

# INSPIRING INCLUSIVE EXCELLENCE

UTSC Target Budget Letter (TBL)  
Lunch & Learn Session – January 29, 2024

# AGENDA

What is the Target Budget Letter (TBL)?

Timeline and Process

How to Review TBL Draft

UTSC Budget Portal

Question & Answer Period

## WHAT IS THE TBL?

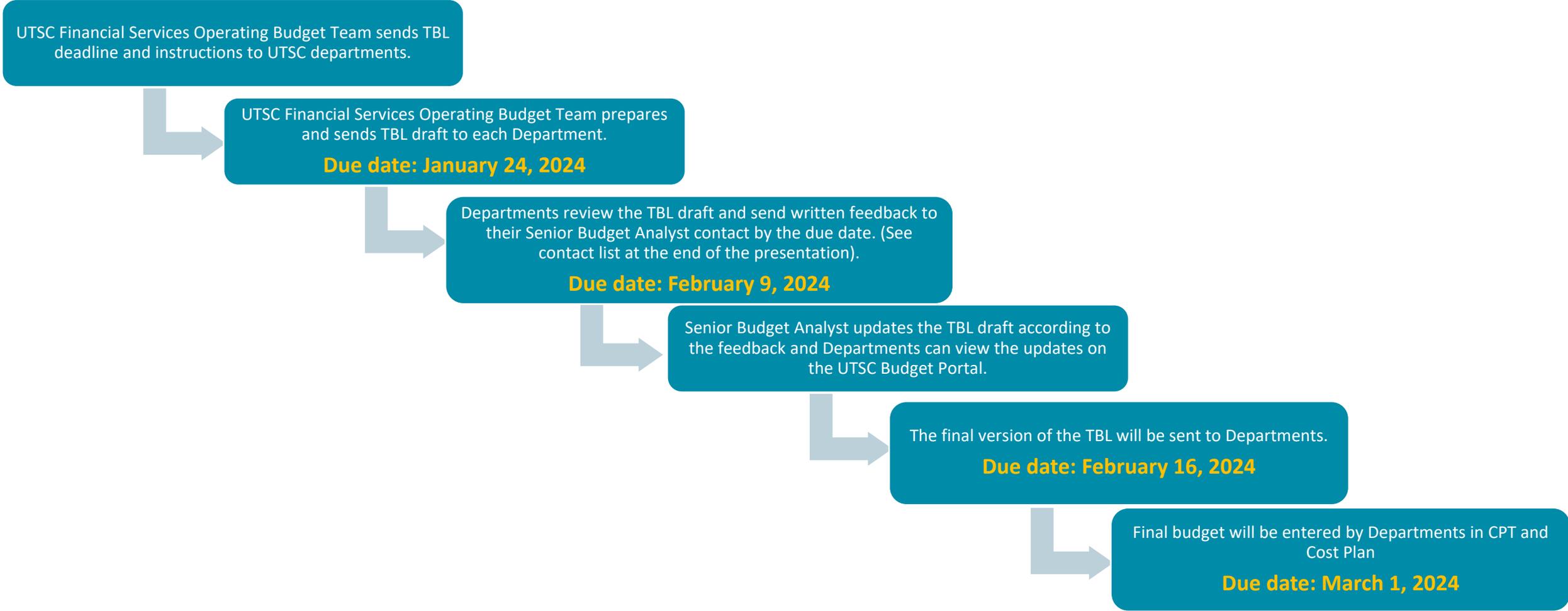
The Target Budget Letter (TBL) is an official budget document which contains base budget allocation of revenue and expenses for a specific fiscal year. The term “base” best described as a recurring budget for the foreseeable future unless there is an executive decision to change or discontinue such budget. The University’s fiscal year runs from May 1 to April 30. UTSC’s annual budget preparation process starts in December and runs until April for the fiscal year commencing on May 1.

