions with the Faculties for future years
- Office of Budgets and Asset Management (BAM) calculates year-end adjustments for the previous year's budget
- BAM allocates funds to the Faculties and Units as per the approved budget plan

September 2023

- Faculty enrolment contracts for future years are finalized and embedded into the upcoming multi-year budgets

October 2023

- Budget Council reviews requests for base budget increases from Shared Services Units and advises the President for a final decision

November 2023

- University Fund Council reviews requests for time-limited strategic investments from Faculties and Shared Services Units and advises the President for final decisions.
- Budgets and Asset Management distributes budget envelopes to the Faculties
- Budgets and Asset Management distributes budget allocations to Shared Service units

January 2024

- In-year enrolment projections updated and shared with Faculties
- Faculties and Shared Service units finalize and upload their in-year forecasts (**deadline – January 31, 2024**)

February 2024

- Faculties and Shared Service Units complete multi-year budgets (**deadline – February 15, 2024**), approved by the Divisional Senior Executive Officers (**deadline – February 28, 2024**)
- Board Finance & Audit Committee reviews in-year forecasts

April 2024

- Budgets and Asset Management finalizes multi-year budgets
- Board of Governors approves multi-year budget plan

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

CONTACT INFORMATION

For further information, please contact:

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