

Budget Utility System Annual Budget Preparation Instructions

2019-2020

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Budget Utility System opened:
Monday, November 19th (8 a.m.)

Budget Utility System will close:
Tuesday, December 18th (4 p.m.)

USE OF COMMENTS

We strongly encourage you to use the comments fields to provide brief explanations. This will help you and others understand your budget at later points in the year.

For example, notes made by this Budget Officer were very helpful when it came time for quarterly reviews:

Projection	Comments
8,000.00	IBM SERVER DIRECTOR & PLUG-INS SUPPORT
10,000.00	AVOTUS
10,000.00	NUANCE SUPPORT LICENSES
10,000.00	ROARING PENGUIN CANIT ANTI-SPAM SW
10,000.00	SERVER LICENSE/BMZ SERVER/WMF SQL SERVER

SECTION 1: REVENUE

The following revenue items are pre-populated. Departments will be able to change information by amending their projections in the Enrolment Management System (EMS) and “re-calculating” the cost centre.

FULL-TIME POST SECONDARY FEES

Revenue for full-time Post-Secondary/Post-Diploma activity will be loaded based on enrolment projections in the Enrolment Management System. Fees for Spring 2019 are based on GeneSIS. Fees for Fall 2019 and for Winter 2020 are based on Fall 2018 and Winter 2019 fees from GeneSIS with a 3% increase. If a new program is missing fees, please contact Joanne Kalman (kalmanj@algonquincollege.com).

APPRENTICESHIP FEES

Apprenticeship per diem allowances and classroom fees (accounts 34100, 34101 and 34102) will be loaded as instructed by the Apprenticeship Planning Officer based on the Apprenticeship training plan. Please contact Julie Viau (viauj@algonquincollege.com or ext. 5332) if you have questions.

CO-OP PROGRAM FEES

Revenue for Co-Op Program activity will be loaded based on enrolment projections in the Enrolment Management System.

INCIDENTAL COURSE FEES

Incidental Course Fees (account 36601) will be loaded based upon enrolment in specified courses and fees as set up in GeneSIS for 2019S, 2018F and 2019W. Please review these balances for accuracy and contact Joanne Kalman for any changes (kalmanj@algonquincollege.com).

INTERNATIONAL FEE SHARE

The international fee share will be reflected in one transfer in the Deans' cost centres. 40% of the international fees paid will appear under account 39936 international fee share revenue. These will be populated by Academic Operations and Planning. The offsets to these will appear under International in account 49936 (international fee share expense).

The following revenue items must be entered by departments, if applicable:**FULL-TIME NON FUNDED**

Enrolment for full-time non-funded activity will not be transferred from the Enrolment Management System. Enter the revenue (account 36400) using the “I” screen and the appropriate enrolment and fees for the program.

TUITON SHORT

Enter Tuition Short revenue using the “I” screen with the appropriate training days and per diem rate for the program.

PART-TIME ACTIVITY

Use the “H” screen to input revenue for Continuing Education. Use the “J” screen to add revenue for part-time students in full-time programs.

INTERNATIONAL STUDENT PREMIUMS

Enter Full-Time, Part-Time and ESL premiums for International Students using the “J” screen.

INTERNAL REVENUE

Departments expecting cost recoveries from contracts or other sources should use Internal Revenue (account 39920). In the Comments field, please indicate the source of the revenue, including the cost centre (see example below). There must be an offsetting expense (recorded under “College Services” account 49905) in the source cost centre for each revenue amount.

For example, the Centre for Continuing and Online Learning provides a course for a Contract with the Department of National Defence. The budget should be:

Budget Code	Amount	Comment
505A 39920	\$12,000	Reimbursement for DND contract (460W).
460W 49905	\$12,000	Reimburse CCOL (505A) for DND courses.

SECONDMENT SALARY RECOVERY

Budget any recoveries expected for seconded employees under revenue account 39918.

CONTRACT REVENUE

Revenue expected to be generated from new or continuing contracts should be budgeted using one of the following account codes, depending on who the contract partner is.

38300	<p>General Contract Revenue</p> <p>Contracts with Canadian organizations that are not related to the Ontario government. Contracts with private sector organizations and federal government departments belong here.</p>
38302	<p>Collaborative Contracts</p> <p>For collaborative contracts with Carleton University (IT) and the University of Ottawa (nursing).</p>
38303	<p>Related Entities Contract Revenue</p> <p>Contracts with organizations related to the Ontario Government e.g. other colleges, hospitals, Ontario government ministries other than Ministry of Training, Colleges and Universities. Do not include universities or Federal Government sources here. (Use 38300.)</p>
38304	<p>Ministry of Training, Colleges and Universities Contract Revenue</p> <p>Revenue from contracts with the Ministry of Training, Colleges and Universities, other than Second Career.</p>
38307	<p>International Partnership Contract Revenue</p> <p>Revenue from partnership agreements with educational institutions outside of Canada</p>
38308	<p>Ministry of Training, Colleges and Universities Second Career Contract Revenue</p> <p>Revenue from contracts with the Ministry of Training, Colleges and Universities for Second Career.</p>

NOTE: A separate cost centre is required for each contract of \$100,000 or more. Contracts of less than \$100,000 may be combined in a single cost centre.