A TBL typically contains the following summary items:

- Revenue budget
- Expenditures budget
- Net Expense/(Revenue) budget



# TIMELINE AND PROCESS



# HOW TO REVIEW TBL DRAFT

## The purpose of the Departmental review

The purpose of the Departmental review is to confirm the changes made by Financial Services in the current year TBL. Financial Services has updated the TBL to reflect changes for the following items, if applicable, to the Department’s operating budget:

- |    |   |
|----|---|
| 1) | Staffing changes (new hires, retirements/phased retirements, resignations, approved reclassifications, approved new positions, FTE allocation changes between departments).   |
| 2) | Base budget allocations/reductions per the Resource Allocation Letter.  |
| 3) | Approved salary increases to adjust BASE salary funding required for the beginning of the next fiscal year. Salary will reflect April 30 2024 salary. Salary increases required for the next fiscal year are budgeted by UTSC Centrally and distributed to Departments in-year as required by new employee group agreements. USW step increases are an exception to this and are budgeted in the departments TBL. |
| 4) | Change in benefit rate between fiscal years if required.  |
| 5) | Add new Canada Research Chair FC's to department TBL, update revenue recovery and expense supplement in budget for incumbents salary.   |
| 6) | Changes in department revenue and corresponding expense supplements. For example, internal recoveries for positions & expenses, anticipated external revenue, ancillary unit recoveries, category 6 ancillary fees, other government funding etc.   |
| 7) | Approved budget changes for fixed contracts in department budgets.  |

# HOW TO REVIEW TBL DRAFT

## Accepted Approval Documentation for Target Budget Letter Changes

1)	Resource Allocation Letter (RAL).
2)	Budget Transfers approved in BASE with backup documentation, such as email approvals, electronic signatures and wet signatures from the funding approvers. Such approval must contain the information of amount and funding source.
3)	Position reclassification or organizational changes, including changes in the use of funding from TBA positions. These budget changes require written approval from the department heads one-up approver.
4)	All other BASE change requests not approved through 1-3 above. Changes require written approval from the funding source approver. If the funding is being moved between departments the change requires both department heads approval and also the department heads one-up approval. If the funding is moved within department's accounts, Chair's approval is sufficient.

# HOW TO REVIEW TBL DRAFT

## Target Budget Letter Review Checklist

This checklist is on the first tab of the TBL. You can use it as a reference guide and update the status as you review your TBL draft.

Workbook Tab	Task	Status
TBA Report	Check if approved vacant positions have been setup in the TBL. Positions are setup at the minimum salary for the pay scale group.	Not started
Salary Group Worksheets	Compare TBL salary to HRIS employment record. Check all active appointed employees have been added to TBL.	Not started
Non-Salary Report		
Revenue commitments	<p>Confirm any changes to revenue and corresponding expense supplements.</p> <ol style="list-style-type: none"> <li>1) CRC Revenue</li> <li>2) Recoveries per campus overhead schedule from self funded and ancillary units if applicable to the department.</li> <li>3) Expected external revenues</li> <li>4) Other internal recoveries specific to the department. For example, anticipated recoveries from other units on campus during the next fiscal year.</li> </ol>	Not started
Administrative stipends	Additional compensation set aside for academic administrative positions. For example Chair and . Check there have been no approved updates to funding for these positions. Typically approved through RAL or BASE budget transfer.	Not started

# HOW TO REVIEW TBL



## Target Budget Letter Review Checklist (continued)

Workbook Tab	Task	Status
Non-Salary Report -Continued		
Administrator compensation - lump sum	Additional compensation set aside for Associate Chair academic administrative positions. Check there have been no approved updates to funding for these positions. <a href="#">Last approval for this funding was through the 20XX-XX RAL</a>	Not started
Casual Salaries	Check if there have been updates to BASE funding approved.	Not started
Teaching assistants/research awards	Compensation set aside for teaching assistant budget. 1) Check commitment has been updated for CUPE 3902 unit 1 salary increases if applicable. 2) Check there have been no approved updates to funding.	Not started
Teaching overload stipends	Compensation set aside for teaching overload stipend budget. 1) Check commitment has been updated for CUPE 3902 unit 3 salary increases if applicable. 2) Check there have been no approved updates to funding.	Not started
Travel	Base budget set aside for travel and academic administrator travel allowance per their appointment letter. For the base budget check there have been no approved updates to the funding. For travel allowances check the academic administrator appointment has not ended or a new incumbents contract requires an update to the amount set aside.	Not started
All other expense commitments	Check if there have been updates to BASE funding approved.	Not started

