

2020-21 **BUDGET REPORT**

Including key performance metrics



Contents

Executive summary

Our financial health

Financial results

About Brock

Message from the senior team

Governance at Brock University

Board of Trustees

Senate

Pullout 1

Institutional Strategic Plan

The big picture

Budget development

Process and objectives

Framework

Budget environment

Review

Financial update

Historical timeline

Pullout 2

Space considerations

Historical timeline chart

Budget details

Funding budget

Revenue assumptions

Operating cost assumptions

Snapshots

Responsibility centre snapshots

Teaching Faculties

Academic support

Student specific

Ancillary

Shared services

Space

Global

Capital

Capital and related projects budget

Background

2020-21 capital and related projects overview

Treasury

Financing

Endowment summary

Allocation model

Revenue and expense allocation model

Appendices

Appendix A

Appendix B

Appendix C

Appendix D

Appendix E

Appendix F

Coverii12334iiiv9151920i112323344044505359626871757575818385888890929394

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 plan has been developed through a comprehensive consultation process with the University community. The 2020-21 budget was a challenging, yet achievable plan; however, the plan did not anticipate the level of disruption that has arisen from a global pandemic. This budget will therefore serve as a tool to report our baseline financial plan to the community. Variances will materialize during the year, and those variances will assist in reporting and tracking the impact of COVID-19 on our fiscal plan. This plan, as well as future decisions continue to be guided by our Niagara Roots, Global Reach: Brock University Institutional Strategic Plan 2018-2025, as well as Brock community input. Input and recommendations for future budgets are encouraged and can be emailed to budgetreport@brocku.ca

The investments in this budget support growth in faculty positions, including positions to expand Brock’s entry into the engineering field. Brock’s largest ever financial contribution to research grant support is included in this budget, as well as student aid funding for both graduate and undergraduate students. Brock continues to grow its investment in support of fostering a culture of inclusivity, accessibility, reconciliation and decolonization through ongoing and increasing commitments to units in support of these valuable priorities.

Revenue is budgeted to increase by \$23.4 million over the 2019-20 budget, a 6.8 per cent increase over 2019-20. Student fees represent 54 per cent of Brock’s revenue in the budget. Global tuition is increasing by \$13.5 million (\$2.0 million in 2019-20). The increase in tuition for 2020-21 compared to the increase budgeted in 2019-20 is due to the 10 per cent domestic tuition rate reduction that reduced planned tuition revenue increases by \$15.4 million last year. The tuition increase in 2020-21 is explained by \$11.3 million due to enrolment growth (\$3.4 million of which is attributed to surpassing our enrolment targets during 2019-20) and \$2.2 million due to international tuition rate increases, noting domestic tuition rates remain frozen due to government decisions. Government grants are decreasing by \$0.6 million due mainly to the Graduate Enrolment Capital Expansion grant no longer funded by the MCU, which was communicated after the 2019-20 budget was finalized. Government grants represent 26 per cent of Brock’s 2020-21 revenue budget, which compares to 28 per cent in 2019-20. Other revenues are increasing by \$5.4 million, which represent 19 per cent of Brock’s revenue budget. Expenses are increasing by \$21.3 million. Guided by our Strategic Plan, Brock is investing in our people, reflected in the budget for personnel investments, which are growing by \$9.1 million and non-personnel investments growing by \$12.2 million.

The 2020-21 budget plan is aligned with the recently approved 2020-21 Fiscal Framework Update (the Framework). The Framework was recalibrated to support the Strategic Plan in light of government decisions affecting domestic tuition and grants. The Framework provides budget development guidance for key fiscal planning principles.

Facing a pandemic with impacts to public health not experienced in over a century, Brock will work with our community partners to support our faculty, staff, students and community through the activities of higher education, research and economic development to contribute to the successful recovery from this global crisis. Certainly, this budget year will be challenging with uncertain paths and outcomes; however, the Brock team has the resources and dedication to succeed through this great generational challenge.

Financial results

The funding budget for fiscal 2020-21 is illustrated in Figure 1. It identifies a mitigation target to be achieved through in-year savings of \$2.6 million, as compared to a mitigation target of \$4.7 million in 2019-20. At the time of preparing the budget report, fiscal 2019-20 has not been completed; however, we are projecting through our second trimester reporting (T2) for fiscal 2019-20 a funding surplus of \$5.2 million. The information below describes our financial health and compares several of our financial health metrics to other comprehensive universities. In addition to the metrics below, Brock's current DBRS Morningstar credit rating is "A (high)" with Stable trends.

Figure 1

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue			
Student fees	200,202	181,566	178,067
Grant revenue	97,288	97,936	97,927
Internal chargebacks	8,621	8,528	10,055
Inter-fund revenue	6,817	4,924	6,712
Other revenue	54,899	51,492	51,333
Total revenues	367,827	344,446	344,094
Operating costs			
Personnel costs	(238,388)	(229,302)	(212,647)
Inter-fund expense	(25,773)	(24,581)	(29,950)
Other operating costs	(106,313)	(95,288)	(94,993)
Total operating costs	(370,474)	(349,171)	(337,590)
Mitigation target	2,647	4,725	
Discretionary appropriations			(6,475)
Funding surplus	-	-	29

Statement of operations metrics

The following metrics were developed to identify areas of strength as well as improvement.

Figure 2

By student headcount (\$000s)	Brock ⁽¹⁾		Median ⁽²⁾		Average ⁽²⁾	
	April 2019	April 2018	April 2019	April 2018	April 2019	April 2018
Student fees (primarily tuition)	9.35	8.90	9.35	8.90	9.41	8.88
Grant	6.01	5.98	8.72	8.37	10.29	10.04
Personnel costs	11.55	11.26	13.40	13.37	13.64	13.15
Scholarships	1.24	1.19	1.48	1.43	1.49	1.47
Interest on long-term debt	0.37	0.38	0.37	0.31	0.32	0.33
Investment income	0.18	0.11	0.76	0.50	0.79	0.53

(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 13 comprehensive universities. Certain 2018 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 efficiently, given the below-average funding, and this results in lower personnel costs per student to counterbalance the lower funding. 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 2019	April 2018	April 2019	April 2018	April 2019	April 2018
Primary reserve ratio	16.6%	17.1%	27.5%	29.1%	40.0%	39.2%
Debt burden ratio	2.8%	2.9%	2.4%	2.6%	2.5%	2.9%
Interest burden %	2.2%	2.4%	1.4%	1.6%	1.6%	1.7%
Interest coverage	4.97	4.23	7.73	7.37	7.00	5.94
Viability ratio	44.8%	39.3%	118.2%	126.8%	137.0%	121.8%
Net operating revenues ratio	9.8%	9.2%	9.3%	10.6%	10.5%	10.3%
Employee future benefits per student headcount (\$000s)	\$(0.89)	\$(1.47)	\$(1.49)	\$(1.96)	\$(2.07)	\$(2.09)
Endowment per student headcount (\$000s)	\$5.60	\$5.13	\$8.68	\$8.44	\$8.11	\$7.81

(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 13 comprehensive universities. Certain 2018 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

is being recognized by record increases in external funding flowing to Brock, including a four-year, \$5-million investment from Fed Dev for the “Validating, Prototyping and Manufacturing Institute.” Other research funders include The Canadian Grapevine Certification Network,

the Canadian Foundation for Innovation, the Public Health Agency of Canada and the Ontario Early Researcher Awards.

While we continue to invest in our renowned academic programming, this plan also provides funding to expand Brock’s reach into new disciplines, such as engineering. Increasing investments in Indigenous student support, as well as Indigenous program development and Human Rights and Equity, further align the budget with the priorities of our Institutional Strategic Plan.

For the first time in Brock’s reported budget planning history, we have built in a strategic fund that provides flexibility, in-year, to invest in new initiatives or priorities that require one-time funding that is not provided for in our units’ budgets. This represents one per cent to budgeted revenue (or \$3.6 million) and is now established as a budget planning principle within the Fiscal Framework.

Finally, this budget and our Fiscal Framework also provide key investments for facilities that support our strategic enrolment plan. Brock aims to achieve a degree-seeking enrolment of 21,268 students by 2024-25, and salient to this target is the fact that in 2019-20 we already achieved enrolment levels that exceeded our strategic enrolment plan by 438 students.

Working together, we will all continue to achieve great outcomes and discoveries at Brock, recognizing that our path forward is always changing — and, at times like this, changing at a pace and scale none of us would have ever anticipated. That said, we are humbled by everyone who is supporting Brock, including those keeping Brock’s facilities clean and safe, those teaching our students in new ways, and those continuing to discover new knowledge. We cherish and thank every single individual contributor to the Brock community, your support will be making a difference for years to come.

This document outlines the decisions that have been taken on budgetary allocations supporting the academic, research, service and community plans, following a year of rich consultation with our Brock community. Your contributions to the success we have achieved together this year made it possible to develop this aspirational yet achievable fiscal plan for 2020-21.

Our students and communities rely on every one of your contributions, and now more than ever, the Brock community will be asked to provide support and expertise in navigating the unprecedented global pandemic. Life as we know it for Brock students, faculty, staff and communities is entering uncharted territory, thus we will be guided by our public health experts and indeed by the knowledge of each and every one of you during this pressing time.

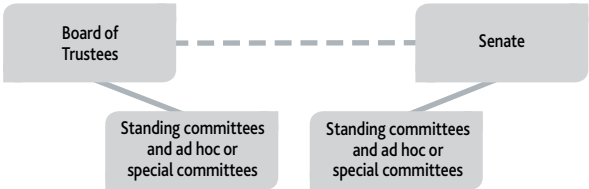
The 2020-21 budget represents a challenging yet achievable plan. When they embarked on their task, the budget planners could never have anticipated the massive disruption that would arise from a global pandemic. However, this document will serve as an important tool to report our baseline strategic plan to the community. We indeed expect variances to materialize during the year, and they will in fact help us track the impact of COVID-19 on our fiscal plan. We recognize that 2020-21 will be a challenging year, and we also recognize the Brock community has consistently demonstrated sheer dedication to overcoming challenges.

Looking at the budget, Brock has made significant investments in research, in our students and in progressing the University’s strategic plan. This year sees the largest budget allocations for student scholarships and fellowships, as well as for research support, in Brock’s history. Our investments in research and scholarly activity directly enhance the reputation of a world-class institution that

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 educational policy of the University. This bicameral system of governance, consisting of two governing bodies – the Board and the Senate – is shown below.

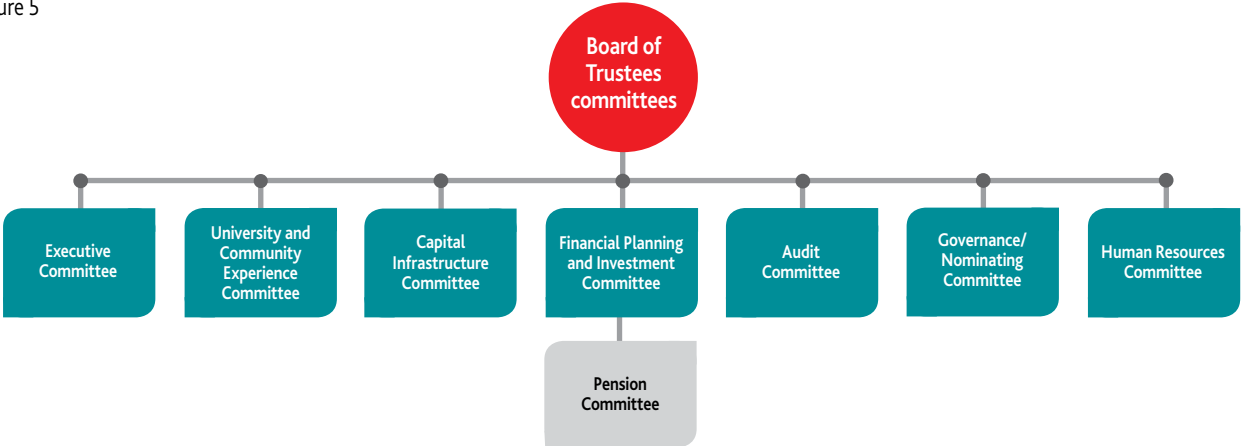
Figure 4: The bicameral system of governance



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



2019-20 Board of Trustees members

- Sophia Aggelonitis, Community Trustee
- Mark Arthur, Community Trustee
- Michele-Elise Burnett, Community Trustee
- Shirley Cheechoo, Chancellor
- Bradley Clarke, Staff Trustee
- Gary Comerford, Community Trustee, Chair of the Board
- Jens Coorssen, Faculty Trustee
- Don Cyr, Faculty Trustee, Chair of Senate
- Mario De Divitiis, Community Trustee
- Mary De Sousa, Community Trustee
- Gervan Fearon, President and Vice-Chancellor
- John Fisher, Community Trustee
- Giulia Forsythe, Staff Trustee
- Bilal Khan, Student Trustee, President, Brock University Students’ Union
- Brian Lang, Community Trustee
- Bill Maurin, Community Trustee
- Anne McCourt, Community Trustee
- Beverley Morden, Community Trustee
- Marylee O’Neill, Community Trustee
- Chris Phillips, Community Trustee, member, Brock University Alumni Association Executive Committee
- Miriam Richards, Faculty Trustee
- William (Bill) Rickers, Community Trustee
- Robert Welch, Community Trustee
- Robin Williams, Community Trustee, Vice-Chair of the Board
- Christopher Yendt, Student Trustee, President, Brock University Graduate Students’ Association
- Elisabeth Zimmermann, Community Trustee

Senate

The Senate currently consists of 69 members, including 37 elected full-time teaching staff and professional librarians, two members of the Board, four undergraduate students and three graduate students elected by their respective constituencies. There are also 23 ex officio members of the Senate.

69

2019-20 Senate members
Members ex officio

- Shirley Cheechoo (Chancellor)
- Gervan Fearon (President and Vice-Chancellor)
- Gregory Finn (Provost and Vice-President, Academic)
- Asad Jalib (BUSU, Vice-President, Finance and Administration)
- Tim Kenyon (Vice-President, Research)
- Vice-President, Administration (vacant)
- Brian Power (Vice-Provost and Associate Vice-President, Academic)
- Anna Lathrop (Vice-Provost, Teaching, Learning and Student Success)
- Camille Rutherford (Vice-Provost, Strategic Partnerships and International)
- Amos Key Jr. (July 1, 2019) (Vice-Provost, Indigenous Engagement)
- Ejaz Ahmed (Dean, Faculty of Mathematics and Science)
- Diane Dupont (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)
- Thomas Winger (President, Concordia Seminary)
- James O'Brien (Alumni Association Representative)
- Michele-Elise Burnett (Indigenous Representative)

Note:
Faculty of Applied Health Sciences (FAHS);
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).

23

Full-time teaching staff/professional
librarian representatives

- James Allard (FOH)
- Michael Ashton (FOSS)
- Kate Bezanson (FOSS)
- Irene Blayer (FOH)
- Poling Bork (FMS)
- Natalee Caple (FOH)
- Christene Carpenter-Cleland (FMS)
- Jens Coorssen (FAHS)
- Don Cyr (GSB), Chair of Senate
- Andrew Dane (FOSS)
- Eric Dolansky (GSB)
- Fayez Elayan (GSB)
- Bareket Falk (FAHS)
- Amy Friend (FOH)
- Jennifer Good (FOSS)
- Elizabeth Greene (FOH)
- Nota Klentrou (FAHS)
- Katerina Koka (FOSS)
- Kelly Lockwood (FAHS)
- Catherine Longboat (FOE)
- Linda Lowry (Library)
- Richard C. Mitchell (FOSS)
- Tim Murphy (FOSS)
- Beatrice Ombuki-Berman (FMS)
- Tim Ribaric (Library)
- Ian Ritchie (FAHS)
- Colin Rose (FOH)
- Larry Savage (FOSS)
- Kirsty Spence (FAHS)
- Carole Lynn Stewart (FOH)
- Susan Sydor (FOE)
- Tek Thongpapanl (GSB)
- Francine Vachon (GSB)
- Philip Wachel (FOH)
- Michelle Webber (FOSS)
- Heather Whipple (Library)
- Murray Wickett (FOH)

37

Representatives of the Board of Trustees

- Sophia Aggelonitis
- John Fisher

Undergraduate student representatives

- Harroop Ahuja
- Abdoul Basit
- Alexa Leitch
- Tooba Muhammad

Graduate student representatives

- Melanie Extance
- Sarah Walker
- Christopher Yendt

Planning, Priorities and
Budget Advisory Committee

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 2019-20 PPBAC members:

Elected members

- Nota Klentrou – Chair (Chair, Graduate Studies)
- Tim Murphy – Vice-Chair (Chair, Teaching and Learning Policy)
- Jens Coorssen (Chair, Governance)
- Tim Ribaric (Chair, Information Technology and Infrastructure)
- Ian Ritchie (Chair, Undergraduate Student Affairs)
- Susan Sydor (Chair, Undergraduate Program)
- Michael Ashton (Chair, Research and Scholarship Policy)

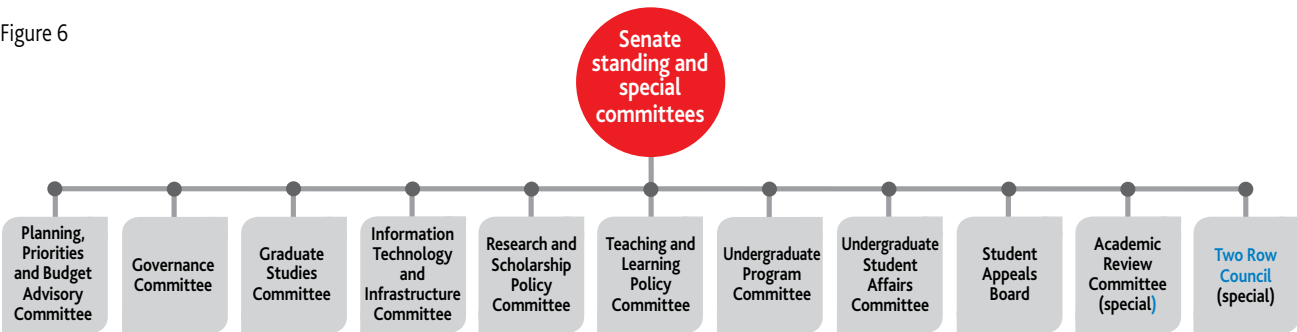
Students

- Siddharth Pathak – graduate student
- Asad Jalib – undergraduate student

Ex officio

- Don Cyr (GSB) – Senate Chair
- Gervan Fearon – President and Vice-Chancellor or Greg Finn – Provost and Vice-President, Academic or Brian Power – Vice-Provost and Associate Vice-President, Academic
- Tim Kenyon – Vice-President, Research
- Ingrid Makus (FOSS) – Faculty Dean
- Ejaz Ahmed (FMS) – Faculty Dean
- Barbara Sainty – BUFA observer (non-voting)

Figure 6



Institutional Strategic Plan

Illuminating Brock’s path forward is our 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/vp-academic/wp-content/uploads/sites/65/Brock-University-Strategic-Plan.pdf

Vision

Brock University is a dynamic, comprehensive university that makes a positive difference in the lives of individuals in our Brock community, the Niagara Region, Canada and the world through leadership, innovation and excellence in learning, teaching, research, scholarship and creativity 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.

