



BUDGET REPORT 2019-20

INCLUDING KEY PERFORMANCE METRICS



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This report contains certain forward-looking information. In preparing the Budget Report, certain assumptions and estimates were necessary. They are based on information available to management at the time of preparing the budget. Users are cautioned that actual results may vary. Throughout the text in this report, financial values have been rounded to the nearest thousand unless otherwise stated.

Executive summary

This budget report has once again been prepared with the collaboration of a significant number of individuals throughout Brock University in support of the new Institutional Strategic Plan, overall operations, and jobs and economic vitality across the region and province. It continues to represent the ongoing and iterative process of making the financial operations of the University increasingly open, transparent and financially sustainable. This report was designed to encourage thought and discussion, and outline investments made in support of the Niagara Roots, Global Reach: Brock University Institutional Strategic Plan 2018-2025. Input and recommendations for the budget are encouraged and can be emailed to budgetreport@brocku.ca

The investments in this budget are reflective of considerable consultation with the University Community and the focus on realizing our strategic goals. To name a few, this budget supports our Strategic Plan by investing in growing our faculty and librarians from 593 full-time equivalents (FTE) to 606 FTE; doubling the operating budget for research, including more than \$1.3 million in operating funded research support; adding investments in support of fostering a culture of inclusivity, accessibility, reconciliation and decolonization; and enhancing to our student services such as increasing resources for the Registrar’s Office and funding improvements in our Student Information System.

Revenue is budgeted to increase by \$5.1 million over the 2018-19 budget, a 1.5 per cent increase over 2018-19. Student fees represent 53 per cent of Brock’s revenue in the budget. Global tuition is increasing by \$2.0 million (\$8.7 million in 2018-19), with \$10.7 million of this increase attributed to strategic enrolment growth (\$1.0 million of which is attributed to surpassing our enrolment targets during 2018-19), offset by a decrease in tuition of \$8.7 million due to tuition rate changes, including the Government of Ontario’s mandated 10 per cent tuition rate reduction for domestic students. Government grants represent 28 per cent (29 per cent in 2018-19) of Brock’s revenue budget. Government grants are increasing by \$0.4 million as a result of additional graduate student funding (\$1.4 million) offset by lower special purpose grants (\$0.9 million). Other revenues are increasing by \$1.4 million, which represents 19 per cent of Brock’s revenue in the budget. Expenses are increasing by \$9.8 million. Guided by our Strategic Plan, Brock is investing in our people, reflected in the budget for personnel costs, which are growing by \$8.8 million and non-personnel investments growing by \$0.9 million.

Our budget environment was certainly unique this year. On Jan. 17, 2019, the Government of Ontario announced a 10 per cent reduction in domestic tuition rates, with an impact of \$15.4 million in lost tuition revenue; introduced the student choice initiative allowing students to opt-out of nonessential ancillary fees as determined by the Province and made changes to the Ontario Student Assistance Program (OSAP). Our budget plan calls for a \$3.25 million in mitigation target to be achieved in-year. Without these external factors, Brock’s draft fiscal framework in support of our Strategic Plan was balanced. Most of the financial impacts of the government announcement were absorbed through budget decisions following a collaborative approach to dealing with this challenge. Next steps in Brock’s budget planning will be to focus on updating the fiscal framework to ensure we achieve our strategic goals and continue our direction back to fiscal balance.

We are Brock – one community – the sum of its students, faculty, staff, volunteers, supporters and external community partners. Let’s continue to all work together to make 2019-20 another year to be proud of.

Financial results

The funding budget for fiscal 2019-20 is illustrated in Figure 1. It identifies a mitigation target to be achieved through in-year savings of \$3.2 million, as compared to a balanced budget in 2018-19. At the time of preparing the budget report, fiscal 2018-19 has not been completed; however, we are projecting through our second trimester reporting (T2) for fiscal 2018-19 a funding surplus of \$1.2 million. The information below speaks to our financial health and compares several of our financial metrics to other comprehensive universities.

Figure 1

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue			
Student fees	181,366	178,091	167,446
Grant revenue	97,936	97,575	97,371
Internal chargebacks	8,679	8,994	9,426
Inter-fund revenue	4,924	5,416	3,239
Other revenue	51,351	49,130	48,600
Total revenues	344,256	339,206	326,082
Operating costs			
Personnel costs	(228,395)	(219,568)	(205,233)
Inter-fund expense	(24,581)	(25,293)	(23,288)
Other operating costs	(96,005)	(94,345)	(92,419)
Total operating costs	(348,981)	(339,206)	(320,940)
Mitigation Target – identified savings ⁽¹⁾	1,476		
Mitigation Target – required from in-year savings	3,249		
Discretionary appropriations			(5,132)
Funding surplus	-	-	10

(1) See appendix E for details on these identified savings.

Statement of operations metrics

Figure 2

By student headcount (\$000s)	Brock ⁽¹⁾		Median ⁽²⁾		Average ⁽²⁾	
	April 2018	April 2017	April 2018	April 2017	April 2018	April 2017
Student fees (primarily tuition)	8.90	8.43	9.29	8.94	9.13	8.78
Grant	5.98	5.89	9.67	9.68	11.27	10.92
Personnel costs	11.26	10.90	13.76	13.78	14.28	14.06
Scholarships	1.19	1.16	1.43	1.34	1.52	1.43
Interest on long-term debt	0.38	0.39	0.28	0.26	0.28	0.27
Investment income	0.11	0.12	0.54	0.81	0.57	0.81

(1) Certain Brock metrics have been adjusted due to a change in reporting of student headcount to include the number of new-entry students in programs having a Winter Term start date.
(2) Calculated using financial information from 14 other comprehensive universities. Certain 2017 metrics have been updated due to revisions in certain universities’ financial statements.

Brock’s tuition is in line with the average; however, grant revenue per student continues to be well below the sector average and represents an area of ongoing attention for the University. Naturally, Brock operates more effectively and lean given the below-average funding and this is seen in the lower personnel costs per student. Brock continues to invest in students through increasing scholarships. Interest and investment income metrics are in line with Brock’s financial health metrics, as detailed below.

Financial health metrics

Figure 3

	Brock ⁽¹⁾		Median ⁽²⁾		Weighted average ⁽²⁾	
	April 2018	April 2017	April 2018	April 2017	April 2018	April 2017
Primary reserve ratio	171%	14.6%	30.9%	34.7%	40.3%	37.8%
Debt burden ratio	2.9%	3.0%	2.6%	2.6%	2.9%	2.7%
Interest burden %	2.4%	2.5%	1.6%	1.7%	1.4%	1.4%
Interest coverage	4.23	3.70	8.51	7.89	6.98	6.55
Viability ratio	39.3%	31.9%	133.7%	154.5%	116.5%	126.2%
Net operating revenues ratio	9.2%	5.1%	10.6%	7.5%	9.79%	8.1%
Employee future benefits per student headcount (\$000s)	\$(1.47)	\$(0.53)	\$(3.31)	\$(3.03)	\$(2.24)	\$(2.37)
Endowment per student headcount (\$000s)	\$5.13	\$4.98	\$8.44	\$8.75	\$7.69	\$7.42

(1) Certain Brock metrics have been adjusted for reclassifications and due to a change in reporting of student headcount to include the number of new-entry students in programs having a Winter Term start date.
(2) Calculated using financial information from 14 other comprehensive universities. Certain 2017 metrics have been updated due to revisions in certain universities’ financial statements.

Refer to page 82 for explanations of the debt-related financial health metrics.

Message from the senior team



Gervan Fearon, President and Vice-Chancellor



Greg Finn, Provost and Vice-President, Academic



Tim Kenyon, Vice-President, Research



Brian Hutchings, Vice-President, Administration

This document outlines the budgetary allocations and supports behind the teaching, research, scholarly, creative, and service activities conducted by the talented faculty and staff at Brock. Brock is committed to training students with the skills to get jobs today and providing the knowledge and experiential education for the careers of the future.

Brock University aims to enrich its academic mission in support of meeting students' needs; advancing community and economic growth and development in our region; and growing its national reputation in research and post-secondary education. Illuminating Brock's path forward is our newly approved Brock University Institutional Strategic Plan for 2018-2025, entitled "Niagara Roots, Global Reach."

The 2019-20 budget invests in key Strategic Plan priorities to support student success; promote Brock's academic programming; advance research, scholarly and creative activities; and contribute to regional and community development.

The budget presented grew out of extensive consultation and alignment with the University's Strategic Plan. Indeed, the entire Brock community was instrumental in harmonizing the plans reflected in this budget. When faced with the government's Jan. 17, 2019 announcements concerning post-secondary education that came late in the budget development process, the campus community engaged extensively on budget planning consistent with the established core guiding principles: find a balance between new revenue generation and expense reduction; avoid job loss; continue advancing Brock's strategic priorities; ensure our budget is consistent with the academic policy of the University; maintain a student focus. All units at the University shared the budget implications

of the mandated tuition reduction. That said, our community took on this challenge in solidarity. We embarked on rapid parallel budget modelling and consultations with senior administration and the Brock community, including a number of town hall meetings. Within less than two months, we reduced a \$21.3 million projected budget deficit into the current co-ordinated budget plan that brings us to a manageable \$3.2 million mitigation target for 2019-20.

Although our strategic trajectory would slow under the revised budget from the pace envisioned when the Strategic Plan was ratified in November 2018, our commitment to the strategic priorities is unwavering, and is certainly reflected in the commitments and activities that are supported by this budget.

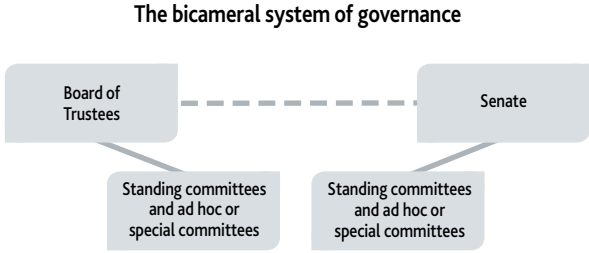
The values and aspirations of our Brock community and the many communities we serve are reflected in this budget plan. Our strategic priorities are strong, and our budgets have proven to generate tangible economic benefits: nearly half a billion dollars to the Niagara Region – increasing to nearly \$640 million with student-related spending. Brock's increasingly intensive and high-impact research activity further enhances the vitality of our local, provincial and global communities. Last year alone, more than \$15 million in research grants translated into equipment purchases, new hires, student support and the enabling of our world-class research. Brock is also investing to advance human rights, equity and inclusion with the support of the entire University community.

Looking ahead, we remain committed to our guiding principles and will work with our government partners to foster a sustainable, outcome-oriented strategic fiscal framework. We have a lot of careful work ahead of us that will require a balanced fiscal framework that ensures we are able to achieve our strategic goals, both now and into the future.

Governance at Brock University

The University was incorporated in 1964 through The Brock University Act (the Act), a Statute of the Province of Ontario. The University is governed by the Act and its bylaws (the Bylaws). The Act provides that except as otherwise specifically assigned to the Senate, the governance, conduct, management and control of the University's property and the conduct of its business and affairs is vested in the Board of Trustees (the Board). The Senate is responsible for the education policy of the University. This bicameral system of governance, consisting of two governing bodies – the Board and the Senate – is shown below.

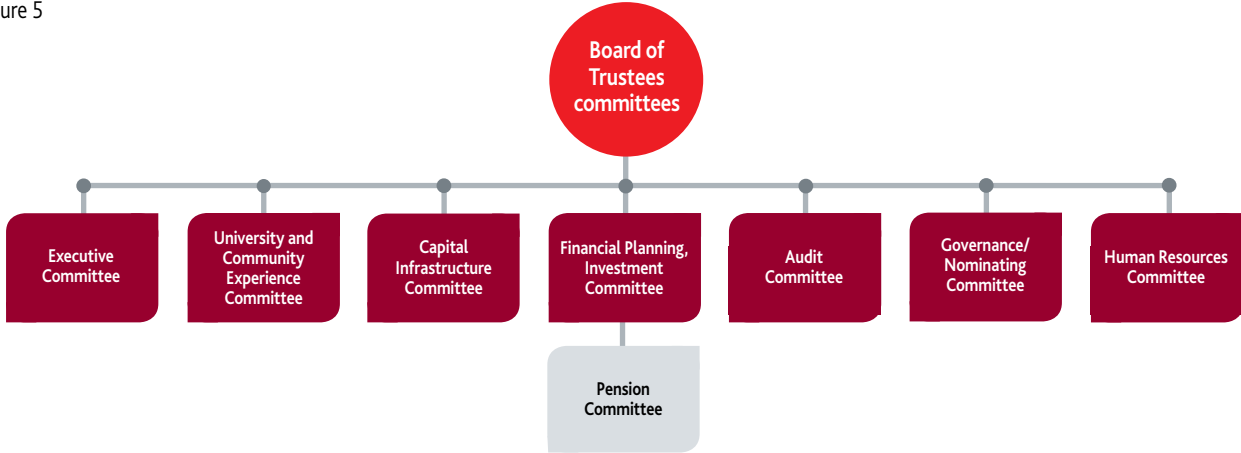
Figure 4



Board of Trustees

The Board consists of 26 members, including 17 community members elected by the Board, as well as one graduate and one undergraduate student, three faculty members and two staff members elected by their respective constituencies. The Chancellor and the President and Vice-Chancellor are ex officio members of the Board.

Figure 5



2018-19 Board of Trustees members

- Sophia Aggelonitis, Community Trustee
- Mark Arthur, Community Trustee
- Mark Basciano, Community Trustee
- Michele-Elise Burnett, Community Trustee
- Shirley Cheechoo, Chancellor
- Gary Comerford, Community Trustee, Chair of the Board
- Jens Coorssen, Faculty Trustee
- Mario De Divitiis, Community Trustee
- Mary De Sousa, Community Trustee
- Gervan Fearon, President and Vice-Chancellor
- John Fisher, Community Trustee
- Giulia Forsythe, Staff Trustee
- Emily Guertin, Student Trustee, President, Brock University Graduate Students' Association
- Scott Henderson, Faculty Trustee, Chair of Senate
- Aidan Hibma, Student Trustee, President, Brock University Students' Union
- Sriram Iyer, Community Trustee
- Brian Lang, Community Trustee
- Anne McCourt, Community Trustee
- Beverley Morden, Community Trustee
- Chris Phillips, Community Trustee, President, Brock University Alumni Association
- Miriam Richards, Faculty Trustee
- William (Bill) Rickers, Community Trustee
- Kristen Smith, Staff Trustee
- Leanne Standryk, Community Trustee
- Dr. Robin Williams, Community Trustee, Vice-Chair of the Board
- Elisabeth Zimmermann, Community Trustee

Senate

The Senate currently consists of 70 members, including 38 elected full-time teaching staff and professional librarians, two members of the Board, six undergraduate students and two graduate students elected by their respective constituencies. There are also 22 ex officio members of the Senate.

70

2018-19 Senate members
Members ex officio

- Shirley Cheechoo (Chancellor)
- Gervan Fearon (President and Vice-Chancellor)
- Gregory Finn (Interim Provost and Vice-President, Academic)
- Tim Kenyon (Vice-President, Research)
- Brian Power (Vice-Provost and Associate Vice-President, Academic)
- Anna Lathrop (Vice-Provost, Teaching, Learning and Student Success)
- James Mandigo (Vice-Provost, Enrolment Management and International)
- Ejaz Ahmed (Dean, Faculty of Mathematics and Science)
- Diane Dupont (Interim Dean, Faculty of Graduate Studies)
- Andrew Gaudes (Dean, Goodman School of Business)
- Ingrid Makus (Dean, Faculty of Social Sciences)
- Carol Merriam (Dean, Faculty of Humanities)
- Michael Owen (Dean, Faculty of Education)
- Peter Tiidus (Dean, Faculty of Applied Health Sciences)
- Geraldine Jones (Registrar)
- Mark Robertson (University Librarian)
- Gary Comerford (Chair, Board of Trustees)
- Bilal Khan (BUSU, Vice-President, Finance and Administration)
- Thomas Winger (President, Concordia Seminary)
- Brian Hutchings (Vice-President, Administration)
- James O'Brien (Alumni Association Representative)
- Michele-Elise Burnett (Indigenous Representative)

Note:
Faculty of Applied Health Sciences (AHS);
Goodman School of Business (GSB);
Faculty of Education (FOE);
Faculty of Humanities (FOH);
Faculty of Mathematics and Science (FMS)
Faculty of Social Sciences (FOSS) and
Faculty of Graduate Studies (GS).

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Full-time teaching staff/professional
librarian representatives

- James Allard (FOH)
- Kate Bezanson (FOSS)
- Poling Bork (FMS)
- Christene Carpenter-Cleland (FMS)
- Jens Coorssen (AHS)
- Don Cyr (GSB), Vice-Chair of Senate
- Spy Dénommé-Welch (FOE)
- Eric Dolansky (GSB)
- Fayeze Elayan (GSB)
- Nancy Francis (AHS)
- Amy Friend (FOH)
- Ian Gibson (Library)
- Allison Glazebrook (FOH)
- Jennifer Good (FOSS)
- Scott Henderson (FOSS), Chair of Senate
- David Hutchison (FOE)
- Nota Klentrou (AHS)
- Catherine Longboat (FOE)
- Linda Lowry (Library)
- Richard C. Mitchell (FOSS)
- Bozidar Mitrovic (FMS)
- Laurie Morrison (Library)
- Roberto Nickel (FOH)
- Deborah O'Leary (AHS)
- Beatrice Ombuki-Berman (FMS)
- Tim Ribaric (Library)
- Miriam Richards (FMS)
- Ian Ritchie (AHS)
- Colin Rose (FOH)
- Matthew Royal (FOH)
- Barbara Sainty (GSB)
- Dennis Soron (FOSS)
- Susan Sydor (FOE)
- Tek Thongpapanl (GSB)
- Francine Vachon (GSB)
- Mary-Louise Vanderlee (FOE)
- Michelle Webber (FOSS)
- Murray Wickett (FOH)

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Representatives of the Board of Trustees

- Mary De Sousa
- William Rickers

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Undergraduate student representatives

- Haroop Ahuja
- Tooba Muhammad
- Abdul Basit
- David Stark
- Valentina Castano
- Christopher Yendt

6

Graduate student representatives

- Andréanne Hébert-Haché
- Jennifer Kelly

2

Planning, Priorities and
Budget Advisory Committee

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The Senate's Planning, Priorities and Budget Advisory Committee (PPBAC) defines its terms as follows: It undertakes the responsibility to advise Senate regarding advice to the Board of Trustees in respect to the consistency of the budgets, policies, plans and prioritization processes with academic policy, as well as their consonance with the goals of the University. The PPBAC advises Senate regarding the following:

- a) The principles of allocation of the University budget and determination of strategic objectives and prioritization processes.
- b) The academic and fiscal priorities of the University.
- c) The academic and fiscal challenges of the University.
- d) The budget system and strategic planning processes, and any proposed changes in the budget system and strategic planning processes of the University.
- e) Matters requiring institutional advocacy.
- f) Any other matters referred to it by the Senate or the Senate Governance Committee.

The following are the 2018-19 PPBAC members:

Elected members

- Nota Klentrou (AHS) – Chair
- David Hutchison (FOE) – Vice-Chair
- Jens Coorssen (AHS)
- Allison Glazebrook (FOH)
- Laurie Morrison (Library)/Matthew Royal (FOH)
- Susan Sydor (FOE)
- Christene Carpenter-Cleland (FMS)

8

Students

- Christopher Yendt – graduate student
- Bilal Khan – undergraduate student

2

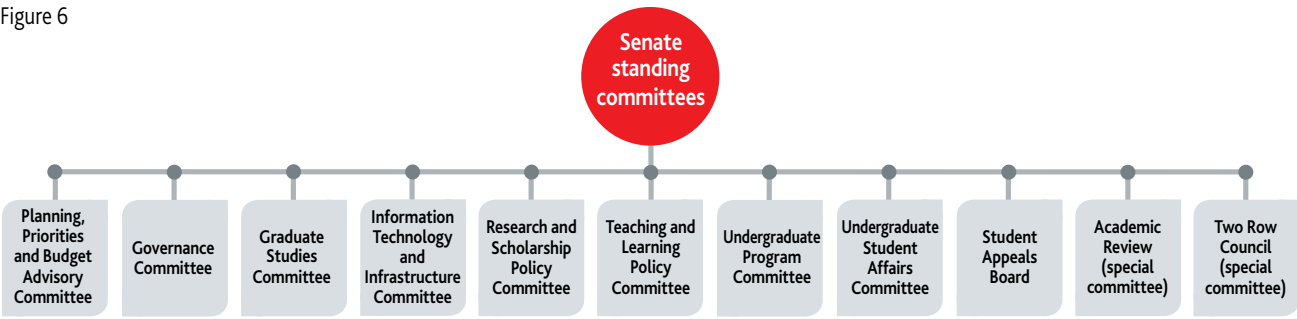
Ex officio

- Don Cyr (GSB) – Senate Vice-Chair
- Gervan Fearon – President and Vice-Chancellor
- Greg Finn – Interim Provost and Vice-President, Academic
- Brian Power – Vice-Provost and Associate Vice-President, Academic
- Michelle McGinn – Associate Vice-President, Research
- Carol Merriam (FOH) – Faculty Dean
- Diane Dupont (GS) – Faculty Dean
- Barbara Sainty (GSB) – BUFA observer (non-voting)

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Figure 6



Institutional Strategic Plan

Illuminating Brock's path forward is our newly approved Brock University Institutional Strategic Plan for 2018-2025, entitled "Niagara Roots, Global Reach," referred to throughout the text of this document as the "Institutional Strategic Plan." It was developed through a broad-based, full-year consultation process and has been approved by the Board of Trustees and Senate. The document sets out the vision, mission, guiding values and strategic priorities to support planning and decision-making until 2025. The entire Plan, including the Guiding Values, can be viewed at brocku.ca/wp-academic/wp-content/uploads/sites/65/Brock-University-Strategic-Plan.pdf

Vision

Brock University will be a dynamic, comprehensive university of choice for students that is known globally for making a positive difference in the communities that comprise Brock, the Niagara region, Canada and the world through leadership, innovation and excellence in teaching, learning, discovery, creativity and the application of knowledge across disciplines.

Mission

Brock flourishes through the scholarly, creative and professional achievements of our students, faculty and staff. Although we share a common purpose, we recognize and honour knowledge pursued through diverse perspectives and approaches. Our academic mission is to nurture and support our students and faculty in the discovery of knowledge through exemplary scholarship, teaching and service.

We provide undergraduate, graduate and professional education of the highest quality. Our graduate programs enhance Brock's growing reputation for excellence in teaching, research, creativity and innovation. We provide a transformative experience for our students inside and outside the classroom by helping to develop their full potential as educated and engaged citizens in local and global communities. Brock graduates go out into the world as leaders, with a track record of entering fulfilling careers across all disciplines.

Brock University works to enhance the economic, social, cultural and intellectual lives of the communities around us – Niagara, Ontario, Canada and globally – and to demonstrate the vital ways in which we contribute to the well-being and betterment of society in the 21st century.

Strategic priorities

The Institutional Strategic Plan establishes four strategic priorities, along with associated goals and action items, to advance Brock's vision over the next seven years. These priorities focus the University community on fulfilling and strengthening our mission as an engaged and comprehensive university through:

Strategic priority: Offer a transformational and accessible academic and university experience

To be a destination of choice for undergraduate, graduate and part-time students, we must ensure an academic and university experience that positively transforms our students' abilities, understanding and impact on the world. We teach future-ready students and equip lifelong learners with a zest for knowledge, skills and competencies that will enable them to achieve their full academic, professional, career and life potential. Core to our student experience is the development of engaged citizens who are resilient, involved, career-ready and versatile.

Strategic priority: Build research capacity across the university

Our research focus is central to our identity. Brock will invest in building a world-leading research institution that is grounded in scholarly excellence and strong graduate and post-graduate programs. We will leverage our strengths within and across disciplines to enhance research impact.

Strategic priority: Enhance the life and vitality of our local region and beyond

Brock is committed to working with the communities in Niagara, Ontario, Canada and the world. Through local and global connections, we increase opportunities for the residents of Niagara. By responding to the needs of society and supporting its growth and development, we strengthen community vitality and vibrancy.

Strategic priority: Foster a culture of inclusivity, accessibility, reconciliation and decolonization

At Brock, we believe that a diverse and welcoming learning community is built upon the foundation of exceptional students, faculty, staff and alumni. This requires that Brock be attractive and welcoming to people of all identities, and accepting of the unique histories and experiences of Indigenous people within the Canadian state.

Our strategic priorities set the University on the path towards greater national and global recognition for its engagement and relevance to students and communities, through enhanced innovation and excellence in teaching, learning, discovery, creativity and the application of knowledge across disciplines.

GUIDING VALUES AND STRATEGIC PRIORITIES⁽¹⁾



(1) The colours in the graphic include Brock's brand standards and those from the Indigenous Medicine Wheel, the Pride Flag and the Dish with One Spoon Wampum Agreement Flag.

INTRODUCING THE DATA POINTS

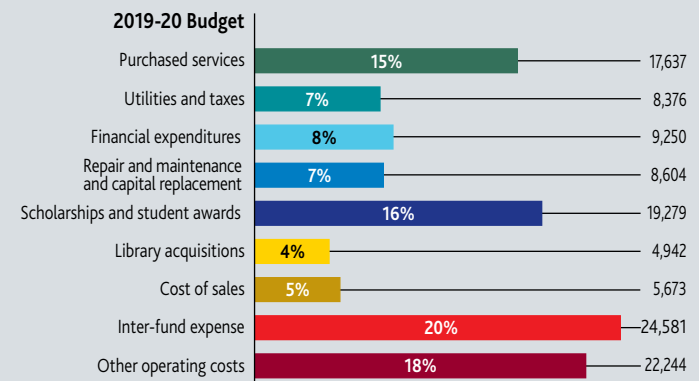
As the budget report continues to evolve, we once again provide data points to assist users of this report to draw relationships between financial and non-financial data.

The goal is to continue the process of providing meaningful data points to help establish a foundation to explain the "why" behind the revenue and expense values and the outcomes the budget supports. The data points presented in this report were chosen in consultation with Institutional Analysis (IA), with an emphasis on points which have a financial impact. The data points were made available from IA as well as other Units throughout the University. Your suggestions for future budget reports and key data points are always welcome at budgetreport@brocku.ca

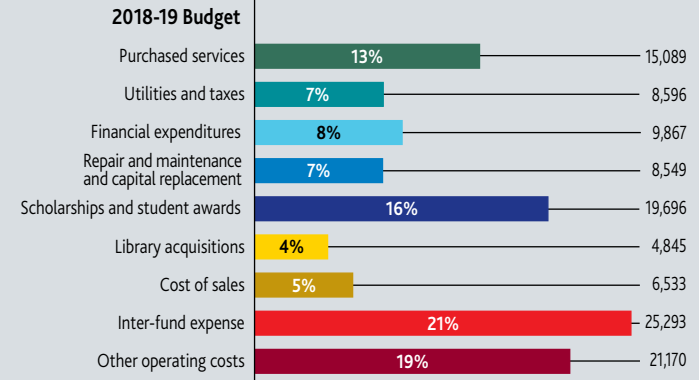
The second pullout after page 20 presents a timeline that includes some major events impacting our financial experience since 2000-2001, closely aligned with when the move to a comprehensive university was proposed and endorsed.

We hope that you find these data points useful and that they encourage constructive and collegial discussion.

Budgeted operating costs (\$000s)



Total 120,586



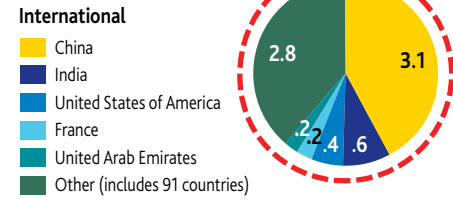
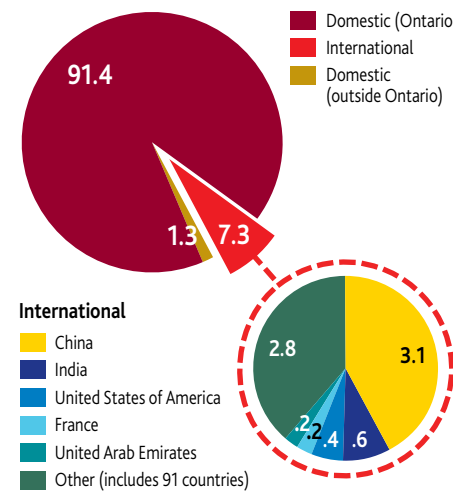
Total 119,638

Personnel group ⁽¹⁾ (\$000s)	2019-20 Budget			2018-19 Budget		
	Salary/wage	Benefits	Total personnel costs	Salary/wage	Benefits	Total personnel costs
Faculty and professional librarians	94,320	20,543	114,863	90,873	19,559	110,432
Admin/professional	45,162	12,033	57,195	42,319	11,336	53,655
CUPE 4207 – Unit 1	14,296	1,567	15,863	13,990	1,527	15,517
OSSTF	7,436	2,348	9,784	8,164	2,633	10,797
CUPE 1295 FT	6,884	2,324	9,208	6,882	2,349	9,231
SAC	5,197	1,135	6,332	5,173	1,017	6,190
Other	13,466	1,684	15,150	12,940	1,706	14,646
Total	186,761	41,634	228,395	180,341	40,127	220,468
Transfer to employee future benefits reserve (EFB)			-	(900)		(900)
Total personnel	186,761	41,634	228,395	180,341	39,227	219,568

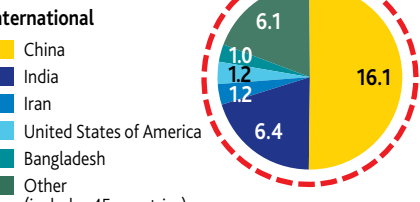
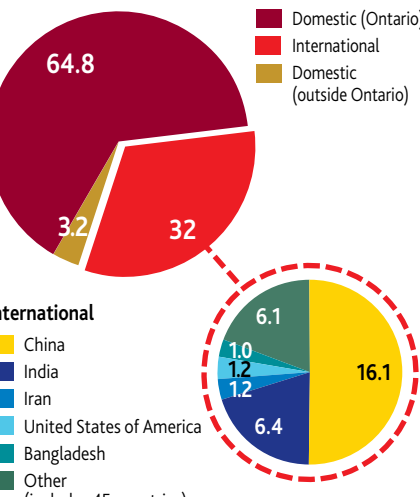
(1) Faculty and professional librarians – BUFA members, Associate Deans, Associate Vice-Presidents of Research and Associate Librarian; admin/professional-administrative/professional and exempt staff; CUPE 4207 – Unit 1 instructors, teaching assistants, lab demonstrators, course co-ordinators and marker/grades; OSSTF – support and technical staff; CUPE 1295 FT – full-time maintenance, trades and custodial staff; SAC – Senior Administrative Council; Other – all other union groups, part-time teaching and non-teaching positions and stipend transfers.

Pullout 1/iv

2018 headcount of undergraduate students (%)



2018 headcount of graduate students (%)



Self-identified Indigenous applicants and registrants

	Applicants	Registrants
2015-16	194	49
2016-17	153	47
2017-18	170	58
2018-19	175	41

Source: Power BI Admission

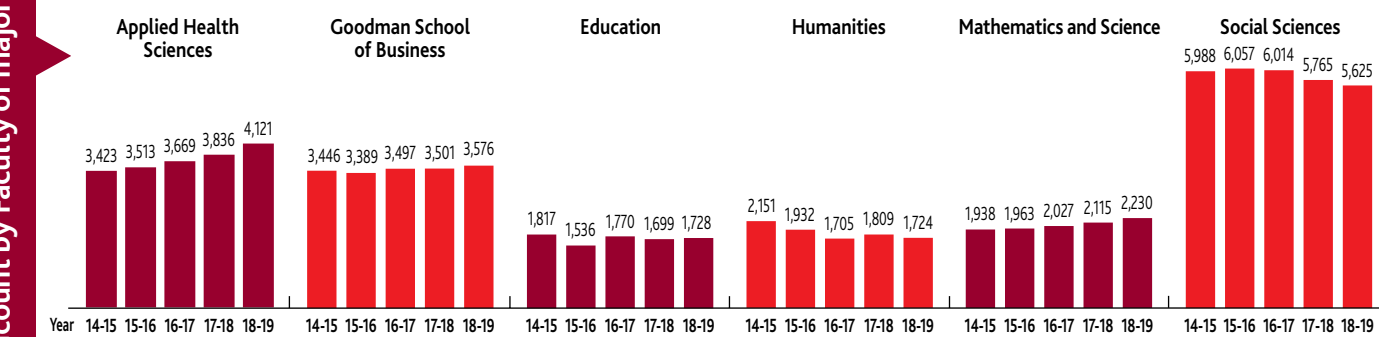
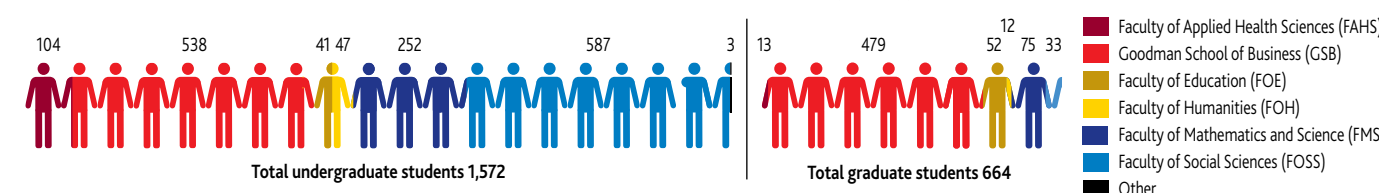
Full-course equivalents (FCE) offered in 2018-19 (%)



Students that received OSAP in 2018-19 (%)



2018 international student headcount by Faculty

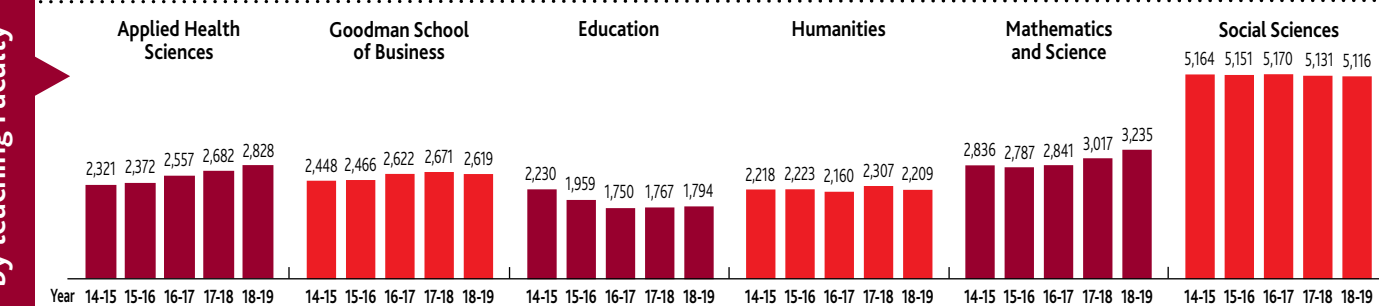


Student headcount full time (FT) and part time (PT).

Figures represent the number of students in each Faculty of major on Nov. 1 of each academic year (as per USER-PFIS submissions). In addition, starting in this 2019-20 Budget Report, figures also include the number of new-entry students in programs having a Winter Term start date (Macc, Tech BEd, TCTD as per USER PFIS Feb. 1 and StndtByMajor data), as well as undeclared Arts and Science students are included in the Faculty totals, rather than 'No Faculty'.

	2014-15	2015-16	2016-17	2017-18	2018-19
Undergraduate (FT)	14,911	14,656	14,866	14,767	14,980
Undergraduate (PT)	2,243	2,157	2,176	2,288	2,306
Graduate (FT)	1,307	1,318	1,402	1,425	1,493
Graduate (PT)	411	385	354	352	333
Total	18,872	18,516	18,798	18,832	19,112

Note: the table above also includes 'No Faculty' (i.e. auditing and non-degree) enrolment.



Full-time equivalent (FTE) student.

Undergraduate (UG) FTEs are course-based, assigned to their lead Faculty. Graduate FTEs are based on FTE=1 and FTE=0.3 FTE. The 2017-18 UG values were adjusted in the 2019-20 Budget Report, as it was determined they under-represented enrolments for the Winter Term.

Pullout 1/v

94% of Brock undergraduate students were employed within six months of graduation.

Source: 2017 Ontario University Graduate Survey.

97% of Brock undergraduate students were employed within two years of graduation.

Source: 2017 Ontario University Graduate Survey.

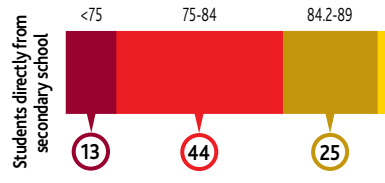
Brock was ranked **#1** of 15 among Canadian comprehensive universities for mental health services.

Source: 2019 Maclean's Student Satisfaction Survey.

Brock was ranked **#3** of 15 among Canadian comprehensive universities for residence living.

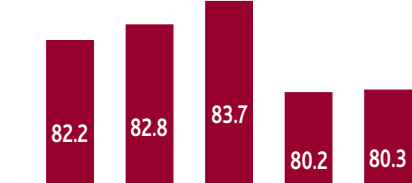
Source: 2019 Maclean's Student Satisfaction Survey.

2018-19 undergraduate programs average entering grade (%)



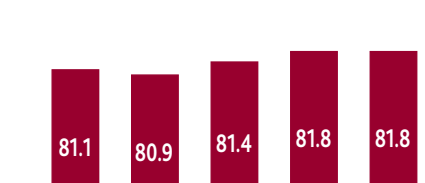
Source: AppDetails BrockDB (students who applied to Brock for more than one program only included once).