# HOW TO REVIEW TBL DRAFT



## UTSC TBL Template

The TBL file typically contains the following worksheets: Instructions & Checklists, New Fiscal Year’s TBL, Previous year’s TBL, TBA report, Faculty salaries, PM salaries, USW salaries, USW Grid and Non-Salary report.

University of Toronto Scarborough Target Budget Letter (with Base Transaction Fiscal Year 2023-24 (2024 Base Model)						
DEPT ABC						
COMMITMENT ITEMS	ABC:ADMIN 105XXX-101xx	ABC:INVIGILCSTS 109050-22550	ABC:SUPPLETEACH 109049-22549	ABC:TA'S 109050-10192	ABC 109048	DEPARTMENTS TOTAL
<b>Net Expense / (Revenue) Budget:</b>	<b>\$3,980,790</b>	<b>\$2,005</b>	<b>\$94,785</b>	<b>\$480,779</b>	<b>\$4,558,328</b>	<b>\$4,558,328</b>

▶	Instructions & Checklists	<b>TBL 2023-24</b>	TBL 2022-23	TBA Report	Faculty Salaries	PM Salaries	USW Salaries	USW Grid	Non-Salary Rep ...	+	:
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# HOW TO REVIEW TBL DRAFT

## Instructions

### Step 1: Checking the TBA Tab

The TBA tab shows approved funding for the vacant positions in the department. The key items to check are to balance the 3 tabs of TBA, TBL and salary tabs.

#### TBL Tab

COMMITMENT ITEMS	CRC:Smith 103XXX-14858	ABC:ADMIN 105XXX-101xx	ABC:INVIGILCSTS 109050-22550	ABC:SUPPLETEACH 109049-22549	ABC:TA'S 109050-10192	ABC 109048
Casual Salaries		2,502				\$2,502
College Reallocations		(66,894)				(\$66,894)

#### TBA Tab

TBA #	POSITION TITLE	INITIAL PAY SCALE GROUP	NEW / REPLACEMENT	START DATE	FINAL APPOINTMEN T FTE	2023 - 2024 ANNUAL SALARY	2023 - 2024 FISCAL SALARY	2023 - 2024 BENEFITS	2023 - 2024 FISCAL +BENEFITS	FUNDING DESTINATION
TBA2022-94 [1]	Associate Professor	03A - Prof. Tenure / Non-Tenure Stream	Replacement	2021-07- 01	1.00000	64,476	53,730	13,164	66,894	105XXX-101xx
					1.00000	\$64,476	\$53,730	\$13,164	\$66,894	

#### Faculty Salaries Tab

LAST NAME	FIRST NAME	STEP DATE	MAY 1, 2023 ANNUAL SALARY	DEPARTURE RESIGN / RETIRE ANNUAL AMOUNT	NEW HIRE REPLACEMENT ANNUAL AMOUNT	STEP	FISCAL YEAR 2023 - 2024			
							APR 30, 2024 FISCAL SALARY WITHOUT ATB	APR 30, 2024 FISCAL SALARY	APR 30, 2024 BENEFITS	APR 30, 2024 FISCAL +BENEFITS
TBA [4]	TBA	--	64,476				53,730	53,730	13,164	66,894
			\$2,821,974	\$0	\$0	\$0	\$2,811,228	\$2,811,228	\$688,751	\$3,499,979

# HOW TO REVIEW TBL DRAFT

## Step 2: Checking the Salaries Tabs

Compare TBL salary and FTE to HRIS employment record. Ensure Benefit rate is updated to the current rate and all active appointed employees have been added to the TBL.