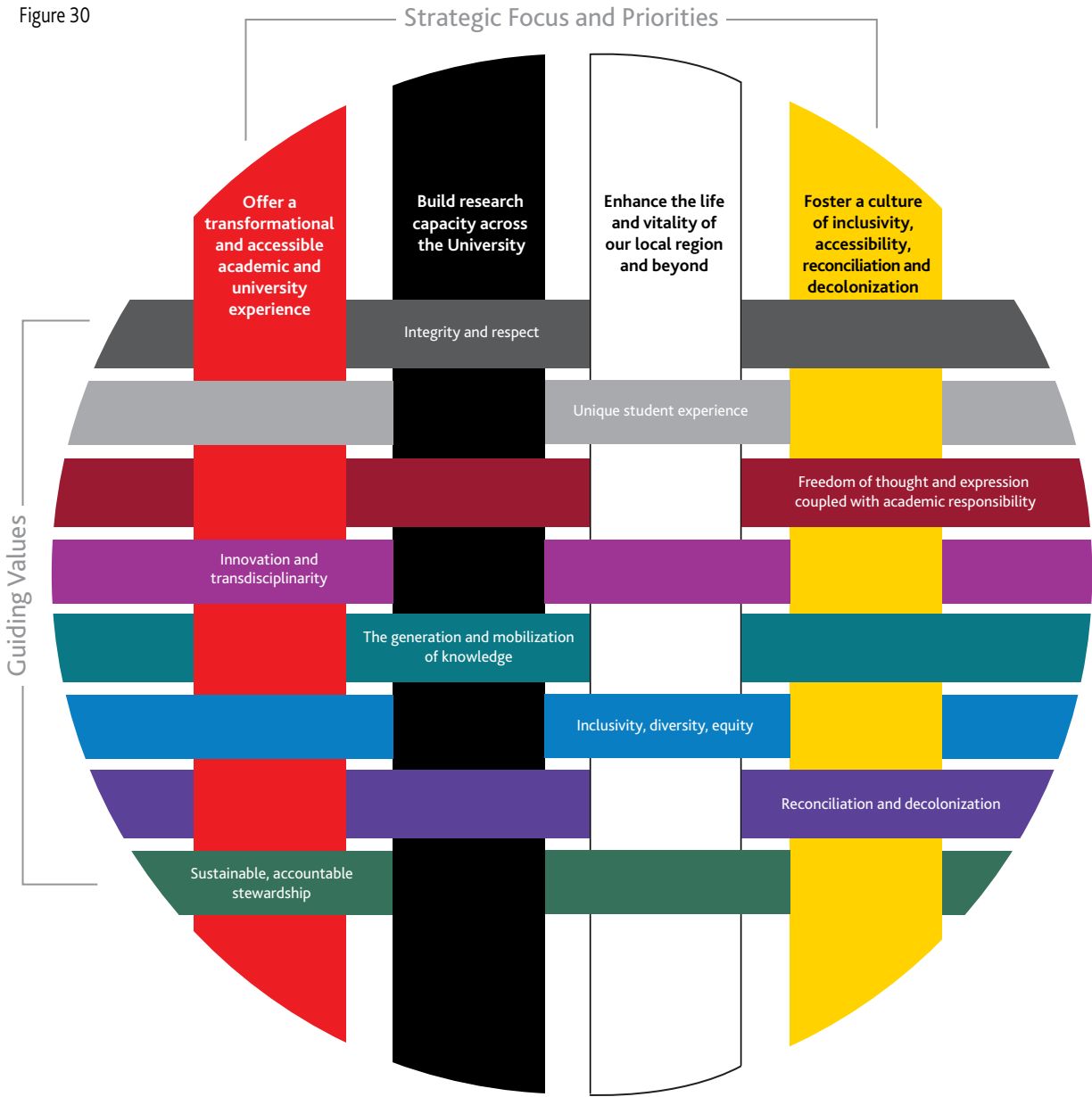
Strategic priority: Foster a culture of inclusivity, accessibility, reconciliation and decolonization

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⁾

Figure 30



(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 part of the budget report, we 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 2001-2002, 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.

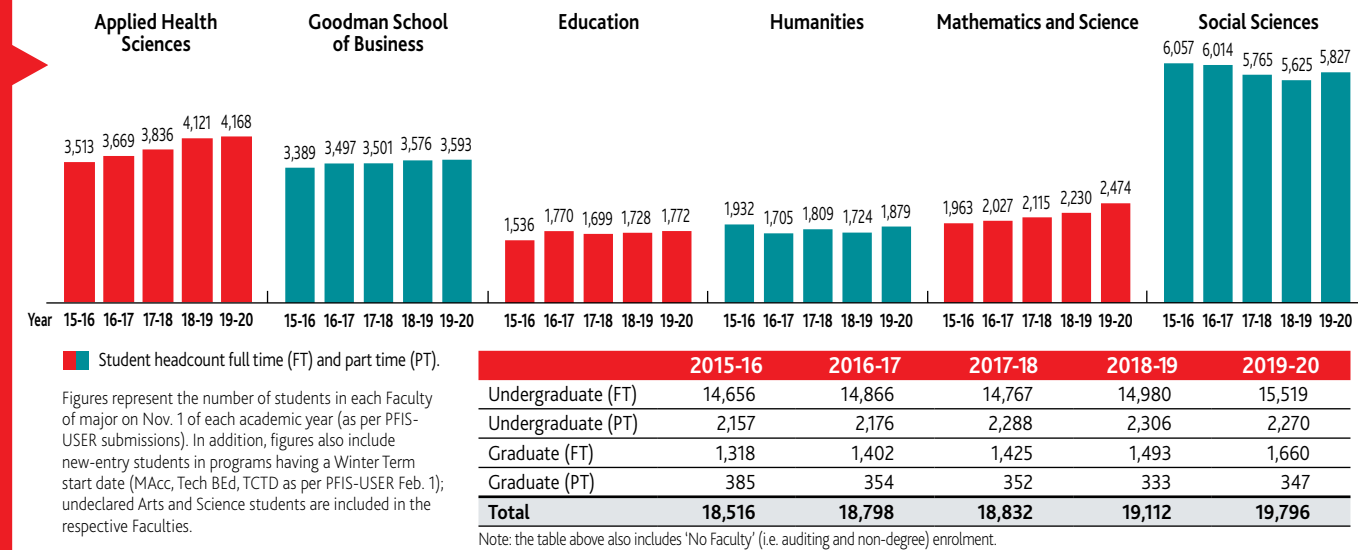
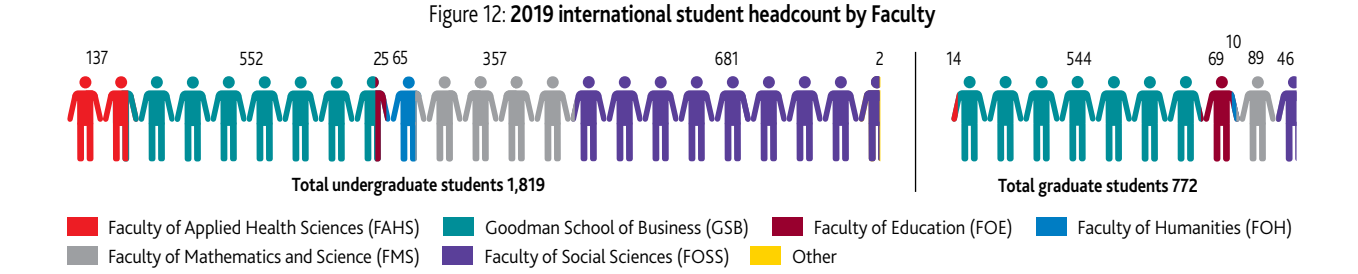
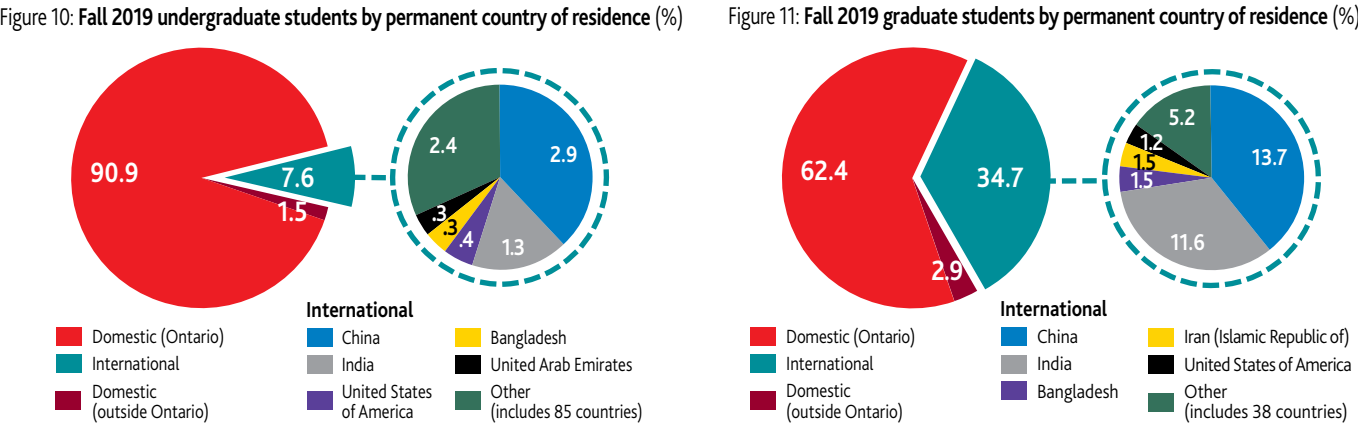
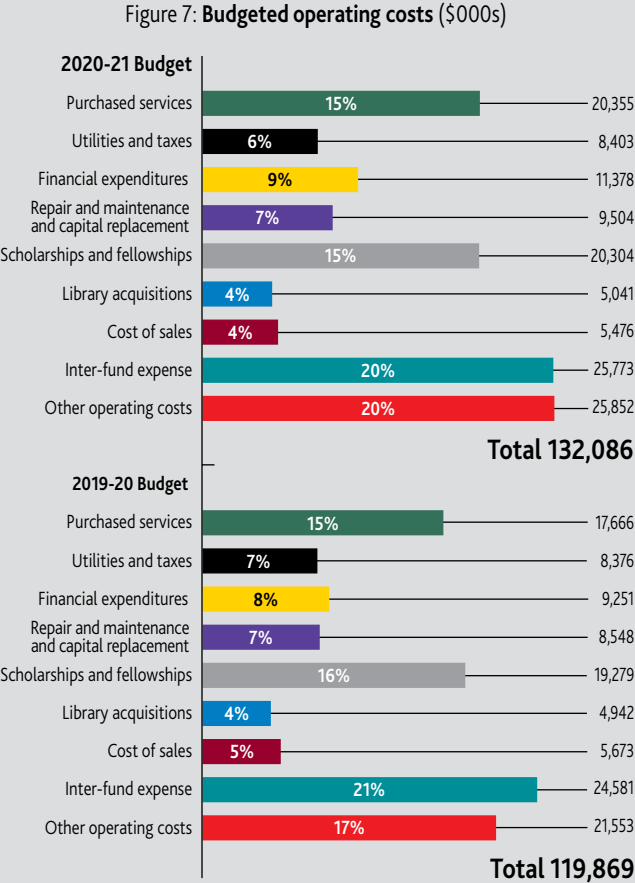


Figure 9

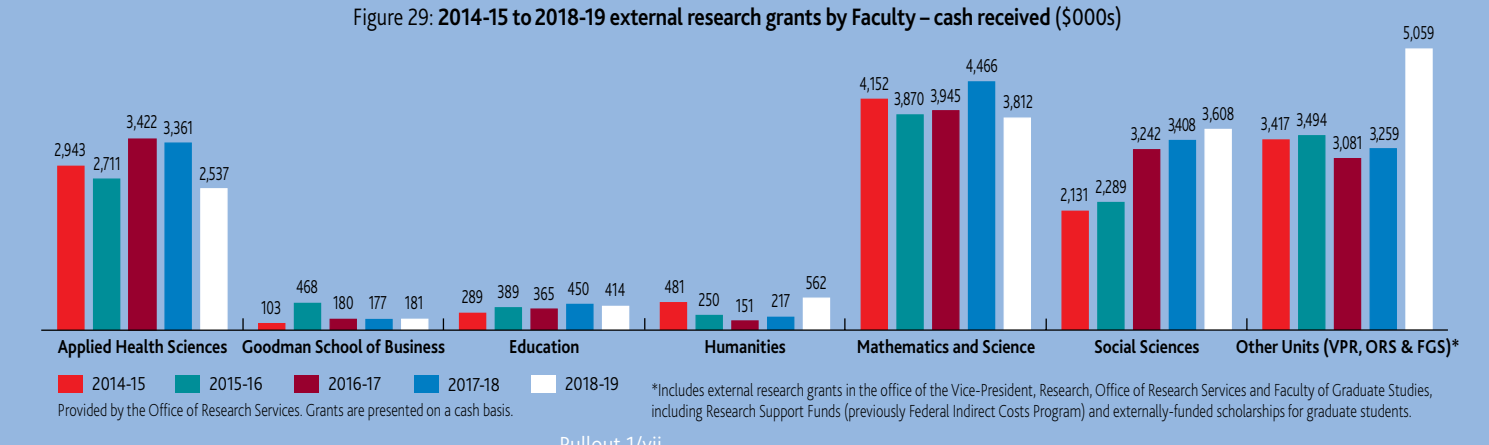
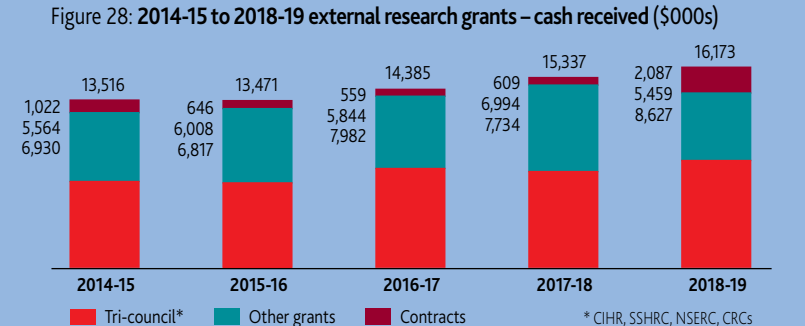
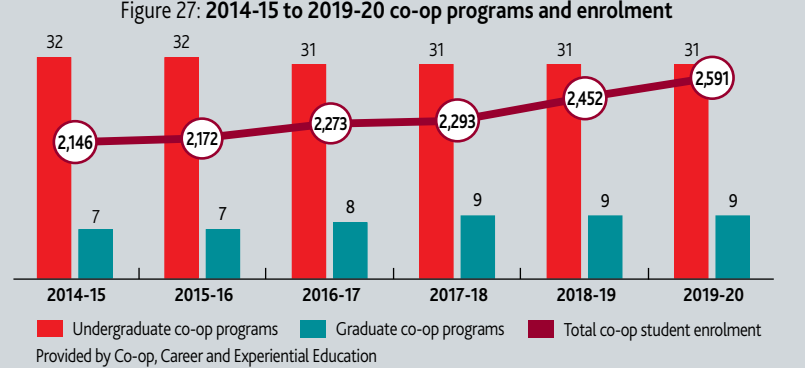
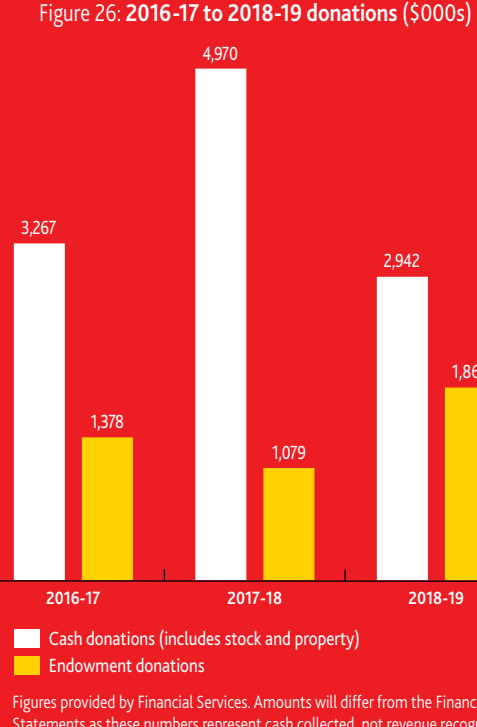
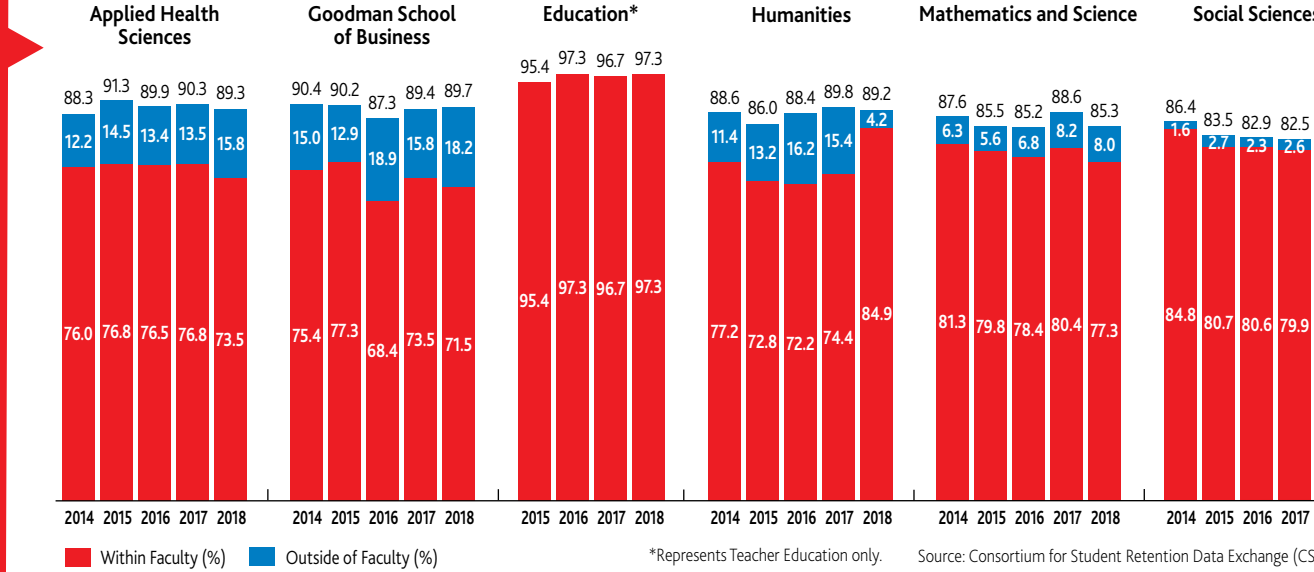
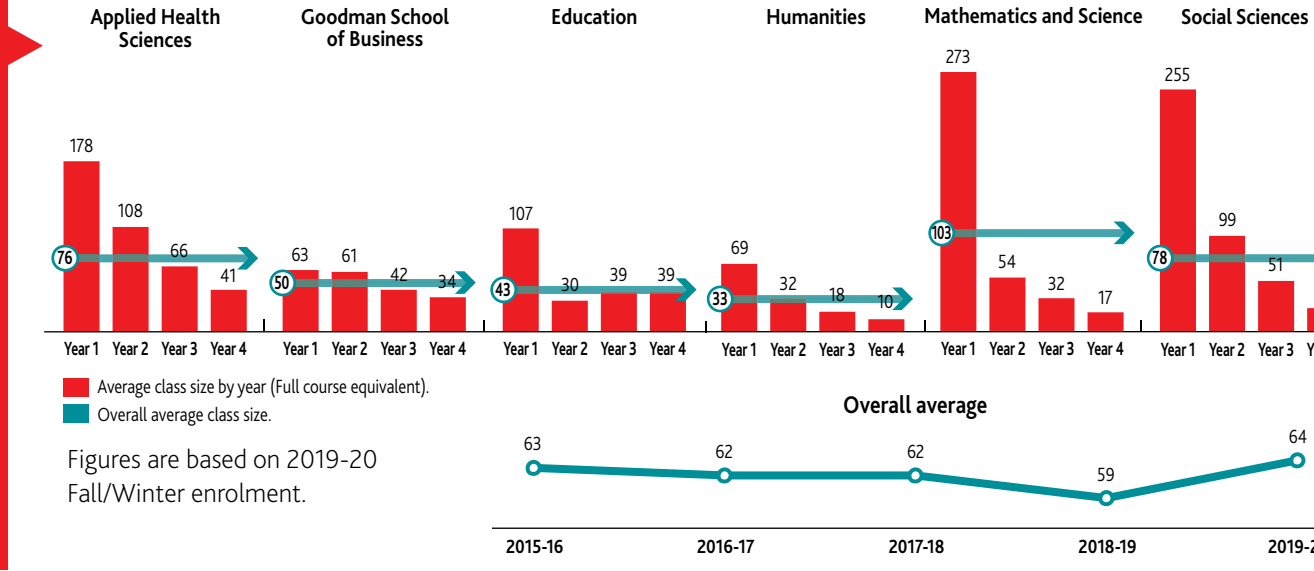
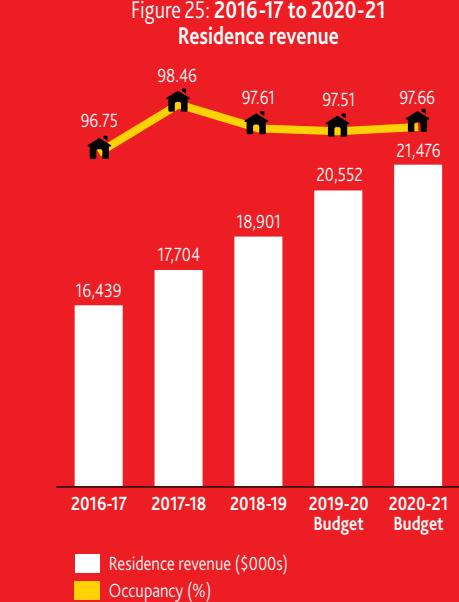
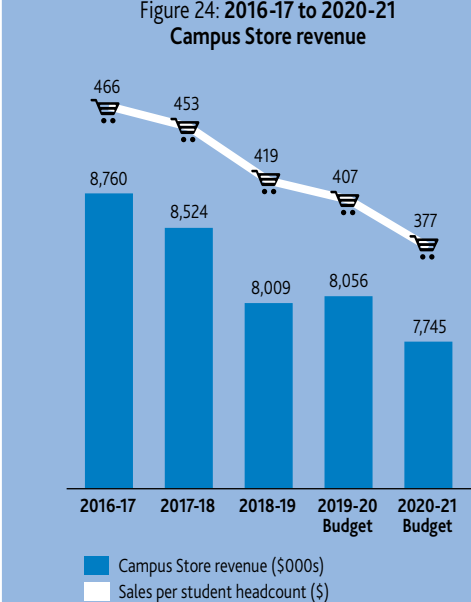
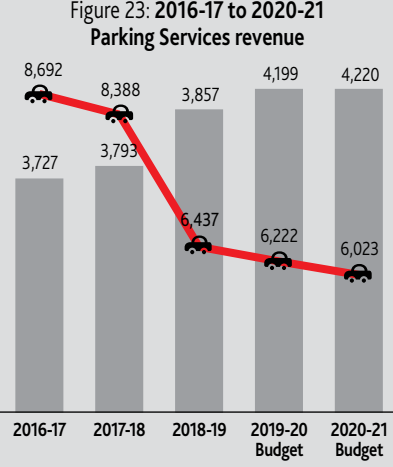
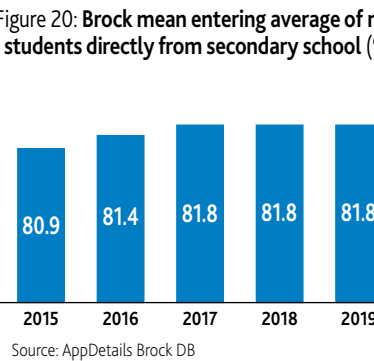
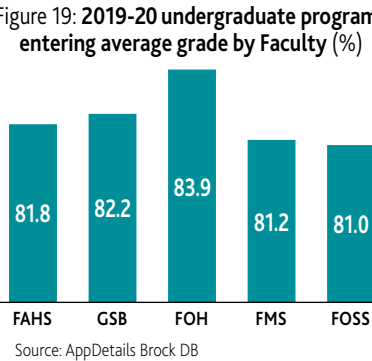
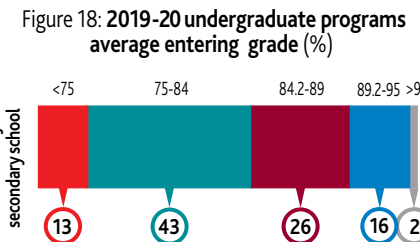
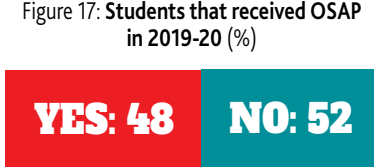
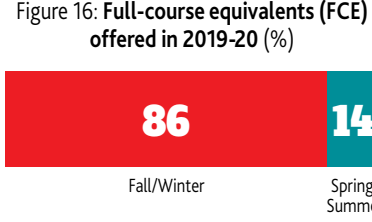
Personnel group ⁽¹⁾ (\$000s)	2020-21 Budget			2019-20 Budget		
	Salary/wage	Benefits	Total personnel costs	Salary/wage	Benefits	Total personnel costs
Faculty and professional librarians	95,077	20,992	116,069	94,320	20,543	114,863
Admin/professional	48,633	13,317	61,950	45,541	12,134	57,675
CUPE 4207 – Unit 1	15,944	1,747	17,691	14,274	1,564	15,838
OSSTF	8,139	2,589	10,728	7,768	2,453	10,221
CUPE 1295 FT	6,954	2,445	9,399	6,884	2,324	9,208
SAC	6,026	1,255	7,281	5,314	1,160	6,474
Other	13,580	1,690	15,270	13,355	1,668	15,023
Total	194,353	44,035	238,388	187,456	41,846	229,302