2018-19 undergraduate programs entering average grade (%) by Faculty



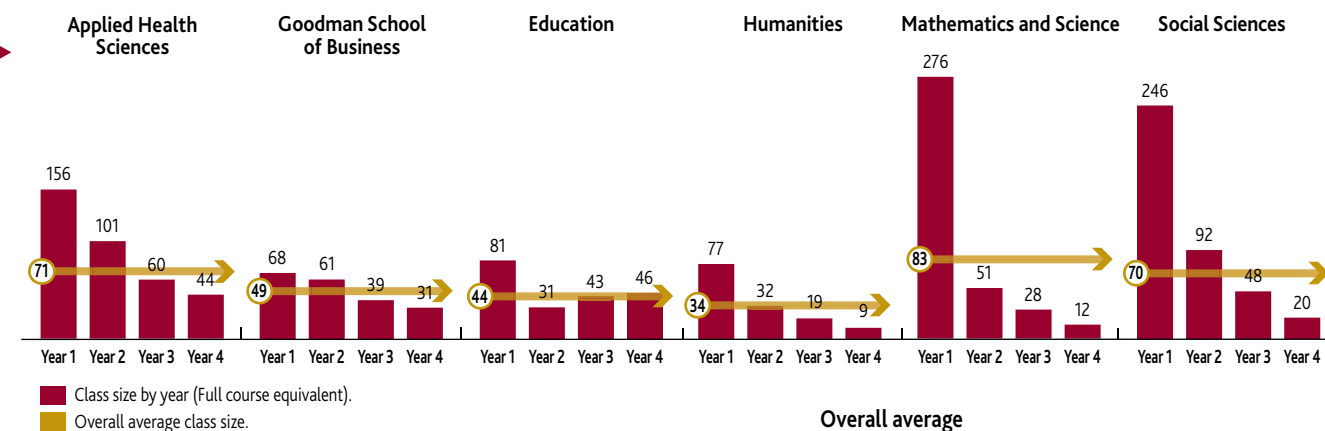
Source: AppDetails Brock DB

Brock mean entering average of new students directly from secondary school (%)



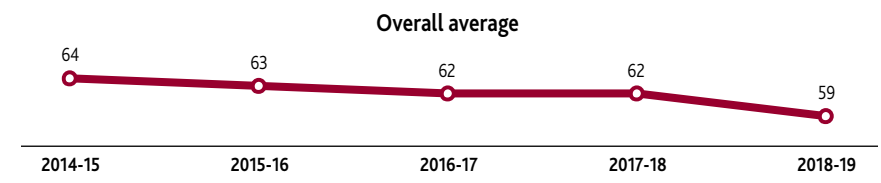
Source: AppDetails Brock DB

Undergraduate class size

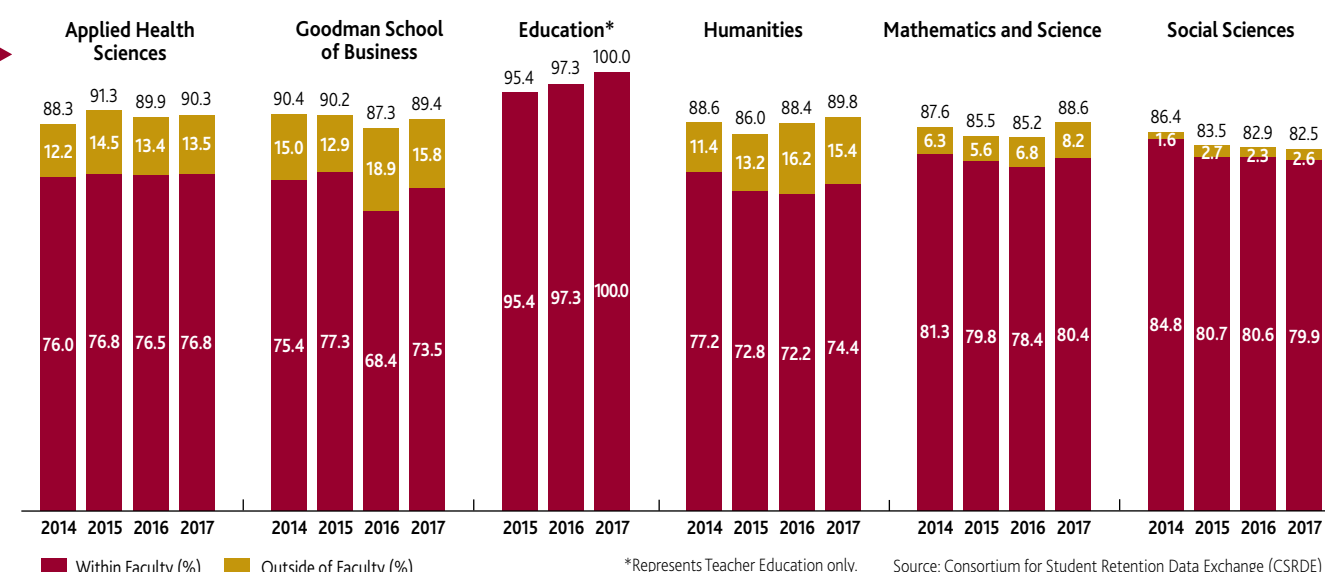


Class size by year (Full course equivalent).
Overall average class size.

Class averages are based on 2018-19 Fall/Winter enrolment. The average class size is the lowest it has been in the past five years.



Retention rates



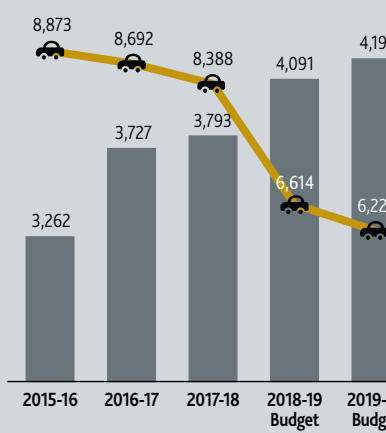
*Represents Teacher Education only.

Source: Consortium for Student Retention Data Exchange (CSRDE)

Figures represent the tracking of first-time, full-time bachelor's degree-seeking students. The figures represent the percentage of students returning the following November, regardless of year of study.

Pullout 1/vi

2015-16 to 2019-20 parking revenue



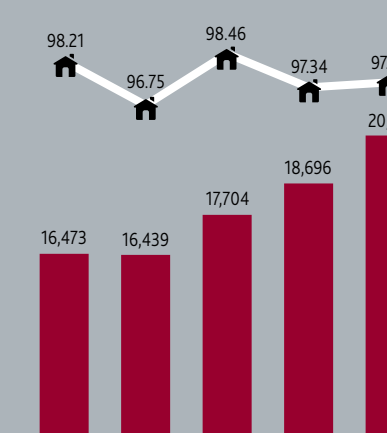
Source: 2019 Maclean's Student Satisfaction Survey.

2015-16 to 2019-20 Campus Store revenue



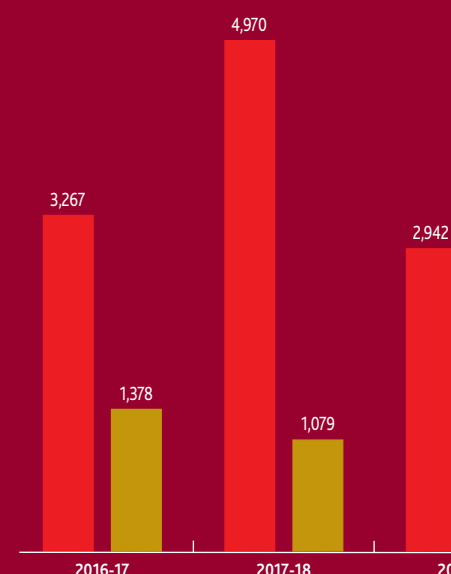
Source: 2019 Maclean's Student Satisfaction Survey.

2015-16 to 2019-20 residence revenue



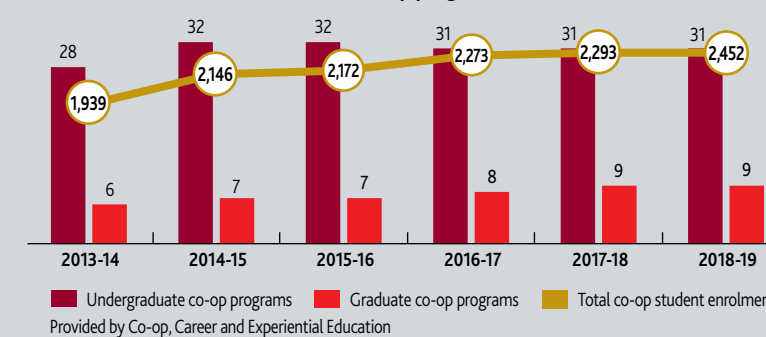
Source: 2019 Maclean's Student Satisfaction Survey.

2016-17 to 2018-19 donations (\$000s)



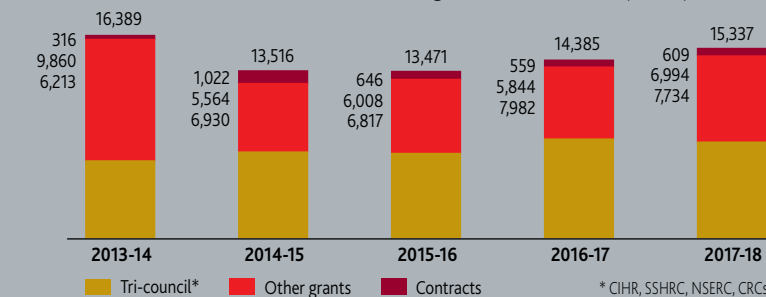
Figures provided by Financial Services. Amounts will differ from the Financial Statements as these numbers represent cash collected, not revenue recognized.

2013-14 to 2018-19 co-op programs and enrolment



Provided by Co-op, Career and Experiential Education

2013-14 to 2017-18 external research grants – cash received (\$000s)





Pullout 1/viii

Process and objectives

Overview

The budget is a plan to allocate resources in advance for the maximum benefit of stakeholders and to support the Institutional Strategic Plan. It is a method to authorize spending authority and establish revenue targets of units within Brock University.

The 2019-20 budget process was one of consultation with the Senior Administrative Council (multiple updates); the Finance Committee of the Council of Academic Deans (multiple meetings); the Senate Planning, Priorities and Budget Advisory Committee (multiple meetings); in addition to numerous unit-specific meetings. Every effort was made to ensure the budget is consistent with the academic policy of the University, and that it supported the Institutional Strategic Plan and the 2017-20 Strategic Mandate Agreement (SMA2).

This budget was developed under the direction of the May 7, 2015 Board of Trustees two-part motion:

- “That the President be given a mandate to:
1. Ensure the University funding budget for 2015-16 and all subsequent years are prepared and presented as balanced. If a balanced funding budget cannot be achieved when presented to the Board of Trustees for approval, the deficit can be presented as a mitigation target provided a plan to achieve the mitigation target is included.
 2. Manage the affairs of the University in order for it to achieve, or do better than, the funding budget.”

We thank all units that reviewed their operations and submitted their budgets to bring the 2019-20 budget together.

As established four years ago, the timeline for the budget process allows the budget to be completed for approval at the cycle 4 meeting of the Board of Trustees in May to coincide with the start of our fiscal year – running from May 1 to April 30. We thank all units for meeting the requirements of the budget timeline under unprecedented circumstances this year. As all budgets were being submitted for first review, the post-secondary sector was learning of a ten per cent tuition reduction announced on Jan. 17, 2019 by the Ontario Government, which reduced Brock’s overall revenue forecast by more than 4.5 per cent. Coupled with uncertainty around grant funding, the Brock community began a line-by-line review of the budgets to address the new fiscal challenges.

Following the Province’s announcement, the approach taken to establish the revised 2019-20 budget was guided by the following principles:

- Find a balance between new revenue generation and expense reduction
- Avoid job loss
- Continue advancing the institution’s strategic priorities
- Producing a budget that is consistent with the academic policy of the University
- Student focused

Following two months of consultations, including four Town Hall meetings, our people brought the budget within approximately one per cent of balance with a goal to manage the affairs of the University in 2019-20 to mitigate the remaining\$3.25 million shortfall.

Mitigation efforts will not overshadow the long-term growth and development of the University. Certain areas will require investment for the University to achieve our strategic goals. Thus, the following section provides additional information in areas where new and ongoing investment is critically needed. This section provides no priority to any of the functions, tasks or programs identified.



Students Michael D’Agostino and Michelle Galijet participate in a ceremony with their fellow Indigenous Expressive Arts classmates using hand drums created during a summer course.

New and ongoing investments

The Institutional Strategic Plan specifically identifies focusing on and strengthening engagement and trust with Indigenous communities and partners. The 2019-20 budget supports this initiative in a number of ways that are highlighted below:

Indigenous support

- Continued support for a new Vice-Provost Indigenous Education and Community Engagement
- Continued support of Tecumseh Centre, Aboriginal Student Services, Undergraduate Aboriginal Studies and the Aboriginal stream of Adult Education
- New partnership with Oshki-Pimache-O-Education and Training Institute for Teacher Education
- Targeting scholarship support for Indigenous students
- New Social Sciences and Humanities Research Council Canada Research Chair Tier 2, Marilyn I. Walker School of Fine and Performing Arts, Indigenous Arts Practice faculty
- Tenure-track positions for Indigenous scholars in Political Science and Educational Studies



Core to the Institutional Strategic Plan are academics and teaching. The 2019-20 operating budget is in support of this, as can be seen by the investments in the Teaching Faculties highlighted below:

Teaching Faculties

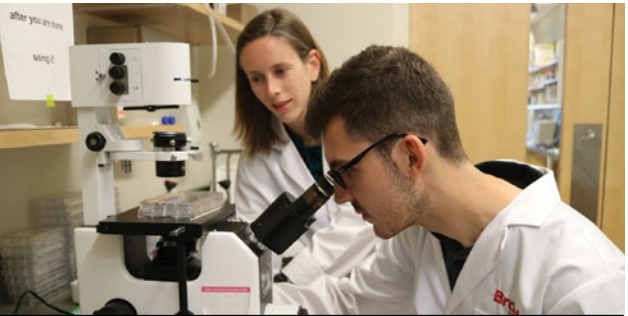
- Total net direct operating budget⁽¹⁾: \$141.5 million
 - Investment in personnel: \$5.4 million increase over 2018-19 budget
 - Enhanced experiential education opportunities for students in the Faculty of Applied Health Sciences
 - Further enhanced laboratory experiences and equipment for Kinesiology and Health Sciences students
 - Increase the number of Teacher Education (Tech Ed) cohorts from 1 to 3
 - Offering online "learning for success" course to incoming domestic and international students
 - Creation of degree paths in BA Humanities
 - Year 4 of GAME program coming onstream in 2019-20
 - Continuing to provide Faculty of Mathematics and Science students experiential learning opportunities in the classroom, lab and field
 - Exploring potential research opportunities by connecting with international universities
 - Offering new certificate programs in blended and online platforms to increase flexibility for students in the Faculty of Social Sciences
 - Adding additional cohorts in Applied Disability Studies to address demand for the program
 - New MBA/MPH joint degree program offered
 - Goodman Group launches as a self sustaining unit
- brocku.ca/academics



The strategic priority to "Build research capacity across the University," as identified in the Institutional Strategic Plan is supported as part of the 2019-20 budget. The section below details investments to support research activity.

Research support

- Total personnel and operating costs of Research Services and the Office of the Vice-President, Research: \$5.8-million, increase of \$2.0 million over the 2018-19 budget
 - Highlights of some investments in the 2019-20 budget include:
 - Grant funding for various items, including VPR Research Excellence for application, program, equipment, Indigenous research, trans-disciplinary and matching funds support. Also, Chancellor Chair and Match of Minds grants in the amount of \$1.3 million
 - Increase in the personnel budget of \$0.5 million. Some key personnel included are: Industry Liaison and Partnership Officer, Director of the LINC and an Associate Vice-President, Research
 - Funding the Cool Climate Oenology and Viticulture Institute and the Niagara Community Observatory in the amount of \$0.4 million
- brocku.ca/research-at-brock



The Library acquisition budget was increased by \$100,000 in 2019-20. We know the Library is important to both teaching and research, and for this reason, in order to ensure Brock's Library remains competitive with our peers, the Fiscal Framework establishes a goal of benchmarking our acquisitions on a per-student basis against our peers in the Canadian Association of Research Libraries (CARL).

Library acquisitions

- Net direct operating budget⁽¹⁾: \$4.9 million
 - Strategic investment: \$0.1 million
 - Where is this budgeted: Library
- brocku.ca/library



Another of the strategic priorities detailed in the Institutional Strategic Plan is to "Offer a transformational and accessible academic and university experience." Part of this priority is to enhance and support student services within the University. Highlighted below are a few areas in which the 2019-20 budget supports this priority:

The Office of the Registrar

- Net direct operating budget⁽¹⁾: \$3.4 million, increase of \$0.3 million vs 2018-19 budget
 - OG FTE⁽²⁾: 53.9 vs. 44.6 in 2018-19 Budget
 - Where is this budgeted: Student Specific
- brocku.ca/registrar



Student Wellness and Accessibility

- Net direct operating budget⁽¹⁾: \$1.7 million, increase of \$0.1 million vs. 2018-19 budget
 - OG FTE⁽²⁾: 32.9 vs. 31.1 in 2018-19 Budget
 - Where is this budgeted: Student Specific
- brocku.ca/swac/



Student Success Centre

- Net direct operating budget⁽¹⁾: \$0.7 million, increase of \$0.2 million vs. 2018-19 budget
 - OG FTE⁽²⁾: 16.0 vs. 15.5 in 2018-19 Budget
 - Where is this budgeted: Student Specific
- brocku.ca/student-success-centre/



(1) Net direct operating budget equals revenue minus expenses for 2019-20 fiscal year. These budgets do not allocate overhead costs (i.e. support services, space etc.).
(2) OG FTE represents 2019-20 budgeted ongoing staff and faculty full-time equivalent positions – excludes temporary contract workers and includes any budgeted but unfilled positions.

(1) Net direct operating budget equals revenue minus expenses for 2019-20 fiscal year. These budgets do not allocate overhead costs (i.e. support services, space etc.).
(2) OG FTE represents 2019-20 budgeted ongoing staff and faculty full-time equivalent positions – excludes temporary contract workers and includes any budgeted but unfilled positions.

A strategic priority as set out in the Institutional Strategic Plan is to “Foster a culture of inclusivity, accessibility, reconciliation and decolonization.” The 2019-20 budget supports this priority in a number of ways, including by continuing to support Human Rights and Equity. This unit is a resource for the entire Brock community and provides information, assistance, education and advice on issues related to human rights harassment and discrimination.

Human Rights and Equity

- Net direct operating budget⁽¹⁾: \$1.2 million, increase of \$0.6 million vs 2018-19 budget
- OG FTE⁽²⁾: 7.0 vs. 4.0 in 2018-19 Budget
- Where is this budgeted: Shared Services Support

brocku.ca/human-rights/

The Department of Development and Alumni Relations supports the strategic goal in the Institutional Strategic Plan that states “cultivating outstanding relationships with our alumni and celebrating their success.” This department is responsible for Brock’s philanthropic activity, alumni engagement and capital fundraising campaigns.

Development and Alumni Relations

- Net direct operating budget⁽¹⁾: \$1.5 million
- Five-year average annual funds raised (2014-15 to 2018-19 as of April 2, 2019) \$6.0 million
- OG FTE⁽²⁾: 20.1

brocku.ca/bold-new-brock

(1) Net direct operating budget equals revenue minus expenses for 2019-20 fiscal year. These budgets do not allocate overhead costs (i.e. support services, space etc.).
(2) OG FTE represents 2019-20 budgeted ongoing staff and faculty full-time equivalent positions – excludes temporary contract workers and includes any budgeted but unfilled positions.

The Institutional Strategic Plan also talks about “providing an engaging campus experience that meets students’ needs and affords social, cultural and recreational opportunities.” Brock Sports and Recreation supports this strategic priority.

Brock Athletics and Intramurals

- Number of athletic teams and athletes: 47 teams and 912 athletes
- Number of intramurals and athletes: 742 teams and 3,337 athletes
- Net direct operating budget of Brock Sports and Recreation⁽¹⁾: \$1.2 million

gobadgers.ca

Scholarships, bursaries and student awards support the Institutional Strategic Plan by helping Brock become a destination of choice for students and making it possible for more to attend the University.

Scholarships, Bursaries and Student Awards

- Undergraduate: \$13.1 million
- Graduate: \$8.4 million
- Funding sources: \$19.3 million (90%) operating budget and \$2.2 million (10%) endowment.

brocku.ca/international/future/tuition-awards/
brocku.ca/safa/awards
brocku.ca/graduate-studies/fgs-awards

Continue to simplify the budget and bring financial and non-financial information together to enhance accountability, understandability and transparency.

To everyone involved in the budget development, thank you for making this budget possible. Furthermore, this year’s report continues the linkage of financial and non-financial data through a strong partnership with Financial Services and Institutional Analysis. We suspect this information will generate discussion, which is encouraged.

It is anticipated that future budget reports will continue to build and add to the financial and non-financial data disclosed herein. Discussing both financial and non-financial

data together will help support ongoing efforts to ensure a fiscally responsible budget while paying close attention to quality and academic outcomes.

It is hoped that the efforts made throughout the development of this budget have enhanced its accountability, understandability and transparency. Feedback is always encouraged and welcomed, and can be directed to budgetreport@brocku.ca





Budget environment

The budget environment for the University is informed by our Institutional Strategic Plan, government policy and our enrolment. This discussion on the budget environment serves to highlight these three areas, which significantly impact the fiscal framework and budget development process. The University operates as an autonomous organization. That said, the University maintains an important partnership with our governments and community partners that support our operations by way of grants and donations. It is important that, as an autonomous institution, we communicate our value proposition which supports society's growth and prosperity. This document is one of many mechanisms in which Brock's activities and contributions are communicated from a budgetary viewpoint.

Institutional Strategic Plan

The document, entitled "Brock University: Niagara Roots – Global Reach," was developed through a broad-based, full-year consultation process and has been approved by the Board of Trustees and Senate.

The Plan celebrates the University's connection to the Niagara region and reflects Brock's advancing global reach and reputation. Looking at a seven-year span, from 2018-2025, which includes Brock's 60th anniversary in 2024, the document brings focus on identifying and achieving the University's academic, cultural and community objectives, defined by developments and growth into a dynamic next-generation university with enhanced strengths, experiential and work-integrated learning, advanced research activity, and activated community partnerships.

The focus of this budget is in support of this plan. We, Brock University, esteemed faculty and dedicated staff, worked together to balance choices in solidarity, to support this plan and balance many other factors within our budget environment in a fiscally responsible manner. This document outlines the many choices made to achieve this fiscal discipline, such as one-time unit specific contributions to the budget mitigation, detailed in Appendix E.

Looking forward, we are beginning work on updating our fiscal framework, which is a longer view of our budget plans. More choices are ahead of us as we continue to pursue our strategic objectives within the context of our budget environment.

Government Policy

Brock continues to appreciate its strong and collaborative relationship with the Province of Ontario through the Ministry of Training, Colleges and Universities (MTCU). Despite the Province's fiscal constraint, it continues to fund important activities and projects at Brock. Brock has been able to reduce budgeted energy costs for a number of years, which would not have been possible without the important funding from the Province, such as the funding we received to complete Phase 2 of Brock's District Energy Efficiency Project (DEEP). This project was fully funded by the MTCU's Greenhouse Gas Campus Retrofits Program (GGCRP) Innovation Grant Fund. The DEEP project allowed Brock to significantly upgrade and modernize the co-generation facility. As a result, our deferred maintenance decreased by nearly \$20 million, while our carbon footprint has been reduced by 15 per cent per kilowatt hour produced.

The Province released their 2019-20 budget on April 11, 2019. The budget aims to restore fiscal balance by 2023-24. Their vision for post-secondary education is to ensure that people have the "skills they need to get a good job."

Some of the important initiatives put forth in the budget plan is to tie our grant funding to labour market outcomes beginning with the Strategic Mandate Agreement 3, which will take effect in 2020-21. By 2024-25, 60 per cent of funding will be tied to performance outcomes. Performance-based funding will start in 2020-21, with 25 per cent of funding tied to outcomes, to be increased annually by 10 per cent for three years and 5 per cent in the last year until it reaches a steady state of 60 per cent in 2024-25. Brock, along with our peers across the province, will have ten metrics used to determine funding allocations. Ministry staff indicated that six metrics will be aligned with priorities in skills and job outcomes: graduate earnings; experiential learning; skills and competencies; graduate employment; graduation rates; and a negotiated metric based on institutional strength/focus. They also indicated that four metrics would be related to economic and community impacts: research funding and capacity (Tri-Council funding); research funding from industry; impact in the local community; and a negotiated institution-specific metric.



Brock’s newly adopted Institutional Strategic Plan aligns our strategic priorities well with government. Future budgets will focus on progressing towards our strategic goals, and our world-class faculty and dedicated staff will allow Brock to continuously advance our outcomes in a meaningful way.

Operating funding for the post-secondary sector is projected to decrease on average by 1.0 per cent annually between 2018-19 and 2021-22, although the breakdown of these decreases are not yet released. Funding pressure for capital renewal will be experienced in 2019-20, with funding for the Facilities Renewal Program (FRP) decreasing in 2019-20 by 2.4 per cent; however, the Province is making sustained investments in post-secondary infrastructure in outer years, with a significant 36.5 per cent increase in FRP funding planned for 2020-21.

While some of the details around funding plans and changes to funding envelopes leave us with some fiscal uncertainty, Brock is certain with respect to our strategic focus. Brock will continue to work closely with the Province recognizing its need to work towards restoring a balanced and responsible

Figure 7

Institutional Strategic Plan degree-seeking students (undergraduate and graduate)



	2019	2020	2021	2022	2023	2024
Enrolment Plan	18,762	19,372	19,982	20,574	20,939	21,282
Ontario population (18-24 yrs)	18,155	17,978	17,792	17,666	17,571	17,588
Enrolment plan growth	3.1%	3.3%	3.1%	3.0%	1.8%	1.6%
Ontario population growth	-0.4%	-1.0%	-1.0%	-0.7%	-0.5%	0.1%

budget by 2023-24. Brock will need to find our own efficiencies over this period as we work together with the Province to ensure public funding brings the best possible return to the people of Ontario.

Enrolment

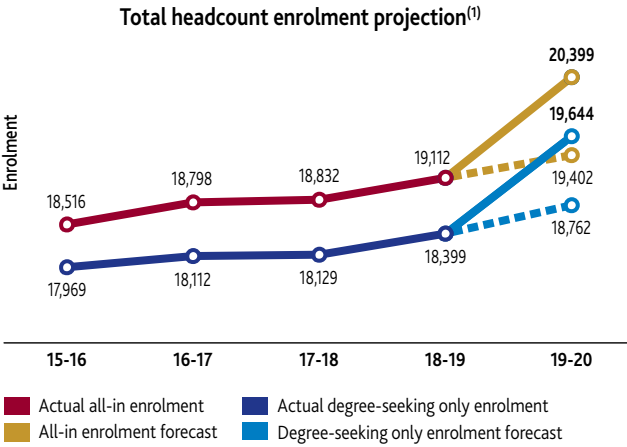
Enrolment is what generates the majority of our revenue; thus, enrolment is a key assumption for our budget planning purposes. 2018-19 was a highly successful year, seeing a record 7.2 per cent growth in new Year 1 students, which translated into an overall headcount enrolment growth of 1.5 per cent. When the Institutional Strategic Plan was approved in November 2018, Brock’s strategic enrolment plan called for an average increase of 3.1 per cent in total degree-seeking students in 2019-20. By the year 2024, our goals were to achieve 18 per cent enrolment growth for degree-seeking students (18,085 in Nov. 1 2017 to 21,282 in Nov. 1, 2024) (see Figure 7).

Enrolment plans would change as a result of the Province’s Jan. 17th, 2019 announcement to reduce domestic student tuition rates by 10 per cent and freeze tuition rates for 2020-21. This announcement had significant implications on our strategic trajectory. This decision required Brock to reconsider our enrolment plans. We now plan for enrolment growth of 1,287 students in 2019-20, which translates into a 6.7 per cent increase in all-in headcount enrolment over 2018-19 levels. Brock is currently reviewing the impact of this accelerated growth on the longer-term enrolment plan.



See Figure 8 for historical headcount enrolment and 2019-20 forecasts for all-in enrolment and degree-seeking students.

Figure 8



Source: Enrolment Planning Model (EPM).

(1) The enrolment forecast used for the 2019-20 budget is 'all-in' and includes letters of permission, non-degree students, auditors, additional qualifications, and certificates. These are excluded in the degree-seeking only enrolment as typically presented by the Office of the Registrar.

This budget supports tactics to achieve our enrolment goals, such as:

- Focus on high-demand degree programs
- Increasing applicants and conversion of first choice applications
- Program modernization
- International recruitment
- Retention programs
- Improving access for Indigenous communities, Niagara residents and first-generation students
- Expanding pathways to degree programs such as continuing education
- Strategic and targeted scholarships

University funding is heavily dependent on student enrolment; therefore, universities will naturally compete to maintain or increase their enrolment. This competition will likely become more relevant within the context of the new tuition framework where institutions will require additional enrolment growth to fund inflationary pressures. Looking forward, we are committed to continuing to challenge ourselves to find new ways to meet and exceed the expectations of the 21st-century learner so that Brock continues to excel as a preferred place to grow.



Financial update

At the time of writing this budget report, we are projecting through our second trimester reporting (T2) for fiscal 2018-19 a funding surplus of \$1.2 million. The T2 reporting can be found at brocku.ca/about/wp-content/uploads/primary-site/sites/8/2018-19-Trimester2-Report.pdf. The majority of the surplus was driven by a revenue forecast exceeding budget of \$2.3 million, driven in part by higher investments from the strategic initiative funds; as well as lower than budgeted salary and benefit costs as a result of positions included in the budget but not filled during the year, either partially or entirely. At year end, this projection will be updated to actual results in the 2018-19 Annual Report.

The 2019-20 initial budget guidance provided to Faculties and units of the University incorporated a zero per cent unit level budget savings target, while still including salary increases, commitments made in 2018-19, Fiscal Framework increases for scholarships and Library acquisitions, strategic adjustments to the Fiscal Frameworks capital and debt repayment strategy, and more than \$5.9 million in strategic funding for the President, Provost and Vice-President, Research.

Soon after all units had submitted their budget requests, the Province made the Jan. 17th announcement regarding a 10 per cent decrease to domestic tuition rates, having a significant impact on the University's budget going forward. With less than three months from the date our budget was scheduled for presentation to Senate, Brock found itself faced with a budget deficit of \$21.3 million.

Mitigation efforts began immediately with multiple consultation meetings, town halls and two Senior Administrative Council (SAC) full-day meetings. As a result, the following mitigation measures were put in place:

- Enrolment plan mitigation, including converting higher application volumes, adjustments to admission averages within the parameters of the Faculty Handbook and additional winter intake (impact of \$4.4 million)
- Spring/summer tuition (impact of \$1.2 million)
- Temporary capital plan reduction (impact of \$2.6 million)
- Increasing student awards at a slower pace than originally planned (impact of \$0.8 million)
- Salary freeze for SAC and adjustments to certain planned compensation strategies (impact of \$0.6 million)

- Maintain employee future benefits (EFB) contributions but reduce future reserve contributions (impact of \$0.9 million)
- Partial hiring deferral (impact of \$3.4 million representing 43 deferred positions)
- Part-time teaching costs not to exceed 2018-19 budget (impact of \$1.6 million)
- Reduction in travel and conferences paid from the budget (impact of \$1.2 million)
- Reduction in training paid from the budget (impact of \$0.2 million)
- Research services one-time reduction (impact of \$0.3 million)
- Ancillary services to increase contribution growth by 14 per cent (impact of \$0.6 million)
- Unit specific one-time contributions to the budget mitigation (\$1.5 million) – see Appendix E for details

The resulting proposed budget includes an in-year mitigation target of \$3.25 million. While an in-year mitigation target is proposed and as such, mitigation efforts will remain in effect for 2019-20, the budget does include an uncommitted budget envelope of \$1.5 million for strategic plan support and a \$4.0 million contingency fund to mitigate budget assumption risks such as enrolment targets and possible further public policy implications. Further, any surplus at the end of the year derived from mitigation efforts will be reinvested in strategic priorities of the Institutional Strategic Plan.



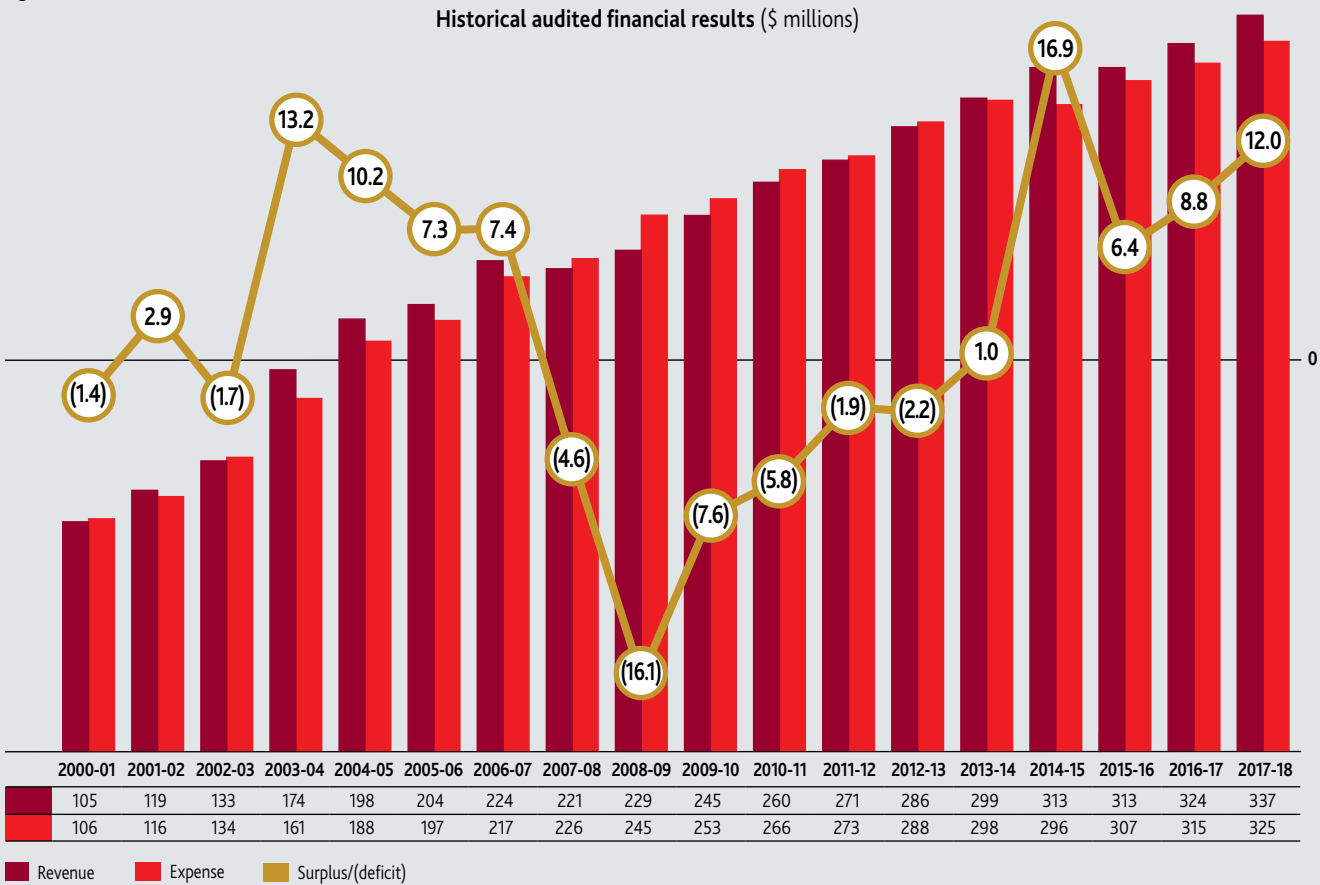


Historical timeline

In planning for the future, it can be useful to look back and ask “how did we get here?” The chart and historical timeline provided here attempts to rewind the clock and identify some key decisions with significant financial impact that have occurred since 2000-2001. These key decisions have been identified on the timeline along with an undergraduate and graduate student headcount and a faculty, professional librarian and staff headcount. The chart begins in 2000-2001, as it closely coincides with when the move to a comprehensive university was proposed and endorsed. An interesting observation is that the student to faculty and librarians, and the staff to faculty and librarians ratios have not changed substantially since 2000-2001.

Note: The faculty and professional librarians headcount figures accumulated represent roster data (i.e. all employees holding a faculty position in the academic year). The staff headcount figures are from Human Resources and represent headcount as of October of each year. The figures are also presented by Institutional Analysis as part of Brock Facts (brocku.ca/institutional-analysis/brock-facts). However, it should be noted that the 2017-18 Brock Facts presented Faculty headcount as of October 2017 (point-in-time) rather than using the roster data.

Figure 9



Note: The figures were obtained from the audited financial statements of Brock University, which were prepared in accordance with the Canadian generally accepted accounting principles for not-for-profit organizations (2000-01 to 2010-11) and in accordance with Canadian accounting standards for not-for-profit organizations (2011-12 to 2017-18).