It is critical to prepare quarterly contract accruals (end of June, Sept. and Dec.) for revenue to be recognized and/or expenses to be accrued. Please prepare these journal entries, with appropriate backup, and email to Joshua Kalman (kalmanj1@algonquincollege.com). In addition, please ensure that you budget any expenses under the appropriate account codes.

OTHER REVENUE

Other Revenue such as Sale of Course Products (account 38200) and Testing Fees (account 39941) should be inputted using the “J” screen. If you use “Miscellaneous Revenue” (account 39908), please describe the nature of the revenue in the Comments field.

SECTION 2: SALARIES

FULL-TIME SALARIES

Full-Time Salaries and fringe benefits will be populated for all approved positions as of the day BUS opens. Step and rate increases have been factored in as follows:

Academic	Step increases have been calculated on anniversary dates using the salary table effective September 1, 2018 and in accordance with the current collective agreement.
Administrative	Step increases have been calculated on each employee’s anniversary date. A provision has been made for an annual rate adjustment to the salary table.
Support	Step increases have been calculated on anniversary dates using the salary table effective September 1, 2018 and in accordance with the Collective Bargaining Agreement. The increases of September 1, 2019 and March 1, 2020 have been rolled together into one blended rate at September 1, 2019. (The total projection for the full year would be same as if the system had calculated the increases separately).

VACANCIES

If a Full-Time position was vacant on November 12, 2018, the position has been populated using the start dates and rates listed below. To change the rate for Administrative and Support positions, please contact Joanne Kalman (kalmanj@algonquincollege.com). Start dates or rates for academic positions may only be changed by contacting Academic Operations. Please direct your request to Cristy Montgomery (montgoc1@algonquincollege.com).

Academic	Effective August 7 at Step 10
Administrative	Effective April 1 st at 88% salary level - current classification.
Support	Effective April 1 st at Step 3 - current classification

RETIREMENTS

Budget holders must budget for accrued vacation that will be paid to individuals retiring in 2019-2020. This can be done by changing the end date for the position.

For example, for an employee with 4 weeks accrued vacation who will retire on May 30, budget an end date of June 30. If the position will be filled before the adjusted end date, an amount to cover this should be budgeted using the Temporary Salary account. Please indicate the details in the comments field.

FIXED TERM EMPLOYEES

Budget Holders should include payment in lieu of benefits, applicable statutory holidays and vacation pay in account 41900 when budgeting for fixed term employees.

INTERNAL ASSIGNMENTS AND I/O POSITIONS

Internal assignments are budgeted to their end dates per HRIS. Please contact Virginia McLaughlin (mclaugv@algonquincollege.com, ext. 5564) to arrange to extend them.

I/O positions are also budgeted to their end dates per HRIS.

FRINGE BENEFITS

Fringe benefit costs for all salary lines have been calculated using the following rates:

Salary Account	Fringe Account	Rate	Description
40100	43000	24.5%	Full-Time Academic
40500		11%	Coordinator Full-Time
40700		10%	Bonus/Overtime
41200	43100	11.5%	Part-Time Academic
40501		10%	Coordinator Part-Time
41100	43200	15.5%	Partial Load Academic
41101		15.5%	Partial Load Short Term
41300	43300	11%	Sessional Academic
40800	43001	28.5%	Sabbatical Academic
41500	43400	24.25%	Full-Time Administrative
41700	43401	28%	Sabbatical Administrative
41900	43500	13.0%	Fixed Term Administrative
42000	43600	28.5	Full-Time Support
42200		11%	Overtime Support
42201		11%	Lead Hand
42202		11%	Shift Premium
42500	43700	11.5%	Temporary Support
42501	43701	9%	Student Support

SALARY SPLITS AND COORDINATORS' ALLOWANCES

Salary splits and coordinators' allowances that were set up in the current year will *not* be carried over. If you wish to split a salary among cost centres, you must set this up for the new fiscal year using the "A" screen on BUS. **Note:** Salary allocations must be a minimum of 10%, with a minimum of 10% remaining in the home cost centre. Payroll will be updated using the BUS data effective for the first pay in 2019-2020.

Set up Coordinators allowances, if required. In order for Human Resources to implement coordinator changes on HRIS, please complete the [Coordinator Allowance](#) form. It is imperative that the Program/Course Number Applicable and Release Hours Assigned be recorded on this form.