(1) Faculty and Professional Librarians – BUFA members, Professional Librarians, Associate Deans, Associate Vice-President of Research, Associate Librarian and BUFA overload; Admin/Professional-administrative/professional and exempt staff, administrative/professional casual 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.

Figure 15: Self-identified Indigenous applicants and registrants

	Applicants	Registrants
2016-17	153	47
2017-18	170	58
2018-19	175	41
2019-20	251	69

Source: Power BI Admission



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.



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 2020-21 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); two rounds of University-wide Town Hall 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 newly developed Strategic Mandate Agreement 2020-25 (SMA3).

As established five 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.

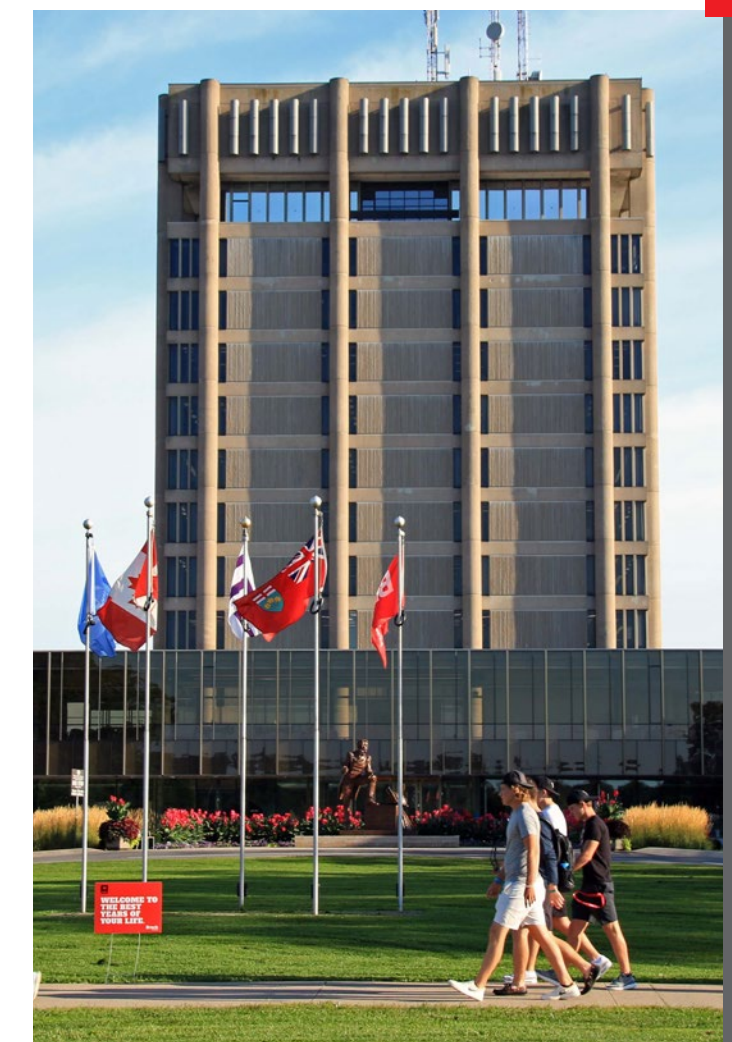
This budget was developed under the direction of the May 7, 2015 Board of Trustees two-part motion:

- “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 2020-21 budget together. Following all the consultations, our people brought the budget to within less than one per cent of being balanced with a mitigation target of \$2.6 million for 2020-21.

As the 2020-21 budget was being finalized, the Coronavirus disease (COVID-19) outbreak commenced, having unprecedented and significant impacts on the University's operations and finances. While the true impact and length of this pandemic are not known, this budget remains as initially established as a benchmark to assist in ascertaining the financial effect on the University. For further discussion, see the 'Budget environment' section of this report, starting on page 15.

While an in-year mitigation target was established in the budget and further mitigation efforts will be required due to COVID-19, these efforts do not overshadow the long-term growth and development of the University. Certain areas will require investment for the University to achieve our strategic goals. The following section provides additional information in areas of new and ongoing investment as established in the 2020-21 operating budget. This section provides no priority to any of the functions, tasks or programs identified.



New and ongoing investments

The Institutional Strategic Plan specifically identifies focusing and strengthening engagement and trust with Indigenous communities and partners. The 2020-21 budget supports this initiative in a number of ways that are highlighted below:

Indigenous support

- Continued support for the Vice-Provost Indigenous Education
- Continued support of Tecumseh Centre, Aboriginal Student Services, Undergraduate Aboriginal Studies and the Aboriginal stream of Adult Education
- Targeting scholarship support for Indigenous students
- Faculties supporting growth in Indigenous content in curriculum



Core to the Institutional Strategic Plan are academics and teaching. The 2020-21 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⁾: \$140.9 million
- Faculty of Applied Health Sciences support for new programs; Master of Applied Gerontology and Concurrent Bachelor of Nursing/Master of Nursing (BN/MN)
- Increase in community partnerships for education and research with memorandums of understanding (MOUs) and community outreach in Applied Health Sciences
- New Minor in Management and Bachelor of Science in Data Sciences and Analytics programs in the Faculty of Mathematics and Sciences
- Merging of the MBA ISP and MBA International programs in the Goodman School of Business
- Faculty of Education's increase in course offerings in Teacher Education (Tech Ed)
- Faculty of Education doubling its Maker Space events to meet increasing demand
- Development of General Humanities program in the Faculty of Humanities
- Various minors and certificates being developed in the Faculty of Humanities to increase opportunities for students
- Faculty of Social Sciences support for new undergraduate programs in Critical Criminology and Sustainability
- Recruiting for two Canada Research Chairs in Biological Psychology and Child and Youth Studies within the Faculty of Social Sciences
- Faculty of Mathematics and Science continues to provide students with experiential learning opportunities in the classroom, lab and field
- Faculty of Mathematics and Science is exploring potential research opportunities by connecting with international universities and signing MOUs

brocku.ca/academics

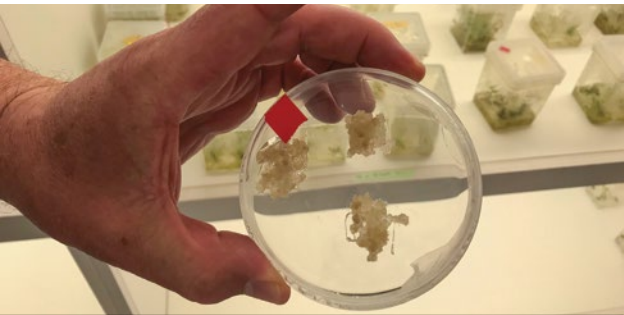


The strategic priority to “Build research capacity across the University,” as identified in the Institutional Strategic Plan, is supported as part of the 2020-21 budget. The section below details investments to support research activity.

Research support

- Total net direct operating budget⁽¹⁾ of Research Services and the Office of the Vice-President, Research (VPR): \$3.5 million, increase of \$0.3 million over the 2019-20 budget
- Highlights of some investments in the 2020-21 budget include:
 - Grant funding for various items including VPR Research Excellence for application, program, equipment, Indigenous research and matching funds support. As well as Chancellor's Chair and Match of Minds grant
 - Inaugural grant funding to support research related to the Canada Games
 - Increase in the personnel budget of \$0.6 million. Some key personnel included: SHARCNET Co-ordinators, Research Accountant – FedDev and Venture Development/ LINC Co-ordinators
 - Funding the Cool Climate Oenology and Viticulture Institute, the Niagara Community Observatory and Lifespan Development Research Centre

brocku.ca/research-at-brock



The library acquisition budget was increased by \$0.1 million in 2020-21. 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⁾: \$5.0 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 2020-21 budget supports this priority:



The Office of the Registrar


- Net direct operating budget⁽¹⁾: \$3.9 million, increase of \$0.4 million vs. 2019-20 budget
- FTE⁽²⁾: 64.5 vs. 57.6 in 2019-20 Budget

brocku.ca/registrar

Brock International

- Net direct operating budget⁽¹⁾: \$2.2 million, increase of \$0.8 million vs. 2019-20 budget, increase mainly due to international student recruitment
 - FTE⁽²⁾: 55.3 vs. 56.6 in 2019-20 budget
- brocku.ca/international





Engineering

- Net direct operating budget⁽¹⁾: \$0.6 million, increase of \$0.2 million vs. 2019-20 budget
- FTE⁽²⁾: 1.8 vs. 1.0 in 2019-20 budget
- Where is this budgeted: Senior Academic and Administrative Team and Global

(1) Net direct operating budget equals revenue minus expenses for 2020-21 fiscal year. These budgets do not allocate overhead costs (i.e. support services, space etc.).

(1) Net direct operating budget equals revenue minus expenses for 2020-21 fiscal year. These budgets do not allocate overhead costs (i.e. support services, space, etc.).
(2) FTE represents 2020-21 evaluated salaried staff and faculty full-time equivalent positions and ongoing CUPE 1295 positions (both filled and unfilled).


A strategic priority, as set out in the Institutional Strategic Plan, is to “Foster a culture of inclusivity, accessibility, reconciliation and decolonization.” The 2020-21 budget supports this priority in a number of ways. One of them is by continuing to support the Human Rights and Equity Services unit. 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 Services

- Net direct operating budget⁽¹⁾: \$1.3 million, increase of \$0.1 million vs. 2019-20 budget
 - FTE⁽²⁾: 9.0 vs. 8.0 in 2019-20 budget
- brocku.ca/human-rights



The Department of Development and Alumni Relations supports the 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, increase of \$0.1 million vs. 2019-20 budget
- Five-year average annual funds raised: \$5.4 million (2015-16 to 2019-20 as of April, 2020)
- FTE⁽²⁾: 18.5 vs. 19.5 in 2019-20 budget

brocku.ca/bold-new-brock

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 935 athletes
- Number of intramurals and athletes: 722 teams and 3,433 athletes
- Net direct operating budget of Brock Sports and Recreation⁽¹⁾: \$1.6 million

gobadgers.ca

Scholarships, bursaries and fellowships 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 fellowships

- Undergraduate: \$13.5 million
 - Graduate: \$9.2 million
 - Funding sources: \$20.3 million (89%) operating budget and \$2.4 million (11%) endowments
- brocku.ca/international/future/tuition-awards/
brocku.ca/safa/awards
brocku.ca/graduate-studies/fgs-awards



(1) Net direct operating budget equals revenue minus expenses for 2020-21 fiscal year. These budgets do not allocate overhead costs (i.e. support services, space, etc.).
(2) FTE represents 2020-21 evaluated salaried staff and faculty full-time equivalent positions and ongoing CUPE 1295 positions (both filled and unfilled).



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 2020-21 budget was developed through thoughtful consultation with the University community following a year of significant change for our institution. Operationalizing the first academic year of Brock’s new Institutional Strategic Plan, absorbing a five per cent budget reduction due to tuition rate reductions and grant reductions, as well as achieving record levels of enrolment were key drivers of our fiscal planning process. The budget is a plan to invest in our students, research and community obligations after carefully considering the mix of investment allocations while balancing fiscal sustainability for the University. While it is understood the demands on the University are unlimited and the resources available to meet them are not, this budget plan certainly supports the academic policy of the University in progressive ways. The 2020-21 Fiscal Framework Update developed in consultation with the University community, including Faculty Deans, Planning Priorities and Budget Advisory Committee of Senate and Town Halls, crystalized a set of guiding budgetary principles to support the budget henceforth.

Fiscal Framework

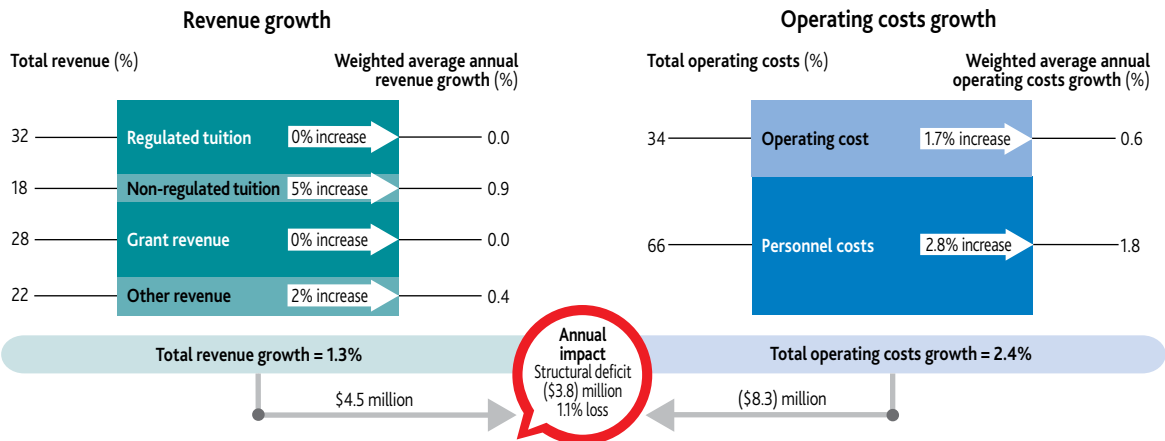
The 2020-21 Fiscal Framework Update (the Framework) aligns our budget plan with our Institutional Strategic Plan, entitled “Brock University: Niagara Roots – Global Reach.” The Plan celebrates the University’s connection to the Niagara region and reflects Brock’s advancing global reach and reputation. Looking at a seven-year span, from 2018-2025, which includes Brock’s 60th anniversary in 2024, the

Strategic Plan 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 core financial challenge influencing the Framework’s financial forecast is the reality under the current government’s regulations, where 60 per cent of the University’s revenue is subject to zero per cent inflation. Regulated tuition and grants represent 32 per cent and 28 per cent respectively of the University’s revenue, both fixed at zero per cent inflation. The remaining 40 per cent of revenue is sourced from ancillary revenues and international student tuition. Without enrolment growth, total revenue is projected to increase at 1.3 per cent. With expenses growing at 2.4 per cent annually, and with 66 per cent of expenses associated with personnel costs, most of which is tied to collective agreements, the University is faced with a budget model that must rely on increasing enrolment revenue to fund base operating expenses. This framework is highlighted in Figure 31.

Through the Framework, this budget incorporates targets for tuition and enrolment, grants, ancillary and residence contributions, our people, student awards, capital renewal, external funding, library resources, utilities and strategic investments to support academic and research priorities.

Figure 31: Budget Framework





Government Policy

Brock continues to appreciate its strong and collaborative relationship with the Province of Ontario through the Ministry of Colleges and Universities (MCU). Despite the Province’s fiscal constraint, it continues to fund important activities and projects at Brock. Over 2019-20, Brock has received more than \$90 million in operating and capital funding from the Province, which represents a little less than one third of the University’s revenue base. These funds support operations, capital such as deferred maintenance, and student awards and student programs such as health services to name a few.

The Province released their 2019-20 budget on April 11, 2019, which aims to restore fiscal balance by 2023-24. The 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 fourth in the budget plan is to tie our grant funding to labour market outcomes beginning with the Strategic Mandate Agreement 2020-25 (SMA3), which will take effect 2020-21. By 2024-25, 60 per cent of funding will be tied to performance outcomes. Performance-based funding will start in 2020-21 at 25 per cent of funding tied to outcomes, to be increased annually by 10 per cent for three years, and five 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 10 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 relate 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.