Space considerations

The following charts present two different ways of examining space at the University. Figure 11 details the space usage by category as of 2016, which was prepared for the Council of Ontario Universities’ Survey of Physical Facilities, as well as an updated estimate for 2018. Only 68 per cent of the University’s space is assignable to specific functions, while 32 per cent is non-assignable, meaning it relates to items such as utility plants, corridors and hallways. Figure 12 details the deferred maintenance backlog by asset type and compares this to the replacement value of those assets. This information was obtained from the condition assessment performed by VFA Inc. (through Council of Ontario Universities) in October 2018, which determined Brock has \$178 million in deferred maintenance requirements that have accumulated over a number of years. In addition, the chart details the Facility Condition Index (FCI) (deferred maintenance divided by the current replacement value), which determines the relative condition of the asset. The lower the FCI, the better the condition of the asset. For example, MIWSFPA has the lowest FCI and is the newest building, while buildings with higher FCIs are generally older, such as the Thistle building and the Schmon Tower. Brock’s overall FCI is 0.20, which is higher than 0.15 (considered ‘poor’).

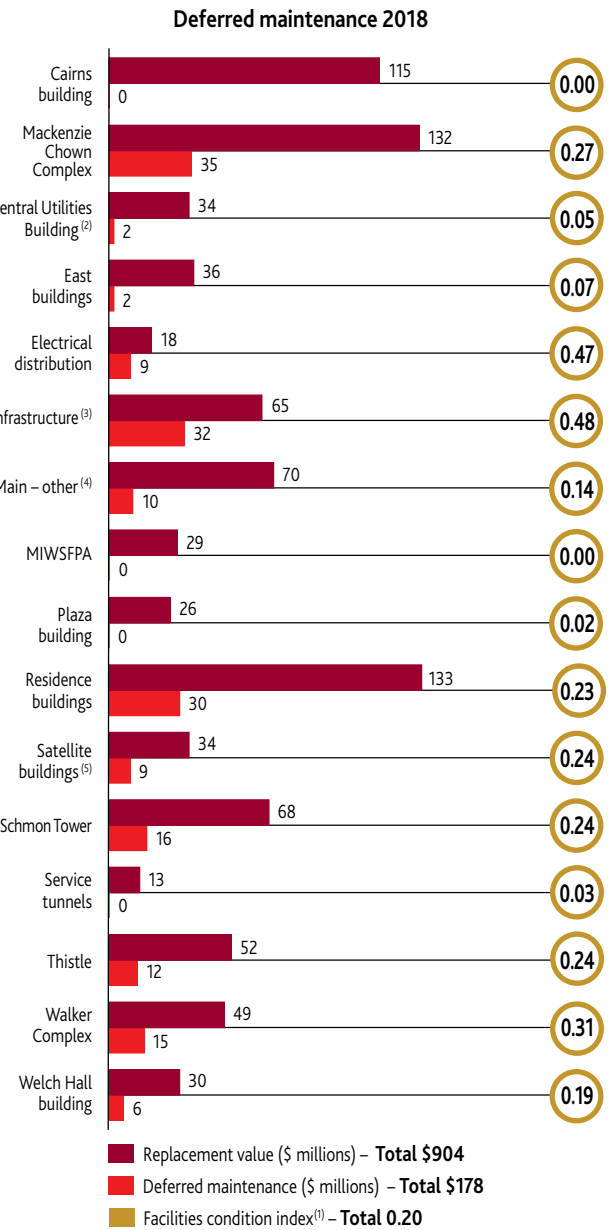
Figure 11

Space usage

Category	Estimate 2018 ⁽¹⁾ Metres ²	%	Actual 2016 ⁽¹⁾ Metres ²	%
Classroom facilities	13,512	6%	13,098	6%
Laboratory – undergraduate	10,338	5%	10,370	5%
Research laboratory space	12,401	6%	12,866	6%
Academic departmental office and related	19,818	9%	19,636	9%
Library facilities and library study space	6,639	3%	6,584	3%
Athletic/recreation space	9,114	4%	9,164	4%
Food service	4,970	2%	5,206	2%
Bookstore and other merchandising facilities	1,105	0%	1,436	1%
Plant maintenance	2,466	1%	2,538	1%
Central administrative office and related	9,194	4%	9,729	4%
Non-library study space	3,829	2%	4,446	2%
Central services	2,229	1%	3,571	1%
Health service facilities	542	0%	902	0%
Common use and student activity space	1,456	1%	1,494	1%
Assembly and exhibition facilities	2,756	1%	2,573	1%
Residential space	49,342	22%	48,239	22%
Animal space	169	0%	169	0%
Other University facilities	2,905	1%	2,219	1%
Health science clinical facilities	792	0%	687	0%
Net non-assignable square metres (NNASM) ⁽²⁾	71,298	32%	68,269	31%
Total	224,875	100%	223,198	100%

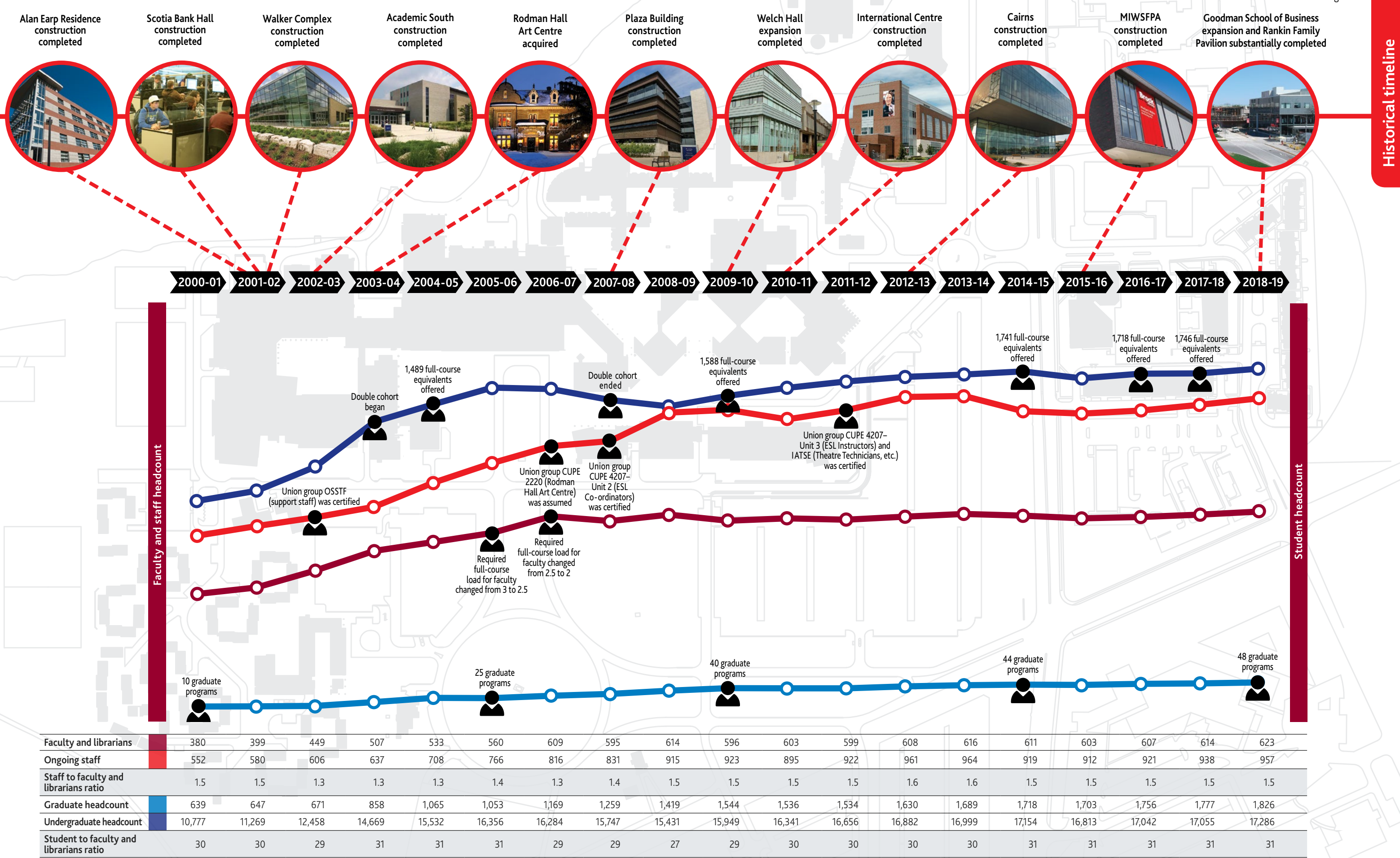
(1) The 2016 data was prepared for submission to the Council of Ontario Universities’ Triennial report that takes place every three years. The data is as of Nov. 1, 2016, but was updated after the original submission, so some of the numbers may be different than what was shown in the 2018-19 Budget Report. 2018 estimate data is included as an updated comparison to the 2016 data.
(2) NNASM includes items such as central utilities plants, corridors, stairwells, elevators, service tunnels and parking structures.

Figure 12



Source: VFA Asset List Report, 2010 – 2018
(1) Facilities Condition Index (FCI): Represents deferred maintenance backlog divided by replacement value.
(2) Central Utilities Building: Mainly relates to the Cogeneration Facility and also includes Facilities Management offices.
(3) Infrastructure: Includes many of the non-building assets, such as parking lots, storm sewers and roadways.
(4) Main – other: All buildings on the main campus that are not specifically identified.
(5) Satellite buildings: Includes Brock Research and Innovation Centre, Hamilton campus and Rodman Hall Art Centre.

Figure 10



(1) Figures represent the number of students in each Faculty of major on Nov. 1 of each academic year (as per USER-PFIS submissions). In addition, starting in this 2019-20 budget report, figures for 2014-15 to 2018-19 also include the number of new-entry students in programs having a Winter Term start date (MAcc, Tech Bed, TCTD; as per USER PFIS Feb. 1 and StdntByMajor data).



Funding budget

The funding budget is used to communicate the revenue targets and expense approvals that support the teaching, research, scholarly, creative and service activities of the University. It fundamentally tracks where cash has been allocated. Figure 13 details the funding budget for 2019-20 in comparison to the 2018-19 budget and 2017-18 actual. Some reclassifications were made to the 2018-19 budget for comparison purposes when the overall funding budget was not impacted. See Appendix C for reconciliation of these reclassifications.

The 2019-20 budget includes an overall mitigation of \$4.7 million. Of the total mitigation target, \$1.5 million represents unit-specific one-time contributions to the budget mitigation, while the remaining \$3.2 million represents a mitigation target to be found through in-year savings. For details of the unit specific identified savings of \$1.5 million, see Appendix E.

Figure 13

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue			
Student fees	181,366	178,091	167,446
Grant revenue	97,936	97,575	97,371
Internal chargebacks	8,679	8,994	9,426
Inter-fund revenue	4,924	5,416	3,239
Other revenue	51,351	49,130	48,600
Total revenues	344,256	339,206	326,082
Operating costs			
Personnel costs	(228,395)	(219,568)	(205,233)
Inter-fund expense	(24,581)	(25,293)	(23,288)
Other operating costs	(96,005)	(94,345)	(92,419)
Total operating costs	(348,981)	(339,206)	(320,940)
Mitigation Target – identified savings ⁽¹⁾	1,476		
Mitigation Target – required from in-year savings	3,249		
Discretionary appropriations			(5,132)
Funding surplus	-	-	10

(1) See Appendix E for details on these identified savings

Revenue assumptions

Student fees

Student fees include both tuition and fee revenue, and represent 53 per cent of total revenue (53 per cent in 2018-19). Student fees are budgeted to be \$181.4 million for 2019-20, which is detailed in Figure 14. Despite the Province of Ontario’s announcement of the 10 per cent domestic tuition rate reduction, which had an estimated cost to the University of \$15.4 million, student fees are still projected to increase by \$3.3 million over the 2018-19 budget and \$13.9 million over 2017-18 actuals. This increase is mainly driven by enrolment growth.

Figure 14

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Tuition	173,394	170,332	159,263
Fee revenue	7,972	7,759	8,183
Total student fees	181,366	178,091	167,446

Tuition revenue

Tuition revenue, defined as a fee charged for educational instruction, is budgeted to be \$173.4 million, \$3.1 million over the 2018-19 budget and \$14.1 million over 2017-18 actual. This increase in tuition revenue is driven mainly by anticipated strong enrolment growth, which is fully explained in the following sections of this report. Of the total tuition revenue, \$152.4 million (\$150.4 million in 2018-19) is budgeted as part of a centrally-managed enrolment projection model, described in the enrolment projection sections of this report starting on page 26, and is reported as part of the University Global responsibility centre. The remaining \$21.0 million (\$19.9 million in 2018-19) is budgeted by the Teaching Faculties and Brock International, with the revenue reported in their respective units.

Figure 15

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual	
Total tuition revenue budgeted in University Global	152,408	150,439	141,737	(1)
Tuition revenue budgeted in respective departments				
Professional Master's Preparation Certificate (Business) (PMPC)	795	757	1,298	(2)
International Master of Business Administration (IMBA)	9,436	8,516	7,321	(2)
International Master of Professional Accounting (MPAcc)	2,050	2,653	1,621	(2)
Master's Preparation Certificate in Education (MPCE)	462	586	323	(3)
International Master of Education (MEd)	1,706	1,219	1,238	(3)
Master of Arts Applied Linguistics (MA LING)		149	49	(4)
International Master of Science in Materials Physics (MSc)	265	140	103	(5)
Total international student programs (ISP)s	14,714	14,020	11,953	
Continuing Teacher Education – Additional Qualifications (AQ)	689	636	670	(3)
Center for Adult Education and Community Outreach (CAECO)	867	818	791	(3)
Indigenous Education Programs	189	65	116	(3)
Intensive English Language Program (IELP)	4,027	3,944	3,524	(6)
Summer English Language Program (SELP)	500	410	472	(6)
Total other self-funded programs	6,272	5,873	5,573	
Tuition revenue budgeted in respective department	20,986	19,893	17,526	
Total tuition revenue	173,394	170,332	159,263	

Departments the Tuition Revenue is reported in: (1) University Global; (2) Goodman School of Business; (3) Faculty of Education; (4) Faculty of Social Sciences; (5) Faculty of Mathematics and Science; (6) Brock International.



Figure 16

(\$000s)	2019-20* Budget	2018-19 Budget	2017-18 Actual
Tuition revenue budgeted in University Global			
Undergraduate – domestic			
Faculty of Applied Health Sciences	24,872	25,160	23,248
Goodman School of Business	19,979	21,802	20,414
Faculty of Education	6,572	6,288	6,067
Faculty of Humanities	9,903	10,647	10,419
Faculty of Mathematics and Science	12,104	12,438	11,772
Faculty of Social Sciences and undeclared arts	28,180	30,196	30,045
Other ⁽¹⁾	268	277	219
Total undergraduate – domestic	101,878	106,808	102,184
Graduate – domestic			
Faculty of Applied Health Sciences	1,606	1,526	1,450
Goodman School of Business	1,270	1,413	1,187
Faculty of Education	1,197	1,347	1,278
Faculty of Humanities	548	554	491
Faculty of Mathematics and Science	806	993	838
Faculty of Social Sciences	2,929	2,630	2,484
Total graduate – domestic	8,356	8,463	7,728
Total domestic	110,234	115,271	109,912
Undergraduate – international			
Faculty of Applied Health Sciences	2,969	1,515	1,594
Goodman School of Business	13,034	12,440	11,357
Faculty of Education	77	73	61
Faculty of Humanities	1,276	810	820
Faculty of Mathematics and Science	7,718	4,438	4,229
Faculty of Social Sciences and undeclared arts	11,929	11,189	9,626
Other ⁽¹⁾	61	69	45
Total undergraduate – international	37,064	30,534	27,732
Graduate – international			
Faculty of Applied Health Sciences	272	184	215
Goodman School of Business	836	1,792	1,725
Faculty of Education	87	78	146
Faculty of Humanities	322	133	243
Faculty of Mathematics and Science	1,182	864	1,176
Faculty of Social Sciences	861	483	588
Total graduate – international	3,560	3,534	4,093
Total international	40,624	34,068	31,825
Additional winter intake	1,550		
Incremental enrolment target		1,100	
Total tuition revenue budgeted in University Global	152,408	150,439	141,737

(1) Includes letter of permission, non-degree students and auditors.

Figure 16 details Global tuition by Faculty of major, segregated by graduate/undergraduate and domestic/international. The increase in global tuition over the 2018-19 budget is driven by forecasted strong enrolment growth supported by a number of enrolment initiatives, resulting in all-in undergraduate enrolment forecasted to increase 6.2 per cent above 2018-19 actual enrolment and graduate enrolment increasing at 11.5 per cent. Figure 17 reconciles the 2019-20 budgeted tuition from 2018-19, detailing these enrolment initiatives.

Note: although Figure 16 details global tuition by Faculty of major, the revenue and expense allocation model explained in the 'Revenue and expense allocation model' section of this report has been adopted and records tuition based on where students take their courses (i.e. teaching Faculty).

Figure 17

***Global tuition
year-over-year reconciliation**

2018-19 BUDGET

\$150.4 million

- \$1.0 million – 2018-19 Budget to 2018-19 actual (note: actual tuition was not yet finalized at the time of writing)
- \$6.7 million – Rate impact based on three per cent average domestic rate increases and approved international rates
- (\$15.4) million – Rate impact of domestic 10 per cent rate reduction
- \$5.3 million – Enrolment impact – strategic enrolment plan (\$4.0 million domestic and \$1.3 million international)
- \$1.6 million – Converting higher application volumes (undergraduate)
- \$1.2 million – Reducing admission averages (undergraduate)
- \$1.6 million – Additional winter intake (undergraduate international)

2019-20 BUDGET

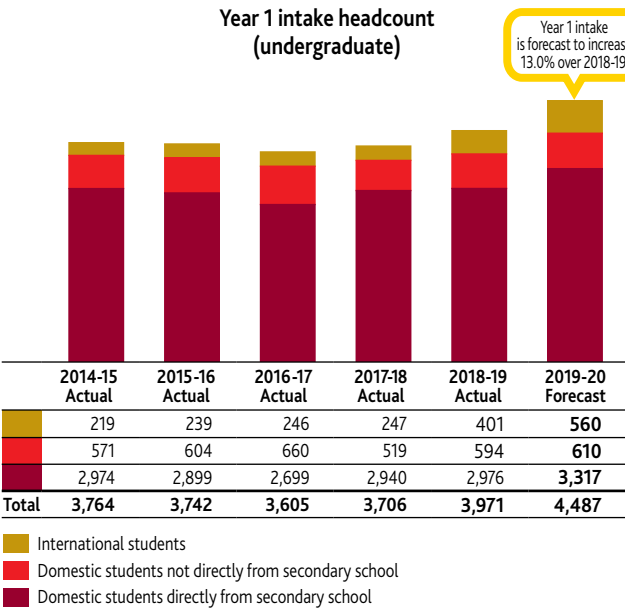
Enrolment forecasting

The process for budgeting tuition revenue consists of two key considerations – student enrolment and tuition rates. Forecasting student enrolment differs for undergraduate and graduate students, as such, the following section describes each method.

i. Enrolment projections – undergraduate

There are two key assumptions in projecting undergraduate enrolment: intake targets for Year 1 and the retention behaviour of current students. For intake purposes, students are classified on the basis of their admission status. In addition, based on observation, each group behaves differently in terms of their retention status: (1) domestic students directly from secondary school, (2) domestic students not directly from secondary school and (3) international students. Figure 18 displays the undergraduate Year 1 (full-time) intake headcount projections for 2019-20 as compared to prior years.

Figure 18



Source: PowerBI Admissions on April 8, 2019. Figure may differ from last year as PowerBI is a fluid data source. Intake targets are sourced from Institutional Analysis, as per Strategic Enrolment Planning and the additional Winter intake.

Institutional Analysis’ Enrolment Planning Management (EPM) tool establishes the intake targets through collaboration and consultation with units across the University, including the Faculties. Also included in the year 1 intake headcount figures are the impact of the additional enrolment initiatives as noted in Figure 17. 2019-20 year 1 intake is projected to see a robust increase of 13.0 per cent over 2018-19. Year 1 intake headcount is dependent on the applications received. As shown in Figure 19, Brock’s undergraduate applications directly from secondary school are encouraging and are up 11.1 per cent over the same time last year, with the most significant increases in the Faculty of Humanities, where these applications increased 22.0 per cent, and the Faculty of Social Sciences, with an increase of 16.7 per cent. Increases were seen in all other Faculties, with the exception of the Goodman School of Business. Another promising trend is that with a conscious shift in the timing of confirmations, they are up significantly for both undergraduate (up 29 per cent) and graduate (up 96 per cent) to the same time last year (as of April 10, 2019). As well, first choice applicants are up close to 15 per cent. Given the applications experience, mix of programs offered, mix of students offered (domestic and international), recruiting techniques and timing of offers, Brock’s overall yield rate (registrations/offers) will have to increase to hit the intake targets for 2019-20.

Figure 19: Domestic Applications directly from secondary school

Faculty	2019-20	2018-19	% Change
Applied Health Sciences	4,758	4,247	12.03%
Goodman School of Business	2,622	2,693	-2.64%
Humanities	1,783	1,461	22.04%
Mathematics and Science	2,411	2,201	9.54%
Social Sciences	4,336	3,715	16.72%
Total applications	15,910	14,317	11.13%
Offer rate (offers/applications)	75%		
Yield rate (registrations/offers)	28%		
Resulting intake	2,976		

Source: Data was extracted from the PowerBI application details as of April 2019.

The Year 1 intake figures are then combined with retention and progression rates, as well as movement to and from full-time and part-time status (retention behaviour), to determine a total returning undergraduate headcount. This retention behaviour is determined by reviewing historical enrolment patterns. As an example, Figure 20 shows the return or retention rates of students who entered the University directly from secondary school in 2017 into the 2018-19 year. Note: Retention rates by Faculty are detailed in ‘The Big Picture’ pullout.

Figure 20

2017-18 degree seeking, first time, first year entry cohort	# students	% students
Entered in 2017 as Year 1	3,128	
Activity in 2018-19		
Returned as full-time Year 1	890	28%
Returned as full-time Year 2	1,780	57%
Returned as part-time Year 1	46	2%
Returned as part-time Year 2	31	1%
Not registered	381	12%
Total	3,128	100%

Source: November 1 PFIS-USER submissions for both 2017 and 2018, and the 2018 academic year Consortium for Student Retention Data Exchange (CSRDE) submission

After these considerations, total undergraduate all-in headcount for 2019-20 is forecast to increase by 1,077 students or 6.2 per cent, as shown in Figure 21. This increase includes the impact of the enrolment strategies noted in Figure 17.

Figure 21: Undergraduate all-in headcount

Faculty	2019-20 Budget	2018-19 Actual	Change	% Change
Faculty of Applied Health Sciences	4,189	3,888	301	7.7%
Goodman School of Business	3,024	2,962	62	2.1%
Faculty of Education	1,473	1,456	17	1.2%
Faculty of Humanities	1,799	1,658	141	8.5%
Faculty of Mathematics and Science	2,190	2,031	159	7.8%
Faculty of Social Sciences	5,456	5,183	273	5.3%
No Faculty	108	108		0.0%
Total	18,239	17,286	953	5.5%
Adjusted enrolment forecast (including additional Winter intake)	18,363		1,077	6.2%

Source: USER-PFIS submissions and StdntByMajor data

Once the total forecasted headcount is determined, it is then translated into full-time equivalents (FTE) based on average course load, which is then combined with the tuition rates to calculate tuition.



ii. Enrolment projections – graduate

Overall graduate enrolment is forecast to experience strong growth, with an increase of 210 students or 11.5 per cent over 2018-19 headcount enrolment. The largest growth is seen in the Faculty of Social Sciences, with almost 100 additional graduate students forecast, driven by Master of Applied Disability Studies, forecasting an increase of over 40 students in 2019-20. The Goodman School of Business and the Faculty of Education are also forecasting strong growth of more than 40 graduate students over 2018-19. The Faculty of Humanities is forecast to grow their graduate enrolment by almost 38 per cent, representing an additional 25 students. Figure 22 details this growth.

Figure 22: Graduate all-in headcount

Faculty	2019-20 Budget	2018-19 Actual	Change	% Change
Faculty of Applied Health Sciences	246	233	13	5.6%
Goodman School of Business	657	614	43	7.0%
Faculty of Education	314	272	42	15.4%
Faculty of Humanities	91	66	25	37.9%
Faculty of Mathematics and Science	187	199	(12)	(6.0%)
Faculty of Social Sciences	541	442	99	22.4%
Total	2,036	1,826	210	11.5%

Source: Figures represent the number of students in each Faculty of major on Nov. 1 of each academic year (as per USER-PFIS submissions). In addition, starting in this 2019-20 budget report, figures also include the number of new-entry students in programs having a Winter Term start date (MAcc as per StdntByMajor data).

iii. Fee and rate setting

See Appendix B for an explanation of the tuition fee policies for both government-funded programs and non-government-funded programs as well as the approved tuition fee increases for 2019-20.



Fee revenue

Fee revenue is budgeted to be \$8.0 million, which is \$0.2 million higher than the 2018-19 budget. Student fee revenue includes both ancillary fees and other student fees.

Ancillary fees are established by student referendum, according to the ancillary fee protocol and agreed to with the Brock University Students' Union (BUSU) and Graduate Students' Association (GSA). Some existing fees can increase automatically (i.e. only after the Consumer Price Index has accumulated to five per cent since the last fee increase), or fees are system-wide and applicable to all Ontario university students. Ancillary fees are all assessed and collected by the University, and are either administered by the University, BUSU or the GSA. Note: only the University-administered ancillary fees are included as part of the funding budget. The setting of ancillary and administrative fees was delegated to the President and Vice-President, Administration at the Dec. 1, 2016 Board of Trustees meeting.

- University-administered ancillary fees are budgeted to be \$4.1 million in 2019-20. University-administered ancillary fees include the following:
- Undergraduate Brock University student life fee of \$1.7 million (\$1.7 million in 2018-19), of which \$1.2 million is reported as part of Brock Sports and Recreation and \$0.5 million in Student Wellness and Accessibility.

- Undergraduate athletic, intramural and recreational program fee (separate from the student life fee) of \$1.5 million (\$1.5 million in 2018-19), which is reported in Brock Sports and Recreation.
- Undergraduate health services fee of \$0.4 million (\$0.4 million in 2018-19), which is reported in Student Wellness and Accessibility.
- Undergraduate recreation facilities fee of \$0.2 million (\$0.2 million in 2018-19), which is reported in Brock Sports and Recreation.
- Graduate health service fee of \$0.04 million (\$0.04 million in 2018-19), which is reported in Student Wellness and Accessibility.
- Graduate students' mental health and wellness fee of \$0.04 million (\$0.04 million in 2018-19), which is reported in Student Wellness and Accessibility.
- Graduate Zone Fitness Centre fee of \$0.10 million (\$0.08 million in 2018-19), which is reported in Brock Sports and Recreation.
- Graduate athletics fee of \$0.06 million (\$0.05 million in 2018-19), which is reported in Brock Sports and Recreation.
- Graduate recreation facilities fee of \$0.02 million (\$0.02 million in 2018-19), which is reported in Brock Sports and Recreation.

Other student fees of \$3.9 (\$3.7 million in 2018-19) million are included as part of fee revenue in the 2019-20 budget. Included as part of other student fees is the International Student Recovery Fee, which was introduced by the MTCU in 2013-14 as a reduction in the Basic Operating Grant by \$750 per international student. Starting in 2015-16, this fee is charged to international students and results in \$1.2 million (\$1.1 million in 2018-19) of revenue in 2019-20. This fee is directly offset by a reduction in the Basic Operating Grant and is reported as part of the University Global responsibility centre.

Also included in other student fees are program-specific fees charged by the program in which a student is enrolled. Included in this figure are \$1.6 million (\$1.6 million in 2018-19) of co-op fees (reported in Co-op Career and Experiential Education), \$0.8 million (\$0.7 million in 2019-20) of ESL ancillary fees for international students (reported in Brock International) and \$0.2 million (\$0.3 million in 2018-19) related to the Business English and Skill Transition fee for International Student Program students in the Goodman School of Business.

Grant revenue

Grant revenue, including operating grants and specific purpose grants, represents 28 per cent of total revenue (29 per cent in 2018-19 budget), and is budgeted to be \$97.9 million for 2019-20, which is detailed in Figure 23. Grant revenue increased \$0.4 million over the 2018-19 budget and \$0.6 million over actual 2017-18.

Figure 23

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Operating grants			
Core Operating Grant	82,000	82,000	81,743
Differentiation Grant Envelope	6,421	5,067	4,404
International Student Recovery	(1,400)	(1,400)	(1,319)
Nursing Grant	2,733	2,787	2,838
Total operating grants	89,754	88,454	87,666
Specific purpose grants	8,182	9,121	9,705
Total grant revenue	97,936	97,575	97,371

Operating grants

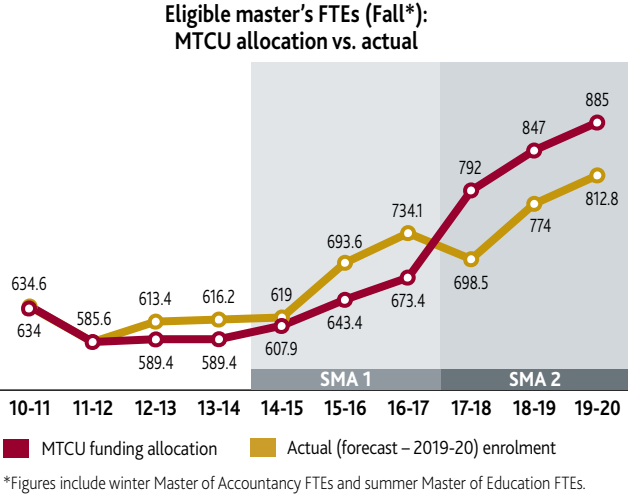
Operating grants represent 26 per cent of total revenue (26 per cent in 2018-19). As described in the 2018-19 Budget Report, the Ministry of Training, Colleges and Universities (MTCU) introduced a new university funding model in 2017-18. Under this funding model, a number of grants were re-allocated into two grants – the Core Operating Grant (COG) and the Differentiation Grant Envelope. For further details on the background of this transition, refer to the 2017-18 Budget Report.

Core Operating Grant (COG) and Differentiation Grant Envelope

The MTCU has asserted that the COG will deliver a predictable and stable level of funding for each institution through a corridor system, beginning in 2017-18. This corridor system means that changes to enrolment within a range of +3 per cent and -3 per cent will not change the base funding level for at least three years, representing the terms of the 2017-2020 Strategic Mandate Agreement (SMA2). Starting with SMA3 in 2020-21, the government will tie funding to performance-based outcomes. Performance-based funding will start in 2020-21 at 25 per cent and increase annually by 10 per cent for four years and five per cent in the last year. By 2024-25, 60 per cent of funding will be tied to performance outcomes. There will be 10 metrics for universities. Six are designated under a 'Skills and Job Outcomes' category and four are under an 'Economic and Community Impact' category.



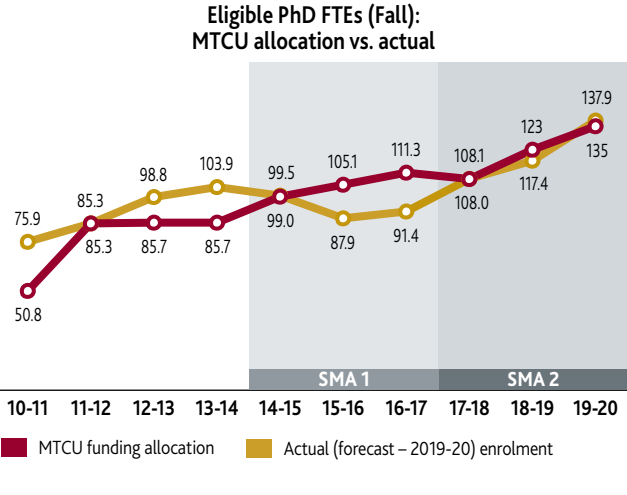
Figure 24



The base-level funding for the COG and the Differentiation Grant Envelope was initially set at the amount actually received in 2016-17. The split was determined using a new measure of enrolment for each program type, termed weighted grant units (WGUs). Each university's WGUs are then multiplied by a rate per WGU to determine the COG. The difference between this calculated COG and the funding base represents the university's Differentiation Grant Envelope. Therefore, the COG budgeted in 2019-20 is consistent to 2018-19 budget at \$82.0 million.

As part of the Differentiation Grant Envelope, the MTCU has capped funding related to graduate enrolment, with funding allocations for master's degrees and PhDs negotiated as part of the SMA2 process. It should be noted that the University only receives funding for the eligible graduate enrolment actually realized, up to the MTCU funding allocation, with any shortfall not being funded. As shown in Figures 24 and 25, for 2019-20, the funding allocation for master's is 885 and for PhDs 135. For purposes of the 2019-20 grant budget, the eligible master's enrolment was forecast at 812.8 FTEs (72.2 FTEs short for the allocation) and 137.9 PhDs (2.9 FTEs over the allocation). New graduate programs are being developed to close the gap between actual enrolment and allocated graduate funding. This results in a Differentiation Grant Envelope of \$6.4 million, which is \$1.4 million higher than 2018-19 budget. The actual Differentiation Grant Envelope for 2018-19 is currently forecast to slightly miss budget by \$0.2 million due to master's enrolment forecasted to be below the cap.

Figure 25



The COG and the Differentiation Grant Envelope are both reported in the University Global responsibility centre.

International Student Recovery

In 2013-14, the MTCU introduced the International Student Recovery that reduced the operating grants by \$750 for every undergraduate and master's-level international student, and commenced with new student admissions. This reduction continues in the updated University funding model. The reduction budgeted for 2019-20 is \$1.4 million, which is consistent with the 2018-19 budget and is reported in the University Global responsibility centre.

Nursing Collaborative and Completion Grant

The Nursing Grant is separately funded through the college system. Brock receives its grant through Loyalist College and is paid on a slip-year basis (based on enrolment in the prior year). The grant is expected to be \$2.7 million in 2019-20, which is \$0.05 million less than budgeted in 2018-19 and \$0.1 million less than what was actually received in 2017-18. This grant is reported in the University Global responsibility centre.

Specific-purpose grants

The University receives a number of grants, mainly funded by the provincial or federal governments, for specific purposes which are detailed in Figure 26.

Figure 26

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Specific-purpose grants			
Research Support Fund	2,067	1,850	1,869
Facilities Renewal Program Funds	1,761	1,761	1,298
Grant in Lieu of Municipal Taxation	1,096	1,081	1,096
Graduate Enrolment Capital Expansion Grant	750	750	750
Access Fund for Students with Disabilities	585	565	620
Other grants	1,923	3,114	4,072
Total specific purpose grants	8,182	9,121	9,705

Research Support Fund

The Research Support Fund is a Government of Canada funding program to assist Canadian post-secondary institutions in offsetting the cost of administering research awards from the three federal granting councils (Natural Sciences and Engineering Research Council, Social Sciences and Humanities Research Council and the Canadian Institute of Health Research). Brock receives funding to support the indirect costs incurred on Tri-Council-funded research through the program. These costs can include maintenance and utilities of libraries and laboratories, salaries for staff or students who provide research administration support, training costs for workplace health and safety or the administrative costs associated with getting a patent.

The amount is determined by a formula that incorporates a base amount and the average of the last three years of research funding from the three agencies. Brock's funding is estimated to be \$2,067,000 for 2019-20, which is \$217,000 more than the 2018-19 budget, which is a reflection of the strengthening research impact of the University and is reported as part of the Office of Research Services.

Facilities Renewal Program funds

The provincial Facilities Renewal Program (FRP) funds are meant to help ensure that academic spaces and supporting infrastructure are maintained in good repair to provide a safe environment to work and study. The distribution of the university sector FRP funds is determined

based on the university's share of the theoretical space entitlement calculated in accordance with the Council of Ontario Universities' space standards. The data used in the formula is taken from the Inventory of Physical Facilities of Ontario Universities, which is updated every three years. The formula also includes a floor so that no institution receives less than 0.5 per cent of the total university sector allocation.

At the time of budget preparation, the Province had not commented on the funding levels for 2019-20, and as such, the budget for 2019-20 remained consistent with 2018-19 at \$1,761,000. The Province's recent announcement of reduced funding in 2019-20 will have implications on in-year mitigation decisions. The specific items that the facilities renewal funds are being used for are detailed as part of the capital and related project budget, starting on page 75.

The grant revenue related to the Facilities Renewal Program funds is reported in the Capital responsibility centre.

Grant in Lieu of Municipal Taxation

The MTCU provides subsidies to universities to pay their municipal taxes. The municipal tax (payment in lieu of property taxes) is based on a charge of \$75 per domestic FTE; however, the related grant does not increase with enrolment. The 2019-20 tax payments are budgeted to be \$1,314,000 (\$1,282,000 in 2018-19) and the grant is budgeted to be \$1,096,000 (\$1,081,000 in 2018-19); therefore, \$218,000 is budgeted to be unfunded through this grant. Both the grant revenue related to the Grant in Lieu of Municipal Taxation and the offsetting payment in lieu of property taxes, are reported as part of the Utilities, Taxes and Insurance responsibility centre.

Graduate Enrolment Capital Expansion Grant

Historically the MTCU provided capital funding to support the expansion of graduate education. At the time of budget preparation, funding of this grant for 2019-20 was budgeted to be consistent with 2018-19 at \$750,000. Subsequently, the Province communicated this grant would not be funded in 2019-20. As noted in the 'Financial Update' section, the 2019-20 budget includes a contingency fund to mitigate budget assumptions, which will be used in part for this known variance.

Accessibility Fund for Students with Disabilities

The MTCU provides funding to support a wide range of services for students with disabilities, through the Access Fund for Students with Disabilities (AFSD). These services include access to adaptive computer and software learning technology; arranging note-taking for students who are visually impaired; and interpreter services for students who are deaf, deafened and hard of hearing. Brock’s funding for 2019-20 is expected to be \$585,000, which is an increase of \$20,000 over the 2018-19 budget. The grant revenue related to the AFSD is shown as part of Student Wellness and Accessibility.