TBL Tab

		ABC Department	
COMMITMENT ITEMS		ABC Department FC xxxxxx	ABC Department FC xxxxxx
Travel			\$0
Union Wages & Benefits		1,542,452	\$1,542,452
Utilities			\$0
UTSC Reserves and Contingencies		0	\$0
<b>Gross Expenses:</b>		<b>\$2,706,470</b>	<b>\$2,706,470</b>
<b>Net Expense / (Revenue) Budget:</b>		<b>\$2,706,470</b>	<b>\$2,706,470</b>

USW Tab

								FISCAL YEAR 2024 - 2025								
LAST NAME	FIRST NAME	PERSONN EL#	NORMAL RETIREMENT DATE	FISCAL START PAY SCALE GROUP	FISCAL START PAY SCALE LEVEL	FISCAL START APT FTE	STEP DATE	MAY 1, 2024 ANNUAL SALARY	STEP	JUL 1, 2024 ATB	PRORATED ATB	PRORATED STEP	APR 30, 2025 FISCAL SALARY WITHOUT ATB	APR 30, 2025 FISCAL SALARY	APR 30, 2025 BENEFITS	APR 30, 2025 FISCAL +BENEFITS
<b>USW Local 1998 - Appointed Salaries</b>																
<b>ABC Department - FC xxxxxx</b>																
			2065-06-30	13	3	1.00000	Jul 10, 2024	93,533	2,863	1,871	1,559	2,313	95,846	97,405	23,864	121,270
			2048-06-30	11	2	1.00000	Feb 7, 2025	79,766	3,255	1,595	1,329	760	80,526	81,855	20,054	101,909
						<b>13.20000</b>		<b>\$1,216,989</b>	<b>\$39,357</b>	<b>\$24,498</b>	<b>\$20,415</b>	<b>\$21,928</b>	<b>\$1,238,917</b>	<b>\$1,259,333</b>	<b>\$308,536</b>	<b>\$1,567,869</b>
						<b>ABC Department Total:</b>	<b>13.20000</b>	<b>\$1,216,989</b>	<b>\$39,357</b>	<b>\$24,498</b>	<b>\$20,415</b>	<b>\$21,928</b>	<b>\$1,238,917</b>	<b>\$1,259,333</b>	<b>\$308,536</b>	<b>\$1,567,869</b>
						<b>Total:</b>	<b>13.20000</b>	<b>\$1,216,989</b>	<b>\$39,357</b>	<b>\$24,498</b>	<b>\$20,415</b>	<b>\$21,928</b>	<b>\$1,238,917</b>	<b>\$1,259,333</b>	<b>\$308,536</b>	<b>\$1,567,869</b>
													24.50%			
													303,535			
													<b>\$1,542,452</b>			

# HOW TO REVIEW TBL DRAFT

## Step 3: Checking the Non-Salary Report Tab



### TBL Tab

COMMITMENT ITEMS	DEPT ABC				
	ABC:ADMIN 105XXX-101xx	ABC:INVIGILCSTS 109050-22550	ABC:SUPPLETEACH 109049-22549	ABC:TA'S 109050-10192	ABC 109048
<b>Expenditures</b>					
Administrative Salaries	57,487				\$57,487
Administrative Stipends	22,410				\$22,410 (a)
Administrator Compensation - Lump Sum	25,257				\$25,257 (b)
Carryforwards					\$0
Casual Salaries	2,502				\$2,502 (c)
College Reallocations	(66,894)				(\$66,894)
Deferred Maintenance					\$0
Divisional Salary / Benefits Reserve					\$0
Early Retirement Liabilities					\$0
Equipment	780				\$780 (d)
Faculty Salaries	3,677,738				\$3,677,738
Invigilation					\$0
Librarian Salaries					\$0
Library Acquisitions					\$0
Mortgage					\$0
Personal Stipends					\$0
Research Overhead Distribution					\$0
Research Support					\$0
Student Financial Aid					\$0
Supplies & Other Operating Expenses	17,878				\$17,878 (e)
Teaching Assistants / Research Awards		2,005		480,779	\$482,784 (f)
Teaching Overload Stipends			94,785		\$94,785 (g)