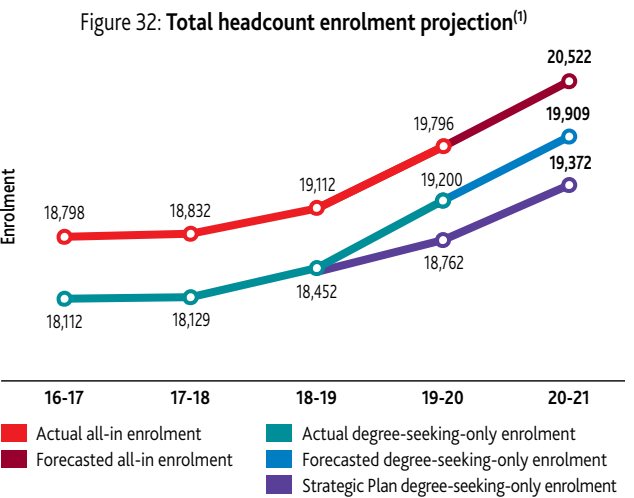
Brock’s newly adopted Institutional Strategic Plan aligns our strategic priorities well with government. Future budgets will focus on progressing towards our strategic goals and indeed our world-class faculty and dedicated staff will allow Brock to continuously advance our outcomes in a meaningful way.

Operating funding for the post-secondary sector is projected to decrease on average by one per cent annually between 2018-19 and 2021-22, although the breakdown of these decreases are not yet released. Funding pressure for capital renewal has been 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.

Enrolment

Enrolment generates the majority of our revenue; thus, it is a key assumption in our budget planning. 2019-20 was another highly successful year, seeing 9.2 per cent growth in new Year 1 students, which translated into overall record all-in enrolment growth of 684 students. When the Institutional Strategic Plan was approved in November 2018, Brock’s strategic enrolment plan called for an increase of 2.0 per cent in total degree-seeking students in 2019-20. By the year 2024, our goal was to achieve 18 per cent enrolment growth for degree-seeking students (18,085 Nov 1, 2017 to 21,282 Nov 1, 2024).

Brock’s actual degree-seeking enrolment in 2019-20 has exceeded the enrolment plan as defined in the Institutional Strategic Plan by 438 students. This 19,200 degree-seeking headcount enrolment (19,796 based on all-in enrolment) is the baseline for the upcoming budget, which represented a 4.1 per cent increase as compared to 2018-19 degree-seeking enrolment (3.6 per cent based on all-in enrolment). Student headcount is forecasted to increase 3.7 per cent in 2020-21 to a total of 19,909 degree-seeking students (20,522 all-in headcount), which is 537 students higher than the Strategic Plan projects. Figure 32 details historical, forecasted and Strategic Plan headcount enrolment on an all-in enrolment and degree-seeking basis.



⁽¹⁾ ‘All-in’ enrolment includes letter of permissions, non-degree students, auditors, additional qualifications, and certificates. These are excluded in the degree-seeking-only enrolment, 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

Coronavirus (COVID-19)

The World Health Organization declared the COVID-19 outbreak to be a Public Health Emergency of International Concern on January 30, 2020 and recognized it as a pandemic on March 11, 2020. As of April 8, 2020, approximately 1.46 million cases of COVID-19 have been reported in 209 countries and territories, resulting in approximately 85,300 deaths. Governments of all types have been adopting emergency measures to manage the crisis. Brock University has engaged in a vast array of emergency measures to protect our community. While the budget established for 2020-21 was a challenging, yet achievable plan, the budget certainly did not take into consideration the level of disruption that would need to be navigated due to a global pandemic. The budget henceforth will be used as a baseline plan, which will certainly generate variances to actual results as the year progresses. Brock’s community continues to adjust and perform our activities in ways never contemplated before, and there is a level of confidence that Brock will yet again triumph over fiscal uncertainty. It is unrealistic to recast a budget with so much uncertainty at this time. Our community recognizes the challenges ahead, and moving into the year with a budget to assist and inform government and stakeholders on the variances attributed to COVID-19 is our plan. Focusing our efforts now on operational activities will allow us to mitigate the scale of fiscal variances that will materialize as we move forward together.



Financial update

At the time of writing this budget report, we are projecting, through our second trimester reporting (T2) for fiscal 2019-20, a funding surplus of \$5.2 million. The T2 reporting can be found at brocku.ca/about/university-financials/ The majority of the surplus was driven by student fees forecast to exceed budget by \$4.3 million, driven by a successful international recruitment plan; as well as lower-than-budgeted salary and benefit costs of \$6.6 million 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 2019-20 Annual Report.

After a challenging year of prioritizing spending and reducing costs where possible, following the 10 per cent reduction in domestic tuition fees in 2019-20, we are showing a mitigation target for 2020-21 of \$2.6 million, which represents less than one per cent of the budgeted revenue.

- The 2020-21 budget was established with certain key assumptions:
1. The enrolment forecast shows an increase of 538 (3.0 per cent) undergraduate and 188 graduate (9.4 per cent) students as compared to 2019-20 actual all-in enrolment.
 2. No further change in the Province's tuition policy, with domestic tuition rates held flat at 2019-20 levels.
 3. Ministry of Colleges and Universities (MCU) operating grants in 2020-21 are forecasted to be consistent with the amounts expected to be received in 2019-20. The updated funding model is described in the grant section of this report starting on page 29.
 4. Inclusion of uncommitted strategic/discretionary funds of one per cent of the budget, at \$3.6 million.

On Tuesday, March 17, Brock University responded to the COVID-19 pandemic as the Government of Ontario declared a state of emergency for the province. Brock put measures in place to keep the University functioning while students and staff were instructed to work from home. One of many ways Brock responded to community needs is seen in the photo to the right. Brock's Makerspace Co-ordinator Tabitha Lewis looked over a 3D printed face shield mount. Brock's Makerspace started building face shields for front-line health-care workers in Niagara.

Due to the mitigation target in 2020-21, the mitigation measures of fiscal 2019-20 will remain in effect. These measures will assist us in meeting our target of a year-end balanced result or better. Steps are also required to find a way to permanently eliminate the need for these mitigation measures and ensure we remain financially sustainable, where revenues naturally grow in harmony with the rate of growth in our expenditures. Any surplus at the end of the year derived from mitigation efforts will be reinvested in strategic priorities of the Institutional Strategic Plan.

As previously described, it should be noted that the budget established for 2020-21 did not take into consideration the impact of the COVID-19 global pandemic. The budget described in the following sections will therefore be used as a baseline plan for 2020-21.

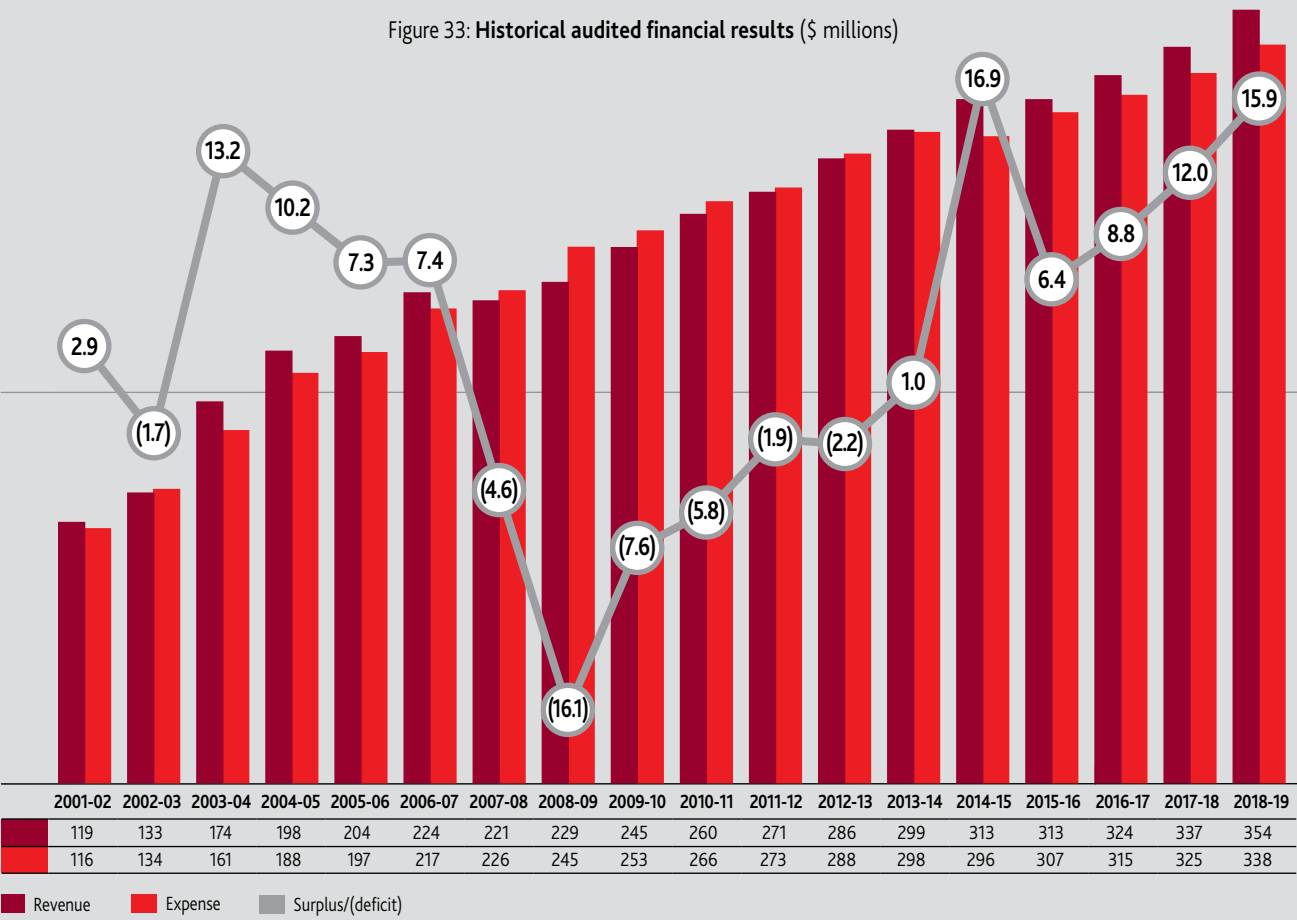




Historical timeline

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 2001-2002. 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 2001- 2002, 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 2001-2002.

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.



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 (2001-02 to 2010-11) and in accordance with Canadian accounting standards for not-for-profit organizations (2011-12 to 2018-19).

Space considerations

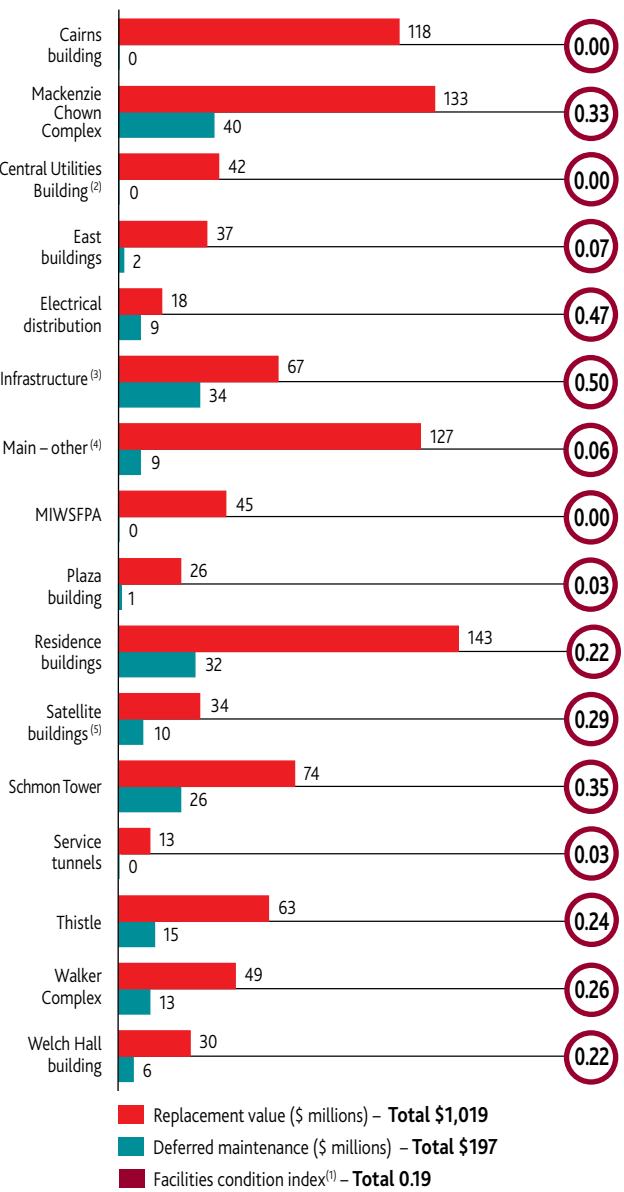
The following charts present two different ways of examining space at the University. Figure 35 details the space usage by category as of 2016, which was prepared for the Council of Ontario Universities’ Survey of Physical Facilities, as well as an updated estimate for 2019. Only 68 per cent of the University’s 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 36 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 May 2019, which determined Brock has \$197 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 a low FCI, while buildings with higher FCIs are generally older, such as the Schmon Tower and the Mackenzie Chown Complex. Brock’s overall FCI is 0.19, which is higher than 0.15 (considered ‘poor’).

Figure 35: Space usage

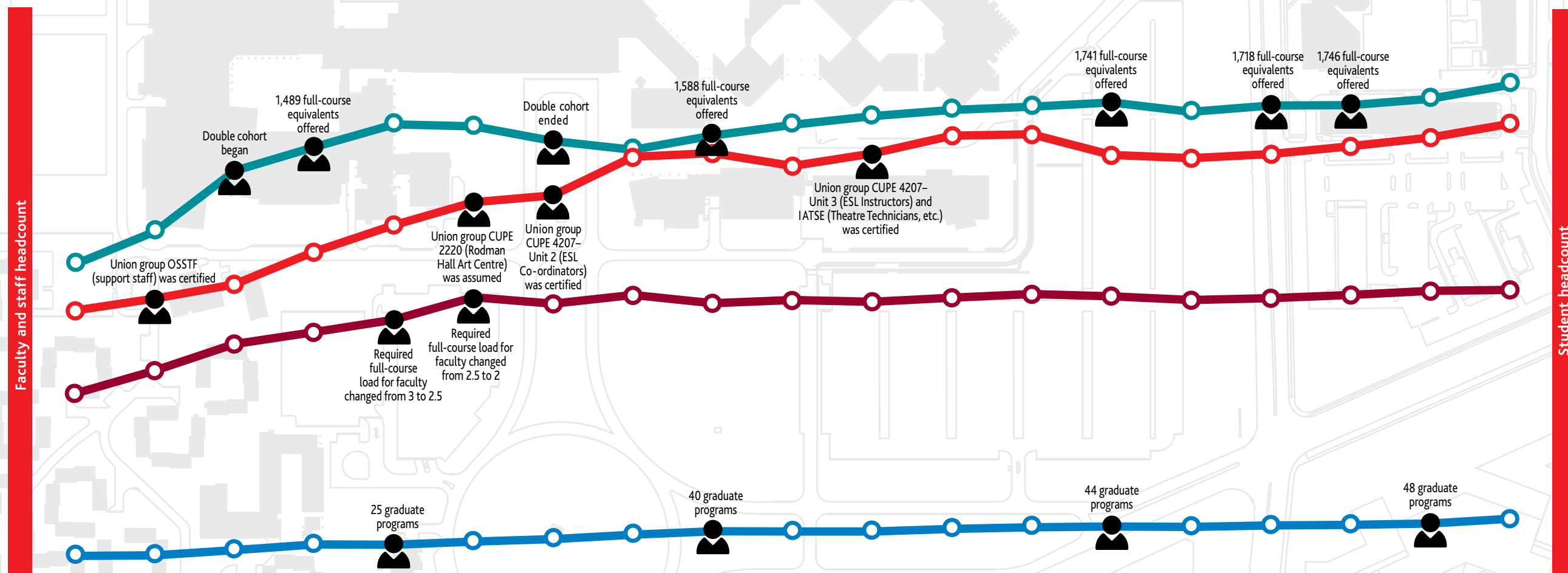
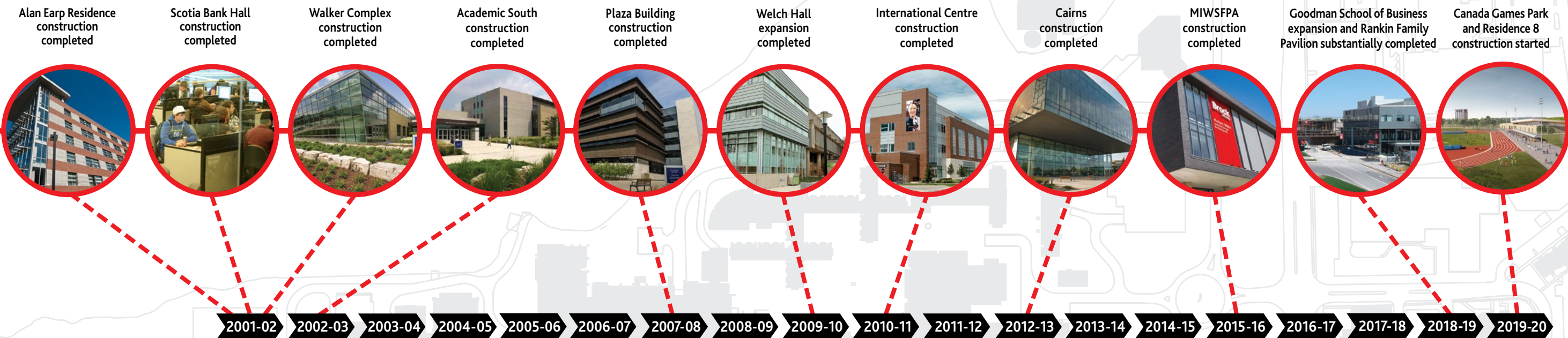
Category	Estimate 2019 ⁽¹⁾		Actual 2016 ⁽¹⁾	
	Metres ²	%	Metres ²	%
Classroom facilities	13,544	6%	13,098	6%
Laboratory – undergraduate	10,743	5%	10,370	5%
Research laboratory space	12,280	5%	12,866	6%
Academic departmental office and related	19,333	9%	19,636	9%
Library facilities and library study space	7,310	3%	6,584	3%
Athletic/recreation space	9,112	4%	9,164	4%
Food service	4,931	2%	5,206	2%
Bookstore and other merchandising facilities	1,105	1%	1,436	1%
Plant maintenance	2,583	1%	2,538	1%
Central administrative office and related	9,184	4%	9,729	4%
Non-library study space	3,900	2%	4,446	2%
Central services	2,411	1%	3,571	1%
Health service facilities	555	0%	902	0%
Common use and student activity space	1,446	1%	1,494	1%
Assembly and exhibition facilities	2,583	1%	2,573	1%
Residential space	49,424	22%	48,239	22%
Animal space	169	0%	169	0%
Other University facilities	3,336	1%	2,219	1%
Health science clinical facilities	792	0%	687	0%
Net non-assignable square metres (NNASM) ⁽²⁾	72,998	32%	68,271	31%
Total	227,739	100%	223,198	100%

(1) The 2016 data is as of Nov. 1, 2016 and was prepared for submission to the Council of Ontario Universities Triennial report that takes place every three years. 2019 estimate data is as of Nov. 1, 2019 and 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 36: Deferred maintenance 2019



Source: VFA Asset List Report, 2010 – 2019
(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.



Faculty and librarians ⁽¹⁾	399	449	507	533	560	609	595	614	596	603	599	608	616	611	603	607	614	623	625
Ongoing staff ⁽¹⁾	580	606	637	708	766	816	831	915	923	895	922	961	964	919	912	921	938	957	987
Staff to faculty and librarians ratio	1.5	1.3	1.3	1.3	1.4	1.3	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.5	1.5	1.5	1.5	1.5	1.6
Graduate headcount ⁽²⁾	647	671	858	1,065	1,053	1,169	1,259	1,419	1,544	1,536	1,534	1,630	1,689	1,718	1,703	1,756	1,777	1,826	2,007
Undergraduate headcount ⁽²⁾	11,269	12,458	14,669	15,532	16,356	16,284	15,747	15,431	15,949	16,341	16,656	16,882	16,999	17,154	16,813	17,042	17,055	17,286	17,789
Student to faculty and librarians ratio	30	29	31	31	31	29	29	27	29	30	30	30	30	31	31	31	31	31	32

(1) Faculty and professional librarians headcount figures represent all employees holding a faculty position in the academic year. Staff headcount figures represent headcounts as of October of each year.
 (2) Figures represent the number of students in each Faculty of major on Nov. 1 of each academic year (as per PFIS-USER submissions). In addition, figures for 2014-15 to 2019-20 also include the number of new-entry students in programs having a Winter Term start date (MAcc, Tech BEd, TCTD; as per PFIS-USER Feb. 1).