Other specific-purpose grants

Included in other specific-purpose grants are a number of special grants, including the following:

- The Indigenous Student Success Fund for Universities from the MTCU supports Indigenous students through funding for student support initiatives, academic enrichment and partnership initiatives. The 2019-20 budget for this funding is \$336,000, which is reported in Student Success Centre.
- The Ontario Post-Secondary Access and Inclusion Program from the MTCU provides funding to support students that might not otherwise access post-secondary education. The 2019-20 budget for this funding is \$167,000, which is reported in the Student Success Centre. Starting in 2018-19, the MTCU restructured this grant from the previous First Generation Project Grant, which reduced funding of this grant in 2018-19 to \$167,000 from the initially budgeted \$440,000.
- During 2018-19, BUSU made a commitment to fund a pilot project employing two new mental health positions on campus for two years. This commitment represents funding of \$160,000 in 2019-20, which is reported in Student Wellness and Accessibility.
- The Mental Health Support for Post-Secondary Education Students Grant and Mental Health Workers Grant from MTCU funds support for mental health initiatives for students. The 2019-20 budget for this funding is \$138,000 and \$100,000 respectively, both are reported in Student Wellness and Accessibility.
- Also included in other specific-purpose grants are the following: Disabilities Interpreters' Grant (MTCU), Women’s Campus Safety Grant (MTCU), Canada Summer Jobs grants and other smaller special grants. The revenue related to these grants is shown as part of a

number of departments, including Student Wellness and Accessibility, Human Resources, etc.

In addition to the grants detailed above, the MTCU provides two-third funding for the following scholarships:

- Queen Elizabeth II Ontario Graduate Scholarships in the amount of \$590,000 in 2019-20.
- Ontario Trillium Scholarships in the amount of \$169,000 in 2019-20.
- Note: These two grants and their offsetting scholarship expenses are included in the Scholarship, Bursaries and Student Awards responsibility centre.

Internal chargebacks

Internal chargebacks represent revenue received by units within the University for services performed or goods received from other units. The offsetting expenses are within operating costs of those units that received the service. Internal chargeback revenue is budgeted to be \$8.68 million in 2019-20 and includes the following:

- Charges for utilities from the Utilities, Taxes and Insurance responsibility centre mainly to the Department of Residence of \$1,357,000 (\$1,471,000 in 2018-19).
- Charges for printing and binding of \$900,000 (\$938,000 in 2018-19) and stationery of \$280,000 (\$280,000 in 2018-19) from Printing and Digital Services.
- Facilities Management charges for services, including salary, and custodial and maintenance chargebacks of \$664,000 (\$585,000 in 2018-19).
- Information Technology Services charges of \$362,000 (\$366,000 in 2018-19), mainly to the Department of Residence.
- Campus Security chargebacks of \$110,000 (\$110,000 in 2018-19), mainly to the Department of Residence.
- Parking services chargebacks of \$55,000 (\$55,000 in 2018-19).
- Faculty of Mathematics and Science chargebacks for Machine and Electronic Shop and Mass Spectrometer/ Nuclear Magnetic Resonance charges of \$46,000 (\$48,000 in 2018-19).
- Postage services of \$nil (\$200,000 in 2018-19). These chargebacks have been eliminated starting in 2019-20 as per the Fiscal Framework guidance to eliminate chargebacks where appropriate.

Also included in internal chargebacks are interdepartmental transfers of funds to support operations. Included in the 2019-20 budgeted internal chargebacks are the following:

- Funding of the Ancillary Services portion of the capital budget in the amount of \$2,734,000 respectively (\$3,285,000 in 2018-19). See page 75 for details of the capital budget.
- Funding of Goodman Career Education from the Goodman School of Business to Co-op, Career and Experiential Education of \$417,000 (\$410,000 in 2018-19).
- Transfer to University Global from the Faculties in the amount of \$367,000 (\$379,500 in 2018-19) relating to the International Student Recovery Fee for international student programs.
- Additional inter-departmental transfers include a number of smaller transfers within and between units related to specific projects and initiatives.

Inter-fund revenue

Inter-fund revenue represents transfers from various funds, including reserves, to support operating activities. Inter-fund revenue is budgeted to be \$4.92 million in 2019-20 and includes the following:

- Spending allocations from Marilyn I. Walker School of Fine and Performing Arts Endowment Fund of \$473,000 (\$463,000 in 2018-19), shown in the Faculty of Humanities and the Goodman Family Foundation’s donation of \$250,000 (\$300,000 in 2018-19), shown in the Goodman School of Business.
- Transfers from Canada Research Chairs’ grants from the Government of Canada to fund a portion of the salaries of the chair holders of \$952,000 (\$930,000 in 2018-19), shown in the Faculty of Social Sciences, the Faculty of Applied Health Sciences and the Faculty of Mathematics and Science.
- Transfers from the President and Provost Strategic Initiative Fund to support various initiatives within the University, including \$240,000 to Co-op, Career and Experiential Education, \$70,000 to the Centre for Pedagogical Innovation, \$56,000 to Development and Alumni Relations and \$53,000 to Government Relations to support various positions and \$50,000 to the Library.
- Transfer of \$242,000 from research grant overhead accounts to support Research Services.
- Transfer of \$230,000 from the capital infrastructure projects and reserves to support Residence.
- Endowment funding supporting scholarships, bursaries and student awards of \$2,190,000 (\$1,842,000 in

2018-19), this revenue is offset by inter-fund expenses for the same amount. For further information on this transfer, see page 83.

- In addition, in 2018-19 inter-fund revenue included a transfer from the Provost Strategic Initiative Fund for \$856,000 related to start-up and related costs for new faculty members. In 2019-20, costs related to start-up are included in the operating costs of Research Services.

Other revenue

Other revenue represents revenue from ancillary operations, including residence fees, investment income and sales and services, and represents 15 per cent of total revenue (14 per cent in 2018-19). As detailed in Figure 27, other revenue is budgeted to be \$51.3 million, an increase of \$2.2 million over the 2018-19 budget and \$2.8 million over 2017-18 actual. Revenue from ancillary operations and residence fees will be discussed in the snapshot section of this report on pages 66 and 68, respectively.

Figure 27

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Residence fees	19,600	18,257	17,488
Other ancillary revenue	14,893	16,095	14,785
Total ancillary revenue	34,493	34,352	32,273
Investment income	1,832	1,516	1,539
Sales and services	15,026	13,262	14,788
Total other revenue	51,351	49,130	48,600

Investment income

Investment income represents the interest that the University receives on short-term investments of \$1,500,000 (\$1,200,000 in 2018-19). The increase in short-term investment income over the 2018-19 budget is consistent with the strong forecast for operating investment income in 2018-19, which is expected to exceed budget by \$0.9 million. Also included is the investment income on the Mawer balanced fund investments of \$332,000 (\$316,000 in 2018-19). This investment income net of administration fees is transferred to an internally restricted reserve as part of inter-fund expenses to support the repayment of the 2045 \$93-million debenture (i.e. sinking fund) and the employee future benefits reserve.

Sales and services

Income generated from sales and services represents a wide variety of sources, including the following: Ontario University Application Centre revenue; recreation and youth program revenue, including aquatic centre instructional fees; various service fees charged on student accounts; health insurance reimbursement; intramural fees and Brock Sports Performance Centre fees; affinity revenue; revenue from programs such as Goodman Group’s Professional Development unit, Smart Start, BOOST, and international learning programs; administrative “fees-for-service,” including transcript printing fees, applications to graduate to cover gown rentals, letters of permission and graduate studies application fees; rental income (e.g. Heritage Place Plaza); chargebacks to external units, including utilities; contributions from the pension plan for pension-related expenses; contributions from the endowment fund for endowment-related expenses; student printing fees; funds from the Brock University Student Union (BUSU) and the Graduate Student Association (GSA) to support Human Rights and Equity; as well as donation revenue.

Operating cost assumptions
Personnel costs

Personnel costs include both salaries/wages and benefits, and represent 65 per cent of the total budgeted costs. Personnel costs are budgeted to be \$228.4 million, an increase of \$8.8 million from the 2018-19 budget and \$23.0 million from 2017-18 actual.

Figure 28

Personnel group ⁽¹⁾ (\$000s)	2019-20 Budget			2018-19 Budget		
	Salary/wage	Benefits	Total personnel costs	Salary/wage	Benefits	Total personnel costs
Faculty and professional librarians	94,320	20,543	114,863	90,873	19,559	110,432
Admin/professional	45,162	12,033	57,195	42,319	11,336	53,655
CUPE 4207 – Unit 1	14,296	1,567	15,863	13,990	1,527	15,517
OSSTF	7,436	2,348	9,784	8,164	2,633	10,797
CUPE 1295 FT	6,884	2,324	9,208	6,882	2,349	9,231
SAC	5,197	1,135	6,332	5,173	1,017	6,190
Other	13,466	1,684	15,150	12,940	1,706	14,646
Total	186,761	41,634	228,395	180,341	40,127	220,468
Transfer to employee future benefits reserve (EFB)			-		(900)	(900)
Total personnel	186,761	41,634	228,395	180,341	39,227	219,568

(1) Faculty and professional librarians – BUFA members, Associate Deans, Associate Vice-Presidents of Research and Associate Librarian; Admin/Professional-administrative/professional and exempt staff; CUPE 4207 – Unit 1 – instructors, teaching assistants, lab demonstrators, course co-ordinators and marker/graders; OSSTF – support and technical staff; CUPE 1295 FT – full-time maintenance, trades and custodial staff; SAC – Senior Administrative Council; Other – all other union groups, part-time teaching and non-teaching positions and stipend transfers.

Total full-time equivalent (FTE) on-going staff and Faculty members (including BUFA limited-term and instructional limited term faculty appointments) included in the budget for 2019-20 has grown over the 2018-19 budget by 21.6 FTEs. This is consistent with the goals set out by the University as mitigation strategies were explored – to find a balance between new revenue generation and expense reduction, avoid job loss, continue advancing the institution’s strategic priorities, remain consistent with the academic policy of the University, and maintain a student focus.

Benefit costs include employer contributions to the Brock University Pension Plan, as well as dental, medical and statutory taxes (CPP, EI, EHT and WSIB). Also included in the benefit costs is funding of the University’s pension plan deficit obligation. Furthermore, in the 2018-19 budget, the allocation of \$900,000 to the employee future benefits reserve is also shown in the benefit figures in Figure 28. Due to the fact that funding of this reserve is actually reported as an inter-fund expense (rather than as part of personnel), it is then removed from the total. This allocation to the reserve was eliminated in the 2019-20 budget as part of the budget mitigation strategies. Both the pension plan obligation and the employee future benefits reserve are more fully described in the ‘Employee Future Benefits’ section of this report (page 35).

Figures 29 and 30 show personnel costs for part-time teaching by Faculty and by type of spending. Note: the amounts in these figures include stipend transfers, which in some cases would have an offsetting amount in another unit of the University.

Figure 29: Part-time teaching by Teaching Faculty

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Faculty of Applied Health Sciences	3,516	3,574	2,979
Goodman School of Business	3,425	3,425	3,650
Faculty of Education	4,353	3,711	3,830
Faculty of Humanities	3,235	3,281	3,458
Faculty of Mathematics and Science	2,709	2,707	2,627
Faculty of Social Sciences	5,642	5,663	5,723
Total	22,880	22,361	22,267

Includes salaries and benefits in Teaching Faculties for the following: CUPE 4207 – Unit 1, non-union instructors, BUFA overload, stipend transfers and CUPE 4207 – Unit 3.

Figure 30: Part-time teaching by spend category

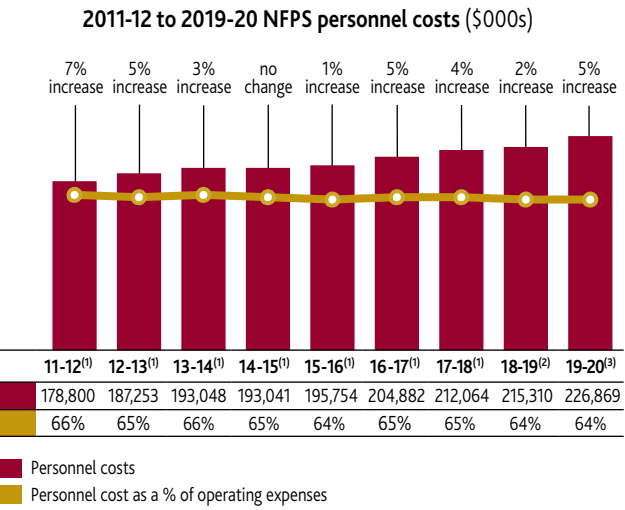
(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
CUPE 4207 – Unit 1	15,705	15,387	14,747
Non-union instructors	4,715	4,079	4,154
BUFA overload	2,864	3,115	3,582
CUPE 4207 – Unit 3	62	62	127
Stipend transfers	(466)	(282)	(343)
Total	22,880	22,361	22,267

Note: the figure above includes part-time teaching costs reported in the Teaching Faculties only. Budgets related to the personnel groups noted in this figure which are reported outside the Teaching Faculties are not reported in these figures.



Figure 31 shows NFPS personnel costs and personnel costs as a percentage of operating costs since 2011-12.

Figure 31



(1) Represents figures prepared, in accordance with Canadian accounting standards for not-for-profit organizations, and have been audited by KPMG LLP (independent auditors). 2015-16 figure includes a reclassification between operating expenses and salaries and benefits made for comparative purposes.
(2) Represents trimester two forecast figures.
(3) Represents budget figures.

Employee future benefits

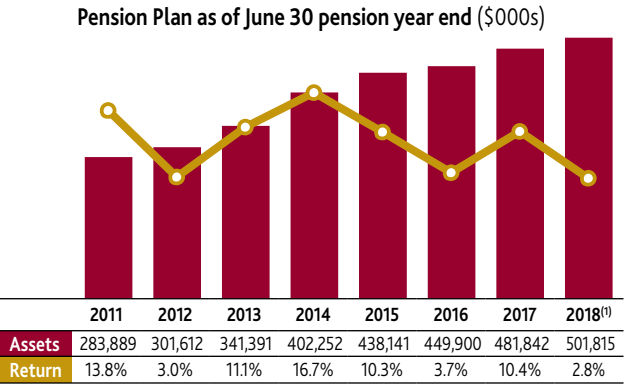
Employee future benefits comprise both the University’s pension and the non-pension retirement benefits received by employees post retirement.

i. Pension

The pension plan continues to be a topic of interest at our University and for many universities across the province. Our plan has continued to experience positive returns over the past couple of years as illustrated in Figure 32. Every three years, the financial health of the plan is recalculated through an actuarial valuation. This actuarial valuation on the pension plan was recently completed as at July 1, 2017, indicating the plan was 96 per cent funded on a going-concern basis (99 per cent as at July 2014) and 105 per cent on a solvency basis (105 per cent as at July 2014). Through the valuation, the going concern deficit was determined to be \$17.88 million (\$3.56 million as at July 2014). The main contributor to the increase in the going concern deficit was a reduction in the pension plan discount rate to 5.45 per cent (6.0 per cent as at July 2014). The actuary sets the expected rates of returns based on industry best practices guided by the Canadian Institute of Actuaries. The University has no control or influence over the assumptions used by the actuary.

The largest contributor to the going concern deficit is active members (65 per cent of the total deficit). The University contribution ratio – that is the amount the University contributes to the plan for every dollar put into the plan by the employee – is 2.09 (1.82 as at July 2014), which remains high. The Province is working on a joint-sponsored pension plan (JSPP) where one of the requirements to join this plan would be a 50/50 cost sharing ratio with plan members.

Figure 32

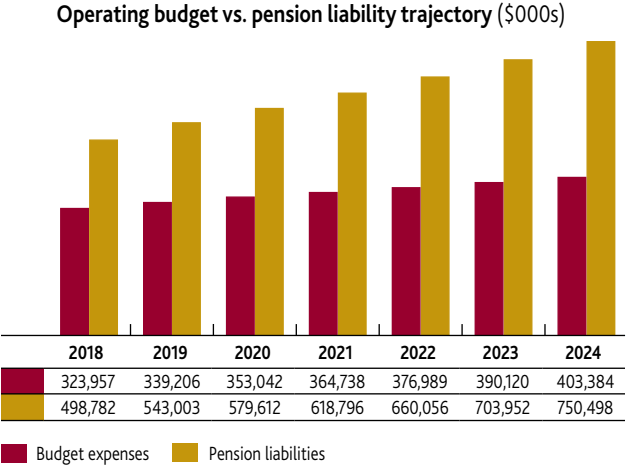


(1) Represents the eight-month period ending Dec. 31, 2018.

The increased going concern deficit required the special payments into the plan to increase by \$1.53 million and the current service cost payments for the defined benefit component of the plan to increase by \$0.44 million for a total increase in University contributions of \$1.97 million annually. These payments are included in the 2019-20 budget and are not expected to change until the next valuation.

Given the duration of the current bull market cycle, our investment consultants are noting headwind risks facing the pension plan given high equity valuations, rising interest rates and signs of inflation becoming stronger in some major markets. Mercer, Brock's pension plan actuary, recently performed a forecast of our pension liabilities and some sensitivity analysis on asset returns. Figure 33 shows that by 2024 Brock's pension liabilities could be approximately \$750 million in comparison to Brock's operating budget of approximately \$400 million. Should the plan experience a recession event between now and next valuation 2020 (15 per cent loss scenario in one year), the projected deficit of the plan in 2020 could be \$71.1 million. This deficit would require a \$9.5 million special payment each year to fund the plan, compared to the \$1.9 million currently required.

Figure 33



Pension plans with a solvency ratio of 85 per cent or less are required to file annual valuations instead of triennial valuations. As the pension plan had a solvency ratio of 105 per cent, the next valuation will be required by July 1, 2020. For more information on the Brock University Pension Plan, visit brocku.ca/human-resources/pension/

ii. Post-retirement benefits

Brock University's non-pension post-retirement benefits liability as at April 30, 2018 was \$24.8 million. Figure 34 describes the nature of these future obligations.

Figure 34

Employee future benefits (as at April 30, 2018)		(\$000s)
Retiree benefits		3,263
Health-care spending account		15,196
Retirement allowance benefits		1,202
Sick leave		346
Disability		4,775
Total		24,782

Brock has traditionally had a pay-as-you-go model to fund immediate requirements. For example, in 2018-19 Brock paid \$0.18 million related to BUFA's health-care spending account, as of Feb. 2019. As time goes on, continuation of this practice would impact Brock's financial sustainability. This would occur as people retire, become sick or disabled, and the University becomes obligated to pay these benefits, in addition to the benefits of the replacement employee. The reality is these post-retirement costs are similar to Brock's pension liability, which is

funded while employees earning the benefit perform their employment responsibilities. It is in the interest of Brock and its employees that these post-retirement benefits are funded in a similar manner as the pension liability to ensure these future obligations can also be met. For these reasons, starting in 2015-16, the budget included an annual allocation of \$900,000 to begin setting aside assets for this obligation. At the time of writing, this fund has \$5.36 million invested, representing \$4.5 million invested capital and \$0.86 million investment income. While this budget has removed the annual contribution of \$0.9 million as a mitigation target, the reserve will remain invested in the sinking fund. This amount is in addition to the pay-as-you-go funds already in the budget. It is important to note that in DBRS's credit rating they noted, "Brock's decision to begin reserving for non-pension post-employment benefits is viewed as a prudent practice, which will gradually address growth in these obligations over time." Ontario universities vary on how they fund post-retirement benefits. There are some that have a reserve balance that equals the total liability, and others with no reserve.

Operating costs

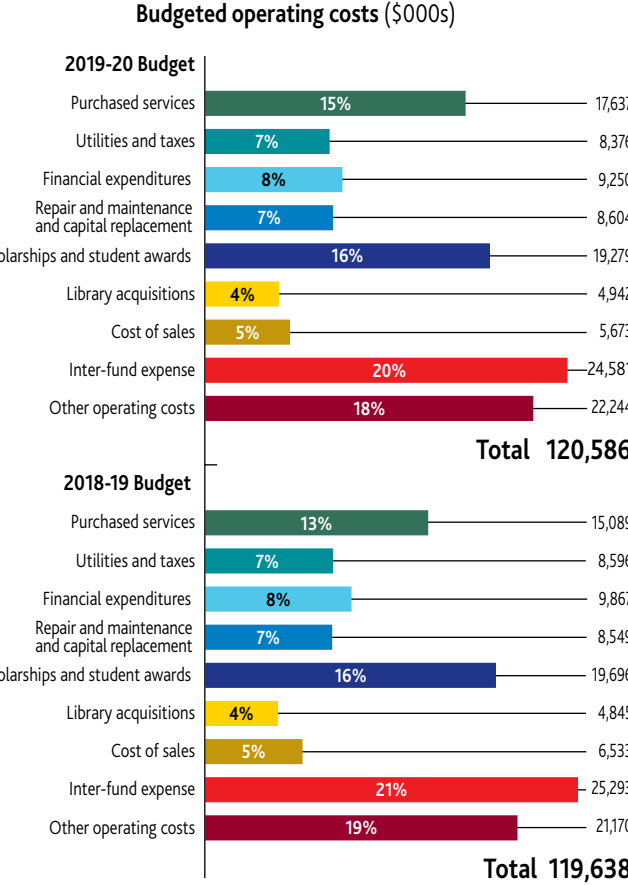
Non-personnel operating costs (operating costs), including inter-fund expenses, represent 35 per cent of the total budgeted expenditures of the University. Operating costs increased \$0.9 million over the 2018-19 budget and \$4.9 million over 2017-18 actual. Operating costs have been segregated into nine categories. See Figure 35 for a breakdown by category.

Purchased services

Budgeted purchased services for 2019-20 were \$17.6 million (\$15.1 million in 2018-19). For the purposes of this report, overall purchased services represent the following types of services: contracted services and professional fees, external information technology and telecommunication services, rental/lease costs, and insurance costs. The main increase over 2018-19 relates to residence annual lease payments, with the third-party housing lease payments newly included in 2019-20 during the DeCew residence renewal, along with Quarryview and Gateway, which were included in the 2018-19 budget. Other specific examples of purchased services in the budget include: international recruitment agent commissions; security services; the payment to the FirstOntario Performing Arts Centre; custodial, maintenance and grounds external contractors;

foodservice; physician and counselling services; the payment to Niagara College for the GAME program; consulting, legal and audit fees; liability and property insurance; and internet and mobile phones charges.

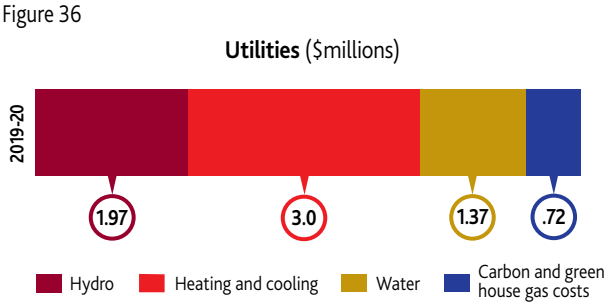
Figure 35



Utilities and taxes

Budgeted utilities and taxes for 2019-20 were \$8.4 million, showing forecasted savings over the 2018-19 budget of \$8.6 million. Utilities and taxes include the cost of heating and cooling, hydro and water, as well as municipal taxes (payment in lieu of property taxes). The majority of the University's utilities expenses, \$6.59 million (\$6.80 million in 2018-19), are reported in the Utilities, Taxes and Insurance responsibility centre. In addition, utility expenses of \$0.47 million (\$0.52 million in 2018-19) are directly reported in specific units, the majority of which is reported in the Department of Residence (\$0.42 million in 2019-20 and \$0.46 million in 2018-19) as well as Heritage Plaza and Rodman Hall.

See Figure 36 for a breakdown of the net utilities costs by type. Utilities and taxes also includes \$1.31 million (\$1.28 million in 2018-19) related to municipal tax, of which the majority is reported in the Utilities, Taxes and Insurance responsibility centre. See page 70 for further discussion on property taxes and the offsetting Grant in Lieu of Municipal Taxation.



Financial expenditures

The financial expenditures included in the 2019-20 budget represent both the interest and principal payments of the University's external debt, of which \$1.97 million (\$2.5 million in 2018-19) represents principal payments and \$6.93 million (\$7.1 million in 2018-19) represents interest. Figure 37 below details the breakdown by the unit where the costs are reported. The decrease in interest and principal payments is as a result of the Marilyn I. Walker School of Fine and Performing Arts (MIWSFPA) loan being paid off in its entirety by its renewal date in June 2019. Refer to the Financing section on page 81 for a detailed discussion on the University's debt and financing strategies. Also included as part of financial expenditures are banking charges and payment card fees of \$0.4 million (\$0.3 million in 2018-19), which are reported in units throughout the University.

Figure 37

(\$000s)	2019-20 Budget		
	Financing unit	Department of Residence	Ancillary Services
Bond – interest	2,137	2,483	
CAIRNS – interest	1,076		
CAIRNS – principal	828		
Residence – interest		930	
Residence – principal		1,019	
MIWSFPA building – interest	59		
MIWSFPA building – principal	120		
Ancillary renewal – interest			240
Total	4,220	4,432	240

Repairs and maintenance and capital replacement

Repairs and maintenance and capital replacement costs include \$4.48 million (\$4.70 million in 2018-19) of costs related to performing routine activities as well as the repairs and maintenance of devices, buildings and grounds and their related supplies. Also included are \$4.12 million (\$3.85 million in 2018-19) of furniture, equipment and software, and licence purchases that are not included in any projects within the capital and related project budget. Note: funding of the capital and related project budget is reported as part of inter-fund expenses.

Scholarships and student awards

Undergraduate entrance scholarship funding, financial need bursaries and other student awards are budgeted to be \$11.33 million in 2019-20 (\$11.76 million in 2018-19). Included in the undergraduate student awards are \$1.34 million (\$1.49 million in 2018-19) of employee benefit student tuition waivers.

Graduate student scholarships and student awards, mainly in the form of fellowships, are budgeted to be \$7.95 million (\$7.94 million in 2018-19). Included in the graduate student awards are \$0.13 million (\$0.15 million in 2018-19) of employee benefit student tuition waivers.

The majority of these student awards are reported in the Scholarships, Bursaries and Student Awards (SBSA) responsibility centre, with Figure 38 below detailing the amounts. See page 71 for further discussion on the SBSA responsibility centre.

Note: The funding budget also includes the endowment allocated spend related to scholarships and student awards of \$2.19 million for 2019-20 – \$1.74 million undergraduate and \$0.45 million graduate (\$1.84 million in 2018-19 – \$1.49 million undergraduate and \$0.35 million graduate). This support is reported in the funding budget as a funding source (inter-fund revenue), with the offsetting expense (inter-fund expense) in the SBSA responsibility centre.

Figure 38

(\$000s)	2019-20 Budget	
	SBSA responsibility centre	Other Units
Undergraduate scholarships, bursaries and student awards	9,794	193
Undergraduate tuition waivers	1,344	
Graduate fellowships and student awards	7,614	201
Graduate tuition waivers	133	
Total	18,885	394

Library acquisitions

The budgeted library acquisitions represent the funding to purchase critical information resources (ejournals, books, ebooks, geospatial data, music, full text databases, etc.) and discovery/access/dissemination technologies to support teaching and research.

Cost of sales

Cost of sales represents the cost of purchasing the items for resale by Ancillary Operations.

Inter-fund expense

Budgeted inter-fund expenses for 2019-20 are \$24.6 million (\$25.3 million in 2018-19). Inter-fund expenses represent transfers from the operating budget to other funds within the University, usually representing internally restricted reserves. Although inter-fund expenses decreased overall as compared to the 2018-19 budget, the 2019-20 budget includes many significant contributions to internally restricted reserves, as detailed below. Included in inter-fund expenses are the following transfers:

- Funding related to the capital and related project budget of \$11.12 million (\$16.01 million in 2018-19) as outlined on pages 75-79 of this report. The related interest and principal payments are included as part of the financial expenditures category.
- Transfers from the Financing responsibility centre to the debt repayment reserve of \$1.49 million (\$1.30 million in 2018-19), representing important funding to maintain our financing strategies going forward, more fully described in the 'Financing' section of this report.
- Transfers from the Financing responsibility centre to the sinking fund of \$0.33 million (\$0.32 million in 2018-19).
- Transfers of \$1.78 million (\$1.31 million 2018-19) from Research Services to the research with no external obligation fund for funding of a number of important research initiatives including VPR Research Excellence programs, CCOVI, the Niagara Community Observatory, Chancellor's Chair and the Match of Minds program (note: included in the \$1.31 million from 2018-19 was \$0.25 million related to trans-disciplinary institutes).
- Transfers of \$2.66 million (\$2.70 million in 2018-19) from the Faculties, the Library and other units for professional expense reimbursements (PER) and accountable allowances and from Research Services to Faculty start-up accounts (note: in 2018-19 this transfer was from University Global).

- Transfers of \$2.19 million to the endowment fund for scholarships (this is offset by inter-fund revenue from the endowment fund) (\$1.84 million in 2018-19).
- A transfer of \$4.25 million to a contingency reserve related to the inherit risk to certain items in the overall plan, including operating grants, enrolment, etc. (\$nil in 2018-19)
- Transfers of \$0.7 million (\$0.5 million in 2018-19) from the Teaching Faculties to operating project accounts and internally restricted research funds with no external obligations.
- Included in 2018-19 was a transfer of \$0.9 million to the employee future benefits reserve, as part of mitigation efforts in 2019-20 this was not budgeted.

Other operating costs

Other operating costs represent all other costs not included in the above eight categories, including internal chargeback expenses, travel costs, marketing and advertising expenses, other materials and supplies, membership dues and subscriptions, hospitality costs, postage and courier charges, professional development and training, practicum payments, printing and duplicating costs, conference fees, bad debt expense, and other costs.



Responsibility centre snapshots

The following snapshots and Figures 39 and 40 present the budgeted revenue and costs of each of the University's responsibility centres based on each unit's responsibility for establishing their respective budgets. The division of responsibility centres is not meant to measure each unit's total revenue impact or fully-loaded costs. As such, revenue shown in the Faculties does not include an allocation of global tuition or operating grant revenue. Revenue shown by the responsibility centre only reflects the tuition, fee and grant revenue specifically budgeted in the respective centres, as well as any other revenue generated within each centre.

Total costs, as shown in the responsibility centres, include salaries, benefits and direct non-personnel costs (operating costs). Support service costs have not been allocated in these figures. For example, the majority of utility costs are shown collectively as part of the Utilities, Taxes and Insurance responsibility centre on page 70, and the majority of scholarships, bursaries and student awards are reported as part of the Scholarships, Bursaries and Student awards responsibility centre on page 71. As detailed in the Revenue and expense allocation model section, the revenue and expense allocation model has been developed and allocates all budgeted net operating costs of the University, including support service costs for each of the six teaching Faculties. The Provost, working with Financial Services, will utilize this model as a planning tool. Refer to page 85 for a full discussion of this model.

It should also be noted that direct research revenue and matching expenses are not included in the budget.

The following snapshots also detail the ongoing (OG) faculty and staff full-time equivalent (FTE) positions within each unit. The FTE of an ongoing faculty/staff member is calculated based on whether they are full-time, part-time, seasonal, etc. For example, an ongoing part-time position that works 17.5 hours per week would be counted as 0.5 FTE; whereas a full-time position would be counted as 1 FTE. In addition, the FTE figures represent each ongoing position included in the budget (i.e. the salary and benefits related to this position are included in the budget) and represent both filled and unfilled positions.

During 2018-19, there have been a number of reorganizations of units across the University. Reclassifications were made to the 2018-19 budget as reported in the 2018-19 Budget Report for comparison purposes to the 2019-20 Budget, when the overall funding budget was not impacted. See Appendix C for details of these adjustments.



Funding budget by responsibility centre

Figure 39 details the funding budget by responsibility centre, which in turn are grouped into one of the following categories: Teaching Faculties, Academic Support, Student Specific, Shared Services, Ancillary, Space and Global.

Figure 39: Funding budget by responsibility centre

(\$000s)	2019-20 Budget				2018-19 Budget				Difference of "Net" amounts	Page ref.
	Revenue	Personnel costs	Non-personnel costs	Net	Revenue	Personnel costs	Non-personnel costs	Net		
Teaching Faculties										
Faculty of Applied Health Sciences	485	(23,513)	(881)	(23,909)	875	(22,052)	(875)	(22,052)	(1,857)	46
Goodman School of Business	13,588	(29,148)	(4,340)	(19,900)	13,048	(27,789)	(4,259)	(19,000)	(900)	47
Faculty of Education	4,493	(17,912)	(1,523)	(14,942)	3,736	(16,714)	(1,624)	(14,602)	(340)	48
Faculty of Humanities	508	(21,768)	(788)	(22,048)	616	(21,475)	(1,211)	(22,070)	22	49
Faculty of Mathematics and Science	647	(21,929)	(785)	(22,067)	641	(22,245)	(818)	(22,422)	355	50
Faculty of Social Sciences	349	(37,796)	(1,184)	(38,631)	459	(36,367)	(1,287)	(37,195)	(1,436)	51
Total Teaching Faculties	20,070	(152,066)	(9,501)	(141,497)	19,375	(146,642)	(10,074)	(137,341)	(4,156)	
Academic Support										
Faculty of Graduate Studies	365	(1,347)	(162)	(1,144)	360	(1,346)	(230)	(1,216)	72	52
Library	211	(5,567)	(5,453)	(10,809)	507	(5,630)	(5,550)	(10,673)	(136)	52
Research Services	2,537	(1,610)	(3,207)	(2,280)	2,136	(1,543)	(1,745)	(1,152)	(1,128)	53
Centre for Pedagogical Innovation	110	(737)	(232)	(859)	233	(831)	(278)	(876)	17	54
Total Academic Support	3,223	(9,261)	(9,054)	(15,092)	3,236	(9,350)	(7,803)	(13,917)	(1,175)	
Student Specific										
The Office of the Registrar	2,015	(4,392)	(1,048)	(3,425)	2,039	(3,948)	(1,184)	(3,093)	(332)	55
Student Life and Community Experience	179	(710)	(205)	(736)	185	(766)	(191)	(772)	36	55
Student Wellness and Accessibility	3,027	(3,254)	(1,437)	(1,664)	2,684	(2,938)	(1,301)	(1,555)	(109)	56
Student Success Centre	806	(1,356)	(125)	(675)	1,042	(1,355)	(158)	(471)	(204)	57
Brock International	5,654	(4,806)	(2,183)	(1,335)	5,631	(4,699)	(2,301)	(1,369)	34	58
Co-op, Career and Experiential Education	2,445	(3,424)	(409)	(1,388)	2,516	(3,251)	(692)	(1,427)	39	59
Brock Sports and Recreation	7,831	(5,084)	(3,946)	(1,199)	6,983	(5,269)	(3,312)	(1,598)	399	60
Total Student Specific	21,957	(23,026)	(9,353)	(10,422)	21,080	(22,226)	(9,139)	(10,285)	(137)	

Figure 39 continued

(\$000s)	2019-20 Budget				2018-19 Budget				Difference of "Net" amounts	Page ref.
	Revenue	Personnel costs	Non-personnel costs	Net	Revenue	Personnel costs	Non-personnel costs	Net		
Shared Services										
Senior Academic and Administration Team ⁽¹⁾		(4,184)	(614)	(4,798)		(3,156)	(508)	(3,664)	(1,134)	61
Information Technology Services	454	(5,901)	(2,123)	(7,570)	444	(6,177)	(2,109)	(7,842)	272	62
Financial Services	359	(3,009)	(630)	(3,280)	493	(3,038)	(661)	(3,206)	(74)	63
Human Resources	261	(3,523)	(633)	(3,895)	263	(3,310)	(660)	(3,707)	(188)	63
Marketing and Communications	1,450	(1,507)	(1,963)	(2,020)	1,552	(1,614)	(2,088)	(2,150)	130	64
Development and Alumni Relations	694	(1,744)	(470)	(1,520)	703	(1,807)	(537)	(1,641)	121	64
Shared Services Support ⁽²⁾	268	(2,509)	(771)	(3,012)		(2,119)	(251)	(2,370)	(642)	65
Total Shared Services	3,486	(22,377)	(7,204)	(26,095)	3,455	(21,221)	(6,814)	(24,580)	(1,515)	
Ancillary										
Ancillary Operations	15,310	(2,624)	(8,518)	4,168	15,755	(2,654)	(8,957)	4,144	24	66-67
Department of Residence	20,211	(3,784)	(14,606)	1,821	18,696	(3,759)	(13,303)	1,634	187	68
Total Ancillary	35,521	(6,408)	(23,124)	5,989	34,451	(6,413)	(22,260)	5,778	211	
Space										
Facilities Management	806	(12,459)	(3,725)	(15,378)	731	(12,578)	(3,693)	(15,540)	162	69
Campus Security Services	139	(1,490)	(1,196)	(2,547)	122	(1,506)	(1,169)	(2,553)	6	69
Campus Development and Community Agreements	466	(210)	(1,435)	(1,179)	341	(8)	(1,151)	(818)	(361)	70
Utilities, Taxes and Insurance	2,742	(77)	(10,338)	(7,673)	2,857		(10,298)	(7,441)	(232)	70
Financing	332		(6,039)	(5,707)	316		(6,744)	(6,428)	721	70
Total Space	4,485	(14,236)	(22,733)	(32,484)	4,367	(14,092)	(23,055)	(32,780)	296	
Global										
Scholarships, Bursaries and Student Awards	2,951		(21,076)	(18,125)	2,843		(20,940)	(18,097)	(28)	71-72
Capital	4,495		(11,124)	(6,629)	5,046		(16,008)	(10,962)	4,333	72
University Global	248,068	(1,021)	(7,417)	239,630	245,353	376	(3,545)	242,184	(2,554)	73
Total Global	255,514	(1,021)	(39,617)	214,876	253,242	376	(40,493)	213,125	1,751	
Total University	344,256	(228,395)	(120,586)	(4,725)	339,206	(219,568)	(119,638)	-	(4,725)	
Mitigation target – identified savings	24	1,074	378	1,476				-	1,476	
Total University after identified savings	344,280	(227,321)	(120,208)	(3,249)	339,206	(219,568)	(119,638)	-	(3,249)	

(1) As defined in the 2019-20 budget, includes the following: the offices of the President; the Vice-President, Administration; the Provost and Vice- President, Academic; the Vice-President, Research; the Vice-Provost and Associate Vice-President, Academic; Vice-Provost, Teaching, Learning and Student Success; the Vice-Provost, Enrolment Management and International; the Vice-Provost, Indigenous Engagement; and the Special Advisor on Strategic Engineering as well as the operating costs of the Board of Trustees and Senate.