### Non-Salary Tab

DEPT ABC			
<b>Administrative Stipends</b>			
	Prior Year Base		18,000
	Subtotal:		\$18,000
	Benefit @ 24.5%		\$4,410
	Total:		\$22,410 (a)
<b>Administrator Compensation - Lump Sum</b>			
	Prior Year Base		25,257
	Total:		\$25,257 (b)
<b>Casual Salaries</b>			
	Prior Year Base		2,269
	Subtotal:		\$2,269
	Benefit @ 10.25%		\$233
	Total:		\$2,502 (c)
<b>Equipment</b>			
	Prior Year Base		780
	Total:		\$780 (d)
<b>Supplies &amp; Other Operating Expenses</b>			
	Prior Year Base		17,878
	Total:		\$17,878 (e)
<b>Teaching Assistants / Research Awards</b>			
	Prior Year Base		435,260
	CUPE ATB increase effective Jan 1 2023		2,639
	Subtotal:		\$437,899
	Benefit @ 10.25%		\$44,885
	Total:		\$482,784 (f)
<b>Teaching Overload Stipends</b>			
	Prior Year Base		36,662
	Ryan Hurl's Salary FY2022-23		33,727
	CUPE 3902 Unit 3 ATB increase effective September 1, 2021&2022		5,744
	Subtotal:		\$76,133
	Benefit @ 24.5%		\$18,653
	Total:		\$94,786 (g)

## UTSC BUDGET PORTAL

The UTSC Budget Portal is the reporting system of the UTSC Budget Model that provides online access to UTSC departments to view their TBL reports. The UTSC Budget Portal is updated in real-time for any changes made in the UTSC Budget Model. This feature enables the users to view updated TBLs instantly and save a copy in Excel using the export function. Users cannot edit or update information in the portal.

The UTSC Budget Portal allows users to retrieve the following reports:

- TBL Report
- Salary Report
- TBA Report
- Non-Salary Report
- Prior year TBL Report

# UTSC BUDGET PORTAL

## How to request or change UTSC Budget Portal Access

- Contact your Senior Budget Analyst and provide your UTORid to obtain or change your UTSC Budget Portal Access
- The link to UTSC Budget Portal: <https://budgetportal.utsc.utoronto.ca/login>
- User Name : Your UTORid
- Password : Password of your UTORid

# UTSC BUDGET PORTAL



When you first login using your UTORid and password, the landing page of the Portal looks like the screen print below:

**BUDGETMODEL**  
FINANCIAL SERVICES

Cindy Pei Yang ▼ Wednesday, January 17, 2024

Home

Home

**Your Account Login Activity**

**Current Session:**  
Today at 9:51am on 128.100.100.250

**Last Successful Login:**  
Tuesday, January 24th, 2023 at 1:18pm on 128.100.100.250

If you do not recognize and/or your login activity appears suspicious, please inform IITS.

**Administration**

To access your [administration panel](#), click on your name in the upper right and navigate to "Administration".

**Require Assistance?**

We want to make sure you are able to find what you are looking for.

Start by using the navigation bar located on the left side of the screen.

To review the resources available to you, view your [profile](#) for more information.

# UTSC BUDGET PORTAL



To run TBL, TBA, and Non-Salary reports from the Portal, you can simply click on the name of the report and the following screen opens up. You can choose to “Enable” or “Disable” Cost Centre fields if you prefer to run them separately. At the bottom of the screen, there is an option to export the report to Excel.