OCT. 28, 2019: Brock University broke ground on a new 300-room residence building on its main campus. Below, pictured from left are: Graduate Students' Associate President Christopher Yendt; Brock University Students' Union President Bilal Khan; Senior Associate Vice-President, Operations and Infrastructure Scott Johnstone; Director of Residences Jamie Fleming; Board of Trustees Chair Gary Comerford and President Gervan Fearon. Above, an artists' rendering of Residence 8, which will be built beside the existing Alan Eap Residence and is scheduled to open in Summer 2021.



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 37 details the funding budget for 2020-21 in comparison to the 2019-20 budget and 2018-19 actuals. Some reclassifications were made to the 2019-20 budget for comparison purposes when the overall funding budget was not impacted. See Appendix B for reconciliation of these reclassifications.

The 2020-21 budget includes a mitigation target of \$2.6 million to be found through in-year savings. This mitigation target compares to the mitigation target of \$4.7 million as part of the 2019-20 budget.

Figure 37

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue			
Student fees	200,202	181,566	178,067
Grant revenue	97,288	97,936	97,927
Internal chargebacks	8,621	8,528	10,055
Inter-fund revenue	6,817	4,924	6,712
Other revenue	54,899	51,492	51,333
Total revenues	367,827	344,446	344,094
Operating costs			
Personnel costs	(238,388)	(229,302)	(212,647)
Inter-fund expense	(25,773)	(24,581)	(29,950)
Other operating costs	(106,313)	(95,288)	(94,993)
Total operating costs	(370,474)	(349,171)	(337,590)
Mitigation target	2,647	4,725	
Discretionary appropriations			(6,475)
Funding surplus	-	-	29

Revenue assumptions

Student fees

Student fees include both tuition and fee revenue, and represent 54 per cent of total revenue (53 per cent in 2019-20). Student fees are budgeted to be \$200.2 million for 2020-21, detailed in Figure 38, which represents an \$18.6 million increase over the 2019- 20 budget and \$22.1 million over 2018-19 actuals. This increase is mainly driven by enrolment growth.

Figure 38

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Tuition	189,383	173,394	169,902
Fee revenue	10,819	8,172	8,165
Total student fees	200,202	181,566	178,067

Tuition revenue

Tuition revenue, defined as a fee charged for educational instruction, is budgeted to be \$189.4 million, \$16.0 million over the 2019-20 budget and \$19.5 million over 2018-19 actual. Of the total tuition revenue, \$165.9 million (\$152.4 million in 2019-20) is budgeted as part of a centrally-managed enrolment projection model, (see Figure 40) and is reported as part of the University Global responsibility centre. The remaining \$23.4 million (\$21.0 million in 2019-20) is budgeted by the Teaching Faculties and Brock International, with the revenue reported in their respective units.

Figure 39 details the tuition revenue by program type, separated by where the tuition is reported. Overall, international student programs (ISPs) are budgeted to generate \$17.3 million of revenue, an increase of \$2.6 million over the 2019-20 budget, driven both by rate increases as well as enrolment growth in some programs due to higher international student recruitment. The Goodman School of Business’s IMBA program is budgeting the largest increase

Figure 39

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual	Refer to *
Total tuition revenue budgeted in University Global	165,935	152,408	151,589	(1)
Tuition revenue budgeted in respective departments				
Professional Master’s Preparation Certificate (Business) (PMPC)	563	795	740	(2)
International Master of Business Administration (IMBA)	12,318	9,436	8,303	(2)
International Master of Professional Accountancy (IMPAcc)	1,826	2,050	1,573	(2)
Master’s Preparation Certificate in Education (MPCE)	485	462	546	(3)
International Master of Education (MEd)	1,802	1,706	1,205	(3)
Master of Arts Applied Linguistics (MA LING)			25	(4)
International Master of Science in Materials Physics (MSc)	317	265	170	(5)
Total international student programs (ISP)s	17,311	14,714	12,562	
Continuing Teacher Education – Additional Qualifications (AQ)	711	689	668	(3)
Adult Education	974	867	833	(3)
Indigenous Education Programs	37	189	25	(3)
Intensive and Short-term English Language Programs (IELP & SELP)	4,415	4,527	4,225	(6)
Total other self-funded programs	6,137	6,272	5,751	
Tuition revenue budgeted in respective department	23,448	20,986	18,313	
Total tuition revenue	189,383	173,394	169,902	

* 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.

in tuition revenue, resulting both from a rate increase of 7.2 per cent as well as strong enrolment growth. The Faculty of Education’s MEd and the Faculty of Mathematics and Science’s MSc are also forecasting increased enrolment, offset by a lower enrolment forecast in Goodman’s IMPAcc program. Other self-funded programs are budgeted to generate \$6.1 million, a decrease of \$0.1 million over the 2019-20 budget. See Appendix D for approved tuition fee increases.



Figure 40

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Tuition revenue budgeted in University Global⁽¹⁾			
Undergraduate – domestic			
Faculty of Applied Health Sciences	23,526	24,872	25,786
Goodman School of Business	20,029	19,979	21,590
Faculty of Education	7,367	6,572	6,464
Faculty of Humanities	10,234	9,903	10,127
Faculty of Mathematics and Science	13,281	12,104	12,569
Faculty of Social Sciences	27,518	28,180	29,561
Other ⁽²⁾	199	268	269
Total undergraduate – domestic	102,154	101,878	106,366
Graduate – domestic			
Faculty of Applied Health Sciences	2,076	1,606	1,645
Goodman School of Business	1,747	1,270	1,173
Faculty of Education	1,317	1,197	1,239
Faculty of Humanities	443	548	444
Faculty of Mathematics and Science	650	806	986
Faculty of Social Sciences	2,677	2,929	2,686
Total graduate – domestic	8,910	8,356	8,173
Total domestic	111,064	110,234	114,539
Undergraduate – international			
Faculty of Applied Health Sciences	4,149	2,969	2,549
Goodman School of Business	14,423	13,034	11,853
Faculty of Education	121	77	58
Faculty of Humanities	2,048	1,276	1,139
Faculty of Mathematics and Science	11,435	7,718	6,307
Faculty of Social Sciences	17,537	11,929	11,066
Other ⁽²⁾	13	61	59
Total undergraduate – international	49,726	37,064	33,031
Graduate – international			
Faculty of Applied Health Sciences	198	272	234
Goodman School of Business	1,767	836	1,718
Faculty of Education	215	87	108
Faculty of Humanities	225	322	196
Faculty of Mathematics and Science	1,537	1,182	1,226
Faculty of Social Sciences	1,203	861	537
Total graduate – international	5,145	3,560	4,019
Total international	54,871	40,624	37,050
Additional winter intake (International)		1,550	
Total tuition revenue budgeted in University Global	165,935	152,408	151,589

(1) Figures based on Faculty of major.
(2) Includes letter of permission, non-degree students and auditors.

Figure 40 details 2020-21 Global tuition by Faculty of major, segregated by graduate/undergraduate and domestic/ international as compared to the 2019-20 budget and 2018-19 actuals, with an increase of \$13.5 million over the 2019-20 budget. Figure 41 reconciles this increase over the 2019-20 budget with two main factors – enrolment and rate. The centrally-managed enrolment projection model is described in the ‘Enrolment forecasting’ section of this report starting on page 26. These projections resulted in all-in undergraduate enrolment forecasted to increase 3.0 per cent above 2019-20 actual enrolment and graduate enrolment increasing at 9.4 per cent.

Domestic tuition fees remained consistent with 2019-20 as regulated by the Ministry of Colleges and Universities (MCU); therefore, all of the tuition revenue growth resulting from tuition rates was directly related to international tuition rates. International tuition rates increased between 5.0 and 9.3 per cent over 2019-20, with graduate research program rates held flat to 2019-20. 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 2020-21, see Appendix D.

Note: although Figure 40 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 41

Global tuition year-over-year reconciliation

2019-20 BUDGET
\$152.4 million

- \$3.4 million – 2019-20 Budget to 2019-20 actual (note: actual tuition was not yet finalized at the time of writing)
- \$2.2 million – Rate impact based on approved international rates
- \$7.9 million – Enrolment impact (\$3.0 million domestic and \$4.9 million international)

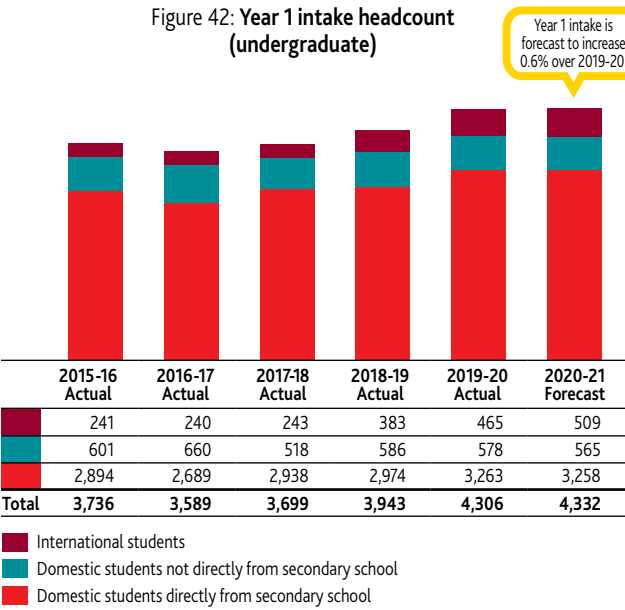
2020-21 BUDGET
\$165.9 million

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. 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 42 displays the undergraduate Year 1 (full-time) intake headcount projections for 2020-21 as compared to prior years.



Source: Actual values accessed from PowerBI Admissions on April 7, 2020. Values may differ from the 2019-20 Budget Report as PowerBI is a fluid data source. Intake targets are sourced from Brock's Enrolment Planning Management tool.

Brock's Enrolment Planning Management (EPM) tool establishes the intake targets through collaboration and consultation with units across the University, including the Faculties. For the purposes of the 2020-21 budget, Year 1 intake is projected to see an increase of 0.6 per cent over 2019-20, with growth in international intakes offset by a slight decrease in domestic. Year 1 intake is dependent on applications received. Figure 43 details Brock's undergraduate applications directly from secondary school. Although applications are lower than in 2019-20, the University has made a conscious shift in the timing of confirmations supported by an early conversion strategy. Undergraduate confirmations are up 61.9 per cent compared to the same time last year (as of Jan. 31, 2020). Typically, conversion activities include March Break tours and the Spring Open house, both of which have been cancelled this year due to the COVID-19 pandemic. As a result, retention efforts will shift to alternative strategies, including phone calls to prospective students, increased e-contact with applicants, as well as some newly developed approaches, including the Virtual Open House and Brock Stories. The first-ever Virtual Open House will take place on April 27, 2020, which includes a full suite of online interactive experiences, showcasing the best that Brock has to offer. Brock Stories gathers some exceptional Brock students and alumni sharing their stories of why they made the decision to come to Brock. Visit discover.brocku.ca/brock-stories/

Figure 43: Domestic applications directly from secondary school

Faculty	2020-21	2019-20	% Chg
Applied Health Sciences	4,319	4,755	-9.2%
Goodman School of Business	2,418	2,644	-8.5%
Humanities	1,650	1,775	-7.0%
Mathematics and Science	2,289	2,473	-7.4%
Social Sciences	4,484	4,373	2.5%
Total applications	15,160	16,020	-5.4%
Offer rate (offers/applications)	73%		
Yield rate (registrations/offers)	29%		
Resulting intake	3,394		

Source: Data was extracted from the PowerBI application details as of early April 2020.

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 44 shows the return or retention rates of students who entered the University directly from secondary school in 2018 into the 2019-20 year. Note: retention rates by Faculty are detailed in Figure 22 on the 'The Big Picture' pullout.

Figure 44

2018-19 degree-seeking, first-time, first-year entry cohort	# students	% students
Entered in 2018 as Year 1	3,243	
Activity in 2019-20		
Returned as full-time Year 1	883	28%
Returned as full-time Year 2	1,815	56%
Returned as part-time Year 1	74	2%
Returned as part-time Year 2	41	1%
Not registered	430	13%
Total	3,243	100%

Source: November 1 PFIS-USER submissions for both 2018 and 2019, and the 2019 academic year Consortium for Student Retention Data Exchange (CSRDE) submission.

After these considerations, for the purposes of the 2020-21 budget, total undergraduate all-in headcount is forecasted to increase by 538 students or 3.0 per cent, as shown in Figure 45.

Figure 45: Undergraduate all-in headcount

Faculty	2020-21 Budget	2019-20 Actual	Change	% Change
Faculty of Applied Health Sciences	3,933	3,890	43	1.1%
Goodman School of Business	2,937	2,920	17	0.6%
Faculty of Education	1,606	1,463	143	9.8%
Faculty of Humanities	1,829	1,816	13	0.7%
Faculty of Mathematics and Science	2,486	2,279	207	9.1%
Faculty of Social Sciences	5,436	5,338	98	1.8%
No Faculty	100	83	17	20.5%
Total	18,327	17,789	538	3.0%

Source: USER-PFIS submissions and StdntByMajor data

Once the total forecasted headcount is determined, it is then translated into full-time equivalents (FTEs) based on historical Full-Time/Part-time student enrolment patterns, which are then combined with the tuition rates to calculate tuition.



ii. Enrolment projections – graduate

Graduate enrolment projections are produced with intake targets from the Faculty of Graduate Studies, and then combined with historic progression, retention, and graduation rates of continuing graduate students. For the purpose of the 2020-21 budget, overall graduate enrolment is forecast to experience an increase of 188 students or 9.4 per cent over 2019-20 headcount enrolment, with growth forecasted across all Faculties. As shown in Figure 46, the largest growth is seen in the Goodman School of Business, with 97 additional graduate students forecast, driven by the Master of Business Administration, forecasting an increase of more than 50 students in 2020-21. The Faculty of Education and the Faculty of Applied Health Sciences are also forecasting strong growth of 34 and 25 graduate students, respectively, over 2019-20. As of Feb. 1, 2020, the number of applications are 7.7 per cent higher than the same date last year, with the number of offers made ahead 16.3 per cent and confirmations over 170 per cent higher.

Figure 46: Graduate all-in headcount

Faculty	2020-21 Budget	2019-20 Actual	Change	% Change
Faculty of Applied Health Sciences	303	278	25	9.0%
Goodman School of Business	770	673	97	14.4%
Faculty of Education	343	309	34	11.0%
Faculty of Humanities	73	63	10	15.9%
Faculty of Mathematics and Science	198	195	3	1.5%
Faculty of Social Sciences	508	489	19	3.9%
Total	2,195	2,007	188	9.4%

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, figures also include the number of new-entry students in programs having a Winter Term start date (MAcc as per StdntByMajor data).



Fee revenue

Fee revenue is budgeted to be \$10.8 million, which is \$2.6 million higher than the 2019-20 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. either each year or after the Consumer Price Index has accumulated to five per cent since the last fee increase). 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 \$6.1 million (\$4.3 million in 2019-20). University-administered ancillary fees include the following:
- Undergraduate student life fee of \$1.9 million (\$1.7 million in 2019-20), of which \$1.4 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 \$1.6 million (\$1.5 million in 2019-20), which is reported in Brock Sports and Recreation.
 - Undergraduate Zone expansion fee of \$1.3 million, which is reported in the Financing unit. This fee is new in fall 2020, the expected completion date of the Zone expansion, and will be used as funding to support the expansion.
 - Undergraduate health services fee of \$0.4 million (\$0.4 million in 2019-20), which is reported in Student Wellness and Accessibility.

- Undergraduate recreation facilities fee of \$0.2 million (\$0.2 million in 2019-20), which is reported in Brock Sports and Recreation.
- Undergraduate sexual violence and support fee of \$0.2 million (\$0.2 million in 2019-20), which is reported in Human Rights and Equity Services.
- Undergraduate ombuds levy of \$0.1 million, which is reported in Human Rights and Equity Services. While this fee is not new to Brock, starting in spring 2020, this fee will be University-administered. In prior years it was BUSU-administered.
- Graduate Zone Fitness Centre fee of \$0.1 million (\$0.1 million in 2019-20), which is reported in Brock Sports and Recreation.
- Graduate athletics fee of \$0.07 million (\$0.06 million in 2019-20), which is reported in Brock Sports and Recreation.
- Graduate health service fee of \$0.05 million (\$0.04 million in 2019-20), which is reported in Student Wellness and Accessibility.
- Graduate Zone expansion fee of \$0.05 million, which is reported in the Financing unit. This fee is new starting fall 2020 and is also being used as funding to support the Zone expansion.
- Graduate students' mental health and wellness fee of \$0.04 million (\$0.04 million in 2019-20), which is reported in Student Wellness and Accessibility
- Graduate recreation facilities fee of \$0.02 million (\$0.02 million in 2019-20), which is reported in Brock Sports and Recreation.

It should be noted that after the budget had been developed, as a result of the Brock University campuses being effectively closed during the spring session, the undergraduate recreation facilities fee, the graduate Zone Fitness Centre fee and the graduate facilities fee will be waived for students in the spring session.

Other student fees of \$4.7 million (\$3.9 million in 2019-20) are included as part of fee revenue in the 2020-21 budget. Other student fees include the International Student Recovery Fee, which was introduced by the MCU in 2013-14 as a reduction in the Core Operating Grant by \$750 per international student. Starting in 2015-16, this fee is charged to international students and results in \$1.7 million (\$1.2 million in 2019-20) of revenue in 2020-21. This fee is directly offset by a reduction in the MCU Operating Grants 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 \$1.8 million (\$1.6 million in 2019-20) of co-op fees (reported in Co-op Career and Experiential Education), \$0.9 million (\$0.8 million in 2020-21) of ESL ancillary fees for international students (reported in Brock International) and \$0.3 million (\$0.2 million in 2019-20) related to the Business English and Skill Transition fee for International Student Program participants in the Goodman School of Business.

Grant revenue

Grant revenue, as reported in the 2020-21 Budget Report, includes Ministry of Colleges and Universities (MCU) operating grants and other operating and specific purpose grants. Grant revenue represents 26 per cent of total revenue (28 per cent in 2019-20 budget), and is budgeted to be \$97.3 million for 2020-21, which is detailed in Figure 47. Grant revenue decreased \$0.6 million compared to the 2019-20 budget and to actual 2018-19.

Figure 47

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
MCU Operating grants			
Core Operating Grant	70,076	82,000	81,743
Differentiation Envelope (Performance/ Outcomes-based Funding Grant)	18,925	6,421	6,398
Special Purpose Operating Grant Envelope	2,969	2,767	3,388
International Student Recovery	(1,844)	(1,400)	(1,452)
Total MCU operating grants	90,126	89,788	90,077
Other MCU and specific purpose grants	7,162	8,148	7,850
Total grant revenue	97,288	97,936	97,927

Ministry of Colleges and Universities (MCU)
Operating grants

MCU operating grants include the Core operating grant (COG), the Differentiation Envelope and the Special purpose operating grant envelope, offset by the International Student Recovery, all of which are MCU-funded. Prior-year grants have been summarized consistently for comparison purposes.

As more fully described in the 2018-19 Budget Report, in 2017-18, the MCU introduced the first phase of a funding model redesign, as part of the second round of Strategic Mandate Agreements (SMA2). This redesign included implementing an enrolment corridor mechanism. In April 2019, the MCU announced that performance/outcomes-based funding would be implemented starting in 2020-21 as part of the next Strategic Mandate Agreements 2020-25 (SMA3) process. This funding will include tying a larger portion of funding to metric performance, starting at a system-average of 25 per cent in 2020-21 and ramping up to a system-average of 60 per cent of total MCU operating grant funding.