(2) As defined in the 2019-20 budget includes the following: the University Secretariat, the Office of Government Relations, Institutional Analysis, Internal Audit and Human Rights and Equity.

Funding budget by responsibility centre leader

Figure 40 details the funding budget by responsibility centre, which in turn have been grouped to whom they report.

Figure 40: Funding budget by responsibility centre leader

(\$000s)	2019-20 Budget				2018-19 Budget				Difference of "Net" amounts	Page ref.
	Revenue	Personnel costs	Non-personnel cost	Net	Revenue	Personnel costs	Non-personnel costs	Net		
President										
Development and Alumni Relations	694	(1,744)	(470)	(1,520)	703	(1,807)	(537)	(1,641)	121	64
Marketing and Communications	1,450	(1,507)	(1,963)	(2,020)	1,552	(1,614)	(2,088)	(2,150)	130	64
Human Rights and Equity ⁽²⁾	214	(763)	(636)	(1,185)		(386)	(177)	(563)	(622)	65
Senior Academic and Administration Team (Split) ⁽¹⁾		(707)	(207)	(914)		(565)	(188)	(753)	(161)	61
Shared Services Support (Split) ⁽²⁾	54	(1,194)	(101)	(1,241)		(1,098)	(37)	(1,135)	(106)	65
Total President	2,412	(5,915)	(3,377)	(6,880)	2,255	(5,470)	(3,027)	(6,242)	(638)	
Vice-President, Academic										
Faculty of Applied Health Sciences	485	(23,513)	(881)	(23,909)	875	(22,052)	(875)	(22,052)	(1,857)	46
Goodman School of Business	13,588	(29,148)	(4,340)	(19,900)	13,048	(27,789)	(4,259)	(19,000)	(900)	47
Faculty of Education	4,493	(17,912)	(1,523)	(14,942)	3,736	(16,714)	(1,624)	(14,602)	(340)	48
Faculty of Humanities	508	(21,768)	(788)	(22,048)	616	(21,475)	(1,211)	(22,070)	22	49
Faculty of Mathematics and Science	647	(21,929)	(785)	(22,067)	641	(22,245)	(818)	(22,422)	355	50
Faculty of Social Sciences	349	(37,796)	(1,184)	(38,631)	459	(36,367)	(1,287)	(37,195)	(1,436)	51
Faculty of Graduate Studies	365	(1,347)	(162)	(1,144)	360	(1,346)	(230)	(1,216)	72	52
Library	211	(5,567)	(5,453)	(10,809)	507	(5,630)	(5,550)	(10,673)	(136)	52
Centre for Pedagogical Innovation	110	(737)	(232)	(859)	233	(831)	(278)	(876)	17	54
Co-op, Career and Experiential Education	2,445	(3,424)	(409)	(1,388)	2,516	(3,251)	(692)	(1,427)	39	59
The Office of the Registrar	2,015	(4,392)	(1,048)	(3,425)	2,039	(3,948)	(1,184)	(3,093)	(332)	55
Student Life and Community Experience	179	(710)	(205)	(736)	185	(766)	(191)	(772)	36	55
Student Wellness and Accessibility	3,027	(3,254)	(1,437)	(1,664)	2,684	(2,938)	(1,301)	(1,555)	(109)	56
Student Success Centre	806	(1,356)	(125)	(675)	1,042	(1,355)	(158)	(471)	(204)	57
Brock International	5,654	(4,806)	(2,183)	(1,335)	5,631	(4,699)	(2,301)	(1,369)	34	58
Strategic Engineering ⁽¹⁾		(286)	(64)	(350)					(350)	61
Senior Academic and Administration Team (Split) ⁽¹⁾		(1,967)	(133)	(2,100)		(1,828)	(133)	(1,961)	(139)	61
Shared Services Support (Split) ⁽²⁾		(298)	(20)	(318)		(381)	(21)	(402)	84	65
Total Vice-President, Academic	34,882	(180,210)	(20,972)	(166,300)	34,572	(173,615)	(22,113)	(161,156)	(5,144)	

Figure 40 continued

(\$000s)	2019-20 Budget				2018-19 Budget				Difference of "Net" amounts	Page ref.
	Revenue	Personnel costs	Non-personnel costs	Net	Revenue	Personnel costs	Non-personnel costs	Net		
Vice-President, Administration										
Brock Sports and Recreation	7,831	(5,084)	(3,946)	(1,199)	6,983	(5,269)	(3,312)	(1,598)	399	60
Information Technology Services	454	(5,901)	(2,123)	(7,570)	444	(6,177)	(2,109)	(7,842)	272	62
Financial Services	359	(3,009)	(630)	(3,280)	493	(3,038)	(661)	(3,206)	(74)	63
Human Resources	261	(3,523)	(633)	(3,895)	263	(3,310)	(660)	(3,707)	(188)	63
Ancillary Operations	15,310	(2,624)	(8,518)	4,168	15,755	(2,654)	(8,957)	4,144	24	66-67
Department of Residence	20,211	(3,784)	(14,606)	1,821	18,696	(3,759)	(13,303)	1,634	187	68
Facilities Management	806	(12,459)	(3,725)	(15,378)	731	(12,578)	(3,693)	(15,540)	162	69
Campus Security Services	139	(1,490)	(1,196)	(2,547)	122	(1,506)	(1,169)	(2,553)	6	69
Senior Academic and Administration Team (Split) ⁽¹⁾		(381)	(107)	(488)		(376)	(109)	(485)	(3)	61
Shared Services Support (Split) ⁽²⁾		(254)	(14)	(268)		(254)	(16)	(270)	2	65
Total Vice-President, Administration	45,371	(38,509)	(35,498)	(28,636)	43,487	(38,921)	(33,989)	(29,423)	787	
Vice-President, Research										
Research Services	2,537	(1,610)	(3,207)	(2,280)	2,136	(1,543)	(1,745)	(1,152)	(1,128)	53
Senior Academic and Administration Team (Split) ⁽¹⁾		(843)	(103)	(946)		(387)	(78)	(465)	(481)	61
Total Vice-President, Research	2,537	(2,453)	(3,310)	(3,226)	2,136	(1,930)	(1,823)	(1,617)	(1,609)	
Global										
Campus Development and Community Agreements	466	(210)	(1,435)	(1,179)	341	(8)	(1,151)	(818)	(361)	70
Utilities, Taxes and Insurance	2,742	(77)	(10,338)	(7,673)	2,857		(10,298)	(7,441)	(232)	70
Financing	332		(6,039)	(5,707)	316		(6,744)	(6,428)	721	70
Scholarships, Bursaries and Student Awards	2,951		(21,076)	(18,125)	2,843		(20,940)	(18,097)	(28)	71-72
Capital	4,495		(11,124)	(6,629)	5,046		(16,008)	(10,962)	4,333	72
University Global	248,068	(1,021)	(7,417)	239,630	245,353	376	(3,545)	242,184	(2,554)	73
Total Global	259,054	(1,308)	(57,429)	200,317	256,756	368	(58,686)	198,438	1,879	
Total University	344,256	(228,395)	(120,586)	(4,725)	339,206	(219,568)	(119,638)	-	(4,725)	
Mitigation target – identified savings	24	1,074	378	1,476				-	1,476	
Total University after identified savings	344,280	(227,321)	(120,208)	(3,249)	339,206	(219,568)	(119,638)	-	(3,249)	

(1) Senior Academic and Administration Team is split between the President (offices of the President; and the operating costs of the Board of Trustees and Senate); the Vice-President, Academic (offices of the Provost and Vice-President, Academic; the Vice-Provost and Associate Vice-President, Academic; Vice-Provost, Teaching, Learning and Student Success; the Vice-Provost, Enrolment Management and International; the Vice-Provost, Indigenous Engagement; and the Special Advisor on Strategic Engineering, which is shown separately in this figure); the Vice-President, Administration (office of the Vice-President, Administration); and the Vice-President, Research (office of the Vice-President, Research).

(2) Student Services Support is split between the President (the University Secretariat, the Office of Government Relations and Human Rights and Equity, which is shown separately in this figure); the Vice-President, Academic (Institutional Analysis); and the Vice-President, Administration (Internal Audit).

Teaching Faculties

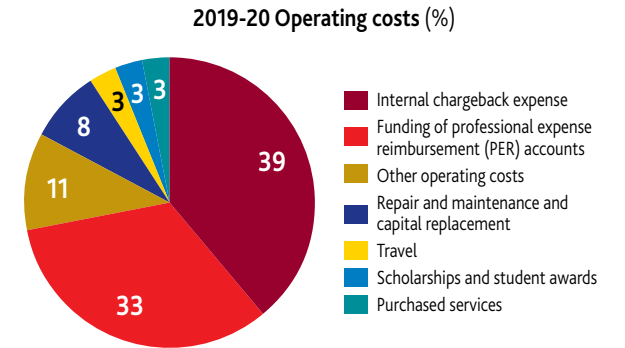


Faculty of Applied Health Sciences

Applied Health Sciences supports the priorities of the Institutional Strategic Plan. We deliver and develop high quality professional programs which meet the needs of students and the community; we promote and develop strong basic and applied research foci with outstanding researchers, research partnerships and excellent graduate and undergraduate student research opportunities; our expansive experiential education and practicum opportunities for undergraduate and graduate students along with our extensive network of community partnerships work synergistically to enhance the life and vitality of the Niagara region and beyond; and we prioritize curriculum revision and student/faculty recruitment and support, which fosters inclusivity, accessibility, reconciliation and decolonization. For more information on the FAHS, visit the Faculty website at brocku.ca/applied-health-sciences

Note: Revenue includes \$320,000 (\$160,000 in 2018-19) funding related to Canada Research Chairs (shown as inter-fund revenue).

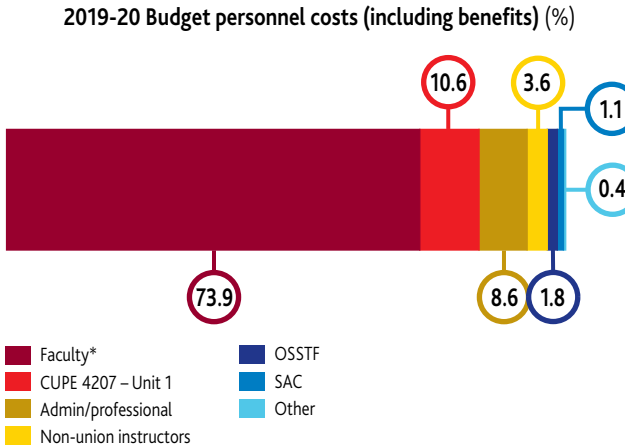
(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	485	875	418
Personnel costs	(23,513) 96.4%	(22,052) 96.2%	(20,562) 95.6%
Operating costs	(881) 3.6%	(875) 3.8%	(945) 4.4%
Total costs	(24,394) 100%	(22,927) 100%	(21,507) 100%
Net	(23,909)	(22,052)	(21,089)
OG FTE – Faculty ⁽¹⁾	91.5	84.9	
FTE – LTA/ILTA Faculty ⁽¹⁾	6.4	5.8	
OG FTE – Staff ⁽²⁾	33.2	30.2	



(1) Ongoing (OG) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as 1 FTE.
(2) OG FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.
(3) Starting in this 2019-20 Budget Report, figures include the number of new-entry students in programs having a Winter Term start date. Undeclared Arts and Science students are also included in the Faculty totals, rather than 'No Faculty'.
(4) The 2017-18 UG values were adjusted in the 2019-20 Budget Report as it was determined they under-represented enrolments for the winter term.

	2019-20 Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual
Undergraduate average class size				
Overall		71.4	78.1	71.8
Year 1		156.2	174.2	163.2
Year 2		100.8	109.7	102.4
Year 3		60.3	72.0	57.9
Year 4		43.9	42.1	44.3
Headcount by major ⁽³⁾	4,435	4,121	3,836	3,669
FTE students taught				
Undergraduate ⁽⁴⁾		2,622	2,490	2,387
Graduate		206	192	170

Source: Institutional Analysis



*Note: BUFA positions, BUFA overload and Associate Deans.

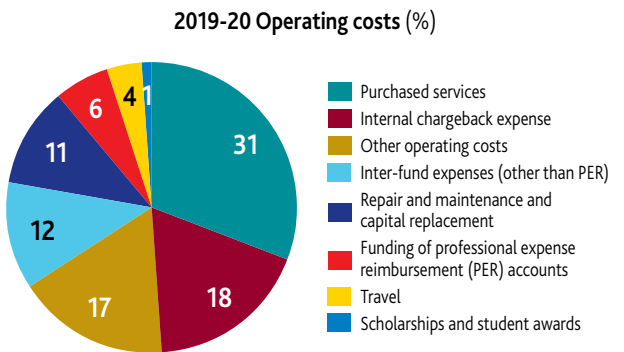


Goodman School of Business

The Goodman School of Business is a globally oriented and community dedicated business school that engages and challenges through scholarly initiatives, education and practice. With its roots in Niagara and reaching globally, Goodman is strategically focused on fostering an active research culture, elevating community awareness and reputation, advancing global opportunities, and driving exceptional experiences. The 2019-20 budget provides funding that will foster Goodman's efforts to be a leading business school in experiential education and scholarly activities. Goodman is recognized internationally through accreditation by the Association to Advance Collegiate Schools of Business (AACSB) International, ensuring our students learn from a school that continually works toward higher standards, translating into the best quality business education available. Goodman provides students with the education, opportunities and experiences that help them build skills and experiences so they can stand out from the crowd. For more information, visit brocku.ca/goodman

Note: Revenue includes \$12,506,000 (\$12,196,000 in 2018-19) of student fees related to ISP programs, \$487,000 (\$294,000 in 2018-19) of program revenue related to Goodman Group's Professional Development unit and \$250,000 (\$300,000 in 2018-19) of spending allocation from the Goodman Family Foundation's donation.

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	13,588	13,048	11,490
Personnel costs	(29,148) 87.0%	(27,789) 86.7%	(25,988) 87.2%
Operating costs	(4,340) 13.0%	(4,259) 13.3%	(3,813) 12.8%
Total costs	(33,488) 100%	(32,048) 100%	(29,801) 100%
Net	(19,900)	(19,000)	(18,311)
OG FTE – Faculty ⁽¹⁾	87.2	83.9	
FTE – LTA/ILTA Faculty ⁽¹⁾	13.8	15.0	
OG FTE – Staff ⁽²⁾	44.0	42.0	

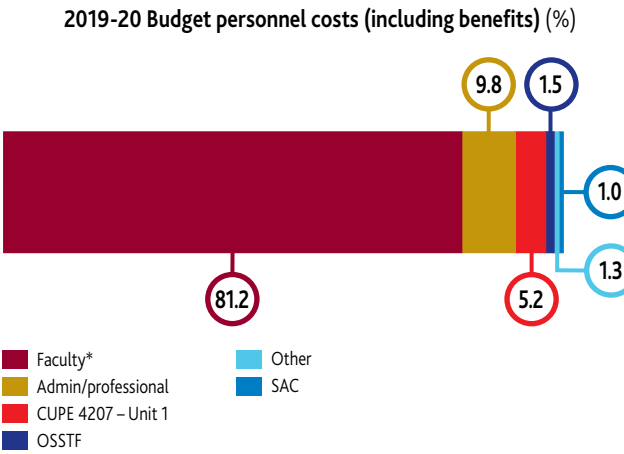


1) Ongoing (OG) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as 1 FTE.
(2) OG FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.
(3) Starting in this 2019-20 Budget Report, figures include the number of new-entry students in programs having a Winter Term start date. Undeclared Arts and Science students are also included in the Faculty totals, rather than 'No Faculty'.
(4) The 2017-18 UG values were adjusted in the 2019-20 Budget Report as it was determined they under-represented enrolments for the winter term.



	2019-20 Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual
Undergraduate average class size				
Overall		48.6	47.0	50.4
Year 1		68.2	62.2	69.5
Year 2		60.6	60.1	68.1
Year 3		39.5	38.1	38.7
Year 4		31.3	33.6	32.2
Headcount by major ⁽³⁾	3,681	3,576	3,501	3,497
FTE students taught				
Undergraduate ⁽⁴⁾		2,095	2,089	2,102
Graduate		524	582	520

Source: Institutional Analysis



*Note: BUFA positions, BUFA overload and Associate Deans.



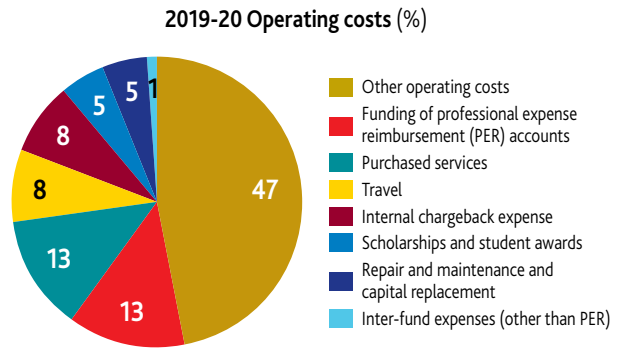
Faculty of Education

The Faculty of Education is a leader in the delivery of work-integrated learning through our Teacher Education, Early Childhood Education and Adult Education programs. Our Aboriginal programs support greater engagement with Aboriginal communities, engage Aboriginal adult learners and advance decolonization and reconciliation efforts of the University. Providing students with future-ready knowledge, competencies and skills, our programs contribute to the advancement of the Niagara and Ontario economies and social cohesion. Through our research and knowledge mobilization initiatives, our scholars and graduate students enhance the quality of teaching and learning in schools in Ontario and internationally. For information on the Faculty of Education, visit brocku.ca/education

Note: Revenue includes \$3,913,000 (\$3,324,000 in 2018-19) of student fees related to ISP and other Education programs.

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	4,493	3,736	3,516
Personnel costs	(17,912) 92.2%	(16,714) 91.1%	(16,349) 91.7%
Operating costs	(1,523) 7.8%	(1,624) 8.9%	(1,483) 8.3%
Total costs	(19,435) 100%	(18,338) 100%	(17,832) 100%
Net	(14,942)	(14,602)	(14,316)
OG FTE – Faculty ⁽¹⁾	45.7	45.5	
FTE – LTA/ILTA Faculty ⁽¹⁾	13.0	12.0	
OG FTE – Staff ⁽²⁾	38.4	38.5	

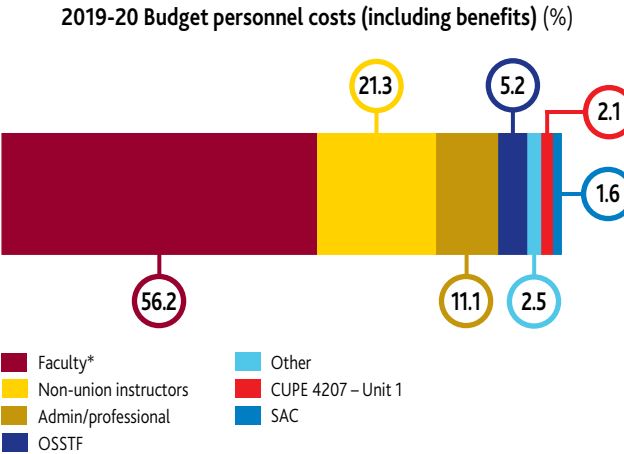
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(4) The 2017-18 UG values were adjusted in the 2019-20 Budget Report as it was determined they under-represented enrolments for the winter term.

	2019-20 Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual
Undergraduate average class size				
Overall		43.7	39.9	31.7
Year 1		80.7	66.5	72.1
Year 2		30.6	30.3	24.1
Year 3		43.1	70.2	55.7
Year 4		46.3	24.5	21.3
Headcount by major ⁽³⁾	1,787	1,728	1,699	1,770
FTE students taught				
Undergraduate ⁽⁴⁾		1,612	1,566	1,563
Graduate		182	201	187

Source: Institutional Analysis



*Note: BUFA positions, BUFA overload and Associate Deans.

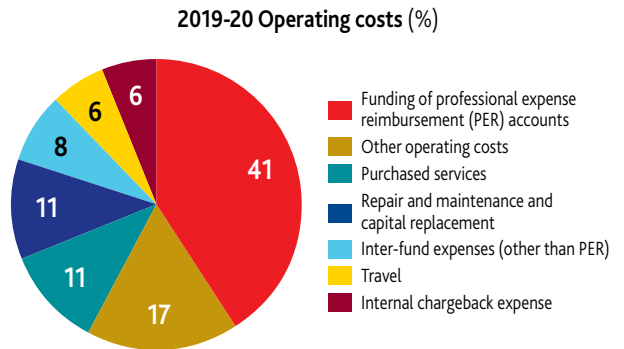


Faculty of Humanities

The work of the Faculty of Humanities inoculates against extremism by examining the cultural and intellectual frameworks of the world and the human experience. We work on figuring out what really happened or is happening, how we can know, and what we can do about it. We are the very embodiment of the Institutional Strategic Plan: our students have an experience unparalleled in any Ontario university, both in the classroom and beyond, as they engage with the world and consider how to improve it; our award-winning researchers and creative practitioners have international reputations and produce significant impact through their work; we enhance the life of our community through creative performances and exhibits, and intellectual events; and we actively pursue inclusion and accessibility through our teaching, research, creative activity, and service. For more information on the Faculty of Humanities and its programs, visit brocku.ca/humanities/

Note: Revenue includes \$473,000 (\$463,000 in 2018-19) of spending allocations from the Marilyn I. Walker School of Fine and Performing Arts Endowment Fund.

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	508	616	896
Personnel costs	(21,768) 96.5%	(21,475) 94.7%	(20,868) 94.2%
Operating costs	(788) 3.5%	(1,211) 5.3%	(1,280) 5.8%
Total costs	(22,556) 100%	(22,686) 100%	(22,148) 100%
Net	(22,048)	(22,070)	(21,252)
OG FTE – Faculty ⁽¹⁾	90.5	91.4	
FTE – LTA/ILTA Faculty ⁽¹⁾	4.0	3.5	
OG FTE – Staff ⁽²⁾	27.8	27.3	

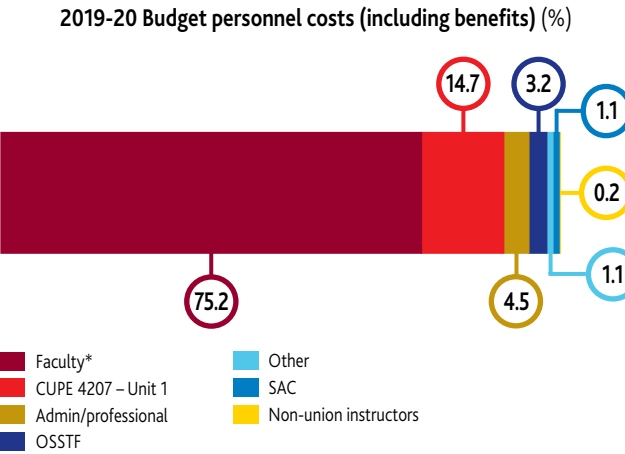


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(4) The 2017-18 UG values were adjusted in the 2019-20 Budget Report as it was determined they under-represented enrolments for the winter term.

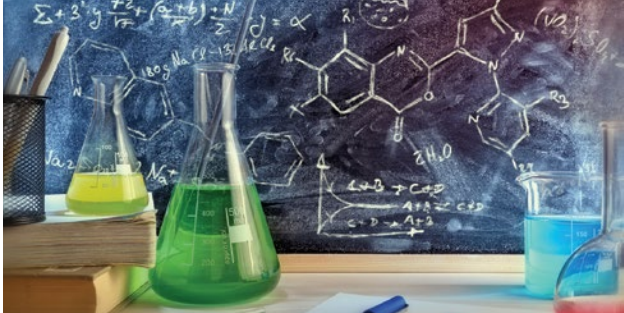


	2019-20 Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual
Undergraduate average class size				
Overall		33.7	35.7	36.6
Year 1		77.0	71.2	72.7
Year 2		32.2	32.4	31.7
Year 3		19.1	17.6	20.9
Year 4		8.7	11.4	11.6
Headcount by major ⁽³⁾	1,890	1,724	1,809	1,705
FTE students taught				
Undergraduate ⁽⁴⁾		2,146	2,227	2,079
Graduate		63	80	81

Source: Institutional Analysis



*Note: BUFA positions, BUFA overload and Associate Deans.



Faculty of Mathematics and Science

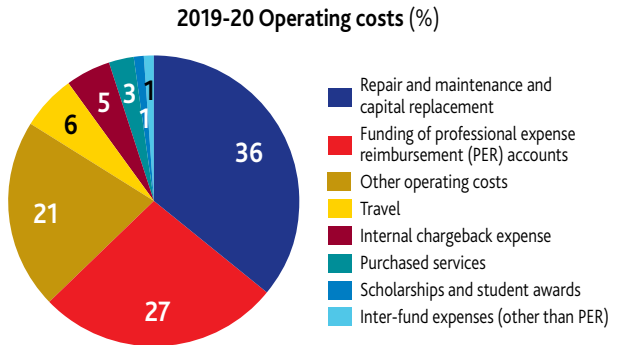
The Faculty of Mathematics and Science (FMS) develops and delivers programs (many with a co-op option) and courses to provide knowledge and hands-on experiences that serve as a strong foundation for its students. FMS aligns to the Institutional Strategic Plan in many ways, including by:

- Having a culture that focuses on multi and transdisciplinary approaches (as seen in Neuroscience, Biochemistry, etc.)
- Being leaders in bringing in funding from a wide range of sources to support research infrastructure and capacity (major Canadian Foundation for Innovation infrastructure grants, Natural Sciences and Engineering Research Council of Canada, etc.)
- Having our researchers work in a wide range of areas with both local and global impact, ranging from pharmaceutical development, to West Nile and Zika viruses, to grape and wine.
- Regularly participating in the program “Bridging our Worlds through Science”, and working with Brock Aboriginal Student Services and Six Nations Schools to increase participation of Indigenous students.

For information on the Faculty of Mathematics and Science, visit brocku.ca/mathematics-science

Note: Revenue includes \$265,000 (\$140,000 in 2018-19) of student fees related to the Materials Physics ISP program and \$300,000 (\$380,000 in 2018-19) funding related to Canada Research Chairs (shown as inter-fund revenue).

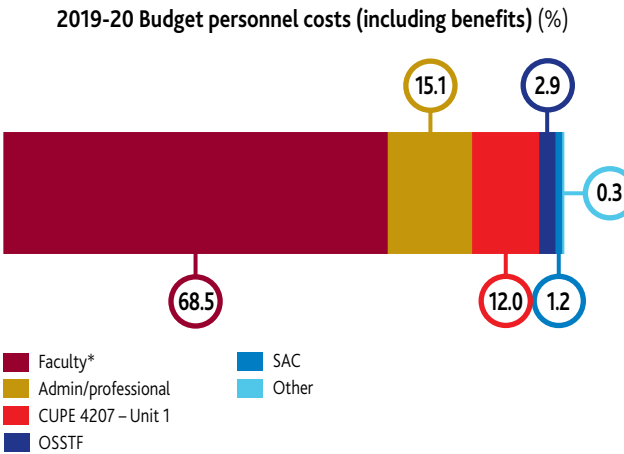
(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	647	641	855
Personnel costs	(21,929) 96.5%	(22,245) 96.5%	(21,275) 95.7%
Operating costs	(785) 3.5%	(818) 3.5%	(961) 4.3%
Total costs	(22,714) 100%	(23,063) 100%	(22,236) 100%
Net	(22,067)	(22,422)	(21,381)
OG FTE – Faculty ⁽¹⁾	67.7	69.9	
FTE – LTA/ILTA Faculty ⁽¹⁾	4.0	4.9	
OG FTE – Staff ⁽²⁾	48.0	47.0	



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(4) The 2017-18 UG values were adjusted in the 2019-20 Budget Report as it was determined they under-represented enrolments for the winter term.

	2019-20 Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual
Undergraduate average class size				
Overall		82.7	87.8	89.5
Year 1		275.6	242.0	234.1
Year 2		51.0	67.3	66.2
Year 3		27.7	29.8	27.7
Year 4		12.3	17.2	17.0
Headcount by major ⁽³⁾	2,377	2,230	2,115	2,027
FTE students taught				
Undergraduate ⁽⁴⁾		3,038	2,841	2,691
Graduate		197	176	150

Source: Institutional Analysis



*Note: BUFA positions, BUFA overload and Associate Deans.

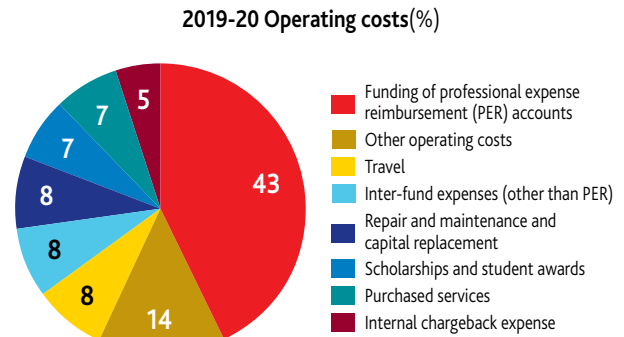


Faculty of Social Sciences

Brock's largest Faculty offers cutting-edge programs and diverse experiential learning opportunities, providing students with opportunities to push boundaries while developing the tools required to succeed in an ever-changing world. Home to both new and emerging fields of study, including environmental sustainability, politics, economics, psychology, labour studies, communication theory and business communications, applied disability studies, child and youth studies, social justice, applied linguistics, popular culture and film studies, geography and tourism, gender studies, and sociology, the Faculty of Social Sciences prepares students for multiple career paths. An emphasis on understanding complex phenomena through a variety of lenses helps students become innovative, engaged citizens ready to tackle the problems that matter most to them. Highlights of our strategic investments that promote institutional priorities include certificate program development; enhanced course offerings in blended, online and accelerated formats; and additional cohorts in professional accreditation programs. These initiatives increase accessibility for part-time students, provide opportunities for adult learners and promote community outreach. For information on the Faculty of Social Sciences, visit brocku.ca/social-sciences/

Note: Revenue includes \$332,000 (\$310,000 in 2018-19) funding related to Canada Research Chairs (shown as inter-fund revenue).

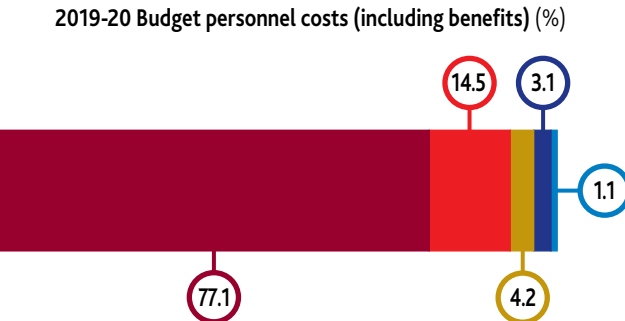
(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	349	459	479
Personnel costs	(37,796) 97.0%	(36,367) 96.6%	(35,496) 96.8%
Operating costs	(1,184) 3.0%	(1,287) 3.4%	(1,180) 3.2%
Total costs	(38,980) 100%	(37,654) 100%	(36,676) 100%
Net	(38,631)	(37,195)	(36,197)
OG FTE – Faculty ⁽¹⁾	155.9	153.0	
FTE – LTA/ILTA Faculty ⁽¹⁾	6.8	4.7	
OG FTE – Staff ⁽²⁾	39.1	38.6	



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(4) The 2017-18 UG values were adjusted in the 2019-20 Budget Report as it was determined they under-represented enrolments for the winter term.

	2019-20 Budget	2018-19 Actual	2017-18 Actual	2016-17 Actual
Undergraduate average class size				
Overall		70.4	81.7	83.0
Year 1		246.1	251.7	245.6
Year 2		91.7	103.3	109.8
Year 3		47.7	49.8	52.2
Year 4		20.2	24.9	22.5
Headcount by major ⁽³⁾	5,997	5,625	5,765	6,014
FTE students taught				
Undergraduate ⁽⁴⁾		4,752	4,802	4,843
Graduate		364	329	327

Source: Institutional Analysis



*Note: BUFA positions, BUFA overload and Associate Deans.

Academic support

Faculty of Graduate Studies

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	365	360	326
Personnel costs	(1,347) 89.3%	(1,346) 85.4%	(1,228) 83.3%
Operating costs	(162) 10.7%	(230) 14.6%	(247) 16.7%
Total costs	(1,509) 100%	(1,576) 100%	(1,475) 100%
Net	(1,144)	(1,216)	(1,149)
OG FTE – Faculty ⁽¹⁾	1.0		
OG FTE – staff ⁽²⁾	13.0	15.0	

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(2) OG FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

Brock embraces integrative graduate education as a pathway to independence and a breadth of career options built on a foundation of collegial mentorship, collaboration, transparency and merit. Accordingly, our 48 graduate programs embrace contemporary issues, highlighting and pushing the boundaries of current thought, ongoing progress, and future developments across and between disciplines. The Faculty of Graduate Studies (the Faculty) has a critical role in meeting the Institutional Strategic Plan’s goal to build research capacity across the University, thereby positioning Brock as a key comprehensive university for the 21st century.

The Faculty is the centralized administrative and academic entity for the University’s 48 graduate programs. We therefore operate across all Faculties and we are intimately involved in integrative recruitment and retention efforts for both undergraduate and graduate levels. We align with the Institutional Strategic Plan by ensuring these initiatives encourage inclusivity, accessibility, reconciliation and decolonization.

The Faculty oversees all graduate applications, admissions and registration, ongoing enrolment and records, funding, internal and external graduate scholarships and awards, and graduate student essential skills and professional development (VITAE) programming.

In collaboration with Brock’s Graduate Council and the Senate Graduate Studies Committee, the Faculty ensures the development and enforcement of all relevant rules, regulations and policies concerning graduate studies. In collaboration with the Graduate Students’ Association,

the Faculty also advocates for graduate student needs and issues on campus. In alignment with the Institutional Strategic Plan, we hope to offer a transformational and accessible academic and university experience to our graduate students, and enhance the life and vitality of our local region and beyond.

Note: Revenue includes \$350,000 (\$350,000 in 2018-19) from the Ontario University Application Centre.

Library

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	211	507	114
Personnel costs	(5,567) 50.5%	(5,630) 50.4%	(4,778) 48.9%
Operating costs	(5,453) 49.5%	(5,550) 49.6%	(4,988) 51.1%
Total costs	(11,020) 100%	(11,180) 100%	(9,766) 100%
Net	(10,809)	(10,673)	(9,652)
OG FTE – Faculty ⁽¹⁾	17.0	17.6	
FTE – LTA/ILTA Faculty ⁽¹⁾	1.8	1.0	
OG FTE – staff ⁽²⁾	33.3	34.7	

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(2) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

The Brock University Library enriches teaching, learning and research at Brock through collaborative expertise, rich content and inclusive spaces. The Library supports student success by providing the competencies, tools and resources that learners need to excel in a changing environment; advances knowledge by providing access to scholarly information and through active engagement in the research lifecycle; and inspires discovery by fostering creative engagement with technology. The Brock University Library includes the James A. Gibson Library; the Map, Data and GIS Library; the Archives and Special Collections; and the new Digital Scholarship Lab and Makerspace in the newly built Rankin Family Pavilion. The Library comprises six departments and a staff of 53, of whom 19 are professional librarians. The Brock Library has a new strategic plan with four strategic pillars highlighting student success; the research lifecycle; community engagement; and strengthening capacity. For more information, visit brocku.ca/library

Note: Operating costs include \$4,942,000 of library acquisitions (\$4,845,000 in 2018-19) and \$443,000 of repairs and maintenance costs (\$90,000 in 2018-19).

Research Services

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	2,537	2,136	2,080
Personnel costs	(1,610) 33.4%	(1,543) 46.9%	(1,346) 46.2%
Operating costs	(3,207) 66.6%	(1,745) 53.1%	(1,570) 53.8%
Total costs	(4,817) 100%	(3,288) 100%	(2,916) 100%
Net*	(2,280)	(1,152)	(836)
OG FTE – staff ⁽¹⁾	19.0	18.0	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

Research Services, as defined in the 2019-20 budget, includes the Office of Research Services (ORS), costs related to research involving animals (Animal Care), the Research Ethics Board and its operations, the Cuvée Grand Tasting event, funding of the Cool Climate Oenology and Viticulture Institute (CCOVI), and support for other transdisciplinary research institutes and activities. (Note: Costs related to the office of the Vice-President, Research are included in the Senior Academic and Administration Team responsibility centre.)

