

Schedule 3 – Permanent /Employees on Benefits Salary Schedules

“Permanent/Employees on Benefits” include:

- permanent full-time and part-time
- seasonal full-time and part-time
- full-time terms \geq 12 months (contracts)

All of these groups would receive benefits.

Faculty Complements: To assist both Finance and the Dean the 13/14 Schedule 3 for each Faculty includes a column with the assigned number for each faculty position.

Schedule 3 Continuing Full Time

Review the information provided very carefully for completeness and accuracy. Please advise the Budget Administrator of any errors, omissions or discrepancies noted.

Human Resources, using their payroll and Human Resources Information systems, produced this salary information. The information was then sent to the Finance Department where it was separated into the appropriate cost centres and average salary increases were added where known.

Please read this entire section carefully prior to completing this schedule. Once completed, the total salary costs from Schedule 3 will be used to calculate benefits and Finance will enter the total salary budgets into the corresponding accounts on the on-line Budget Development System (BUDDE), if not already done by the Budget Developer.

Vacancies:

To assist in the ease of budget preparation, the Finance Department has added any 2012-13 approved vacant positions at the approved salary amount. These amendments need to be reviewed very carefully.

Funding from other sources:

Any positions that are currently funded by other sources (e.g. research grants) have been assumed to continue in the same manner as 2012-13 and consequently, the budget amounts have not been included. Any changes to these may require inclusion in Schedule 5 - Additional Budget Resources.

New Approved Positions:

Any new approved staffing complements should be added at the budgeted amount as approved through the mid-year review.

Account Information:

Please review the account number and determine whether salary costs for a particular individual are being charged to the correct cost centre. This budget process provides an opportunity to identify further account corrections that may be required. Please ensure the standardized salary accounts are used.

Salary Increases:

Known – Negotiated Settlement

AVERAGE estimates were developed with the assistance of the Human Resources Department for known negotiated settlement increases (for 2013-14 IATS, OSSTF, CUPE 4207 Unit 3, BUFA). These AVERAGE rates were applied to each staff or faculty person. The salaries shown will NOT be the exact amount ultimately paid to that individual. However, the AVERAGE salary increase is as accurate as can be at this point in time and will vary from person to person, but not in total by cost centre or division/department. Budgets will be adjusted later in the fiscal year if it is determined that significant differences, on a departmental/divisional basis, exist from these average budgeted increases.

Unknown – By salary group or individual

When salary groups have not negotiated salary increases (for 2013-14 CUPE 1295, CUPE 4207 Units 1 & 3, CUPE 2220, Admin/Prof (non-union)), these will be budgeted globally and distributed to budget units once salary increases are known.

Benefits:

Budget Developers are not required to calculate benefits for centrally funded positions. Benefits will be calculated and entered into the on-line Budget Development System (BUDDE) by Finance.

Average benefit rates are determined in conjunction with Human Resources and changes to budgets, if any, will be done by Finance.

Comparative Data:

The data provided in most columns is self-explanatory. The following summarizes the columns that require further explanation.

Months – This column is to be changed to an amount less than 12 months in the event that an individual will be working less than a year or was only approved to work at a level less than a year (e.g. seasonal, part-time or full-time appointments less than 12 months). Other reduced workloads may include new or changes to voluntary reductions, retirements, sabbaticals or other absences (maternity, sick, unpaid leaves, etc.). For budget planning purposes, only the best estimates are to be noted in these columns. The Budget Administrator is available at any time to assist in these calculations. Furthermore, the Human Resources and Finance departments will be reviewing calculations in detail and making changes as required.

12/13 Annual - The annual salary has been provided to show what the salary would be if the employee worked a full year.

Estimated 13/14 Annual - The annual salary has been provided to show what the salary would be if the employee worked a full year. See “Salary Increases” above to determine which salary groups’ increases are known. If salary increases are not known, 12/13 annual salaries are used and increases are budgeted globally.

Estimated 13/14 Fiscal – This figure represents the amount at the fiscal year end

April 30, 2014 taking into account increases that may occur at different points in the year (e.g. July 1, 2013). As explained above under "Salary Increases", this figure may include average increases as estimated for each salary group only where salary groups have negotiated increases. For 2013-14 salary groups such as non-union Administrative/Professional staff will not have increases included, as these will be budgeted globally and distributed to budget units once salary increases are known.

Estimated 13/14 Budget - This figure represents the salary amount that will be budgeted. It may be less than the 13/14 Estimated Fiscal Actual if the employee is working less than the annual workload or is on sabbatical.

Savings (Faculty and Library only):

Any savings from vacant positions or sabbaticals and/or positions funded from savings should be estimated as best possible and will be shown in this column. Similarly, use of savings may be reallocated to the LTA Schedule 3 or part-time Schedule 4(b) as appropriate. This column can be used to record and consolidate the salary savings as determined from Schedule 3 (e.g. due to sabbaticals, retirements) and then to identify the use of those savings for additional budget resources for LTA's, part-time staff or one-time non-salary budget lines.

Comments

Provide as much detail as possible to assist Finance and Human Resources in reviewing salary calculations. If people have left or new names have been added, please indicate who they are replacing.