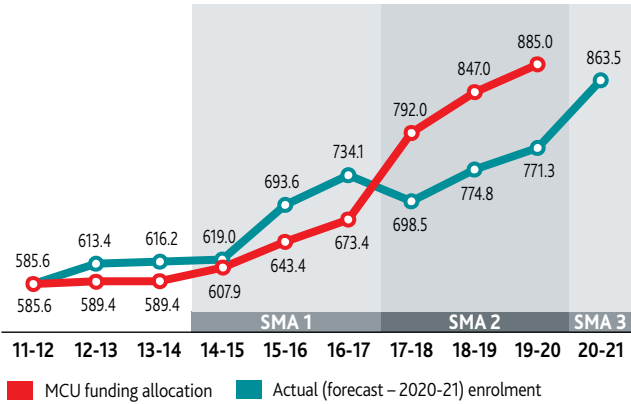
SMA3 will link 10 metrics (nine system-wide and one institution-specific) to performance/outcomes-based funding through two priority areas – skills and job outcomes and economic and community impact. A third priority area has been identified related to productivity, accountability and transparency, and will include two reporting metrics related to faculty compensation and faculty activity; however, these metrics will not be tied to performance funding. MCU asserted that the objectives for performance/ outcome-based funding included incentivizing universities to redirect resources and invest in initiatives that result in positive economic outcomes; encouraging alignment with post-secondary education and labour market outcomes; and incentivizing differentiation and specialization to support increased efficiencies, among other objectives.

Starting in 2020-21, the MCU operating grants include three major components – Core Operating Grant (COG), Differentiation Envelope and the Special Purpose Operating Grant Envelope, all of which are offset by the International Student Recovery.

Core Operating Grant (COG)

As part of the funding model starting in 2020-21, the COG represents the portion of the MCU operating grants that are related to enrolment, based on a specific level of eligible enrolment, expressed in Weighted Grant Units (WGUs).

Figure 48: Eligible master's FTEs (Fall*): MCU allocation vs. actual



*Figures include winter Master of Accountancy FTEs and summer Master of Education FTEs.

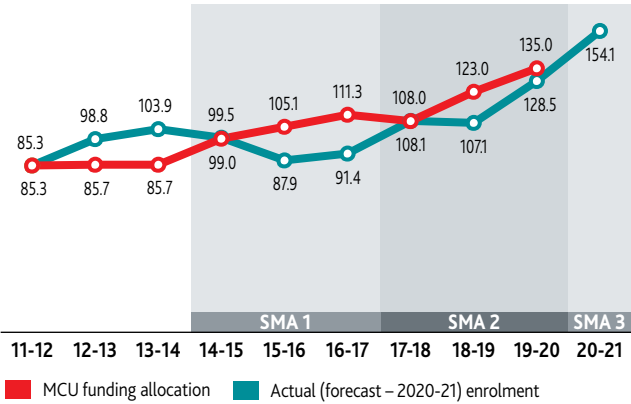
The COG funding continues to be governed by an enrolment corridor mechanism, with Brock's midpoint WGU's multiplied by the global WGU rate to determine the COG. Starting in 2020-21, the corridor midpoint will include graduate spaces (master's degrees and PhDs) achieved up to target in SMA2. Based on MCU communication to date, Brock is budgeting the COG to be \$70.1 million in 2020-21.

It should be noted that prior to 2020-21, as part of the Differentiation Grant Envelope, the MCU set funding allocations for master's degrees and PhDs negotiated as part of the SMA2 process. The University received funding for the eligible graduate enrolment actually realized, up to the MCU funding allocation. Figures 48 and 49 show the funding allocation for master's and PhDs from 2011-12 to 2019-20 as compared to actual enrolment. As previously noted, as part of the revised funding model, the actual enrolment levels in 2019-20 have been rolled into the corridor midpoints, meaning starting in 2020-21, the additional growth beyond 2019-20 levels will not receive additional incremental funding.

Differentiation Envelope

As part of the funding model starting in 2020-21, the Differentiation Envelope represents the funding related to the Performance/Outcomes-Based Grant, under which a portion of the total operating grant funding is based on performance against outcomes in the metrics described previously. The system-average for 2020-21 is 25 per cent. Each university's Differentiation Envelope proportion will vary and will be capped at the system-average.

Figure 49: Eligible PhD FTEs (Fall): MCU allocation vs. actual



For 2020-21 Brock's Differentiation Envelope is budgeted to be \$18.9 million, which represents 21 per cent of the total MCU operating grants as noted in Figure 47.

International Student Recovery (ISR)

The ISR offsets MCU operating grants by \$750 for every undergraduate and master's-level international student. This reduction is budgeted to be \$1.8 million in 2020-21 (\$1.4 in 2019-20) and is reported in the University Global responsibility centre.

Special Purpose Operating Grant Envelope

As part of the funding model starting in 2020-21, the Special Purpose Operating Grant Envelope represents funding by which the government is able to address system priorities, such as initiatives to support Indigenous learners and students with disabilities. For purposes of the 2020-21 budget, this envelope includes a number of MCU-funded grants, as detailed in Figure 50.

Figure 50

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Special purpose operating grant envelope			
Grant in Lieu of Municipal Taxation	1,087	1,096	1,087
Access Fund for Students with Disabilities	632	585	608
Indigenous Student Success Fund	336	336	336
Credit Transfer Grant	220		223
Access and Inclusion Program	166	167	178
Mental Health Support Grant	138	138	69
Mental Health Workers Grant	100	100	100
Other MCU special purpose grants	290	345	787
Total Special purpose operating grant envelope	2,969	2,767	3,388

- **Grant in Lieu of Municipal Taxation:** The MCU 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 2020-21 tax payments are budgeted to be \$1.54 million (\$1.31 million in 2019-20) and the grant is budgeted to be \$1.09 million (\$1.10 million in 2019-20); therefore, \$0.45 million 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.
- **Accessibility Fund for Students with Disabilities:** The MCU 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 2020-21 is budgeted to be \$0.63 million (\$0.59 million in 2019-20). The grant revenue related to the AFSD is shown as part of Student Wellness and Accessibility.
- **The Indigenous Student Success Fund:** The MCU supports Indigenous students through funding for student support initiatives, academic enrichment and partnership initiatives. The 2020-21 budget for this funding is \$0.34 million (\$0.34 million in 2019-20), which is reported in Aboriginal Student Services.
- **Credit Transfer Institutional Grant:** The MCU funds support for post-secondary education transfer mobility initiatives. The 2020-21 budget for this funding is \$0.22 million (note: the grant was not expected to be funded in 2019-20), which is reported in The Office of the Registrar.
- **Ontario Post-Secondary Access and Inclusion Program:** The MCU provides funding to support students that might not otherwise access post-secondary education. The 2020-21 budget for this funding is \$0.17 million (\$0.17 million in 2019-20), which is reported in Student Life and Success.
- **Mental Health Support for Post-Secondary Education Students Grant and Mental Health Workers Grant:** The MCU funds support for mental health initiatives for students. The 2020-21 budget for this funding is \$0.14 million (\$0.14 million in 2019-20) and \$0.10 million (\$0.10 million in 2019-20) respectively. Both are reported in Student Wellness and Accessibility.

- Also included in the Special Purpose Operating Grant Envelope are the following: Disabilities Interpreters' Grant, Ontario Trillium scholarship funding, First Generation Bursary funding, Women's Safety Grant (2019-20 and 2018-19 only) and the Career Ready Fund (2018-19 only). The revenue related to these grants is shown as part of a number of departments, including Student Wellness and Accessibility, the Scholarship, Bursaries and Fellowships responsibility centre, Student Life and Success, Human Rights and Equity, and Co-op, Career and Experiential Education.

Other MCU and specific-purpose grants

The University receives a number of other MCU grants, not included as part of the 'MCU operating grants,' as well as a number of other specific-purpose grants, which are detailed in Figure 51.

Figure 51

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Other MCU and specific-purpose grants			
Nursing Grant	2,648	2,733	2,770
Research Support Fund	2,093	2,067	2,067
Facilities Renewal Program Funds	1,465	1,761	1,539
Graduate Enrolment Capital Expansion Grant		750	750
Other specific-purpose grants	956	837	724
Other MCU and specific purpose grants	7,162	8,148	7,850

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 \$2.65 million in 2020-21 (\$2.73 million in 2019-20). This grant is reported in the University Global responsibility centre.

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 \$2.09 million for 2020-21, \$0.03 million more than the 2019-20 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 has been 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. For 2020-21, this grant is estimated at \$1.47 million based on the amount that is currently expected to be received in 2019-20, \$0.30 million less than what was budgeted in 2019-20. The specific items the facilities renewal funds are being used for are detailed as part of the capital and related project budget, starting on page 78. The grant revenue related to the Facilities Renewal Program funds is reported in the Capital responsibility centre.

Graduate Enrolment Capital Expansion Grant

Historically, the MCU provided capital funding to support the expansion of graduate education. In 2019-20, after the budget was completed, the Province communicated this grant would not continue to be funded.

Other specific-purpose grants

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

- Ontario Graduate Scholarships in the amount of \$0.52 million in 2020-21 and Queen Elizabeth II program in the amount of \$0.06 million in 2020-21. These two grants and their offsetting scholarship expenses are included in the Scholarships, Bursaries and Fellowships responsibility centre.

- 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 is continuing in 2020-21 and represents funding of \$0.16 million, which is reported in Student Wellness and Accessibility.
- Bursaries for Students with Disabilities Grant (MCU), Canada Summer Jobs grants, Niagara Community Foundation Grant, Ontario Arts Council grant, 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 Rights and Equity, Rodman Hall, Centre for Pedagogical Innovation, etc.

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 \$8.62 million in 2020-21 and includes the following:

- Charges for utilities from the Utilities, Taxes and Insurance responsibility centre, mainly to the Department of Residence, of \$1.07 million (\$1.36 million in 2019-20).
- Charges for printing and binding of \$0.91 million (\$0.90 million in 2019-20) and stationery of \$0.21 million (\$0.28 million in 2019-20) from Printing and Digital Services.
- Facilities Management charges for services, including salary, and custodial and maintenance chargebacks of \$0.69 million (\$0.66 million in 2019-20).
- Campus Store charges for goods purchased by units within the University of \$0.38 million (\$0.59 million in 2019-20).
- Information Technology Services charges of \$0.36 million (\$0.36 million in 2019-20), mainly to the Department of Residence.
- Conference Services chargebacks of \$0.14 million (\$0.13 million in 2019-20).
- Campus Security chargebacks of \$0.12 million (\$0.11 million in 2019-20), mainly to the Department of Residence.
- Parking Services chargebacks of \$0.06 million (\$0.06 million in 2019-20).
- Faculty of Mathematics and Science chargebacks for Machine and Electronic Shop and Mass Spectrometer/ Nuclear Magnetic Resonance charges of \$0.06 million (\$0.05 million in 2019-20).

Also included in internal chargebacks are interdepartmental transfers of funds to support operations. Included in the 2020-21 budgeted internal chargebacks are the following:

- Funding of the Ancillary Services and Residence portion of the capital budget in the amount of \$3.25 million (\$2.73 million in 2019-20). 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 \$0.43 million (\$0.42 million in 2019-20).
- Transfer to University Global from the Faculties in the amount of \$0.42 million (\$0.37 million in 2019-20) 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 \$6.8 million in 2020-21 and includes the following:

- Endowment funding supporting scholarships, bursaries and fellowships of \$2.43 million (\$2.19 million in 2019-20), this revenue is offset by inter-fund expenses for the same amount. For further information on this transfer, see page 83.
- Transfer of \$2.02 million (\$0 in 2019-20) from the capital infrastructure projects and reserves to support debt payments related to the Ancillary/Residence student experience projects, shown in the Financing responsibility centre.
- Transfers from Government of Canada, Canada Research Chairs’ grants to fund a portion of the chair holders’ salaries of \$0.96 million (\$0.95 million in 2019-20), shown in the Faculty of Social Sciences, the Faculty of Applied Health Sciences, the Faculty of Mathematics and Science, the Faculty of Humanities and the Faculty of Graduate Studies.
- Spending allocations from Marilyn I. Walker School of Fine and Performing Arts Endowment Fund of \$0.50 million (\$0.47 million in 2019-20), shown in the Faculty of Humanities.

- Transfer of \$0.25 million (\$0.23 million in 2019-20) from the capital infrastructure projects and reserves to support Residence.
- Transfers from the President, Provost and Vice-President, Research Strategic Initiative Fund to support various initiatives within the University, including \$0.17 million to Research Services, \$0.07 million to the Centre for Pedagogical Innovation and \$0.08 million to Government Relations to support various positions.

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 (15 per cent in 2019-20). As detailed in Figure 52, other revenue is budgeted to be \$54.9 million, an increase of \$3.4 million over the 2019-20 budget and \$3.6 million over 2018-19 actuals. Revenue from ancillary operations and residence fees will be discussed in the snapshot section of this report on pages 59 and 61, respectively.

Figure 52

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Residence fees	20,894	19,947	18,481
Other ancillary revenue	16,474	14,888	14,898
Total ancillary revenue	37,368	34,835	33,379
Investment income	1,849	1,832	2,199
Sales and services	15,682	14,825	15,755
Total other revenue	54,899	51,492	51,333

Investment income

The 2020-21 budgeted investment income includes the interest the University receives on short-term investments of \$1.50 million (\$1.50 million in 2019-20). Also included is the investment income on the Mawer balanced fund investments of \$0.35 million (\$0.33 million in 2019-20). 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’s professional and executive development programs, 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; and funds from the Brock University Student Union (BUSU) and the Graduate Student Association (GSA) to support Human Rights and Equity.

Figure 53

Personnel group ⁽¹⁾ (\$000s)	2020-21 Budget			2019-20 Budget		
	Salary/wage	Benefits	Total personnel costs	Salary/wage	Benefits	Total personnel costs
Faculty and professional librarians	95,077	20,992	116,069	94,320	20,543	114,863
Admin/professional	48,633	13,317	61,950	45,541	12,134	57,675
CUPE 4207 – Unit 1	15,944	1,747	17,691	14,274	1,564	15,838
OSSTF	8,139	2,589	10,728	7,768	2,453	10,221
CUPE 1295 FT	6,954	2,445	9,399	6,884	2,324	9,208
SAC	6,026	1,255	7,281	5,314	1,160	6,474
Other	13,580	1,690	15,270	13,355	1,668	15,023
Total	194,353	44,035	238,388	187,456	41,846	229,302

(1) Faculty and Professional Librarians – BUFA members, Professional Librarians, Associate Deans, Associate Vice-Presidents of Research, Associate Librarian and BUFA overload. Admin/Professional-administrative/professional and exempt staff, administrative/professional casual 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.



Operating cost assumptions
Personnel costs

Personnel costs include salaries/wages, benefits and pension costs and represent 64 per cent of the total budgeted costs. Personnel costs are budgeted to be \$238.4 million, an increase of \$9.1 million from the 2019-20 budget and \$25.7 million from 2018-19 actual, as detailed in Figure 53.

Total full-time equivalent (FTE) salaried staff and Faculty members (including BUFA limited-term and instructional limited-term faculty appointments) included in the 2020-21 budget has grown over the 2019-20 budget by 50.2 FTEs. FTEs by unit are detailed in the snapshot section on pages 44 to 73.

Benefit and pension 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 is funding of the University’s pension plan deficit obligation. 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 54 and 55 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 54: Part-time teaching by Teaching Faculty⁽¹⁾

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Faculty of Applied Health Sciences	4,241	3,516	3,184
Goodman School of Business	3,966	3,425	3,638
Faculty of Education	4,731	4,353	3,980
Faculty of Humanities	3,241	3,235	3,102
Faculty of Mathematics and Science	2,953	2,709	2,644
Faculty of Social Sciences	6,035	5,619	5,483
Total	25,167	22,857	22,031

(1) 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.

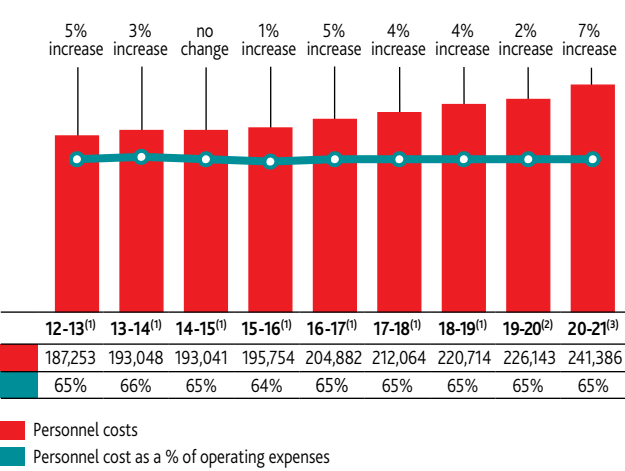
Figure 55: Part-time teaching by spend category⁽¹⁾

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
CUPE 4207 – Unit 1	17,328	15,683	14,622
Non-union instructors	5,023	4,715	4,340
BUFA overload	3,015	2,864	3,301
CUPE 4207 – Unit 3	106	62	100
Stipend transfers	(305)	(466)	(332)
Total	25,167	22,858	22,031

(1) The figures above include 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 56 shows personnel costs and personnel costs as a percentage of operating costs prepared in accordance with accounting standards for not-for-profit organizations (NFPS) since 2012-13.

Figure 56: 2012-13 to 2020-21 NFPS personnel costs (\$000s)



(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 converted to NFPS.
(3) Represents budget figures converted to NFPS.

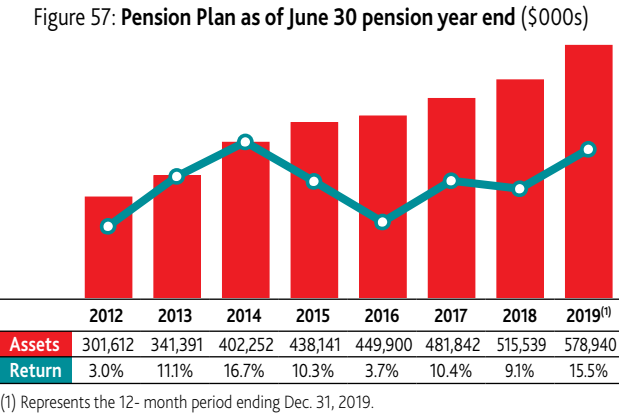
Employee future benefits

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 57. 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 2.2 (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.

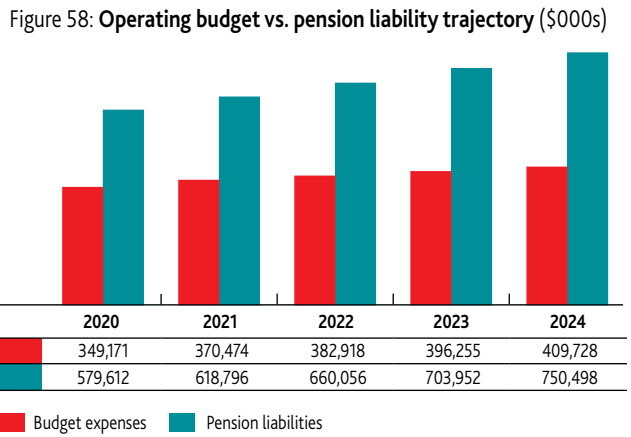


The increased going concern deficit required the special payments into the plan to increase by \$1.53 million and the current service cost payments for the defined benefit component of the plan to increase by \$0.44 million for a total increase in University contributions of \$1.97 million annually. These payments are included in the 2020-21 budget and are not expected to change until the next valuation occurring in 2020, which impacts funding requirements starting July 2021.

Administration performed a test valuation with Mercer (Plan Actuary) to test budget sensitivities. Changes to legislation since the last valuation to amortize any deficit over 10 years rather than 15 years, as well as the establishment of a provision for adverse deviation (PfAD) have also increased pension funding requirements. A stressed scenario was modelled with the impact of market downturn of 10 to 15 per cent in total market value of assets, then all else being equal, Mercer estimated the going-concern deficit would be roughly \$35 to \$55 million higher. In this scenario special payments would be roughly \$5.5 million to \$8.5 million higher starting in plan year 2021-22. Noting the current market volatility due to COVID-19, these estimates may fall short of our funding requirements noting equity markets are down approximately 20 per cent at the time of writing. Pension risk will continue

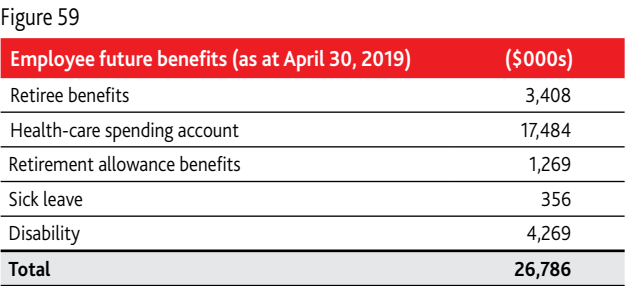
to expand, impacting a greater proportion of budget resources due to the growth rate of pension liabilities. Figure 58 shows that by 2024 Brock's pension liabilities could be approximately \$750 million in comparison to Brock's operating budget of approximately \$400 million.