ORS supports Brock’s strategic priority of advancing research capacity across the University. Staff assist researchers in crafting grant proposals, administer contracts and funding, and provide support for commercialization and intellectual property management. ORS continuously strives to improve service to our researchers by identifying opportunities for improving process efficiencies and reducing timelines. The 2019-20 budget includes measures to improve operations. A new research administration and database management system will also be implemented in 2019-20. ORS is also working to establish a focal point for funders, industry, community groups and researchers to connect and build awareness of Brock University as a centre of research excellence. For information on the ORS, visit brocku.ca/research. For information on research involving animals, visit brocku.ca/research-at-brock/office-of-research-services/research-ethics-office/#animal-care

The Cuvée Grand Tasting event, hosted by CCOVI, helps attendees discover Ontario’s best VQA wines while also raising thousands of dollars to fund academic scholarships and research. Visit cuvée.ca/grand-tasting/

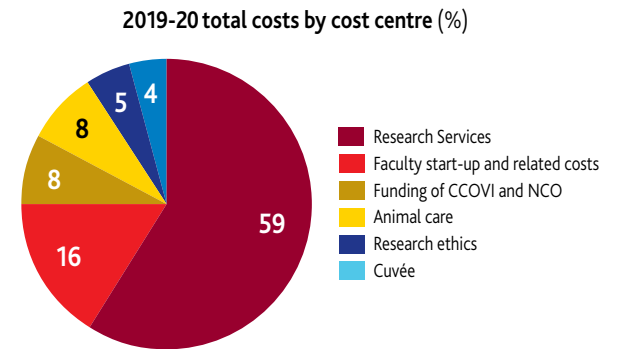
* The above costs do not reflect the direct revenue or expenses of research. Nor do they reflect the research portion of Faculty members’ salary and benefits (standardly 40 per cent) and other overhead related costs. Faculty members’ salary and benefits are reflected in the Teaching Faculties.

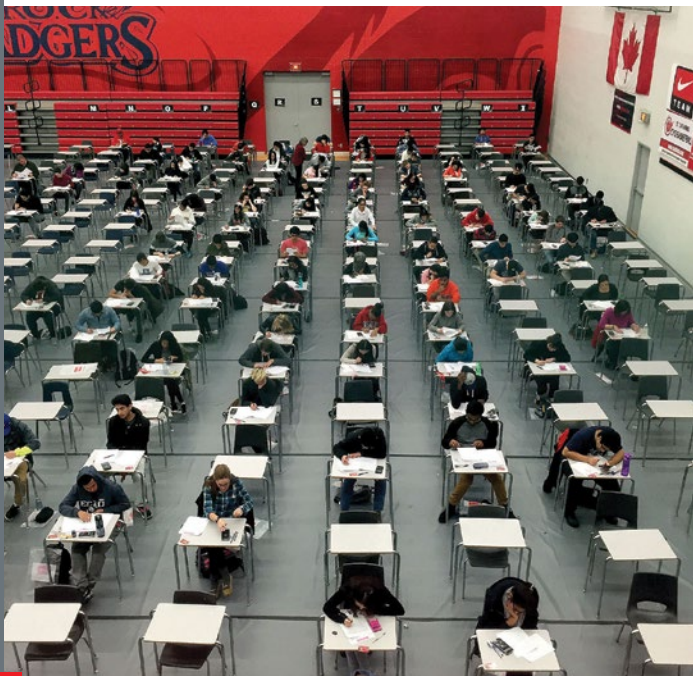
CCOVI is Brock’s flagship transdisciplinary institute. It defines a place, not only within the University, to network faculty, students and staff dedicated to advancing the Canadian grape and wine industry. It extends to partnering academic communities, federal and provincial government research organizations, and regional grape and wine industry groups across Canada, as well as cool climate wine regions around the world. For information on CCOVI, visit brocku.ca/ccovi

Brock continues to support transdisciplinary research through dedicated funding support to a number of other institutes – incubators of innovation that have high impact on the community

Funding in the 2019-20 budget is also directed to researchers through new internal research seed grants and awards programs that can accelerate research activity and enhance the competitiveness of grant applications to major funders.

Note: Revenue includes \$2,067,000 of grant revenue related to the Research Support Fund (\$1,850,000 in 2018-19). Operating costs include, \$1,024,000 of funding for VPR Research Excellence support (new in 2019-20); \$750,000 funding of the start-up funds and related costs for new faculty members and librarians (included in the University Global responsibility centre in 2018-19) and \$385,000 of funding for the Cool Climate Oenology and Viticulture Institute and the Niagara Community Observatory (NCO) (\$518,000 in 2018-19).





Centre for Pedagogical Innovation

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	110	233	219
Personnel costs	(737) 76.1%	(831) 74.9%	(687) 65.4%
Operating costs	(232) 23.9%	(278) 25.1%	(364) 34.6%
Total costs	(969) 100%	(1,109) 100%	(1,051) 100%
Net	(859)	(876)	(832)
OG FTE – staff ⁽¹⁾	8.2	8.5	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

The Centre for Pedagogical Innovation (CPI), as defined in the 2019-20 budget, includes teaching and learning advancement and online learning.

CPI is committed to fostering a culture of excellence in teaching and learning across the University. Through educational outreach and services to Brock faculty, instructors, teaching assistants and staff, CPI brings people together to explore effective teaching and learning practices, as well as innovative pedagogies, both in the classroom and online. CPI also assists departments and instructors in the design, development and delivery of online and blended courses and programs. For more information, visit brocku.ca/pedagogical-innovation/what-we-offer/technology-enabled-learning/

Student specific

The Office of the Registrar

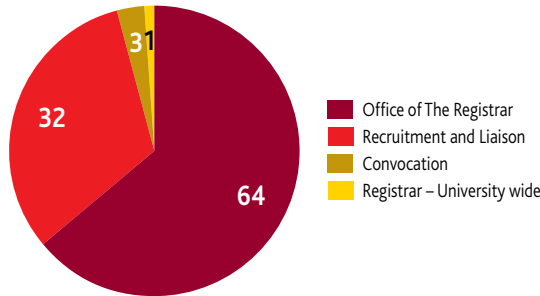
(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	2,015	2,039	2,510
Personnel costs	(4,392) 80.7%	(3,948) 76.9%	(3,502) 67.1%
Operating costs	(1,048) 19.3%	(1,184) 23.1%	(1,719) 32.9%
Total costs	(5,440) 100%	(5,132) 100%	(5,221) 100%
Net	(3,425)	(3,093)	(2,711)
OG FTE – staff ⁽¹⁾	53.9	44.6	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

The Office of the Registrar supports the Institutional Strategic Plan by providing a wide range of services that include recruitment, admissions, Brock Central, registration, curriculum management support, maintenance and enhancement of the student information system, examinations and scheduling, grade reporting, degree audit, and Convocation. It issues official academic transcripts and is responsible for maintaining the integrity of the University's student academic record. For information on the Office of the Registrar, visit brocku.ca/registrar

Note: Revenue includes \$1,200,000 (\$990,000 in 2018-19) from the Ontario Universities' Application Centre and in 2018-19 \$211,000 grant revenue related to the Credit Transfer Institutional Grant.

2019-20 total costs by cost centre (%)



Student Life and Community Experience

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	179	185	134
Personnel costs	(710) 77.6%	(766) 80.0%	(686) 80.7%
Operating costs	(205) 22.4%	(191) 20.0%	(164) 19.3%
Total costs	(915) 100%	(957) 100%	(850) 100%
Net	(736)	(772)	(716)
OG FTE – staff ⁽¹⁾	6.6	8.2	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

Student Life and Community Experience (SLCE) supports the Institutional Strategic Plan by offering programs and services that support student success through co-curricular learning activities, campus involvement, leadership development, community engagement, off-campus living, and student rights and responsibilities. SLCE also includes First-Year Experience, an integrated set of programs and supports to help students excel throughout their first year at Brock. For information, visit brocku.ca/student-life

The Faith and Life Centre provides opportunities for friendship, education, spiritual counselling and personal growth. For information on the Faith and Life Centre, visit brocku.ca/campus-ministries



Student Wellness and Accessibility

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	3,027	2,684	3,058
Personnel costs	(3,254) 69.4%	(2,938) 69.3%	(2,501) 61.5%
Operating costs	(1,437) 30.6%	(1,301) 30.7%	(1,568) 38.5%
Total costs	(4,691) 100%	(4,239) 100%	(4,069) 100%
Net	(1,664)	(1,555)	(1,011)
OG FTE – staff ⁽¹⁾	32.9	31.1	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

The team at the Student Wellness and Accessibility Centre (SWAC) are driven by the vision of health, wellness and personal success for all students. The team consists of Student Health, Counselling and Accessibility Services.

Our unit supports the Institutional Strategic Plan by supporting a transformational and accessible academic and university experience, enhancing the life and vitality of our local region and beyond through community partnerships, and fostering a culture of inclusivity, accessibility, reconciliation and decolonization.

Operations are supported through grants from BUSU, GSA, MTCU and the Niagara Community Foundation.

Student Health Services offers a diverse range of health-care services. A psychiatrist and primary care physicians are available to students at the main campus in two locations – Campus Pharmacy and Harrison Hall; services include physical exams, sexual and reproductive health, first aid for injuries, mental health, wellness counselling, injections, prescriptions, and referrals to other health professionals and services.

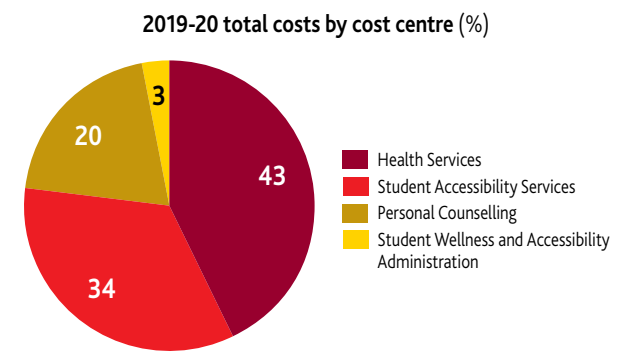
Student Accessibility Services supports students with medical conditions (physical and mental), as well as learning and

sensory disabilities during their time at the University. Staff work with students to develop individualized accommodation plans based on documented disability-related needs. They also provide individualized and group support to build students’ self-advocacy skills and learning strategies in keeping with their strengths.

Personal Counselling Services offers students individual, group and crisis counselling. These services are provided by professional therapists employed by Brock as well as contracted through a purchase of services agreement with Morneau Shepell, Canadian Mental Health Association of Niagara and Community Addiction Services of Niagara. Students can also access intensive supports through our FITA program (From Intention to Action).

The Health Promotion team provides information, programming and outreach for students in important aspects of student life, such as stress management, healthy relationships and physical and mental wellness.

Note: Revenue includes \$983,000 (\$977,000 in 2018-19) of student fees and \$1,093,000 (\$923,000 in 2018-19) of grant revenue. Operating costs include \$1,120,000 (\$1,043,000 in 2018-19) of professional fees and contracted services, including physicians and counselling services.



Student Success Centre

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	806	1,042	1,181
Personnel costs	(1,356) 91.6%	(1,355) 89.6%	(1,324) 79.6%
Operating costs	(125) 8.4%	(158) 10.4%	(340) 20.4%
Total costs	(1,481) 100%	(1,513) 100%	(1,664) 100%
Net	(675)	(471)	(483)
OG FTE – staff ⁽¹⁾	16.0	15.5	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

The Student Success Centre, as defined in the 2019-20 budget, includes A-Z Learning Services, Academic Advising, and Aboriginal Student Services.

Our unit supports the Institutional Strategic Plan by providing students with proactive academic support services, offering cultural supports to students and the community, and promoting reconciliation and decolonization.

A-Z Learning Services helps Brock students with a broad range of challenges as they transition to and progress through their University life. Workshops and drop-in services are available throughout the year to help students with time management, note-taking, writing, math and science, exam preparation and more.

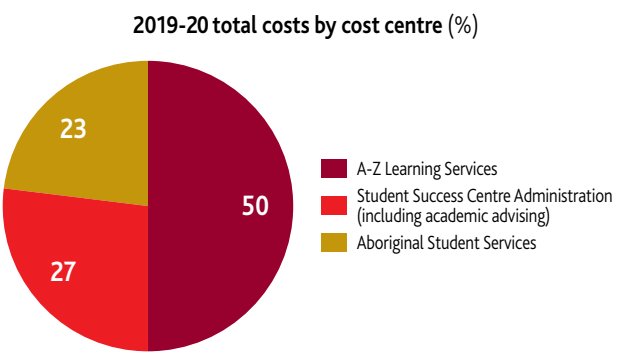
Academic Advising provides one-on-one advice for students to help them achieve their academic goals. This service is helpful for students who are considering changing their

major and/or exploring adding a minor, students who are undeclared/undecided, students without a specific major, students returning to studies following an absence, and students on academic probation.

Aboriginal Student Services is dedicated to helping all Aboriginal students, including First Nations, Métis and Inuit, to make the transition to the Brock University community, and to be successful in their program of study. Support and resources are provided to enhance students’ academic, cultural, personal and spiritual life at Brock in a culturally sensitive manner.

For more information, visit brocku.ca/student-success-centre/

Note: Revenue includes \$502,000 (\$776,000 in 2018-19) of grant revenue and \$289,000 (\$189,000 in 2018-19) of program fee revenue as part of A-Z Learning Services.



Brock International

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	5,654	5,631	5,221
Personnel costs	(4,806) 68.8%	(4,699) 67.1%	(3,830) 64.3%
Operating costs	(2,183) 31.2%	(2,301) 32.9%	(2,126) 35.7%
Total costs	(6,989) 100%	(7,000) 100%	(5,956) 100%
Net	(1,335)	(1,369)	(735)
OG FTE – staff ⁽¹⁾	56.7	59.3	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

Brock International, as defined in the 2019-20 budget, includes English as a Second Language (ESL) Services, the Office of International Market Development (IMD) and Brock International Services. Through its programs, services and opportunities, Brock International helps to foster a culture of inclusivity, accessibility and decolonization both locally, nationally and internationally.

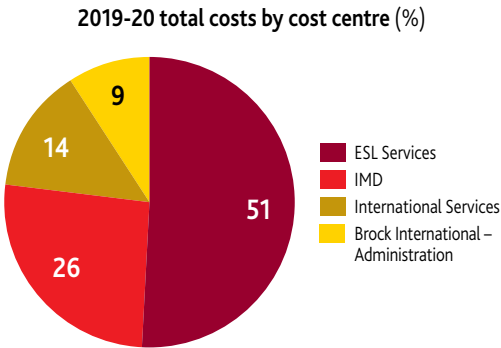
ESL Services offers a path for International Students with limited English proficiency to gain essential language skills so they can participate in Brock’s undergraduate programs. The diversity that this cohort brings into Brock programs each semester adds to its internationalization “enhancing the life and vitality of our local region and beyond” as many of these students remain in Canada after graduation to take up careers in their chosen fields. ESL Services offers English courses to students from all over the world through a mixture of formal classroom settings (including

IELP and SELP programs) and sociocultural activities. For information on ESL Services, visit brocku.ca/esl-services

IMD supports the Institutional Strategic Plan by offering a transformational and accessible academic and university experience to prospective international students. IMD pursues active global recruitment of prospective ESL, undergraduate and graduate students, while also seeking to identify and develop partnership pathways, build global brand recognition, enhance product awareness and cultivate relationships with external partners worldwide. IMD offers international student recruitment, including identifying market needs and new opportunities. For information on IMD, visit brocku.ca/international/future/connect/

Brock International Services supports the Institutional Strategic Plan by helping all international students to get the most out of their studies and experience at Brock. In doing so, we are supporting a culture of community engagement and Inclusivity. The mission of Brock International Services is to provide services and support to all international and Canadian students, visiting international scholars, Brock faculty and researchers, institutional partners, and visitors by offering a wide range of high-quality programs, activities and international opportunities. For information on Brock International Services, visit brocku.ca/international-services

Note: Revenue includes \$5,300,000 (\$5,105,000 in 2018-19) of student fees related to ESL services. Operating costs include \$736,000 (\$780,000 in 2018-19) of contracted services, mainly related to student recruitment commissions.



Co-op, Career and Experiential Education

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	2,445	2,516	2,302
Personnel costs	(3,424) 89.3%	(3,251) 82.4%	(2,857) 87.7%
Operating costs	(409) 10.7%	(692) 17.6%	(402) 12.3%
Total costs	(3,833) 100%	(3,943) 100%	(3,259) 100%
Net	(1,388)	(1,427)	(957)
OG FTE – staff ⁽¹⁾	39.6	38.0	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

Co-op, Career and Experiential Education supports the Institutional Strategic Plan and is the overarching department for all things related to student and new graduate employment, curricular experiential education, and career development on campus – both for undergraduate and graduate students. The department consists of the following operational areas: Co-operative Education, Career Education (Campus and Goodman Career Education) and Experiential Education. A team of dedicated human resources, career development and experiential professionals work with students, employers, faculty and community members in their employment and/or experiential needs. For more information, visit brocku.ca/ccee

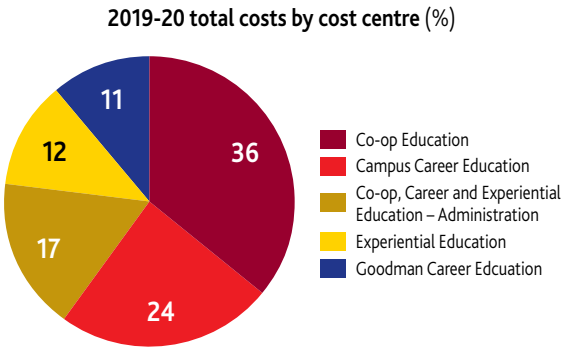
Co-operative education offers a valuable opportunity for students to enhance their education by acquiring career-related work experience before graduation. Undergraduate and graduate students gain practical experience, develop a network of contacts and obtain a better understanding of careers in their field.

Career Education offers career exploration and development information, as well as resources to support students and alumni. Career Education provides employers and community members with information and services about on-campus recruiting and talent brand opportunities. Included in the Career Education department is also Goodman Career Education, which operates within this unit. The funding is provided through the Goodman School of Business as well as student levies. This office helps Business and Accounting students navigate the career planning process from first year to graduation.



Experiential Education promotes faculty, staff, students and community partners working together to provide opportunities for students to apply their classroom learning through hands-on, real-world experience. Undergraduate and graduate students reflect on their experiences in order to build skills, realize competencies and contribute to the community, both within Niagara and beyond, in order to prepare for their careers and build beneficial connections that will help along the way. Experiential opportunities include internships, placements, field courses, service-learning, labs and more, and are available in every Faculty at Brock.

Note: Revenue includes \$1,642,000 (\$1,576,000 in 2018-19) of co-op student fees. In addition, co-operative education students pay tuition (applicable half-credit fee for each work term). However, like the Faculties, the revenue shown in the units does not include the allocation of Global tuition. In addition, the 2019-20 budget also includes \$417,000 (\$410,000 in 2018-19) of internal chargeback revenue from the Goodman School of Business to support Goodman Career Education. Operating costs include \$109,000 (\$107,000 in 2018-19) of repairs and maintenance and capital replacement costs, mainly related computer software.



Brock Sports and Recreation

(\$000s)	2019-20 Budget ⁽²⁾	2018-19 Budget ⁽²⁾	2017-18 Actual
Revenue	7,831	6,983	6,906
Personnel costs	(5,084) 56.3%	(5,269) 61.4%	(4,638) 59.3%
Operating costs	(3,946) 43.7%	(3,312) 38.6%	(3,181) 40.7%
Total costs	(9,030) 100%	(8,581) 100%	(7,819) 100%
Net	(1,199)	(1,598)	(913)
OG FTE – staff ⁽¹⁾	33.5	35.1	

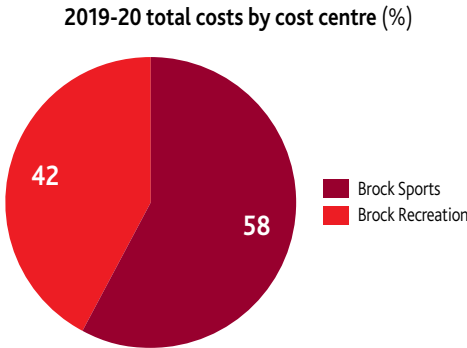
(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.
(2) 2019-20 and 2018-19 figures include an overhead allocation from the Ancillary Services shared services unit.

Brock Sports takes a leadership role and engages the community through sporting events and activities, tournaments, community partnerships, and the Badgers Sports Camp programs. Badgers men’s and women’s teams provide more than 900 students with the opportunity to participate in OUA and USPORTS competitions. Brock Sports also runs the Brock Sports Performance Centre and the Brock Sports Medicine Clinic. For more information, visit gobadgers.ca

Providing community and campus programming through student experiential learning opportunities defines the Brock Recreation department. The Brock Recreation department offers community-based programming that includes aquatics programs, camps for children and youth, school-based learning programs, and job skill certification programs. Brock Recreation also provides an

environment that engages active student participation in inclusive and diverse intramural activities. For information on programming, visit brocku.ca/recreation

Note: Revenue includes \$3,149,000 (\$3,086,000 in 2018-19) of student ancillary fees and \$4,160,000 (\$3,179,000 in 2018-19) of sales and services revenue, including program/activity and instructional fees related to intramurals, Badgers men’s and women’s teams, Badgers Sports Camp programs, aquatics programs and other youth and community-based programming. Operating costs include \$575,000 (\$513,000 in 2017-18) of repairs and maintenance and capital replacement costs.



Shared services

Senior Academic and Administration Team

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue			46
Personnel costs	(4,184) 87.2%	(3,156) 86.1%	(2,863) 80.9%
Operating costs	(614) 12.8%	(508) 13.9%	(678) 19.1%
Total costs	(4,798) 100%	(3,664) 100%	(3,541) 100%
Net	(4,798)	(3,664)	(3,495)
OG FTE – staff ⁽¹⁾	23.3	14.8	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

As the University moves forward with the newly approved Institutional Strategic Plan, the University’s leadership is taking an active role in advancing the strategic priorities as set out in this plan.

Senior Academic and Administration Team, as defined in the 2019-20 budget report, represents a number of the offices of senior administration as well as the operating costs of the Board of Trustees and Senate. The senior administrative offices included are: the President; the Vice-President, Administration; the Provost and Vice-President, Academic; the Vice-President, Research; the Vice-Provost and Associate Vice-President, Academic; the Vice-Provost, Teaching, Learning and Student Success; the Vice-Provost, Enrolment Management and International; the Vice-Provost, Indigenous Engagement; and the Special Advisor on Strategic Engineering.

Of these offices of senior administration, the Office of the Special Advisor, Strategic Engineering and the Office of the Vice-Provost, Indigenous Engagement are new to the 2019-20 budget. These two new leadership offices specifically support the Institutional Strategic Plan in the areas of student experience, community and inclusivity.



Information Technology Services

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	454	444	441
Personnel costs	(5,901) 73.5%	(6,177) 74.5%	(5,984) 76.8%
Operating costs	(2,123) 26.5%	(2,109) 25.5%	(1,811) 23.2%
Total costs	(8,024) 100%	(8,286) 100%	(7,795) 100%
Net	(7,570)	(7,842)	(7,354)
OG FTE – staff ⁽¹⁾	58.2	61.2	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

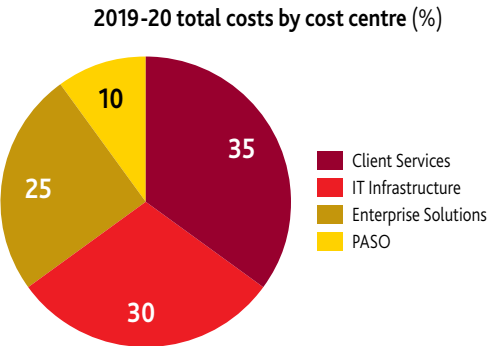
Information Technology Services (ITS) is a trusted partner in the University's teaching, learning, research and administrative initiatives and in the broader Niagara community. Our mission is to foster collaboration and trust, develop and enhance a reliable technology-rich environment, provide secure and accessible systems and continue promoting a service-oriented culture within ITS to support the Brock community. ITS is comprised of four teams – Enterprise Solutions, Client Services, IT Infrastructure and the Project and Administrative Support Office (PASO). The Enterprise Solutions team provides support for Workday, Student and Administrative systems, data decision support, as well as software development. Client Services provides support through a centralized Help Desk, desktop support, classroom technology, audio-visual support and video/teleconferencing, as well as providing Cyber Security Awareness training. IT Infrastructure manages a centralized data centre, virtual servers, network access across campus, infrastructure security



and the telephone system. PASO supports the ITS department for all administrative day-to-day operations and projects, including planning, procurement, maintenance schedules and budgeting. For more information on ITS, visit brocku.ca/information-technology

Note: Revenue includes \$362,000 (\$366,000 in 2018-19) of internal chargeback revenue related to the Residence Technology Fee. Operating costs include \$597,000 (\$525,000 in 2018-19) of purchased services including, internet, telephone and other contracted services and \$1,302,000 (\$1,334,000 in 2018-19) of repairs and maintenance and capital replacement costs.

In addition to the budget reported in the ITS responsibility centre, \$3,790,000 in Information Technology Services projects are budgeted in the Capital responsibility centre. Details on these expenditures can be found on page 77.



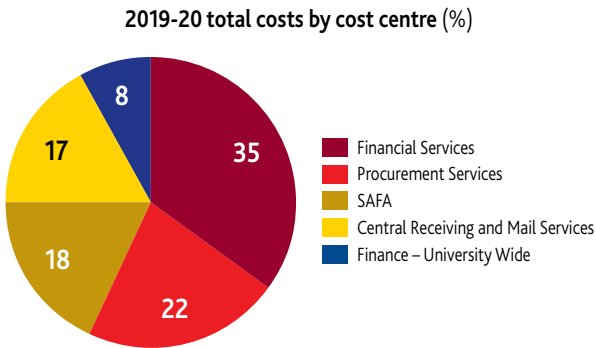
Financial Services

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	359	493	673
Personnel costs	(3,009) 82.7%	(3,038) 82.1%	(2,715) 80.1%
Operating costs	(630) 17.3%	(661) 17.9%	(675) 19.9%
Total costs	(3,639) 100%	(3,699) 100%	(3,390) 100%
Net	(3,280)	(3,206)	(2,717)
OG FTE – staff ⁽¹⁾	37.0	37.0	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

Financial Services is responsible for the efficient control, budgetary guidance and analytics of the financial activities of the University through development of the fiscal framework in support of the Institutional Strategic Plan. Financial Services also has shared responsibility for various operating units. Procurement Services, the Student Accounts and Financial Aid (SAFA) office, and Central Receiving and Mail Services are also part of Financial Services. For more information on Financial Services, visit brocku.ca/finance

Note: Operating costs include \$115,000 (\$101,000 in 2018-19) of financial expenditures, related to bank fees and service charges and \$199,000 (\$179,000 in 2018-19) of audit fees and other professional fees and contracted services.



Human Resources

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	261	263	249
Personnel costs	(3,523) 84.8%	(3,310) 83.4%	(3,209) 81.5%
Operating costs	(633) 15.2%	(660) 16.6%	(727) 18.5%
Total costs	(4,156) 100%	(3,970) 100%	(3,936) 100%
Net	(3,895)	(3,707)	(3,687)
OG FTE – staff ⁽¹⁾	35.0	34.3	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

The Human Resources Department directly supports the Institutional Strategic Plan by supporting the attraction, retention and development of key organizational talent needed to execute on the four strategic priorities. As a result of the new Institutional Strategic Plan, the University will require new skills and competencies in its staff and faculty. Through its main portfolios of HR Advising and Talent Management, Employee Services (including Compensation, Benefits and Pension), Faculty and Staff Relations, Health, Safety and Wellness, and HR Systems and Analytics, Human Resources staff will play a vital role in defining what the University needs from its talent and in developing its people in support of the Institutional Strategic Plan. As well, Human Resources will continue to play an important role in supporting the development of an organizational culture that is safe, truly inclusive and accessible. For more information on Human Resources, visit brocku.ca/hr

Note: Operating costs include \$391,000 (\$394,000 in 2018-19) of legal fees and other professional fees and contracted services.

University Marketing and Communications

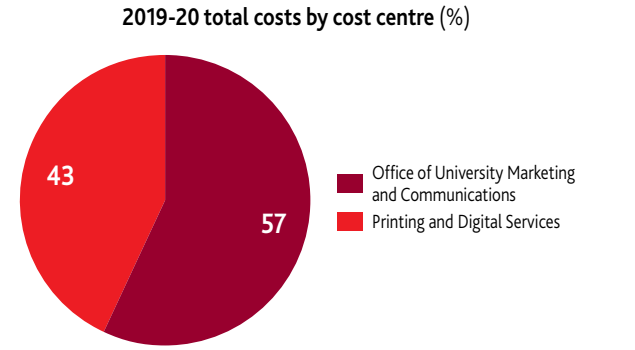
(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	1,450	1,552	1,612
Personnel costs	(1,507) 43.4%	(1,614) 43.6%	(1,444) 40.3%
Operating costs	(1,963) 56.6%	(2,088) 56.4%	(2,141) 59.7%
Total costs	(3,470) 100%	(3,702) 100%	(3,585) 100%
Net	(2,020)	(2,150)	(1,973)
OG FTE – staff ⁽¹⁾	19.3	20.0	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

University Marketing and Communications represents the Office of University Marketing and Communications (UMC) as well as Printing and Digital Services (PDS). UMC supports the Institutional Strategic Plan and provides the strategic direction for Brock University’s brand, marketing, and communications efforts. As stewards of Brock’s brand and reputation, UMC tells the Brock story to the University’s many and varied audiences, including students, prospective students, staff and faculty, the community, industry, and the government. UMC’s key responsibilities include brand management, integrated marketing and communications, media relations and public affairs, social media, web and digital content development, and community engagement. Learn more about UMC at brocku.ca/marketing-communications

Printing and Digital Services is the official on-campus provider for printing, stationery and the management of the fleet of multifunction copiers across campus. The department provides a full in-house manufacturing facility to produce a wide range of print materials for academic, administrative and student print requirements. For information, visit brocku.ca/printing

Note: Revenue includes \$1,180,000 (\$1,205,000 in 2018-19) of internal charges to other departments by PDS.



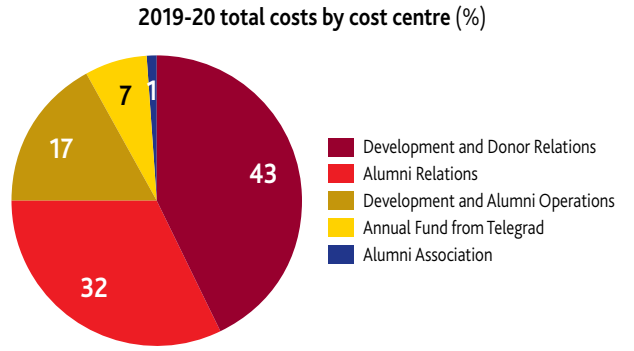
Development and Alumni Relations

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	694	703	651
Personnel costs	(1,744) 78.8%	(1,807) 77.1%	(1,657) 74.0%
Operating costs	(470) 21.2%	(537) 22.9%	(581) 26.0%
Total costs	(2,214) 100%	(2,344) 100%	(2,238) 100%
Net	(1,520)	(1,641)	(1,587)
OG FTE – staff ⁽¹⁾	20.1	18.5	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

The Department of Development and Alumni Relations aligns with the Institutional Strategic Plan by raising funds for strategic plan fundraising priorities, including funding for the transformational student experience, enhancing research, and collaborating with partners from the local region and beyond to deliver philanthropic support. The Department is responsible for Brock’s philanthropic activity, alumni engagement and maintaining records to stay in touch with Brock’s more than 100,000 alumni. The department works with donors who provide philanthropic support for University priorities, including capital projects, teaching and learning, technology and student support, and with the volunteer Brock University Alumni Association Board of Directors. For more information, visit brocku.ca/bold-new-brock and brocku.ca/alumni

Note: Revenue includes \$366,000 (\$361,000 in 2018-19) of affinity revenue.



Shared Services Support

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	268		49
Personnel costs	(2,509) 76.5%	(2,119) 89.4%	(1,813) 80.0%
Operating costs	(771) 23.5%	(251) 10.6%	(453) 20.0%
Total costs	(3,280) 100%	(2,370) 100%	(2,266) 100%
Net	(3,012)	(2,370)	(2,217)
OG FTE – staff ⁽¹⁾	23.5	20.5	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

Shared Services Support, as defined in the 2019-20 budget, represents the Office of Government Relations, the Office of the University Secretariat, the Internal Audit Department, Human Rights and Equity Services, and Institutional Analysis and Planning.

The University Secretariat supports the Institutional Strategic Plan by working to ensure that the University’s two governing bodies (Board of Trustees and Senate) and their committees operate effectively and efficiently by providing administrative services, research and analysis, and general support. The Office of the University Secretariat also has primary responsibility for the administration of the Freedom of Information and Protection of Privacy Act (FIPPA), and overseeing and managing the legal services provided to the University by the University’s legal counsel. The Secretariat also manages the University’s policy framework and processes as well as the University’s record management program. For more information on the University Secretariat, visit brocku.ca/university-secretariat

The Office of Government Relations builds relationships at all levels of government to advance Brock University’s strategic priorities and to raise awareness about the University’s unique areas of strength. The office is responsible for supporting Brock’s strategic priorities with all levels of government by:

- Monitoring and providing advice on public policy and programs
- Building relationships with elected representatives and non-elected officials
- Supporting Brock’s government advocacy
- Acting as a liaison and central point of contact
- Co-ordinating strategic communications and engagement
- Facilitating government visits to Brock’s campus

- Engaging with sector associations including Universities Canada and the Council of Ontario Universities (COU)

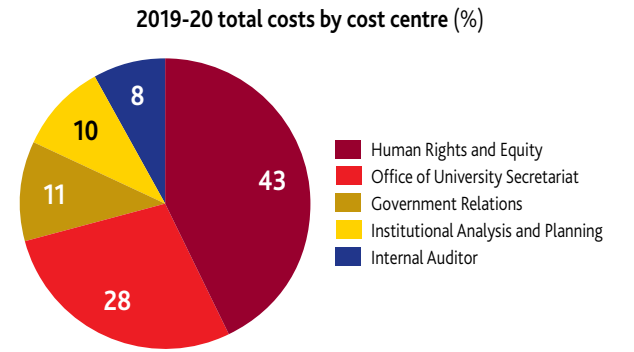
For more information on the Office of Government Relations, visit brocku.ca/government-relations

Institutional Analysis and Planning gathers, processes, interprets and translates campus data into useful information for University decision-makers, the government and the general public, focusing on enrolment, retention and graduation statistics; institutional characteristics, survey analysis and support; and ad hoc requests. For information on Institutional Analysis and Planning, visit brocku.ca/institutional-analysis

Internal Audit independently assesses the strength of the University’s risk management and control processes. We support the achievement of the University’s strategic objective of ensuring sustainable, accountable and transparent stewardship of public and private resources through traditional risk and control-based reviews, assurance and compliance audits, project oversight and support, and investigations. For more information, please visit brocku.ca/internal-audit

Human Rights and Equity supports the Institutional Strategic plan as a resource for all members of the Brock community, providing information, education and complaint resolution related to harassment, discrimination, sexual violence, accessibility and bullying. For more information on Human Rights and Equity, visit brocku.ca/human-rights

Note: Operating costs include \$502,000 (\$153,000 in 2018-19) of professional fees, driven mainly by Human Rights and Equity.



Ancillary Operations

Ancillary Services is comprised of Brock Card, Welcome Desks, Campus Store, Conference and Events Services, Dining Services, Parking Services and Residences. In addition, Brock Sports and Recreation, and Campus Development and Community Agreements, described on pages 60 and 70 of this report, are also managed as part of Ancillary Services.

Ancillary Services identifies its core pillars as customer, value, simplicity and people. As part of the core pillars, the mission is to support learning through engaged experiences and the vision is to provide experiences that exceed expectations. Ancillary Services has the unique opportunity to provide student experiences that enhance the life and vitality of our local region and provide opportunities to generate and mobilize knowledge through all units, from Residences to Brock Sports and Recreation. For more information on Ancillary Services’ strategic initiatives from 2018 to 2023, visit brocku.ca/about/senior-administration/bryan-boles/

Ancillary Services is one of the largest student employers on campus, with more than 650 students hired annually, providing service to students, faculty/staff and community members. When including sales processed through our dining provider, total sales of ancillary services are greater than \$50 million.

Note: For the purposes of this report, net expenses and FTEs of the Office of the Associate Vice-President, Ancillary (Ancillary Services shared service unit) has been allocated to the departments within Ancillary Operations, Brock Sports and Recreation and Campus Development and Community Agreements.

Brock Card and Welcome Desks

The Brock Card is the official identification (ID) card for students, faculty and staff at the University. The Brock Card functions primarily as Brock ID and as a payment card on campus and with community partners. In addition, the Brock Card serves as a campus recreation centre membership card, a transit card (when affixed with a current bus pass sticker) and it is used to control access to specific areas/buildings on campus. For more information, visit brocku.ca/card

Campus Store

The Campus Store manages the retail environment on campus as the sole retailer at Brock University. It includes everything from textbooks and tools required to offer a transformational and accessible academic and university experience, to your favourite Brock or Badger sweatshirt. The Campus Store is committed to leveraging the purchasing power of Brock to ensure it is providing affordable options that meet the needs of its customers. For more information, visit campusstore.brocku.ca

Note: Operating costs include \$5,555,000 (\$6,443,000 in 2018-19) of cost of sales.

Conference and Event Services

With an experienced team of conference and event co-ordinators, and facilities for every occasion, Brock Conference and Event Services delivers exceptional experiences one event at a time. Focused on the customer, conference co-ordinators simplify the event-management process making Brock University the ideal place to facilitate knowledge exchange by hosting local, national and international symposia. Off campus, the team supports and participates in events in the community. For more information, visit brocku.ca/conference-services

Note: Operating costs include \$292,000 (\$442,000 in 2018-19) of purchased services.

Dining Services

Valuing healthy, quality and convenient food options to fuel the mind, as well as special dietary needs, Dining Services operates eight locations, as well as catering and vending. Dining Services also manages all food and beverage contracts with external vendors and brings new brands to campus to meet the needs of today’s students. Dining Services is committed to providing seamless and comprehensive services and choices while supporting a healthy and sustainable University environment. For more information, visit brocku.ca/dining-services.