Please email the completed form to: Virginia McLaughlin (mclaugv@algonquincollege.com)

PART-TIME STAFFING

Refer to Human Resources website for pay rates when budgeting temporary salaries (or click on this link: <http://www.algonquincollege.com/hr/>). If you will be hiring temporary staff from an employment agency, such as Robert Half, budget for this under Account Code 42502.

CSEP (COLLEGE STUDENT EMPLOYMENT PROGRAM)

College Student Employment Program and funding requests will be accepted for consideration until November 24, 2018. Financial Aid and Student Awards will advise budget holders of funding approvals prior to the closing of the Budget Utility System. If you have any questions about CSEP, please contact Krisha Stanton at ext. 5236 or at csep@algonquincollege.com.

NEW POSITIONS

The new position allocations will be discussed by ACLT on December 6th, with final ACET decisions made by or on December 18th. For this reason, please budget based on needs and Area targets. Once new positions are approved, Finance will update BUS with salary and fringe details. The exception is Area 5 and questions should be directed to Cristy Montgomery.

CHANGES TO HOME COST CENTRES

If you wish to change the home cost centre for a particular position (only effective April 1 or later), please complete a [Position Change Worksheet](#) and email it to:

Area 5: Cristy Montgomery (montgoc1@algonquincollege.com)

All other Areas: Joanne Kalman (kalmanj@algonquincollege.com).

SECTION 3: OPERATING EXPENSES

It is important to budget under the correct account code. The accuracy of the College's data depends on this. Please take particular note of the following accounts when budgeting Operating Expenditures.

CONTRACT TEACHING

Any contract services related to instruction, including curriculum development and program coordination, must be budgeted under Contract Teaching account 46501.

CONTRACT SERVICES

Budget contract services such as consulting services under account 46500. Do not include teaching contracts here. Do not include any international contract services here.

INSTRUCTIONAL SUPPLIES

Use Instructional Supplies account 44000 to budget for any supplies to be used by students or teachers in a classroom. This includes office type supplies (e.g. paper) that will be used in an instructional capacity.

OFFICE SUPPLIES

Use Office Supplies account 44200 for supplies used for administrative purposes. Office type supplies (e.g. paper) that will be used in an instructional capacity should be budgeted under Instructional Supplies account 44000. Bottled water for dispensers should be included under 44200.

COLLEGE SERVICES

Account 49905 should be used to budget for services from another cost centre. The offset to this account must be 39920 – Internal Recoveries. Please see “Internal Revenue” on page 5.

INTERNAL CHARGES

Charges for services provided by Campus Services, ITS and Marketing are listed in the [Schedule of Rates](#). The Schedule includes the correct account to use when budgeting for these expenses.

EQUIPMENT

Account	Category	Examples
48500	Instructional Equipment > \$5,000 except IT	Equipment costing MORE than \$5,000 per unit and having a useful life of more than a year purchased for use in a classroom or lab EXCEPT Information Technology.
48502	Instructional Equipment < \$5,000 Except IT	Equipment costing LESS than \$5,000 per unit purchased for use in a classroom or for use by academic staff, EXCEPT Information Technology.
48705	Instructional IT Equipment > \$5,000	Information Technology Equipment costing MORE than \$5,000 per unit and having a useful life or more than a year purchased for use in a classroom or for use by academic staff.
48503	Instructional IT Equipment < \$5,000	Information Technology Equipment costing LESS than \$5,000 per unit purchased for use in a classroom or for use by academic staff.
48900	Administrative Equipment > \$5,000 except IT	Equipment costing MORE than \$5,000 per unit and having a useful life of more than a year purchased for use in an office or for administrative purposes EXCEPT Information Technology.
48704	Administrative Equipment < \$5,000 except IT	Equipment costing LESS than \$5,000 per unit purchased for use in an office or for administrative use, EXCEPT Information Technology.
48902	Administrative IT Equipment > \$5,000	Information Technology Equipment costing MORE than \$5,000 per unit and having a useful life of more than a year purchased for use in an office or for administrative purposes.
48901	Administrative IT equipment < \$5,000	Information Technology Equipment costing LESS than \$5,000 per unit purchased for office or for administrative use.
48700	Software licenses/support	Software licenses and support. Does not include the purchase of software.

48701	Software < \$5,000	Software purchases costing LESS than \$5,000 per unit.
48702	Software > \$5,000	Software purchases costing MORE than \$5,000 per unit and having a useful life of more than a year.

Please take care to record budgets for equipment under the correct account code. Proper accounting for capital assets, among other things, depends on the accuracy of these accounts. If you are uncertain of the code to use, please contact:

Judy Sayeau ext. 5143 (<mailto:sayeauj@algonquincollege.com>)

SECTION 4: NEW COST CENTRES

If you are going to be budgeting for a new activity and require a new Cost Centre, please complete a [New Cost Centre Request Form](#) and send it to Teri Kinnunen at kinnunt@algonquincollege.com.