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, 2019 was \$26.8 million. Figure 59 describes the nature of these future obligations.



Brock has traditionally had a pay-as-you-go model to fund immediate requirements. For example, in 2019-20, Brock paid \$0.21 million related to BUFA's health-care spending account, as of Feb. 2020. 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

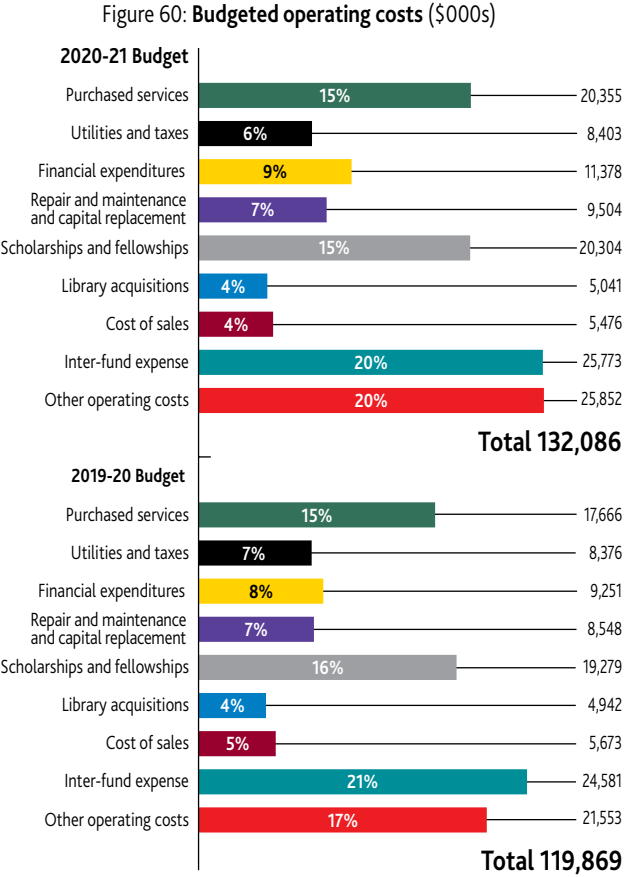
Brock and its employees that these post-retirement benefits are funded in a similar manner as the pension liability to ensure these future obligations can also be met. For these reasons, starting in 2014-15, \$0.9 million was reserved annually to begin setting aside assets for this obligation. As of March 31, 2020, this fund has \$5.33 million invested representing \$4.50 million invested capital and \$0.83 million investment income. While the 2019-20 budget removed this annual contribution of \$0.9 million as a mitigation target and remains excluded in the 2020-21 budget, 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 the DBRS Morningstar 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 36 per cent of the total budgeted expenditures of the University (34 per cent in 2019-20). Operating costs increased \$12.2 million over the 2019-20 budget and \$7.1 million over 2018-19 actual. Operating costs have been segregated into nine categories. See Figure 60 for a breakdown by category.

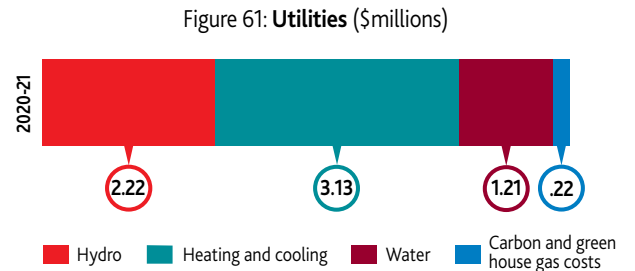
Purchased services

Budgeted purchased services for 2020-21 were \$20.4 million (\$17.7 million in 2019-20). 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 increase over 2019-20 mainly relates to student recruitment commissions for international students and legal fees for human rights and equity investigations. Other specific examples of purchased services in the budget include: residence annual lease payments; custodial, maintenance and grounds external contractors; security services; the payment to the First Ontario Performing Arts Centre; food services; 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.



Utilities and taxes

Budgeted utilities and taxes for 2020-21 were \$8.4 million, consistent with the 2019-20 budget of \$8.4 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, \$6.12 million (\$6.59 million in 2019-20), are reported in the Utilities, Taxes and Insurance responsibility centre. In addition, utility expenses of \$0.65 million (\$0.47 million in 2019-20) are directly reported in specific units, the majority of which is reported in the Department of Residence (\$0.60 million in 2020-21 and \$0.42 million in 2019-20) as well as Heritage Plaza and Rodman Hall. See Figure 61 for a breakdown of the net utilities costs by type. Utilities and taxes also includes \$1.63 million (\$1.31 million in 2019-20) related to municipal tax, of which the majority is reported in the Utilities, Taxes and Insurance responsibility centre. See page 31 for further discussion on property taxes and the offsetting Grant in Lieu of Municipal Taxation.



Financial expenditures

Budgeted financial expenditures for 2020-21 were \$11.4 million (\$9.3 million in 2019-20). The University's external debt principal payments of \$1.96 million (\$1.97 million in 2019-20) and interest payments of \$8.98 million (\$6.93 million in 2019-20) are included as part of financial expenditures. Figure 62 details the breakdown by the unit where these costs are reported. The increase in interest payments is as a result of the ancillary/residence student experience projects. Refer to the Financing section on page 81 for a discussion on the University's debt and financing strategies. Also included as part of financial expenditures are banking charges and payment card fees of \$0.44 million (\$0.36 million in 2019-20), which are reported in units throughout the University.

Figure 62

(\$000s)	2020-21 Budget		
	Financing unit	Department of Residence	Ancillary Services
Bond – interest	2,137	2,483	
CAIRNS – interest	1,036		
CAIRNS – principal	868		
Residence – interest		854	
Residence – principal		1,095	
Ancillary/Residence student experience projects – interest	2,016		450
Total interest and principal payments	6,057	4,432	450

Repairs and maintenance and capital replacement

Repairs and maintenance and capital replacement costs of \$9.5 million (\$8.5 million in 2019-20) include \$4.31 million (\$4.48 million in 2019-20) of costs related to repairs and maintenance of devices, buildings and grounds and their related supplies. Also included are \$5.20 million (\$4.06 million in 2019-20) 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

Total budgeted scholarships, fellowships, bursaries and student awards were \$20.3 million (\$19.3 million in 2019-20). Undergraduate entrance scholarship funding, financial need bursaries and other student awards are budgeted to be \$11.60 million in 2020-21 (\$11.33 million in 2019-20). Included in the undergraduate student awards are \$1.28 million (\$1.34 million in 2019-20) of employee benefit student tuition waivers.

Graduate student scholarships and fellowships are budgeted to be \$8.70 million (\$7.95 million in 2019-20). Included in the graduate student awards are \$0.19 million (\$0.13 million in 2019-20) of employee benefit student tuition waivers.

The majority of these student awards are reported in the Scholarships, Bursaries and Fellowships (SBF) responsibility centre, with Figure 63 detailing the amounts. See page 71 for further discussion on the SBF responsibility centre.

Figure 63

(\$000s)	2020-21 Budget	
	SBF responsibility centre	Other Units
Undergraduate scholarships, bursaries and student awards	10,213	103
Undergraduate tuition waivers	1,283	
Graduate fellowships and student awards	8,252	259
Graduate tuition waivers	194	
Total	19,942	362

Note: The funding budget also includes the endowment allocated spend related to scholarships and fellowships of \$2.43 million for 2020-21 – \$1.89 million undergraduate and \$0.54 million graduate (\$2.19 million in 2019-20 – \$1.74 million undergraduate and \$0.45 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 SBF responsibility centre.

Library acquisitions

The budgeted library acquisitions of \$5.0 million in 2020-21 (\$4.9 million in 2019-20) 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 of \$5.5 million in 2020-21 (\$5.7 million in 2019-20) represent the cost of purchasing the items for resale by Ancillary Operations.

Inter-fund expense

Budgeted inter-fund expenses for 2020-21 are \$25.8 million (\$24.6 million in 2019-20). Inter-fund expenses represent transfers from the operating budget to other funds within the University, usually representing internally restricted reserves. The 2020-21 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 \$14.04 million (\$11.12 million in 2019-20) as outlined on pages 75 to 79 of this report. The related interest and principal payments of debt-funded projects are included as part of the financial expenditures category.

- Transfers of \$2.62 million (\$2.66 million in 2019-20) from the Faculties, the Library and other units for professional expense reimbursements (PER) and from Research Services to Faculty start-up accounts.
- Transfers of \$2.43 million (\$2.19 million in 2019-20) to the endowment fund for scholarships (this is offset by inter-fund revenue from the endowment fund).
- Transfers from the Financing responsibility centre to an internally restricted reserve of \$1.70 million (\$0.33 million in 2019-20) to support the Zone Expansion project, the 2045 \$93-million debenture and the employee future benefits reserve. For more information, refer to the 'Financing' snapshot section of this report on page 70.
- Transfers from the Financing responsibility centre to the debt repayment reserve of \$1.50 million (\$1.49 million in 2019-20), representing important funding to maintain our financing strategies going forward.
- Transfers of \$1.45 million (\$1.78 million 2019-20) 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 Match of Minds program and the Chancellor's Chair.
- Transfers of \$0.49 million (\$0.70 million in 2019-20) from the Teaching Faculties to operating project accounts and internally restricted research funds with no external obligations.
- Included in 2019-20 was a transfer of \$4.00 million to a contingency reserve related to the inherit risk in the 2019-20 budget. This is not included in the 2020-21 budget.

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. Also included in 2020-21 is \$3.6 million of uncommitted strategic/discretionary funds, representing one per cent of the budget.

Responsibility centre snapshots

Figure 64 and the following snapshots 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 fellowships are reported as part of the Scholarships, Bursaries and Fellowships responsibility centre on page 71. As detailed in the 'Revenue and expense allocation model' section of this report, 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, utilizes 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 faculty and staff full-time equivalent (FTE) positions within each unit. The FTE figures represent each evaluated salary 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. The FTE of a 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 one FTE.

During 2019-20, there have been a number of changes to units across the University. Reclassifications were made to the 2019-20 budget as reported in the 2019-20 Budget Report in both budget dollars and FTEs for comparison purposes to the 2020-21 budget, when the overall funding budget was not impacted. See Appendix B for details of these adjustments.



Funding budget by responsibility centre

Figure 64 details the funding budget by responsibility centre, which in turn are grouped into one of the following categories: Teaching Faculties, Academic Support, Student Specific, Ancillary, Shared Services, Space and Global.

Figure 64: Funding budget by responsibility centre

(\$000s)	2020-21 Budget				2019-20 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	325	(24,402)	(994)	(25,071)	485	(23,393)	(881)	(23,789)	(1,282)	44
Goodman School of Business	15,909	(28,869)	(5,177)	(18,137)	13,588	(29,183)	(4,340)	(19,935)	1,798	45
Faculty of Education	4,295	(18,013)	(1,209)	(14,927)	4,493	(17,939)	(1,523)	(14,969)	42	46
Faculty of Humanities	625	(21,652)	(843)	(21,870)	508	(21,783)	(788)	(22,063)	193	47
Faculty of Mathematics and Science	719	(22,082)	(963)	(22,326)	647	(21,975)	(785)	(22,113)	(213)	48
Faculty of Social Sciences	384	(37,644)	(1,310)	(38,570)	349	(37,984)	(1,184)	(38,819)	249	49
Total Teaching Faculties	22,257	(152,662)	(10,496)	(140,901)	20,070	(152,257)	(9,501)	(141,688)	787	
Academic Support										
Faculty of Graduate Studies	461	(1,334)	(173)	(1,046)	365	(1,354)	(162)	(1,151)	105	50
Library	172	(5,511)	(5,576)	(10,915)	211	(5,586)	(5,453)	(10,828)	(87)	50
Research Services	2,585	(2,016)	(2,950)	(2,381)	2,537	(1,670)	(3,167)	(2,300)	(81)	51
Centre for Pedagogical Innovation	119	(899)	(193)	(973)	110	(744)	(232)	(866)	(107)	52
Total Academic Support	3,337	(9,760)	(8,892)	(15,315)	3,223	(9,354)	(9,014)	(15,145)	(170)	
Student Specific										
Office of the Registrar	2,417	(5,124)	(1,233)	(3,940)	2,015	(4,552)	(1,048)	(3,585)	(355)	53
Aboriginal Student Services	359	(291)	(68)	-	346	(280)	(68)	(2)	2	53
Student Wellness and Accessibility	3,022	(3,360)	(1,376)	(1,714)	2,876	(3,258)	(1,312)	(1,694)	(20)	54
Student Life and Success	587	(1,701)	(294)	(1,408)	639	(1,729)	(263)	(1,353)	(55)	55
Brock International	5,742	(4,976)	(2,941)	(2,175)	5,654	(4,825)	(2,183)	(1,354)	(821)	56
Co-op, Career and Experiential Education	2,644	(3,554)	(602)	(1,512)	2,445	(3,462)	(409)	(1,426)	(86)	57
Brock Sports and Recreation	8,099	(5,702)	(3,970)	(1,573)	7,831	(5,385)	(3,784)	(1,338)	(235)	58
Total Student Specific	22,870	(24,708)	(10,484)	(12,322)	21,806	(23,491)	(9,067)	(10,752)	(1,570)	
Ancillary										
Ancillary Operations	16,742	(2,899)	(9,566)	4,277	15,310	(2,792)	(8,554)	3,964	313	59-60
Department of Residence	21,476	(4,121)	(15,124)	2,231	20,552	(3,784)	(14,606)	2,162	69	61
Total Ancillary	38,218	(7,020)	(24,690)	6,508	35,862	(6,576)	(23,160)	6,126	382	

Figure 64 continued

(\$000s)	2020-21 Budget				2019-20 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⁾	193	(4,860)	(1,028)	(5,695)		(4,317)	(614)	(4,931)	(764)	62
Information Technology Services	459	(6,235)	(2,213)	(7,989)	454	(6,024)	(2,123)	(7,693)	(296)	63
Financial Services	494	(3,134)	(737)	(3,377)	359	(3,035)	(630)	(3,306)	(71)	64
Human Resources	207	(3,666)	(769)	(4,228)	194	(3,564)	(566)	(3,936)	(292)	64
Marketing and Communications	1,448	(1,586)	(1,851)	(1,989)	1,450	(1,486)	(1,929)	(1,965)	(24)	65
Development and Alumni Relations	611	(1,676)	(476)	(1,541)	694	(1,699)	(470)	(1,475)	(66)	65
Human Rights and Equity Services	474	(937)	(873)	(1,336)	281	(846)	(702)	(1,267)	(69)	66
University Secretariat	5	(832)	(95)	(922)		(858)	(86)	(944)	22	66
Office of Government Relations	77	(553)	(120)	(596)	53	(452)	(48)	(447)	(149)	67
Institutional Analysis and Planning		(375)	(23)	(398)		(341)	(20)	(361)	(37)	67
Internal Audit and University Risk Management		(374)	(34)	(408)		(258)	(14)	(272)	(136)	68
Total Shared Services	3,968	(24,228)	(8,219)	(28,479)	3,485	(22,880)	(7,202)	(26,597)	(1,882)	
Space										
Facilities Management	815	(12,495)	(3,794)	(15,474)	806	(12,501)	(3,725)	(15,420)	(54)	68
Campus Security Services	154	(1,523)	(1,208)	(2,577)	139	(1,510)	(1,196)	(2,567)	(10)	69
Campus Development and Community Agreements	447	(266)	(1,646)	(1,465)	466	(284)	(1,623)	(1,441)	(24)	69
Utilities, Taxes and Insurance	2,425		(10,348)	(7,923)	2,742	(77)	(10,338)	(7,673)	(250)	70
Financing	3,706		(9,296)	(5,590)	332		(6,039)	(5,707)	117	70
Total Space	7,547	(14,284)	(26,292)	(33,029)	4,485	(14,372)	(22,921)	(32,808)	(221)	
Global										
Scholarships, Bursaries and Fellowships	3,330		(22,424)	(19,094)	2,951		(21,076)	(18,125)	(969)	71-72
Capital	4,711		(14,038)	(9,327)	4,495		(11,124)	(6,629)	(2,698)	72
University Global	261,589	(5,726)	(6,551)	249,312	248,069	(372)	(6,804)	240,893	8,419	73
Total Global	269,630	(5,726)	(43,013)	220,891	255,515	(372)	(39,004)	216,139	4,752	
Total University	367,827	(238,388)	(132,086)	(2,647)	344,446	(229,302)	(119,869)	(4,725)	2,078	

(1) 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, Strategic Partnerships and International; the Vice-President, Indigenous Engagement; the Associate Vice-President, Advancement and External Relations as well as the operating costs of the Board of Trustees and Senate.

Teaching Faculties



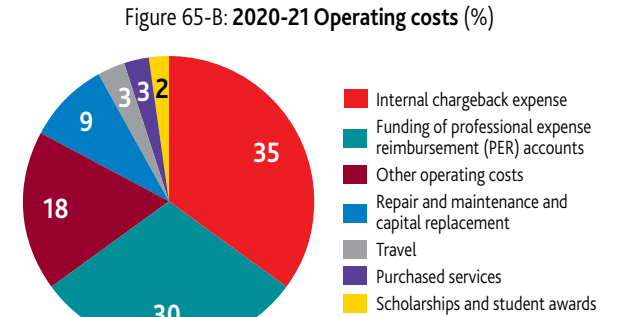
Faculty of Applied Health Sciences

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 \$160,000 (\$320,000 in 2019-20) funding related to Canada Research Chairs (shown as inter-fund revenue). See Figure 65-B for a breakdown of operating expenses by type.

Figure 65-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	325	485	969
Personnel costs	(24,402) 96.1%	(23,393) 96.4%	(21,455) 96.0%
Operating costs	(994) 3.9%	(881) 3.6%	(883) 4.0%
Total costs	(25,396) 100%	(24,274) 100%	(22,338) 100%
Net	(25,071)	(23,789)	(21,369)
FTE – faculty ⁽¹⁾	92.4	90.7	
FTE – LTA/ILTA faculty ⁽¹⁾	7.3	6.4	
FTE – staff ⁽²⁾	34.7	33.2	



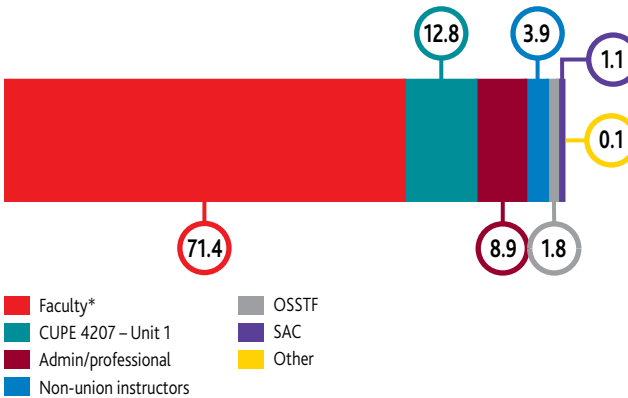
1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as 1 FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

Figure 65-C

	2020-21 Budget	2019-20 Actual	2018-19 Actual	2017-18 Actual
Undergraduate average class size				
Overall		76.3	71.4	78.1
Year 1		177.5	156.2	174.2
Year 2		108.1	100.8	109.7
Year 3		66.2	60.3	72.0
Year 4		41.1	43.9	42.1
Headcount by major ⁽³⁾	4,236	4,168	4,121	3,836
FTE by major ⁽⁴⁾				
Undergraduate		3,815	3,799	3,514
Graduate		242	206	191

Source: Institutional Analysis

Figure 65-D: 2020-21 Budget personnel costs (including benefits) (%)



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



Goodman School of Business

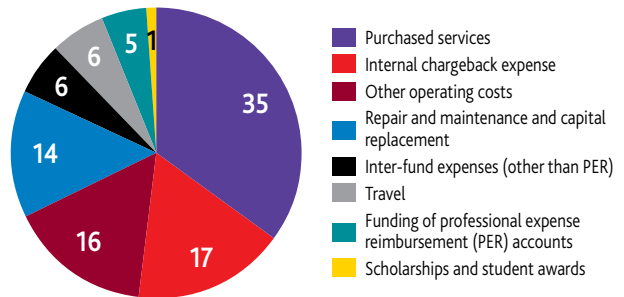
The Goodman School of Business is a globally oriented and community dedicated business school that engages and challenges through scholarly initiatives, education and practice. With its roots in Niagara and reaching globally, Goodman is strategically focused on fostering an active research culture, elevating community awareness and reputation, advancing global opportunities, and driving exceptional experiences. The 2020-21 budget provides funding that will foster Goodman's efforts to be an internationally recognized leading business school in experiential education and scholarly activities. Goodman is recognized 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 \$14,995,000 (\$12,506,000 in 2019-20) of student fees related to ISP programs and \$550,000 (\$487,000 in 2019-20) of program revenue related to Goodman's professional and executive programs. See Figure 66-B for a breakdown of operating expenses by type.