Note: Operating costs include \$292,000 (\$261,000 in 2018-19) of repairs and maintenance and capital replacement costs.

Parking Services

As the first touchpoint for many campus guests, Parking Services manages the issuance of permits, parking pay systems, maintenance, special event parking, parking

lot enforcement and enforcement appeals on campus. Committed to excellent customer service, Parking Services works with partners across campus and local transit providers to ensure a positive, safe and accessible experience for all customers travelling to campus. Parking Services continues to provide free parking weeknights, weekends and all of spring and summer for Zone 1 and Zone 2 lots as part of an initiative to make the campus more accessible to the Brock University community and visitors. Parking Services has budgeted for 6,222 parking permits to be sold in 2019-20. For more information, visit brocku.ca/parking-services

Note: Included in internal chargeback expenses is \$231,000 (\$420,000 in 2018-19) contribution to the capital and related projects budget and \$200,000 (\$nil in 2018-19) of debt payments related to the ancillary renewal debt.

(\$000s)	Campus Store	Parking Services	Conference and Event Services	Brock Card and Welcome Desk	Dining Services	Total Ancillary Operations
2019-20 Budget ⁽¹⁾						
Revenue	8,056	4,199	975	367	1,713	15,310
Personnel costs	(956)	(578)	(363)	(35)	(692)	(2,624)
Operating costs*	(6,510)	(845)	(415)	(168)	(580)	(8,518)
Total costs	(7,466)	(1,423)	(778)	(203)	(1,272)	(11,142)
Net	590	2,776	197	164	441	4,168
2018-19 Budget ⁽¹⁾						
Revenue	8,559	4,092	1,345	356	1,403	15,755
Personnel costs	(1,090)	(543)	(393)	(143)	(485)	(2,654)
Operating costs*	(6,798)	(870)	(640)	(203)	(446)	(8,957)
Total costs	(7,888)	(1,413)	(1,033)	(346)	(931)	(11,611)
Net	671	2,679	312	10	472	4,144
2017-18 Actual						
Revenue	8,525	3,793	1,704	326	1,136	15,484
Personnel costs	(1,420)	(493)	(473)	(334)	(158)	(2,878)
Operating costs*	(7,788)	(994)	(703)	(283)	(455)	(10,223)
Total costs	(9,208)	(1,487)	(1,176)	(617)	(613)	(13,101)
Net	(683)	2,306	528	(291)	523	2,383
OG FTE – staff ⁽²⁾						
2019-20 Budget	10.0	3.3	3.9	0.1	4.0	21.3
2018-19 Budget	11.8	3.9	4.3	2.1	4.6	26.7

(1) 2019-20 and 2018-19 figures include an overhead allocation from the Ancillary Services shared services unit.
(2) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.
* Included in operating costs is cost of sales (COS.) Operating costs do not include allocated costs such as lighting, security, etc.



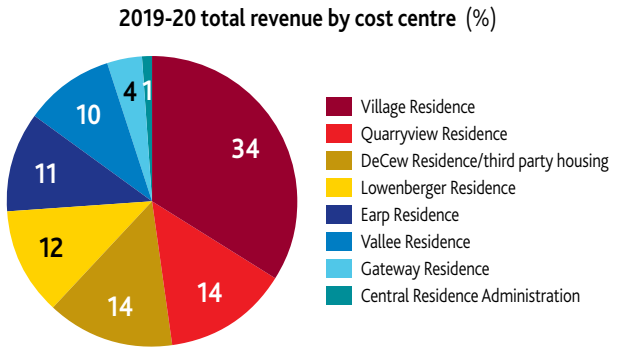
Residences

(\$000s)	2019-20 Budget ⁽²⁾	2018-19 Budget ⁽²⁾	2017-18 Actual
Revenue	20,211	18,696	17,704
Personnel costs	(3,784) 20.6%	(3,759) 22.0%	(2,641) 17.1%
Operating costs	(14,606) 79.4%	(13,303) 78.0%	(12,806) 82.9%
Total costs	(18,390) 100%	(17,062) 100%	(15,447) 100%
Net	1,821	1,634	2,257
OG FTE – staff ⁽¹⁾	36.2	39.6	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.
(2) 2019-20 and 2018-19 figures include an overhead allocation from the Ancillary Services shared services unit.

As students’ home away from home, the Residence team supports the University experience by providing safe living and positive learning experiences in seven complexes on campus. There are three semi-suite style residences, two townhouse complexes, one apartment style building and one traditional style residence. The traditional residence, DeCew, will be undergoing a renewal beginning in the 2019-20 fiscal year. The renewal project will provide community gathering places that will support the generation and mobilization of knowledge and create a transformative student experience. The Brock Residence team delivers student-centred services in a supportive living environment that embraces diversity, fosters mutual respect, and promotes accountability and good citizenship. For more information, visit brocku.ca/residence

Note: Revenue includes \$19,600,000 (\$18,155,000 in 2018-19) of residence fees. Operating costs include \$3,453,000 (\$1,916,000 in 2018-19) of purchased services related to residence annual lease payments and contracted services; \$424,000 (\$482,000 in 2018-19) of direct utility costs and \$1,157,000 (\$1,492,000 in 2018-19) of utility costs charged back to Residences; \$4,432,000 (\$4,432,000 in 2018-19) of debt payments and \$846,000 (\$1,032,000 in 2018-19) of repairs and maintenance and capital replacement costs. Residence’s internal chargeback expense also includes a contribution to the capital and related projects budget of \$2,969,000 (\$2,865,000 in 2019-20). The DeCew renewal will mean that 50 per cent of the rooms in DeCew residence building will be unavailable during construction in 2019-20 and the other 50 per cent unavailable in 2020-21. As mentioned above, Brock University, is leasing rooms from a third-party housing provider on a temporary basis in order to still meet first-year student accommodation needs.



Space



Facilities Management

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	806	731	783
Personnel costs	(12,459) 77.0%	(12,578) 77.3%	(11,932) 75.7%
Operating costs	(3,725) 23.0%	(3,693) 22.7%	(3,823) 24.3%
Total costs	(16,184) 100%	(16,271) 100%	(15,755) 100%
Net	(15,378)	(15,540)	(14,972)
OG FTE – staff ⁽¹⁾	145.6	147.5	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

Facilities Management supports the Institutional Strategic Plan by providing a safe, clean, accessible environment for the University community by planning and developing services that are sustainable and supportive of academic excellence, including: management of campus utilities and the co-generation plant; facility maintenance; ground maintenance; capital planning, design and construction; project management; code and bylaw compliance; and cleaning and non-hazardous waste management. For more information, visit brocku.ca/facilities-management

Note: Revenue includes \$664,000 (\$482,000 in 2018-19) of revenue related to internal charges to other departments within the University, mainly salary chargebacks. Operating costs include \$2,203,000 (\$2,191,000 in 2018-19) of repairs

and maintenance and capital replacement costs and \$1,420,000 (\$1,373,000 in 2018-19) of contracted services and professional fees, including maintenance, custodial and grounds contracted services. Utilities costs are not included in the Facilities Management budget and are reported as part of the Utilities, Taxes and Insurance responsibility centre on page 70.

In addition to the budget above, \$7,334,000 (\$10,870,000 in 2018-19) in Facilities Management projects are budgeted in the Capital responsibility centre. Details on these expenditures can be found on page 78.

Campus Security Services

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	139	122	38
Personnel costs	(1,490) 55.5%	(1,506) 56.3%	(1,441) 57.1%
Operating costs	(1,196) 44.5%	(1,169) 43.7%	(1,082) 42.9%
Total costs	(2,686) 100%	(2,675) 100%	(2,523) 100%
Net	(2,547)	(2,553)	(2,485)
OG FTE – staff ⁽¹⁾	18.0	18.0	

(1) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

Campus Security Services is a dedicated team of experienced skilled professionals who ensure the safety and security of the Brock Community along with all of its campuses and properties. We align our goals and objectives with the Institutional Strategic Plan to ensure the campus experience is engaging and meets the needs of our students, faculty, staff and visitors. We provide individual personal safety planning, threat assessments, teaching and learning opportunities, mentorship, and support to meet the needs of the entire Brock Community. Campus Security is closely connected and in partnership with all external emergency responders to our campus in order to train and respond together for emergency preparedness and awareness. For more information on our services, videos and safety applications, visit brocku.ca/campus-security

Note: Operating costs include \$1,065,000 (\$1,028,000 in 2018-19) of security contracted services.

Campus Development and Community Agreements

(\$000s)	2019-20 Budget ⁽¹⁾	2018-19 Budget ⁽¹⁾	2017-18 Actual
Revenue	466	341	277
Personnel costs	(210) 12.8%	(8) 0.7%	0.0%
Operating costs	(1,435) 87.2%	(1,151) 99.3%	(961) 100.0%
Total costs	(1,645) 100%	(1,159) 100%	(961) 100%
Net	(1,179)	(818)	(684)
OG FTE – staff ⁽²⁾	1.9	4.1	

(1) 2019-20 and 2018-19 figures include an overhead allocation from the Ancillary Services shared services unit.
(2) Ongoing (OG) FTE staff represents budgeted OG staff (both filled and unfilled positions) – excludes temporary contract workers.

Campus Development includes Heritage Plaza, which houses McDonald’s, Tim Hortons, the Campus Pharmacy and Medical Clinic and Spice Chinese Express and Tea Lounge. Community Agreements include payments for an on-campus art collection, community events, the payments to the First Ontario Performing Arts Centre and a \$150,000 payment to BUSU for transit funding (shown in Parking Services in 2018-19).

During 2018-19, Rodman Hall moved from the Faculty of Humanities to this responsibility centre, with net operating budget of \$337,000.

Utilities, Taxes and Insurance

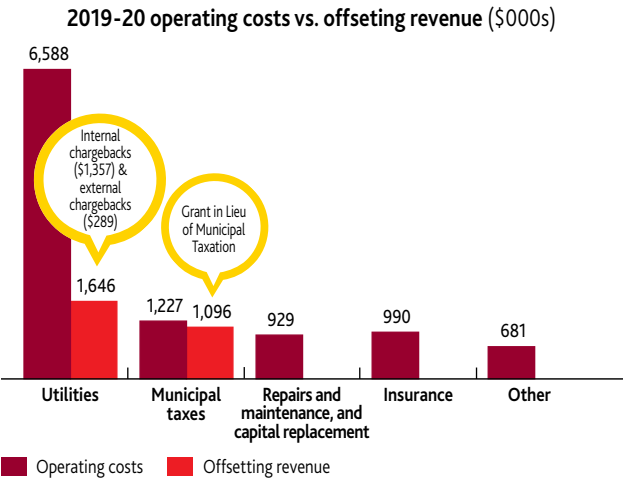
(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	2,742	2,857	3,680
Personnel costs	(77) 0.7%	0.0%	0.0%
Operating costs	(10,338) 99.3%	(10,298) 100.0%	(10,506) 100.0%
Total costs	(10,415) 100%	(10,298) 100%	(10,506) 100%
Net	(7,673)	(7,441)	(6,826)

The Utilities, Taxes and Insurance responsibility centre includes all centrally billed utility costs of \$6,588,000 (\$6,799,000 in 2018-19), which represents the majority of the University’s total utility costs of \$7,062,000 (\$7,314,000 in 2018-19). Note: The remaining \$474,000 (\$515,000 in 2018-19) of utility costs is billed directly to operating units. As detailed in the following chart, offsetting these utility costs are chargebacks to both internal units, mainly the Department of Residence and external units to the University.

Also included in operating costs are municipal taxes (payment in lieu of property taxes) of \$1,227,000 (\$1,211,000 in 2018-19), offset by the Grant in Lieu of

Municipal Taxes of \$1,096,000 (\$1,081,000 in 2018-19). For more details, see page 31.

The remaining operating costs are made up of repairs and maintenance and capital replacement costs of \$929,000 (\$1,126,000 in 2018-19), the majority of which is related to the University’s central utilities building; insurance costs of \$990,000 (\$913,000 in 2018-19), and other operating costs of \$681,000 (\$249,000 in 2018-19).



Financing

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	332	316	
Personnel costs	0.0%	0.0%	0.0%
Operating costs	(6,039) 100%	(6,744) 100%	(6,758) 100%
Total costs	(6,039) 100%	(6,744) 100%	(6,758) 100%
Net	(5,707)	(6,428)	(6,758)

The Financing responsibility centre includes most of the interest and principal payments of the University’s external debt, as well as investment towards the debt reduction strategy.

The 2019-20 revenue of \$332,000 (\$316,000 in 2018-19) represents investment income on the Mawer balanced fund investments, which is transferred to an internally restricted reserve as part of inter-fund expenses to support the repayment of the 2045 \$93-million debenture (i.e. sinking fund) and the employee future benefits reserve. The expenses are related to interest and principal payments on some of the debt within the University. For a breakdown of the debt and more information on Brock’s financing strategies and all debt outstanding, see page 81.

Global

Scholarships, Bursaries and Student Awards

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	2,951	2,843	956
Personnel costs	0.0%	0.0%	0.0%
Operating costs	(21,076) 100%	(20,940) 100%	(17,768) 100%
Total costs	(21,076) 100%	(20,940) 100%	(17,768) 100%
Net	(18,125)	(18,097)	(16,812)

The scholarship, bursaries and student awards budget supports the Institutional Strategic Plan by helping and supporting students in attending the University. This unit represents the majority of Brock’s undergraduate and graduate scholarships, bursaries and student awards (SBSAs). Of the total SBSAs reported in this unit, \$12,875,000 (\$12,998,000 in 2018-19) relates to support for undergraduate students and \$8,201,000 (\$7,942,000 in 2018-19) relates to support for graduate students, including endowment allocated scholarships and student awards.

Undergraduate

The undergraduate SBSAs can be segregated into four main types: University-funded, those funded by government grants, student tuition waivers and those funded by endowments.

Total budgeted undergraduate University-funded SBSAs of \$9,795,000 (\$9,818,000 in 2018-19) are either merit-based or need-based.

- Merit-based awards are budgeted to be \$8,311,000 (\$7,706,000 in 2018-19). Merit-based awards include Brock Entrance Scholars Awards of \$3,618,000 (\$3,200,000 in 2018-19) and renewals of those scholarships of \$3,075,000 (\$2,655,000 in 2018-19), as well as a number of other awards including course-based scholarships, the International Education Fund, the Principal’s Awards, etc.
- Need-based awards are budgeted to be \$1,484,000 (\$2,112,000 in 2018-19). These include funding related to the requirements of the Student Access Guarantee (SAG), an MTCU initiative that states that no qualified Ontario student should be prevented from attending post-secondary education because of a lack of financial support programs. The MTCU requires all colleges and universities that receive public funding to provide

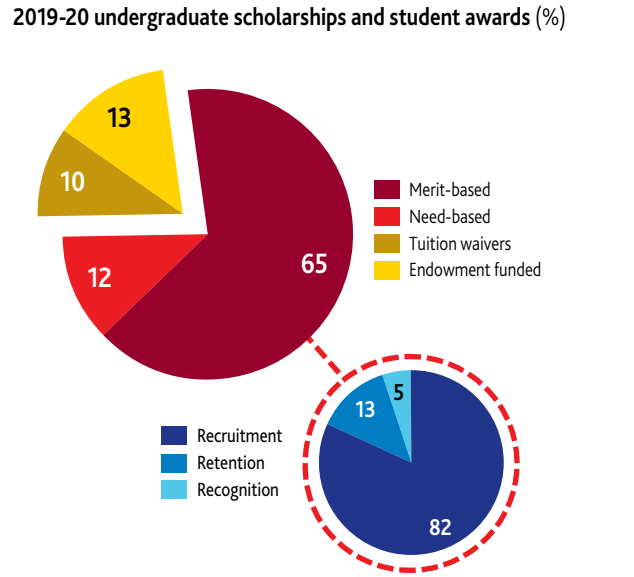
enough financial aid to cover a student’s assessed needs for expenses directly related to his or her program that are not fully met by OSAP. Also included in need-based awards is Brock’s bursary assistance of \$500,000 (\$553,000 in 2018-19), as well a number of other specialty awards, including the Student International Mobility Awards, Emergency Bursaries, etc.

Undergraduate student tuition waivers for Brock faculty and staff and their dependents are budgeted to be \$1,344,000 (\$1,490,000 in 2018-19).

Total grant-funded undergraduate SBSAs for 2019-20 are budgeted to be \$Nil (\$199,000 in 2018-19), as we have received no information from the Province indicating this will be received in 2019-20.

Starting in 2018-19, the funding budget included the endowment-allocated spend related to scholarships and student awards. The undergraduate portion for 2019-20 is \$1,736,000 (\$1,491,000 2018-19). This support is shown in the budget as an inter-fund expense, with an offsetting inter-fund revenue of the same amount.

The following chart details the proportion of the total undergraduate SBSAs (in this unit) by type – merit-based, need-based, tuition waivers, endowment funded and grant funded. Also detailed in the chart is an alternative way to analyze university-funded undergraduate SBSAs – by primary purpose – recruitment, retention and recognition.



Graduate

The majority of graduate SBSAs are in the form of University-funded fellowships of \$5,760,000 (\$5,665,000 in 2018-19). Other graduate SBSAs of \$715,000 (\$589,000 in 2018-19) include University-funded entrance scholarships and awards for excellence, and research awards. In addition, there are scholarships funded two-thirds by the MTCU, in the amount of \$1,138,000 (\$1,190,000 in 2018-19), with an offsetting grant revenue of \$759,000 (\$793,000 in 2018-19).

Also included in graduate SBSAs are student tuition waivers for Brock faculty and their dependents and Brock staff, which are budgeted to be \$133,000 (\$147,000 in 2018-19).

As previously mentioned, starting in 2018-19, the funding budget now includes the endowment-allocated spend related to scholarships and student awards. The graduate portion for 2019-20 is \$454,000 (\$351,000 in 2018-19). This support is shown in the budget as an inter-fund expense, with an offsetting inter-fund revenue of the same amount.

Note: Additional scholarships and awards of \$0.40 million are included in other units throughout the University.

Capital

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	4,495	5,046	4,559
Personnel costs	0.0%	0.0%	0.0%
Operating costs	(11,124) 100%	(16,008) 100%	(12,683) 100%
Total costs	(11,124) 100%	(16,008) 100%	(12,683) 100%
Net	(6,629)	(10,962)	(8,124)

The Capital responsibility centre represents the total funding of both the Facilities Management projects of \$7,334,000 (\$10,870,000 in 2018-19) and the Information Technology Services projects of \$3,790,000 (\$5,138,000 in 2018-19) in the capital and related project budget. Offsetting these costs is the contribution of the Department of Residences to the capital and related project budget of \$2,503,000 (\$2,865,000 in 2018-19) and the \$231,000 (\$420,000 in 2018-19) transfer from Parking Services – to fund facilities management projects. Also included in revenue is Facilities Renewal Program Funds of \$1,761,000 (\$1,761,000 in 2018-19). See page 31 for a discussion of these funds. See pages 75 to 79 for details of the capital and related project budget.

University Global

(\$000s)	2019-20 Budget	2018-19 Budget	2017-18 Actual
Revenue	248,068	245,353	237,174
Personnel costs	(1,021) 12.1%	376 (11.9%)	1,260 (13.2%)
Operating costs	(7,417) 87.9%	(3,545) 111.9%	(10,832) 113.2%
Total costs	(8,438) 100%	(3,169) 100%	(9,572) 100%
Net	239,630	242,184	227,602

University Global represents those costs and revenue that are University-wide and are not budgeted for by any Faculty or department, including the majority of student tuition, MTCU operating grants and anticipated salary increases which haven't yet been awarded. This year, University Global also includes \$1,500,000 of unallocated funding to support the Institutional Strategic Plan. These funds will be distributed to Faculties or departments throughout 2019-20 for identified projects which directly support the priorities identified in the Institutional Strategic Plan. Full details of the University Global costs and revenue are described below.

- Revenue** for University Global includes the following:
- Global tuition of \$152,408,000 (\$150,439,000 in 2018-19) as detailed in Figure 16 on page 25.
 - Grant revenue of \$90,504,000 (\$89,244,000 in 2018-19) as follows:
 - Core operating grant of \$82,000,000 (\$82,000,000 in 2018-19) – see page 29.
 - Differentiation grant envelope of \$6,421,000 (\$5,067,000 in 2018-19) – see page 29.
 - Nursing grant of \$2,733,000 (\$2,787,000 in 2018-19) – see page 30.
 - Graduate Enrolment Capital Expansion grant of \$750,000 (\$750,000 in 2018-19) – see page 31.
 - An offset to grant revenue of \$1,400,000 (\$1,400,000 in 2018-19) due to International Student Recovery Fee – see page 30.
 - International Student Recovery Fee of \$1,200,000 (\$1,100,000 in 2018-19), which offsets the reduction mentioned above in grant revenue – see page 30.
 - Investment income of \$1,500,000 (\$1,200,000 in 2018-19) – see page 33.
 - Inter-fund revenue of \$nil (\$856,000 in 2018-19) – see page 33.

- Internal chargebacks of \$367,000 (\$380,000 in 2018-19) from the Faculties relating to the International Student Recovery Fee for international student programs.
- Other revenue of \$2,090,000 (\$2,135,000 in 2018-19).

Personnel costs for University Global include \$1,187,000 (\$1,210,000 in 2018-19) related to salary and wage increases that are anticipated but not yet awarded or negotiated. Note: The salary and wage increases that were anticipated but not yet awarded or negotiated included in the Global responsibility unit in the 2018-19 Budget Report have since been allocated to the respective units and are therefore reported as such in this Budget Report. See Appendix C for further details. Offsetting these costs are budgeted savings from voluntary vacation buy back of \$272,000 (\$304,000 in 2018-19).

- Operating costs** for University Global include the following:
- Other operating costs of \$1,649,000 (\$1,489,000 in 2018-19), which include University memberships, allowances for uncollectable funds, payment to Niagara College related to its share of the GAME program and other University-wide expense items.
 - Unallocated funding to support the Institutional Strategic Plan in the amount of \$1,500,000 (\$nil in 2018-19).
 - Contingency related to the overall plan of \$4,000,000.

Note: Starting in 2019-20, funding of the start-up funds and related costs for new faculty members and librarians is shown as part of Research Services to more accurately reflect the research impact of these funds. In 2018-19, this funding of \$856,000 was included in the Global responsibility centre, with an offsetting revenue transfer from the Provost Strategic Initiative Fund (included in inter-fund revenue).

Further, in 2018-19, University Global included an adjustment between personnel costs and operating costs (inter-fund expenses) of \$900,000 related to the employee future benefits reserve transfer, which in 2018-19 was reported in each unit as a benefit expense; however overall, is recorded as an inter-fund expense. In 2019-20, as part of the mitigation efforts, this transfer to the employee future benefits reserve was not budgeted.





Capital and related projects budget

Background

The interim capital and related project budget was originally approved on Nov. 29, 2018 by the Board of Trustees after input-gathering from the Brock community. Subsequent to this approval, the Ontario Government announced the reduction in domestic tuition rates by 10 per cent, which caused the University to re-examine all items in the 2019-20 budget and submit a revised interim capital and related project budget to the Board on March 6, 2019, with the complete capital plan for 2019-20 brought forward to the Board for approval at cycle 4 in May 2019.

The process to develop this capital and related project budget began in the summer of 2018, when Facilities Management and Information Technology Services first published proposed projects and sought input. Further discussions were held at committee levels, including the Senate Information Technology and Infrastructure Committee and the Senate Planning, Priorities and Budget Advisory Committee. The capital plan was developed in support of the new Institutional Strategic Plan for the University.

Approving the capital and related projects budget in late November or December allows Facilities Management and Information Technology Services time to start planning the projects so, where possible, they can be accomplished in the spring and summer when the campus is less busy, as well as to ensure there is sufficient time to obtain competitive pricing.

Information and updates on the 2018-19 capital and related projects can be found in the 2018-19 trimester reporting at brocku.ca/about/university-financials. A key feature of this capital and related project planning is that any unspent funds of the 2018-19 capital and related projects budget will be reserved at April 30, 2019 and be moved into fiscal 2019-20 so the projects can be completed.

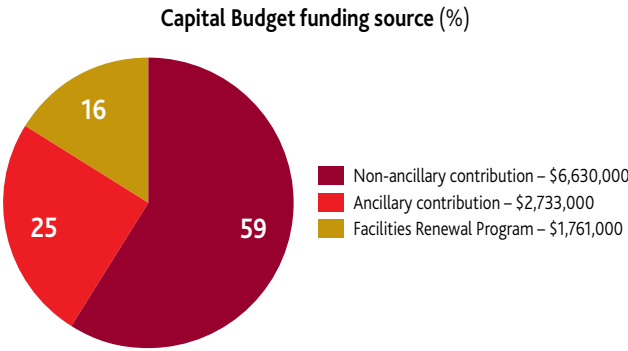
2019-20 capital and related projects overview

The 2019-20 revised interim capital and related projects budget (capital plan) approved by the Board of Trustees in March 2019 was \$11,124,000 (Information Technology Services Projects – \$3,790,000; Facilities Management Projects – \$7,334,000). The breakdown of these amounts is shown in Figures 43 and 44.

As shown in Figure 41, the funding of the capital plan is made up as follows: \$9,363,000 is funded by the 2019-20 operating budget – both ancillary and non-ancillary contributions – and \$1,761,000 is funded from the Facilities Renewal Program. Ancillary units contribute \$2.7 million to the budget – all for ancillary projects in 2019-20.

Despite the required reduction in the capital plan as part of mitigation efforts, we have made significant progress in recent years in providing funding to support our infrastructure going forward. The 2019-20 capital and related projects budget identifies key areas of investment, including the Brock Active Living Complex – Walker Sports Complex (\$0.3 million), residence projects (\$2.8 million), student information system (\$1.0 million), human resources system replacement (\$0.7 million) and Isaac Brock Boulevard renewal (\$0.6 million). In addition, the capital plan includes \$6.0 million in deferred maintenance spending.

Figure 41



The primary driver informing much of the Facilities Management campus planning regarding deferred maintenance has been the condition assessment performed by VFA Inc. VFA, through the Council of Ontario Universities (COU), maintains a common reporting tool to track facilities conditions across Ontario universities for deferred maintenance reporting.

The condition assessment report (May 2018) by VFA Inc. determined the University has \$178 million in deferred maintenance requirements (including residences) that have accumulated over a number of years. Although this level of maintenance is not obviously apparent when walking the halls of the University, the reality is that much of the deferred maintenance is related to roofs, HVAC, electrical,



plumbing and accessibility. An important observation is that this deferred maintenance figure does not include information technology. The specific classifications of areas of deferred maintenance are included in Figure 42.

The Facility Condition Index (FCI) metric provides a methodology to determine the relative condition of a single building, group of buildings or total facilities and is calculated by dividing the deferred maintenance backlog by the current replacement value. The lower the FCI, the better the condition. Brock’s backlog of deferred maintenance items, as described above, results in the FCI for Brock of 0.20, which translates to “Poor” (an FCI>0.15).

Figure 42: COU VFA Data (as at May 2018)

	Deferred maintenance (\$000s)	Current replacement value (\$000s)	FCI
Academic and administrative			
Main campus	96,428	575,550	0.17
East campus	2,336	35,930	0.07
Satellite campuses	8,646	63,516	0.14
Total academic and administrative	107,410	674,996	0.16
Site and utility infrastructure			
Roadways	1,321	6,252	0.21
Parking lots	7,745	19,513	0.40
Water supply mains	7,213	8,346	0.86
Storm sewer	6,394	9,268	0.69
Electrical distribution	8,438	17,896	0.47
Service tunnels	373	12,571	0.03
Other	8,789	21,834	0.40
Total site and utility infrastructure	40,273	95,680	0.42
Residence			
Total residence	30,393	133,065	0.23
Total	178,076	903,741	0.20

Source: VFA Facility Asset Condition Database.

Looking back over the past couple of years, the turning point of the capital program really occurred when the Board of Trustees endorsed a motion to invest \$6 million in deferred maintenance in the 2014-15 budget. The intent of the \$6 million contribution was to at least maintain deferred maintenance and FCI at its current level.

Recognizing the challenges in the current budget environment, Facilities Management continues to take a deeper dive into the deferred maintenance numbers. While the methods used and values obtained in the VFA report are appropriate, they are done at a fairly high level. At the time of writing this report, multi-year deferred maintenance reviews at a detailed level are being performed with external engineers. These reviews will help ensure projects chosen now and in the future will have the desired impact on the deferred maintenance backlog, help prioritize projects, and in some cases cause us to rethink the future uses of some infrastructure. This information will be useful and informative when developing future capital and related budgets.

In addition to the 2019-20 capital and related projects budget, other units maintain capital replacement and significant repairs and maintenance budgets. The Facilities Management budget has \$2,203,000 in capital replacement and repairs and maintenance costs, the Information Technology Services budget has \$1,302,000; the Utilities, Taxes and Insurance budget has \$929,000 and Residence has \$846,000 included as part of its operating costs. These budgets support building, mechanical, electrical and grounds maintenance projects ranging from elevator maintenance to door repairs to annual repair and maintenance on the co-gen plant.

Figure 43: Capital and related project budget – Information Technology Services projects

Project	Source of funds/Cash flow 2019-20			Total project costs	Brock University values				Reporting criteria		
	Facilities Renewal Program funds	Ancillary	Other operating		Student experience	Teaching and learning	Research	Regulatory	Campus community	Deferred Maintenance (DM)	Non-Deferred Maintenance
Residence											
Network switches – residences – DM			14,000		14,000	✓				14,000	
Network switches – residences – growth			10,000		10,000	✓					10,000
CCTV – residences – DM			60,000		60,000	✓				60,000	
Telephone system – residence			11,000		11,000	✓					11,000
UPS – residences – DM			25,000		25,000	✓				25,000	
Total residence	-	-	120,000		120,000					99,000	21,000
Major capital projects											
Core subscriptions			619,032		619,032	✓			✓		619,032
Project Mosaic – Human Resources			663,051		663,051				✓		663,051
Student Information System			1,000,000		1,000,000	✓			✓		1,000,000
Total major capital projects	-	-	2,282,083		2,282,083						2,282,083
Adaptations, renovations and major renewal projects											
PCI compliance			178,949		178,949			✓			178,949
Network switches – administrative – DM			152,000		152,000				✓	152,000	
Network switches – administrative – growth			27,000		27,000				✓		27,000
Network appliances – administrative – DM			100,000		100,000				✓	100,000	
Network appliances – administrative – growth			12,000		12,000				✓		12,000
Wireless – administrative – growth			100,000		100,000	✓	✓	✓	✓		100,000
Wireless – administrative – DM			45,000		45,000	✓	✓	✓	✓	45,000	
Audio visual – DM			40,000		40,000	✓	✓	✓	✓	40,000	
Audio visual (including video conferencing) – growth			40,000		40,000	✓	✓	✓	✓		40,000
UPS – administrative – DM			40,000		40,000				✓	40,000	
Servers – DM			100,000		100,000		✓		✓	100,000	
Data back up – DM			60,000		60,000				✓	60,000	
Alarms/security/IP clocks – DM			40,000		40,000	✓			✓	40,000	
Computer purchase and redeployment – DM			403,000		403,000	✓	✓	✓	✓	403,000	
Telephone system – replacement			50,000		50,000				✓		50,000
Total adaptations, renovations and major renewal projects	-	-	1,387,949		1,387,949					980,000	407,949
Total	-	-	3,790,032		3,790,032					1,079,000	2,711,032

Figure 44: Capital and related project budget – Facilities Management Capital Renewal Plan

Project	Source of funds/cash flow 2019-20			Total project costs	Brock University values					Reporting criteria	
	Facilities Renewal Program funds	Ancillary	Other operating		Student experience	Teaching and learning	Research	Regulatory	Campus community	Deferred Maintenance (DM)	Non-Deferred Maintenance
Major capital projects											
Brock Active Living Complex – Walker Sports Complex			300,000	300,000	✓	✓					300,000
Total major capital projects	-	-	300,000	300,000						-	300,000
Buildings											
Washroom renewal – Mackenzie Chown	60,000			60,000	✓			✓		60,000	
Flooring surface renewal	60,000			60,000	✓					60,000	
Interior and exterior door replacement	50,000			50,000					✓	50,000	
Painting of public spaces	50,000			50,000	✓					50,000	
Common area furniture repair and replacement			40,000	40,000	✓	✓				40,000	
Roof replacement	600,000			600,000		✓	✓			600,000	
Campus heating system assessment			20,000	20,000	✓	✓	✓	✓		20,000	
Campus cooling system replacement	250,000			250,000	✓	✓	✓	✓		250,000	
Elevator renewal program	210,000			210,000	✓			✓		210,000	
Pool floor adjustment cylinder rebuild			130,000	130,000	✓	✓				130,000	
Total buildings	1,280,000	-	190,000	1,470,000						1,470,000	-
Adaptations, renovations and major renewal projects											
Space moves prioritization	289,325		110,675	400,000	✓	✓				400,000	
Prioritized minor projects			17,320	17,320	✓				✓	17,320	
Biosafety equipment upgrade – MacKenzie Chown			225,000	225,000	✓	✓	✓	✓		225,000	
Air supply and exhaust upgrade – Cairns			100,000	100,000	✓	✓	✓			100,000	
Material storage racking system			75,000	75,000					✓	75,000	
Total adaptations, renovations and major renewal projects	289,325	-	527,995	817,320						817,320	-
AODA ⁽¹⁾ Accessible Built Environment (ABE)											
Accessible universal washroom upgrades	60,000			60,000	✓			✓		20,000	40,000
Barrier free exterior paths of travel	16,675			16,675	✓			✓		5,000	11,675
Miscellaneous AODA upgrades	40,000			40,000	✓	✓		✓		15,000	25,000
Total AODA ⁽¹⁾ Accessible Built Environment	116,675	-	-	116,675						40,000	76,675

Figure 44: Capital and related project budget – Facilities Management Capital Renewal Plan (continued)

Project	Source of funds/Cash flow 2019-20			Total project costs	Brock University values					Reporting criteria	
	Facilities Renewal Program funds	Ancillary	Other operating		Student experience	Teaching and learning	Research	Regulatory	Campus community	Deferred Maintenance (DM)	Non-Deferred Maintenance
Above surface/sub-surface utilities, drainage, roads and parking lots, sidewalks											
Street light renewal			40,000	40,000	✓					40,000	
Isaac Brock Boulevard renewal – west of Schmon Tower			575,000	575,000	✓						575,000
Campus landscape enhancement			100,000	100,000	✓						100,000
External signage and wayfinding			150,000	150,000	✓						150,000
Parking lot repair and maintenance		430,500		430,500	✓					430,500	
Total above-surface/sub-surface utilities, etc.	-	430,500	865,000	1,295,500						470,500	825,000
Residence											
Lowenberger cladding replacement		375,237	483,730	858,967	✓					858,967	
Residence proximity card access system – phase 3		500,000		500,000	✓						500,000
Village residences – interior and exterior renewal		877,658		877,658	✓					877,658	
Earp residence elevator upgrade		200,000		200,000	✓					200,000	
Residence furniture replacement		250,000		250,000	✓						250,000
DeCew residence renewal		100,000		100,000	✓					100,000	
Total residence	-	2,302,895	483,730	2,786,625						2,036,625	750,000
Audits and studies											
Annual Facility Condition Audits (VFA Inc.)	75,000			75,000	✓	✓	✓		✓	75,000	
Assessment of dining facilities needs			150,000	150,000	✓						150,000
Total audits and studies	75,000	-	150,000	225,000						75,000	150,000
Vehicles											
Brock fleet replacement			322,597	322,597	✓			✓	✓		322,597
Total vehicles	-	-	322,597	322,597						-	322,597
Total	1,761,000	2,733,395	2,839,322	7,333,717						4,909,445	2,424,272

(1) AODA – Accessibility for Ontarians with Disabilities

Total projects funded by the funding budget = \$7,333,717



Financing

Figure 45 details the current and projected external debt of the University. It includes \$80.5 million of new external debt financing over the coming fiscal years for student experience investments, detailed as “Ancillary Renewal.”

The Fiscal Framework requires projects to meet three components to be considered for debt financing. They are:

1. The debt is for capital purposes;
2. A strong financial case can be made with significant visibility to a reasonable rate of return that considers capital, maintenance and operating costs; and
3. The capital project is forecasted to be net cash flow positive within two to three years.

The approved student experience investments are capital in nature, supportive of the Institutional Strategic Plan, have a strong financial case and have positive cash flows. Figure 45 outlines roughly the fiscal years in which additional debt financing will occur; however, plans related to construction and financing strategies are under development at this point in time.

As presented in the Fiscal Framework document, a debt-reduction strategy was established by the University. The strategy combined the funding envelopes of deferred maintenance and debt repayment, and increases the total contribution equal to the construction price index (currently

factored at 2.5 per cent). The rationale for this combination is that both envelopes relate to infrastructure, since current spending results in new infrastructure and the debt originally issued allowed for new infrastructure to be built at that time. As the debt is paid off, the infrastructure that was once new now requires deferred maintenance work. It makes sense to repurpose those debt payments to maintain infrastructure.

Furthermore, this debt reduction strategy allows for debt repayment reserve contributions, which increase each year, with a contribution of \$1,489,000 in 2019-20 (\$1,303,000 2018-19). While this debt repayment reserve is maintained in this budget, deferred maintenance plans have been reduced with other capital investment mitigations to address budget pressures.

Also included in the Fiscal Framework document is the Marilyn I. Walker School of Fine and Performing Arts (MIWSFPA) loan being repaid in its entirety by its renewal date in June 2019, as well as a funding plan for the 40-year bullet bond taken out in 2005 for \$93 million. In 2045, this debt will need to be repaid. The funding plan is based on an annualized rate of return on the sinking fund of five per cent plus additional payments of \$0.4 million commencing in 2024-25, followed by the repurposing of the \$1.9 million debt payments on the residence loans in 2028-29 when the mortgage is fully repaid.