The screenshot displays the 'BUDGETMODEL FINANCIAL SERVICES' portal. The left sidebar contains a 'Reports' menu with 'TBL' highlighted. The main content area is titled 'Configure TBL Report' and includes the following configuration options:

- Model:** May 2024 - April 2025
- Department:** Anthropology
- Cost Centres:** Enabled (with a list of cost centres: ANT:Admin, ANT:ChairDiscre, ANT:InvigilCsts, ANT:SuppleTeach, ANT:TeachAssist, CRC:Lambek)
- Request:** Web Version (with a dropdown menu showing options: Web Version, Excel File, CSV File)

# UTSC BUDGET PORTAL



To run a salary report, click on the salary report and the following screen opens up. On this screen you have an option to choose employment groups using the “Enable” function.

**BUDGETMODEL**  
FINANCIAL SERVICES

Home > Configure Salary Report

Salary Report

Model: May 2024 - April 2025

Department: Anthropology

Cost Centres:

- Enabled: Include All Cost Centres
- Enabled: ANT:Admin
- Enabled: ANT:ChairDiscre
- Enabled: ANT:InvigilCsts
- Enabled: ANT:SuppleTeach
- Enabled: ANT:TeachAssist
- Enabled: CRC:Lambek

Employment Groups:

- Enabled: Include All Employment Groups
- Non-Union: Enabled: Advancement Professionals

# FREQUENTLY ASKED QUESTIONS AND ANSWERS



1. QUESTION: What is the College Reallocations budget? Why is this being deducted from my departments TBL funding?

ANSWER: The college reallocations budget is the funding provided in the individual compensation commitment lines for TBA positions. The funding for TBA positions is held centrally until a position is filled and is removed from the overall department budget in the college reallocations commitment line. Check that this line matches the TBA worksheet in the departments TBL.

2. QUESTION: How is my budget affected If an administrative employee in my department is on secondment to another department?

ANSWER: The departments budget remains unchanged. The employee who is on secondment is considered to have their BASE position at UTSC. The position remains in the departments TBL unless they accept a continuing role in the other department. The funding set aside in the departments budget is used to fund the replacement position needed while the permanent employee is on secondment or leave.

## FREQUENTLY ASKED QUESTIONS AND ANSWERS



3. QUESTION: How is my budget affected if my department has hired an employee who is on secondment from another department?

ANSWER: The department's budget remains unchanged. The employee who is on secondment at UTSC still has their permanent position at U of T. The individual will remain in their home department's budget and is not added to the seconded department's budget.

4. QUESTION: There is a slight difference between the HRIS and Budget Model salaries is this okay?

ANSWER: This difference is fine and is due to rounding. HRIS and the UTSC Budget Model are separate systems, therefore, rounding differences may occur when auto generating the payroll figures.

5. QUESTION: When are final budgets entered in FIS?

ANSWER: Financial Services to notify Business Officers when FIS cost plan and compensation planning tool are available for updating. Detailed instructions regarding how to enter budgets into FIS will be sent in an email communication.

# QUESTION & ANSWER PERIOD



# FINANCIAL SERVICES CONTACT INFORMATION



Who to contact in Financial Services in case you need further help and support with the financial TBLs.

Tharsini Sivathanan	Thubasini Rameshkumar	Cindy Yang	Carlton Li
Campus Safety Security and Critical Incidence Response Office	AccessAbility Services	Campus Planning and Analysis	Anthropology
Centre for Disability Studies	Biology	Community Partnership and Engagement	Art's Culture & Media, Incl. Cultural Affairs
Culinaria Research Centre	Centre for Teaching & Learning	Computer & Mathematical Sciences	Doris McCarthy Gallery
English	Development and Alumni Relations	Design & Construction Management	Health & Society
Financial Services	Equity Diversity and Inclusion Office	Facilities Management	Management
Historical Cultural Studies	Human Resources	Global Development Studies	Office of the Vice-Principal Academic and Dean
Information and Instructional Technology Services	Library	Human Geography	Registrar and Admissions Office
Language Studies	Marketing and Communications	Office of Business Operations and Strategic Affairs	Sociology
Office of the Vice-Principal Research and Innovation	Office of the Vice-President and Principal	Political Science	Transition Year Program
Philosophy	Physical and Environmental Sciences		
Psychology			