Figure 45: Outstanding debt

(\$000s) (unless otherwise noted)	Actual		Budget April 30, 2019	Forecast					
	April 30, 2017	April 30, 2018		April 30, 2020	April 30, 2021	April 30, 2022	April 30, 2023	April 30, 2024	April 30, 2025
Bond	93,000	93,000	93,000	93,000	93,000	93,000	93,000	93,000	93,000
Cairns building	24,863	24,109	23,319	22,491	21,623	20,714	13,407	9,443	5,378
Residence	15,215	14,333	13,385	12,366	11,271	10,095	8,831	7,474	6,015
Marilyn I. Walker School of Fine and Performing Arts (MIWSFPA)	15,960	15,240	14,520						
Ancillary renewal				29,800	63,900	80,500	80,500	80,500	77,875
Total debt	149,038	146,682	144,224	157,657	189,794	204,309	195,738	190,417	182,268
Total student FFTE ⁽¹⁾	20,086	20,303	20,458	21,210	22,087	22,910	23,692	24,217	24,706
Total debt/FFTE (in dollars) ⁽¹⁾	\$7,420	\$7,225	\$7,050	\$7,433	\$8,593	\$8,918	\$8,262	\$7,863	\$7,377
Debt reduction strategy									
Sinking fund	6,413	6,696	6,639	6,971	7,319	7,685	8,069	8,473	9,301
Debt repayment reserve	2,895	4,457	6,753		1,853	3,991			
M. Walker donation – MIWSFPA	5,326	5,470	5,612						
Other donations – MIWSFPA	399	473	548						
Total assets for debt reduction	15,033	17,096	19,552	6,971	9,172	11,676	8,069	8,473	9,301
Net debt	134,005	129,586	124,672	150,686	180,622	192,633	187,669	181,944	172,967
Net debt/FFTE (in dollars) ⁽¹⁾	\$6,672	\$6,383	\$6,094	\$7,104	\$8,178	\$8,408	\$7,921	\$7,513	\$7,001

(1) Fiscal full-time enrolment (FFTE) – used for tuition and grant forecasting. For a definition refer to Appendix A.

As previously mentioned, the next maturity of external debt is June 3, 2019, related to the MIWSFPA loan of \$18 million financed in fiscal 2014-15. The amount due at maturity will be \$14.4 million. Other future debt maturities can be found in the audited financial statements of the University.

The requirement for the debt reduction strategy is supported by Brock's key debt metrics found in Figure 46, which also compare these metrics to that of the median and average of other universities in our comprehensive category.

Figure 46: Financial health metrics

	Brock ⁽¹⁾		Median ⁽²⁾	
	April 2018	April 2017	April 2018	April 2017 ⁽²⁾
Primary reserve ratio	17.1%	14.6%	30.9%	34.7%
Debt burden ratio	2.9%	3.0%	2.6%	2.6%
Interest burden %	2.4%	2.5%	1.6%	1.7%
Interest coverage	4.23	3.70	8.51	7.89
Viability ratio	39.3%	31.9%	133.7%	154.5%

(1) Certain Brock 2018 metrics have been adjusted for reclassifications.
(2) Calculated using financial information from 14 other comprehensive universities. Certain 2017 metrics have been updated due to revisions in certain universities' financial statements.

Appendix G provides full definitions of each financial health metric. The following details a high-level explanation of the debt metrics:

1. The primary reserve ratio refers to the amount of cash available to cover operations. It identifies at April 2018 Brock has approximately 62 days of expendable reserves.
2. The next two ratios describe how Brock utilizes a greater proportion of its annual operating expense to fund debt obligations.
3. The interest coverage ratio measures the ability to fund interest charges from cash generated through operations. It remains above the guidance of 2.00 set by the Board of Trustees and above the ratio of 2.50 considered to be the standard by the University's credit rating agency, DBRS, for Brock's current credit rating of A high.
4. The viability ratio is essentially how much of the institution's debt could be paid off with expendable resources. The average institution in our category could pay almost all its debt with expendable resources, whereas Brock can only pay off 39 per cent and, therefore, is vulnerable to unplanned events.

These metrics highlight the need to pay down the debt so, in time, we can reduce the debt and interest burden on the University.



Endowment summary

Historically, Brock's endowment activity has not been integrated into the University's funding budget (with the exception of certain operating endowments, such as the MIWSFPA endowment spending). Starting in 2018-19, the funding budget now includes the full endowment-allocated spend related to undergraduate and graduate scholarships and student awards. This support is shown in the funding budget as a funding source (inter-fund revenue) with the offsetting expense (inter-fund expense). The endowment fund policy can be found at brocku.ca/university-secretariat/university-policies.

Figure 47

(\$000s)	Actual		
	2017-18	2016-17	2015-16
Opening Endowment	93,697	83,098	81,695
Spending	(2,396)	(1,999)	(1,995)
Investment Income	4,099	11,145	2,460
New Endowments	1,271	1,453	938
Ending Endowment	96,671	93,697	83,098

The full activity of the endowment for the past three years is shown in Figure 47. Figure 48 details the 2019-20 approved endowment spending of \$3.0 million, which includes both the student awards spending allocations as well as the operating and capital.

Figure 49 details the Top 10 endowments as of April 30, 2018. Due to the timing of preparing and approving this budget, the information presented is as of April 30, 2018. This information will be updated for April 30, 2019 and incorporated into the University's 2018-19 Annual Report.

Figure 48

Endowment	Approved spending (\$000s)	
	2019-20	2018-19
Undergraduate Scholarships	755	660
Undergraduate Bursaries	794	668
Undergraduate Prizes	187	163
Graduate Awards	454	351
Operating	238	209
Capital	535	468
Total	2,963	2,519

Includes the MIWSFPA endowment spending allocation, which can be used for both capital and operating.

Figure 49: Top 10 endowments (April 30, 2018)

Amount (\$000s)	Name	Purpose
16,946	Marilyn I. Walker SFPA Fund	Supports the MIWSFPA
7,470	Harrison-Thompson Bursary Trust	Supports Undergraduate Awards
2,340	VP Research Discretionary Fund	VP Research Discretionary
1,838	Dr. and Mrs. Moriyama Graduate Fellowship Fund	Supports Graduate Awards
1,801	Bluma Appel Entrance Scholarship For Excellence	Supports Graduate Awards
1,707	The Joyce Foundation Bursary	Supports Undergraduate Awards
1,432	Luigi and Amalia Setacci Award	Supports Undergraduate Awards
1,335	Ruth Evelyn Williamson Estate	Supports Undergraduate Awards
1,299	Provost Discretionary Enhancement Fund	Provost Discretionary
1,146	Ontario Graduate Fellowship Program	Supports Graduate Awards



Revenue and expense allocation model

In 2018-19, the Revenue and Expense Allocation Model in its current form was introduced. The model was developed with a number of purposes in mind. One of the functions was to promote comprehension and transparency of how revenues are generated and expenses incurred for informed decision-making. The model's purpose was also to facilitate longer-term planning, and to promote innovation, sustainability and collaboration. It will also be used to assist in determining strategic allocations for year-end consolidated surpluses through the use of Dean's Discretionary Funds.

Figure 50 is a visual representation of the 2019-20 budget, using the Revenue and Expense Allocation Model shown in Figure 51. This model reports the full operating budget and the chart portrays expenses as a percentage of revenues allocated by each Faculty and in total. The model identifies four Faculties generating net positive contributions and two Faculties requiring additional funding from these positive contributions to support their operations. Through guidance from the Council of Academic Deans, this model now reports all tuition based on students in seats. Regardless of a student's home Faculty, all tuition is allocated to the course students take and the Faculty the course belongs to. Taking a student-centric approach, allocating tuition based on a 100 per cent students-in-seats model facilitates the

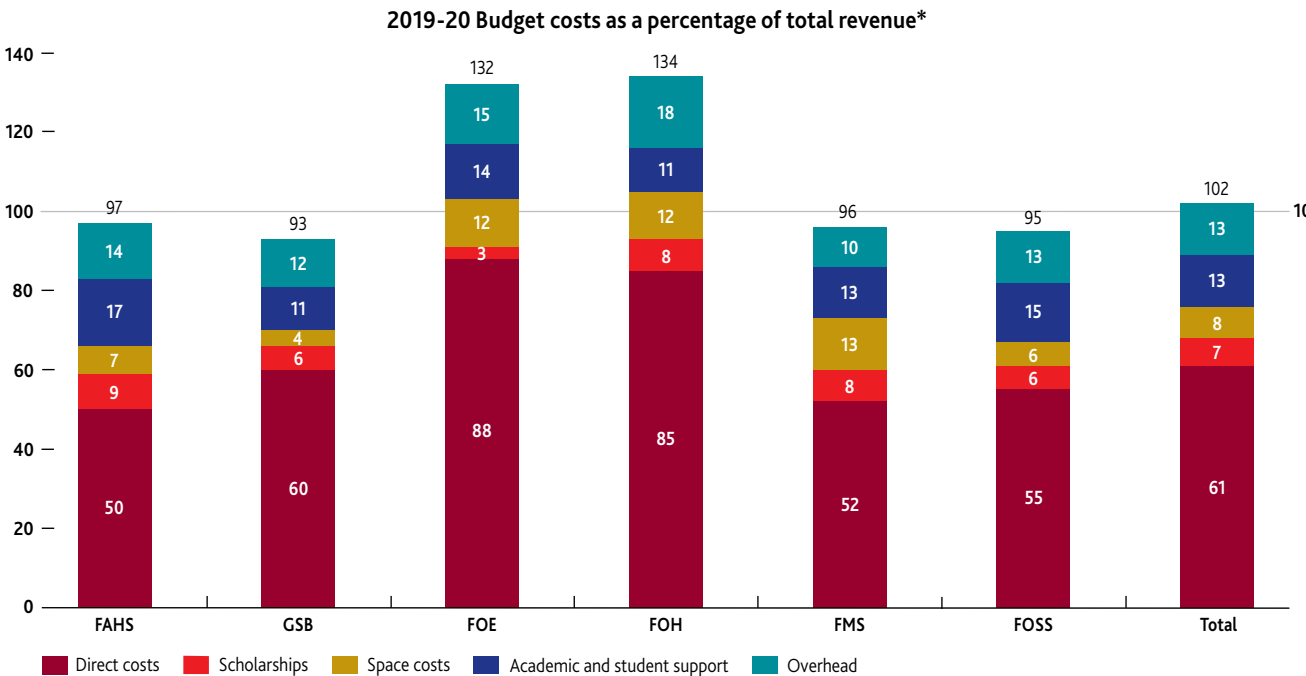
ongoing review of academic program requirements and supports increased flexibility in programs for students to take additional elective credits.

The model shown in Figure 51 is also adjusted to represent the Research Support Funds revenue separately as a revenue line item allocated to Faculties. This overhead revenue is budgeted in the Office of Research Services and is therefore allocated in the same manner as research expenses are allocated to Faculties. While this reporting change as compared to the 2018-19 Budget Report does not impact the allocations to individual Faculties, it assists in recognizing the overhead revenue and expenses allocated to Faculties from the University's research support functions.

Going forward, the model will continue to be evaluated and adjustments to the model will be made, in consultation with the Council of Academic Deans, where appropriate to ensure the model is meeting its goals as well as supporting the Institutional Strategic Plan.

In addition, a more granular model is currently being developed, which would allocate revenue and expenses by departments within the teaching Faculty to further contribute to usefulness of this model in decision-making.

Figure 50



* Note: the figures detailed in the chart do not include the mitigation target – identified savings.

Figure 51: Revenue and expense allocation model – 2019-20 Budget

(\$000s)	Faculty of Applied Health Sciences	Goodman School of Business	Faculty of Education	Faculty of Humanities	Faculty of Mathematics and Science	Faculty of Social Sciences	Total
Revenue							
Global tuition by service teaching (undergraduate)	19,103	24,015	8,297	17,211	28,905	41,411	138,942
Global tuition by teaching Faculty (graduate)	1,831	2,903	1,313	627	2,143	3,099	11,916
Additional winter intake tuition (Int'l students only)	110	525	32	47	277	559	1,550
Direct revenue	485	13,588	4,493	508	647	349	20,070
Grant	26,240	14,355	7,768	8,009	11,125	24,574	92,071
Research Support Fund grant revenue	588	51	75	38	761	554	2,067
Total revenue	48,357	55,437	21,978	26,440	43,858	70,546	266,616
Contribution margins							
Direct ongoing personnel costs	19,909	25,398	13,113	18,360	19,132	32,082	127,994
Direct temporary personnel costs	3,604	3,750	4,799	3,408	2,797	5,714	24,072
Direct operating costs	881	4,340	1,523	788	785	1,184	9,501
Contribution margin (before scholarships and bursaries)	23,963	21,949	2,543	3,884	21,144	31,566	105,049
Fellowships, scholarships, bursaries and student awards	4,159	3,384	554	2,182	3,486	4,360	18,125
Contribution margin (after scholarships and bursaries)	19,804	18,565	1,989	1,702	17,658	27,206	86,924
Space costs							
Space costs	3,614	1,963	2,669	3,234	5,528	3,891	20,899
Net contribution (after space costs)	16,190	16,602	(680)	(1,532)	12,130	23,315	66,025
Academic and student-specific support units							
Research Services (excluding Research Support Fund grant revenue)	1,487	129	189	97	1,924	1,400	5,226
Faculty of Graduate Studies	151	402	192	56	114	331	1,246
Library	2,895	2,415	1,179	1,267	1,564	3,934	13,254
Centre for Pedagogical Innovation	209	175	87	92	115	284	962
Student Specific ⁽¹⁾	3,331	2,764	1,342	1,419	1,785	4,504	15,145
Net contribution (before overhead allocations)	8,117	10,717	(3,669)	(4,463)	6,628	12,862	30,192
Overhead allocations							
Shared services ⁽²⁾	5,346	5,500	2,601	3,681	3,368	7,413	27,909
Ancillary operations contribution	(983)	(816)	(396)	(419)	(527)	(1,329)	(4,470)
Capital	1,442	1,209	595	636	789	1,958	6,629
University Global	855	764	427	855	811	1,137	4,849
Net contribution	1,457	4,060	(6,896)	(9,216)	2,187	3,683	(4,725)
Mitigation target – identified savings ⁽³⁾	848	83	50	162	95	238	1,476
Net contribution (after identified savings)	2,305	4,143	(6,846)	(9,054)	2,282	3,921	(3,249)

(1) 'Student Specific' includes the Office of the Registrar, Student Life and Community Experience, Student Wellness and Accessibility, Student Success Centre, Co-op, Career and Experiential Education and Brock Sports and Recreation.
(2) Shared Services includes the Senior Academic and Administration Team, Information Technology Services, Financial Services, Human Resources, Marketing and Communications, Development and Alumni Relations and Shared Services Support.
(3) See appendix E for details on these mitigation savings.

Appendix A

Enrolment definitions

The following are measures of enrolment used in this budget report.

- All-in enrolment:** Includes degree-seeking, non-degree-seeking, additional qualifications and certificate programs.
- Degree-seeking:** Someone seeking either a bachelor's degree, a first professional degree, or a graduate master's or PhD degree.
- Fiscal full-time equivalent (FFTE) enrolment:** FFTE is represented by a student whose study load in the fiscal year is equal to the normal full-time study load for their program and level of registration in the academic year. Graduate FFTE is calculated based on the registration level, full-time or part-time. Full-time = 1.000 FFTEs, part-time = 0.300 FFTEs. Undergraduate and graduate FFTEs are calculated for each academic term.
- Full-time equivalent (FTE) enrolment:** FTEs are used to provide enrolment, expressed as the equivalence to full-time students. For undergraduate students, FTEs are calculated by dividing total course enrolments by five (the nominal load of a full-time student). Graduate students are calculated as only Fall FTEs (Fall full-time headcount plus Fall part-time headcount * 0.3).
- Headcount enrolment:** A "snapshot" of the number of individuals who are attending the University at a particular point in time, usually Nov. 1, and the response to the commonly asked question: "How many students does Brock have?"
- Non-degree-seeking undergraduate:** Those enrolled in the Undeclared Arts program on a Letter of Permission, those auditing a course/program, or someone enrolled in undergraduate courses but with no program declaration.
- Weighted grant units (WGUs):** WGUs are used in reporting enrolment to the Ontario government for funding purposes and represent a weighted enrolment measure. The WGUs for Brock University range from 1, for General Arts, and 2.782 for Nursing and Science upper-year honours.
- Eligible FTEs:** Those that are associated with programs approved by the Ontario government for funding purposes. Also, certain categories of students are "ineligible" (international, additional qualification and co-op on work term being the three largest groups).



Appendix B

Tuition fee policy, government-funded programs

On March 29, 2019, the MTCU introduced a new tuition fee framework and ancillary fee guidelines. The framework imposes a 10 per cent reduction to all existing tuition fees for publicly-assisted programs. The tuition fee framework extended a second year with a mandatory tuition freeze for publicly assisted programs in 2020-21. There is no guidance for institutions at this time for financial planning on tuition rates beyond 2020-21, which is one of the main reasons a multi-year budget forecast was omitted in this year's budget report.

The ancillary fee guidelines introduced the student choice initiative, where ancillary fees that fall outside the listed essential service categories below would no longer be considered mandatory and students would be able to opt-out of the programs and the associated fees.

Essential Services – fees that may be charged on a compulsory basis:

- Athletics and recreation
- Career services
- Student buildings
- Health and counselling
- Academic support
- Student ID cards
- Student achievement and records
- Financial aid offices
- Campus safety programs

Brock is committed to this initiative and is currently consulting with stakeholders, including our student association partners, to ensure we are in compliance.

The approved fee changes for the 2019-20 academic year, detailed in Figure 52, starting in fall of 2019-20, are in alignment with the new tuition framework.

Figure 52

MTCU tuition guidelines	
Undergraduate Programs	(10.0%)
Graduate Programs	(10.0%)
Average tuition decrease	(10.0%)
Brock University Board Approved 2019-20 rate decreases	
Undergraduate Programs	(10.0%)
Graduate Programs	(10.0%)
Average Tuition decrease	(10.0%)

Tuition fee policy, non-government-funded programs

International students in undergraduate and graduate programs and cost-recovery programs are not eligible for provincial government funding, and therefore universities are not governed by the government's tuition policy in setting tuition rates for this student group. A differentiated approach is taken to account for demand after benchmarking to fees charged at other Ontario universities. Figure 53 details the 2019-20 non-government-funded program rates that were proposed to and approved by the Board of Trustees in Nov. 2018.

Figure 53: Brock University board-approved 2019-20 rate changes

International program types	Tuition increase/ (decreases)
Undergraduate international students	5%
Graduate international students (Research programs)	0%
Graduate international students (Professional programs)	5%
International student programs	
Professional Master's Preparation Certificate (Business) (PMPC)	5%
International Master of Business Administration (IMBA)	5%
International Master of Professional Accounting (MPAcc)	5%
Master's Preparation Certificate in Education (MPCE)	5%
International Master of Education (MEd)	5%
International Master of Science in Materials Science (MSc)	5%
Master of Arts Applied Linguistics (MA LING)	(5%)
Other programs	
Centre for Continuing Teacher Education – Additional Qualification Courses (AQ)	0%
Intensive English Language Program (IELP/SELP)	0%



Appendix C

Summary of budget adjustments

As a result of certain changes in the approach of preparing the 2019-20 budget, reclassifications were made to the 2018-19 budget as reported in the 2018-19 Budget Report for comparison purposes when the overall funding budget was not impacted. Figure 54 details these reclassifications by responsibility centre with the most notable reclassifications highlighted with explanations.

Reclassifications by responsibility centre

- \$831,000 of personnel cost increases were allocated out from the University Global responsibility centre to other units throughout the University during 2018-19, as these specific amounts were not known at the time of preparing the 2018-19 budget. Of this total, \$562,000 related to salary increases to administrative/professional staff, \$132,000 related to salary increased to Senior Administrative Council (SAC) and \$137,000 related to salary rate increases to OSSTF staff.
- In preparing the 2018-19 budget, \$300,000 was budgeted for Indigenous support in the University Global responsibility centre. During 2018-19, this \$300,000 was moved from the University Global responsibility centre to an Indigenous Support cost centre within the Senior Academic and Administration Team responsibility centre grouping.
- During 2018-19, costs related to the Walker Welcome Desk of \$180,000 were moved from Ancillary Services to Brock Sports and Recreation.

Reclassifications by responsibility centre leader

- Figure 40 details the funding budget by responsibility centre leader. During 2018-19, as part of a re-alignment of the University's organizational structure, the following changes were made to how the units are reported as compared to the 2018-19 Budget Report:
- The University Secretariat office and Human Rights and Equity are reported as part of the President's responsibility centre, instead of the Vice-President, Administration, as was detailed in the 2018-19 Budget Report.
- The offices of the Vice-President, Academic; Vice-President, Research and Vice-President, Administration are now shown as part of their respective units, instead of President's responsibility centre, as was detailed in the 2018-19 Budget Report.
- It should also be noted that the 2018-19 Trimester Two report included the office of the Special Advisor on Strategic Engineering as part of the President's responsibility centre, which is included as part of Vice President, Academic for purposes of this report.

Figure 54: Reclassifications by responsibility centre

(\$000s)	2018-19 approved budget ⁽¹⁾	Salary rate increase	Other reclasses.	2018-19 adjusted budget
Teaching Faculties				
Faculty of Applied Health Sciences	(22,009)	(43)		(22,052)
Goodman School of Business	(18,928)	(71)		(18,999)
Faculty of Education	(14,567)	(35)		(14,602)
Faculty of Humanities	(22,042)	(28)		(22,070)
Faculty of Mathematics and Science	(22,361)	(61)		(22,422)
Faculty of Social Sciences	(37,154)	(41)		(37,195)
Total Teaching Faculties	(137,061)	(279)	-	(137,340)
Academic Support				
Faculty of Graduate Studies	(1,202)	(14)		(1,216)
Library	(10,643)	(30)		(10,673)
Research Services	(1,140)	(12)		(1,152)
Centre for Pedagogical Innovation	(871)	(6)		(877)
Total Academic Support	(13,856)	(62)	-	(13,918)
Student Specific				
Brock International	(1,361)	(8)		(1,369)
Office of the Registrar	(3,055)	(38)		(3,093)
Student Life and Community Experience	(764)	(8)		(772)
Student Success Centre	(448)	(23)		(471)
Student Wellness and Accessibility	(1,528)	(27)		(1,555)
Co-op, Career and Experiential Education	(1,399)	(28)		(1,427)
Brock Sports and Recreation	(1,393)	(25)	(180)	(1,598)
Total Student Specific	(9,948)	(157)	(180)	(10,285)
Shared Services				
Senior Academic and Administration Team	(3,335)	(29)	(300)	(3,664)
Information Technology Services	(7,772)	(69)		(7,841)
Financial Services	(3,164)	(41)		(3,205)
Human Resources	(3,682)	(32)	7	(3,707)
Marketing and Communications	(2,132)	(18)		(2,150)
Development and Alumni Relations	(1,623)	(18)		(1,641)
Shared Services Support	(2,355)	(15)		(2,370)
Total Shared Services	(24,063)	(222)	(293)	(24,578)
Ancillary				
Ancillary Operations	3,998	(34)	180	4,144
Department of Residence	1,647	(13)		1,634
Total Ancillary	5,645	(47)	180	5,778
Space				
Facilities Management	(15,498)	(35)	(7)	(15,540)
Campus Security Services	(2,524)	(29)		(2,553)
Campus Development and Community Agreements	(817)			(817)
Utilities, Taxes and Insurance	(7,441)			(7,441)
Financing	(6,428)			(6,428)
Total Space	(32,708)	(64)	(7)	(32,779)
Global				
Scholarships, Bursaries and Student Awards	(18,098)			(18,098)
Capital	(10,962)			(10,962)
University Global	241,051	831	300	242,182
Total Global	211,991	831	300	213,122
Total University	-	-	-	-

(1) Agrees to the 2018-19 Budget Report.

Appendix D

Reconciliation of funding budget to financial statements

The University's funding budget was also prepared in accordance with Canadian accounting standards for not-for-profit organizations (NFPS). In order to accomplish this task, certain accounting entries and reclassifications are required. Figures 55 and 56 detail these entries, with the following explanations.

Explanation of adjustments

- 1. Grants received by the University to be used for future capital purchases are included as part of deferred capital contributions in the NFPS financial statements and later

- amortized over the useful life of the capital item it funded. The NFPS adjustment represents the elimination of this type of grant (Facilities Renewal Program funds) included in the 2019-20 budget.
- 2. Funding from the Strategic Initiative Fund (\$0.47 million), from the operating project accounts (\$0.24 million) and from capital projects (\$0.23 million) have been included as revenue in the 2019-20 budget. These transfers from reserves are eliminated as part of the NFPS adjustments, as they would not be recorded as revenue for the NFPS financial statement purposes.
 - 3. Amortization of deferred capital contributions and capital assets, while not cash inflows or outflows, are required for NFPS financial statements. The 2019-20 forecasted amortization figures are included as part of the NFPS adjustments.
 - 4. Research grants for restricted purposes and the offsetting research expenses, including fellowships, have not been included as part of the funding budget due to the limited line of sight regarding spending patterns on the funds to which they are related; however, they are included as part of the NFPS financial statements. An estimate has been included as part of the NFPS adjustments, based on the average of the prior three years' actual figures (2015-16 to 2017-18) less the portion already included in the funding budget.
 - 5. Endowment and trust spending (mainly in the form of scholarships) is included as an expense, with an offsetting revenue as part of the NFPS financial statements. Starting in 2018-19, the approved endowment spending related to scholarships was included as revenue (inter-fund) in the operating budget. Therefore, only the portion of the 2019-20 approved endowment spending not related to scholarships (\$0.26 million) has been included as part of the NFPS adjustments along with the offsetting revenue. Unless trust spending results in a direct offset to the funding budget, this spending is not recorded as part of the funding budget. An estimate of the 2019-20 trust spending, less the portion already included in the funding budget (\$0.31 million), has been included as part of the NFPS adjustments along with the offsetting revenue.
 - 6. Principal debt payments, while they represent a cash outflow, are not considered an expense in the operating statement of the NFPS financial statements, as they reduce a liability. The 2019-20 budgeted principal debt payments have been eliminated in the NFPS adjustments.
 - 7. Non-capital purchases of \$2.49 million expected to be made in the capital fund should be reported as an expense in the NFPS financial statements. Conversely, capital purchases made as part of operating spend (i.e. not from the capital and related projects budget) are recorded as an asset in the Statement of Financial Position for NFPS purposes. The University expects purchases of \$1.78 million in the 2019-20 budget to actually be capitalized. This net amount has been included as part of the NFPS adjustments.

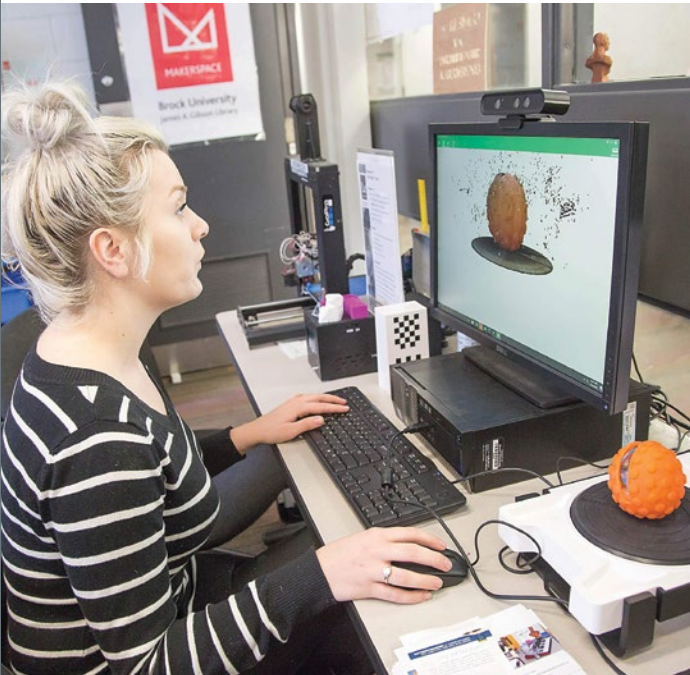


Figure 55

(\$000s)	2019-20 Funding budget	NFPS adjustments	Notes	Reclass of inter-fund transfers	Eliminate internal chargebacks	2019-20 NFPS budget
Revenue						
Student fees	181,366					181,366
Grant revenue	97,936	(1,761)	1			96,175
Internal chargebacks	8,679				(8,679)	-
Inter-fund revenue	4,924	(941)	2	(3,983)		-
Other revenue	51,351	20,052	3-5	3,983		75,386
Total revenue	344,256	17,350		-	(8,679)	352,927
Operating costs						
Personnel costs	(228,395)	1,526	10-11			(226,869)
Inter-fund expense	(24,581)	17,197	8-9	7,384		-
Other operating costs	(96,005)	(31,689)	3-7	(7,384)	8,679	(126,399)
Total costs	(348,981)	(12,966)		-	8,679	(353,268)
Funding deficit (before mitigation targets)	(4,725)	4,384		-	-	(341)

- 8. The 2019-20 funding budget includes funding transfers of \$11.12 million to the capital and related projects budget, \$1.49 million to the debt reduction strategy reserve and \$4.25 million to the contingency reserve. These transfers are eliminated as part of the NFPS adjustments, as they would not be recorded as expenses for NFPS financial statement purposes.
- 9. Investment income on the sinking fund, offset by a transfer to the sinking fund reserve, is reported in the operating budget; however, for NFPS financial statements, only the revenue should be recorded. The transfer to the sinking fund reserve is eliminated as of the NFPS adjustments.
- 10. Post-retirement benefits represent health, dental and in some cases health-care spending accounts paid to faculty and staff in retirement. The \$0.42 million is the net actuarially calculated benefit that current faculty and staff earned in 2017-18 plus a growth rate for 2018 to 2020. Since this amount is not included in the funding budget because it is non-cash, but is reported in the NFPS financial statements, it is therefore included as part of the NFPS adjustments.
- 11. The annual pension liability payment of \$3.90 million calculated by the University's actuary is recorded as an expense in the funding budget, as it represents a cash outflow. However, \$1.95 million of the \$3.90 million represents the estimated "paydown" of the pension liability if the actuarial assumptions are met. The NFPS financial statements do not require this amount to be expensed, as it is shown as a reduction to the pension liability and therefore it is included in the NFPS adjustments.

Figure 56

Notes	Reconciliation of NFPS adjustments (\$000s)
1	Capital grants (1,761)
2	Funding from reserves (941)
3	Amortization of deferred capital contributions 8,222
4	Research, including fellowships 11,261
5	Endowment and trust spending 569
Total revenue adjustments 17,350	
3	Amortization of capital assets (21,112)
4	Research, including fellowships (11,261)
5	Endowment and trust spending (569)
6	Principal payments 1,967
7	Non-capital purchases in capital and infrastructure project reserves net of capital purchases from operating (714)
8	Funding of capital and reserves 16,865
9	Sinking fund 332
10	Post-retirement benefits (424)
11	Pension 1,950
Total costs adjustments (12,966)	

Explanation of reclassifications

Reclass of inter-fund transfers (Revenue) – Included as part of the total budgeted inter-fund revenue is funding from endowments of \$2.70 million, \$1.00 million from the research fund and \$0.28 million from the non-endowed trust internally restricted fund. These transfers will be recorded as revenue in the NFPS financial statements and have therefore been reclassified to other revenue.

Reclass of inter-fund transfers (Expenses) – Included as part of the total budgeted expenses, as part of inter-fund expenses, are transfers to internally restricted research funds with no external obligations of \$1.83 million, transfers to the professional expense reimbursements internally restricted fund of \$1.92 million, transfers to the endowments fund of \$2.19 million, transfers to internally restricted start-up funds of \$0.75 million and transfers to the operating projects internally restricted fund of \$0.69 million. The spending within these funds will be recorded as operating expenses in the NFPS financial statements, and therefore the transfers have been reclassified to operating costs.

Elimination of internal chargebacks – Included as part of total 2019-20 budgeted revenue is \$8.68 million of internal charges between departments within the University. The NFPS reclassification removes these charges, as they are not included as part of the NFPS financial statements.

Appendix E

Identified one-time mitigation target savings

The 2019-20 budget includes unit-specific one-time contributions to the budget mitigation of \$1.476 million, as noted in Figure 13 on page 23. These savings were identified as part of mitigation strategies implemented to achieve the 2019-20 budget as presented. It should be noted that these savings were identified by units subsequent to budget workbooks being received and these savings have not be incorporated in the figures shown throughout this Budget Report. Figure 57 below details these one-time savings by responsibly centre.

Figure 57: One-time savings by responsibility centre leader

(\$000s)	Mitigation identified			Net
	Revenue	Personnel costs	Non-personnel costs	
President				
Development and Alumni Relations		40.0		40.0
Marketing and Communications			46.5	46.5
Office of the President			10.0	10.0
University Secretariat			42.0	42.0
Total President	-	40.0	98.5	138.5
Vice-President, Academic				
Faculty of Applied Health Sciences		752.5		752.5
Faculty of Humanities		86.4		86.4
Faculty of Social Sciences		105.9	15.1	121.0
Faculty of Graduate Studies	24.0	(10.0)	(4.9)	9.1
Library		40.6	20.0	60.6
Office of the Vice-Provost and Associate Vice-President, Academic			0.5	0.5
Total Vice-President, Academic	24.0	975.4	30.7	1,030.1
Vice-President, Administration				
Information Technology Services			25.0	25.0
Financial Services		58.7		58.7
Campus Security Services			2.5	2.5
Internal Audit			0.5	0.5
Total Vice-President, Administration	-	58.7	28.0	86.7
Vice-President, Research				
Research Services			35.0	35.0
Total Vice-President, Research	-	-	35.0	35.0
Global				
Utilities, Taxes and Insurance			185.7	185.7
Total Global	-	-	185.7	185.7
Total University	24.0	1,074.1	377.9	1,476.0

Appendix F

Multi-year financial results on a funding basis

Figure 58

(\$000s)	2016-17 Actual	2017-18 Actual	2018-19 Budget	2018-19 Forecast	2019-20 Budget
Revenue					
Student fees	158,341	167,446	178,091	177,895	181,366
Grant revenue	95,009	97,371	97,575	97,674	97,936
Internal chargebacks	9,703	9,426	8,994	9,732	8,679
Inter-fund revenue	4,859	3,239	5,416	6,650	4,924
Other revenue	46,182	48,600	49,130	49,508	51,351
Total revenue	314,094	326,082	339,206	341,459	344,256
Operating costs					
Personnel costs	(196,994)	(205,233)	(219,568)	(215,685)	(228,395)
Inter-fund expenses	(20,965)	(23,288)	(25,293)	(29,489)	(24,581)
Other operating costs	(90,611)	(92,419)	(94,345)	(95,106)	(96,005)
Total operating costs	(308,570)	(320,940)	(339,206)	(340,280)	(348,981)
Mitigation target – identified savings					1,476
Mitigation target – required from in-year savings					3,249
Funding surplus	5,524	5,142	-	1,179	-



Appendix G

Financial health metrics definitions

Figure 59

Metric	Definition	Formula
Primary reserve ratio	<p>The primary reserve ratio compares expendable net assets to total expenses and provides an indication of an institution's financial strength and flexibility by determining how long the institution could function using its expendable reserves without relying on additional net assets generated by operations.</p> <p>Expendable Net Assets include: unrestricted surplus (deficit), internally restricted net assets and internally restricted endowments, adjusted for the non-cash component of employee future benefits.</p>	$\text{Primary reserve ratio} = \frac{\text{expendable net assets}}{\text{total expenses}}$
Debt burden ratio (Non-cash basis)	<p>The debt burden ratio measures how an institution utilizes a greater portion of its annual expenditures to fund debt obligations. The ratio is calculated by dividing total current debt obligations, which include interest expenses and principal payments, by operating expenses.</p>	$\text{Debt burden ratio} = \frac{(\text{interest expense} + \text{principal payments})}{\text{total expenses}}$
Interest burden %	<p>The Interest burden ratio compares the level of current debt service with the institution's total expenses. It is an indicator of debt affordability, as it examines the percentage of total expenses used to cover an institution's cost of servicing its debt. The ratio is calculated as interest expense over total expenses (adjusted for amortization of capital assets).</p>	$\text{Interest burden ratio} = \frac{\text{interest expense}}{(\text{total expenses} - \text{amortization})}$
Interest coverage ratio	<p>Interest coverage ratio measures how many times an institution could pay its current interest payment with its available earnings. The ratio is calculated by dividing earnings before interest, depreciation and amortization (EBIDA) during a given period by the amount an institution must pay in interest on its debts during the same period.</p>	$\text{Interest coverage ratio} = \frac{\text{EBIDA}}{\text{interest expense}}$
Viability ratio	<p>The viability ratio is a basic determinant of an institution's financial health, as it provides an indication of the funds on hand to settle its long-term obligations. It is calculated as expendable net assets over long-term debt.</p> <p>Expendable net assets include: unrestricted surplus (deficit), internally restricted net assets and internally restricted endowments, adjusted for the non-cash component of employee future benefits.</p> <p>Long-term debt is total external long-term debt as disclosed in the institution's financial statements without adding the current portion that may be included in accounts payable.</p>	$\text{Viability ratio} = \frac{\text{expendable net assets}}{\text{long-term debt}}$
Net operating revenues ratio	<p>The net operating revenues ratio provides an indication of the extent to which institutions are generating positive cash flows in the long run to be financially sustainable. The ratio is calculated as cash flow from operating activities over total revenues.</p>	$\text{Net operating revenues ratio} = \frac{\text{cash flow from operating activities}}{\text{total revenues}}$

JUNE 2018: Rebecca Alcock celebrated after being named Brock University's 100,000th graduate during Spring Convocation Friday, June 8.



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