Figure 66-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	15,909	13,588	11,495
Personnel costs	(28,869) 84.8%	(29,183) 87.1%	(27,063) 87.3%
Operating costs	(5,177) 15.2%	(4,340) 12.9%	(3,921) 12.7%
Total costs	(34,046) 100%	(33,523) 100%	(30,984) 100%
Net	(18,137)	(19,935)	(19,489)
FTE – faculty ⁽¹⁾	84.2	87.2	
FTE – LTA/ILTA faculty ⁽¹⁾	14.0	13.8	
FTE – staff ⁽²⁾	46.0	44.0	

Figure 66-B: 2020-21 Operating costs (%)



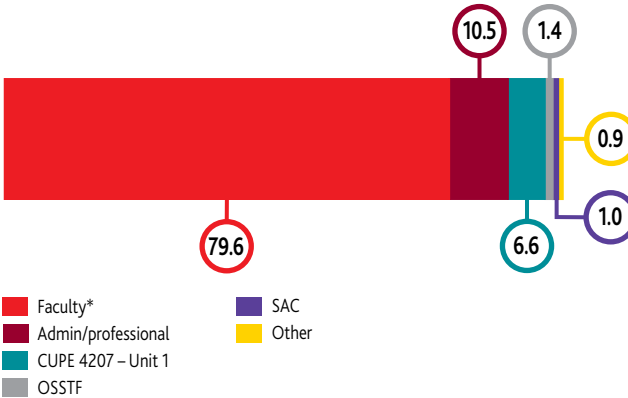
1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as 1 FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

Figure 66-C

	2020-21 Budget	2019-20 Actual	2018-19 Actual	2017-18 Actual
Undergraduate average class size				
Overall		49.7	48.6	47.0
Year 1		62.9	68.2	62.2
Year 2		61.0	60.6	60.1
Year 3		41.7	39.5	38.1
Year 4		34.1	31.3	33.6
Headcount by major ⁽³⁾	3,707	3,593	3,576	3,501
FTE by major ⁽⁴⁾				
Undergraduate		3,195	3,162	3,171
Graduate		644	582	564

Source: Institutional Analysis

Figure 66-D: 2020-21 Budget personnel costs (including benefits) (%)



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



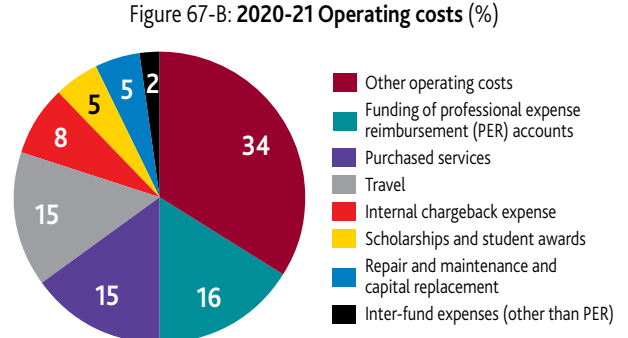
Faculty of Education

The Faculty of Education (FOE) is a leader in the delivery of academic programs related to education across the lifespan. Our academic programs, scholarship and creative activity, and service are recognized for their excellence and career orientation. Our Indigenous Education programs support the educational and professional formation of teachers for remote northern communities in Ontario as well as for careers in communities across Ontario. Our mainstream Teacher Education programs respond to the needs of communities across southern Ontario as well as the education of technological teachers for all of Ontario. Adult Education is Brock's only fully online undergraduate program and creates opportunities for adults from across Canada to enrol in and complete a university degree while maintaining employment and/or family responsibilities. The Early Childhood Education program is a degree completion pathway for ECE educators in Ontario. Finally, our graduate (MEd, PhD) programs provide rigorous academic and professional education for teachers and school, university, community and industry leaders. Visit brocku.ca/education

Note: Revenue includes \$4,009,000 (\$3,913,000 in 2019-20) of student fees related to ISP and other Education programs. See Figure 67-B for a breakdown of operating expenses by type.

Figure 67-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	4,295	4,493	3,813
Personnel costs	(18,013) 93.7%	(17,939) 92.2%	(16,644) 92.3%
Operating costs	(1,209) 6.3%	(1,523) 7.8%	(1,382) 7.7%
Total costs	(19,222) 100%	(19,462) 100%	(18,026) 100%
Net	(14,927)	(14,969)	(14,213)
FTE – faculty ⁽¹⁾	42.3	45.7	
FTE – LTA/ILTA faculty ⁽¹⁾	12.8	13.0	
FTE – staff ⁽²⁾	41.0	40.6	



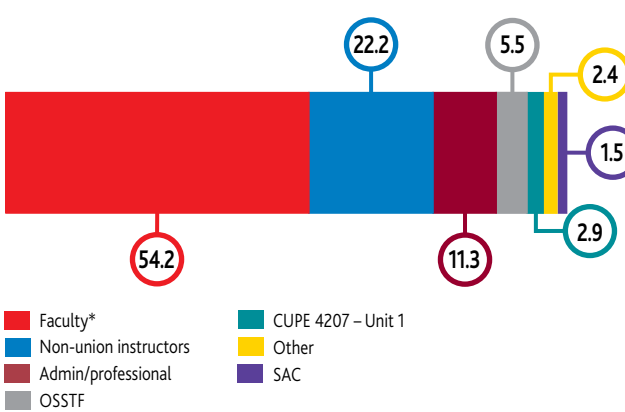
1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as 1 FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

Figure 67-C

	2020-21 Budget	2019-20 Actual	2018-19 Actual	2017-18 Actual
Undergraduate average class size				
Overall		42.6	43.7	39.9
Year 1		106.5	80.7	66.5
Year 2		30.3	30.6	30.3
Year 3		38.6	43.1	70.2
Year 4		39.0	46.3	24.5
Headcount by major ⁽³⁾	1,949	1,772	1,728	1,699
FTE by major ⁽⁴⁾				
Undergraduate		1,383	1,301	1,252
Graduate		244	203	235

Source: Institutional Analysis

Figure 67-D: 2020-21 Budget personnel costs (including benefits) (%)



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

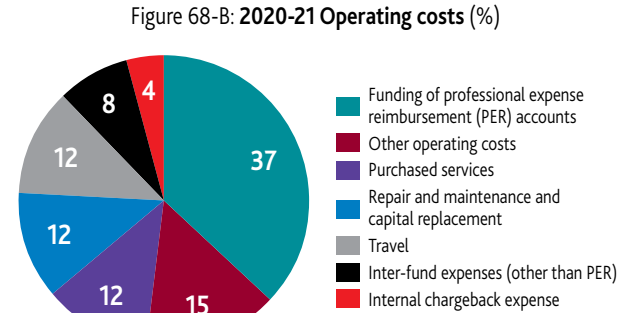
Faculty of Humanities

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, 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 \$502,000 (\$473,000 in 2019-20) of spending allocations from the Marilyn I. Walker School of Fine and Performing Arts Endowment Fund. See Figure 68-B for a breakdown of operating expenses by type.

Figure 68-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	625	508	560
Personnel costs	(21,652) 96.3%	(21,783) 96.5%	(20,846) 95.9%
Operating costs	(843) 3.7%	(788) 3.5%	(897) 4.1%
Total costs	(22,495) 100%	(22,571) 100%	(21,743) 100%
Net	(21,870)	(22,063)	(21,183)
FTE – faculty ⁽¹⁾	89.4	90.5	
FTE – LTA/ILTA faculty ⁽¹⁾	5.0	4.0	
FTE – staff ⁽²⁾	29.7	28.5	



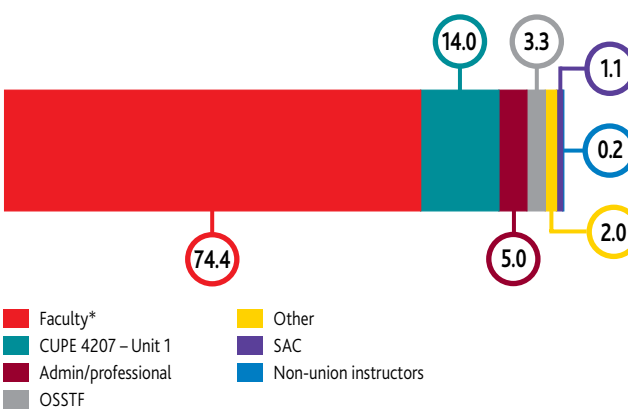
1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as 1 FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

Figure 68-C

	2020-21 Budget	2019-20 Actual	2018-19 Actual	2017-18 Actual
Undergraduate average class size				
Overall		33.2	33.7	35.7
Year 1		69.0	77.0	71.2
Year 2		31.8	32.2	32.4
Year 3		18.4	19.1	17.6
Year 4		9.7	8.7	11.4
Headcount by major ⁽³⁾	1,902	1,879	1,724	1,809
FTE by major ⁽⁴⁾				
Undergraduate		1,667	1,492	1,572
Graduate		57	63	78

Source: Institutional Analysis

Figure 68-D: 2020-21 Budget personnel costs (including benefits) (%)



*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 multidisciplinary and transdisciplinary approaches (as seen in Neuroscience, Biotechnology, 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.

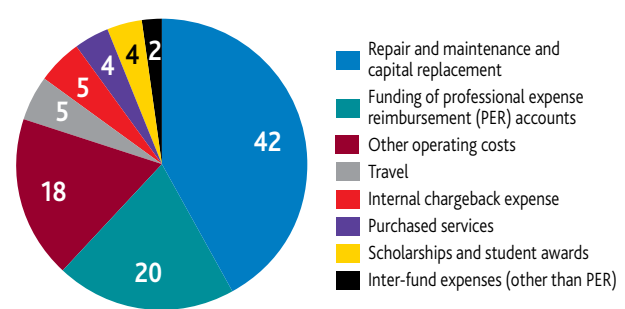
For information on the Faculty of Mathematics and Science, visit brocku.ca/mathematics-science

Note: Revenue includes \$317,000 (\$265,000 in 2019-20) of student fees related to the Materials Physics ISP program and \$300,000 (\$300,000 in 2019-20) funding related to Canada Research Chairs (shown as inter-fund revenue). See Figure 69-B for a breakdown of operating expenses by type.

Figure 69-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	719	647	768
Personnel costs	(22,082) 95.8%	(21,975) 96.6%	(21,807) 95.8%
Operating costs	(963) 4.2%	(785) 3.4%	(960) 4.2%
Total costs	(23,045) 100%	(22,760) 100%	(22,767) 100%
Net	(22,326)	(22,113)	(21,999)
FTE – faculty ⁽¹⁾	69.3	67.7	
FTE – LTA/ILTA faculty ⁽¹⁾	4.0	4.0	
FTE – staff ⁽²⁾	50.7	48.8	

Figure 69-B: 2020-21 Operating costs (%)



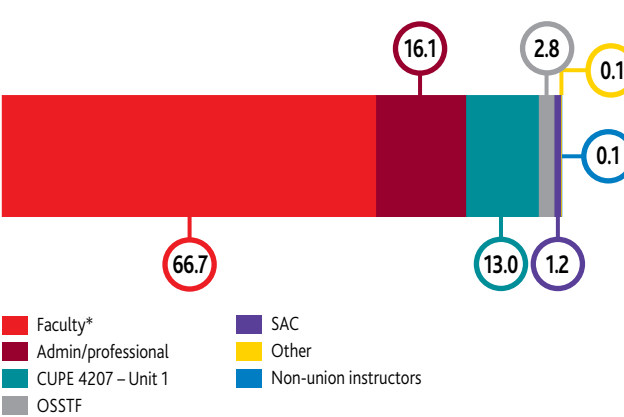
1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as 1 FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

Figure 69-C

	2020-21 Budget	2019-20 Actual	2018-19 Actual	2017-18 Actual
Undergraduate average class size				
Overall		102.9	82.7	87.8
Year 1		272.8	275.6	242.0
Year 2		54.0	51.0	67.3
Year 3		32.3	27.7	29.8
Year 4		17.3	12.3	17.2
Headcount by major ⁽³⁾	2,684	2,474	2,230	2,115
FTE by major ⁽⁴⁾				
Undergraduate		2,110	1,904	1,821
Graduate		192	197	172

Source: Institutional Analysis

Figure 69-D: 2020-21 Budget personnel costs (including benefits) (%)



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



Faculty of Social Sciences

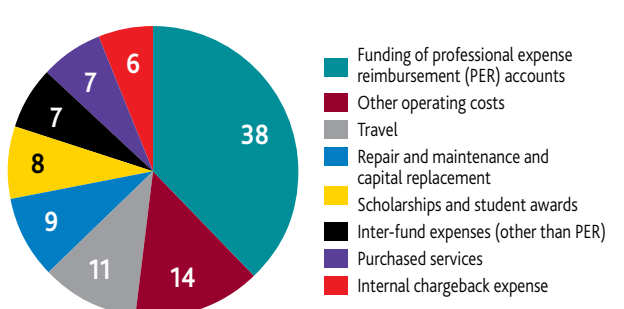
Brock's largest Faculty offers cutting-edge programs and diverse experiential learning opportunities, providing students with opportunities to push boundaries while developing the tools required to succeed in an ever-changing world. Home to both new and emerging fields of study, including environmental 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 \$358,000 (\$332,000 in 2019-20) funding related to Canada Research Chairs (shown as inter-fund revenue). See Figure 70-B for a breakdown of operating expenses by type.

Figure 70-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	384	349	456
Personnel costs	(37,644) 96.6%	(37,984) 97.0%	(35,802) 96.6%
Operating costs	(1,310) 3.4%	(1,184) 3.0%	(1,276) 3.4%
Total costs	(38,954) 100%	(39,168) 100%	(37,078) 100%
Net	(38,570)	(38,819)	(36,622)
OG FTE – faculty ⁽¹⁾	152.5	156.7	
FTE – LTA/ILTA faculty ⁽¹⁾	12.2	6.8	
OG FTE – staff ⁽²⁾	41.6	39.9	

Figure 70-B: 2020-21 Operating costs (%)



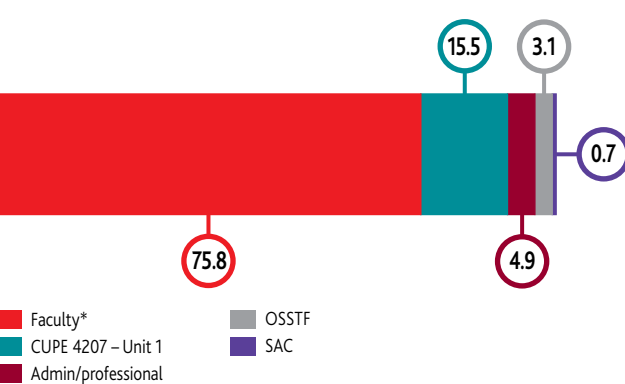
1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as 1 FTE.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).
(3) See figure 13 in 'The Big Picture' pullout for explanation of the figures reported.
(4) See figure 14 in 'The Big Picture' pullout for explanation of the figures reported.

Figure 70-C

	2020-21 Budget	2019-20 Actual	2018-19 Actual	2017-18 Actual
Undergraduate average class size				
Overall		77.7	70.4	81.7
Year 1		254.6	246.1	251.7
Year 2		98.6	91.7	103.3
Year 3		50.9	47.7	49.8
Year 4		21.6	20.2	24.9
Headcount by major ⁽³⁾	5,944	5,827	5,625	5,765
FTE by major ⁽⁴⁾				
Undergraduate		4,897	4,703	4,903
Graduate		404	364	326

Source: Institutional Analysis

Figure 70-D: 2020-21 Budget personnel costs (including benefits) (%)



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

Academic support

Faculty of Graduate Studies

Figure 71

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	461	365	426
Personnel costs	(1,334) 88.5%	(1,354) 89.3%	(1,350) 86.3%
Operating costs	(173) 11.5%	(162) 10.7%	(215) 13.7%
Total costs	(1,507) 100%	(1,516) 100%	(1,565) 100%
Net	(1,046)	(1,151)	(1,139)
FTE – faculty ⁽¹⁾	1.0	1.0	
FTE – staff ⁽²⁾	13.0	13.0	

(1) 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) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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 50 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 centralised administrative and academic entity for the University’s 50 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 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. For more information, visit brocku.ca/graduate-studies

Note: Revenue includes \$385,000 (\$350,000 in 2019-20) from the Ontario University Application Centre.

Library

Figure 72

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	172	211	206
Personnel costs	(5,511) 49.7%	(5,586) 50.6%	(5,288) 49.3%
Operating costs	(5,576) 50.3%	(5,453) 49.4%	(5,428) 50.7%
Total costs	(11,087) 100%	(11,039) 100%	(10,716) 100%
Net	(10,915)	(10,828)	(10,510)
FTE – faculty ⁽¹⁾	17.6	17.0	
FTE – LTA/ILTA faculty ⁽¹⁾	2.0	1.8	
FTE – staff ⁽²⁾	33.2	34.4	

(1) 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) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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 20 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 \$5,041,000 of library acquisitions (\$4,942,000 in 2019-20) and \$190,000 of repairs and maintenance costs (\$126,000 in 2019-20).

Research Services

Figure 73-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	2,585	2,537	2,305
Personnel costs	(2,016) 40.6%	(1,670) 34.5%	(1,469) 45.2%
Operating costs	(2,950) 59.4%	(3,167) 65.5%	(1,781) 54.8%
Total costs	(4,966) 100%	(4,837) 100%	(3,250) 100%
Net*	(2,381)	(2,300)	(945)
FTE – staff ⁽¹⁾	24.1	19.5	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Research Services 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 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 2020-21 budget includes measures to improve operations. 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 (typically 40 per cent) and other overhead-related costs. Faculty members’ salary and benefits are reflected in the Teaching Faculties.

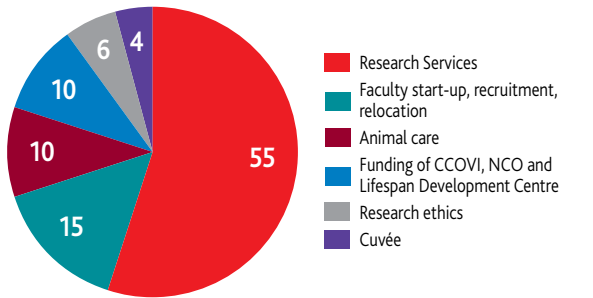
CCOVI is Brock’s flagship transdisciplinary institute. It defines a place, not only within the University, to network faculty, students and staff dedicated to advancing the Canadian grape and wine industry. It extends to partnering academic communities, federal and provincial government research organizations, 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 support to incubators of innovation that have high impact on the community.

Funding in the 2020-21 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 \$2,093,000 of grant revenue related to the Research Support Fund (\$2,067,000 in 2019-20). Operating costs include, \$740,000 of funding for VPR Research Excellence support (\$1,024,000 in 2019-20); \$750,000 funding of the start-up funds and related costs for new faculty members and librarians (\$750,000 in 2019-20) and \$488,000 of funding for the Cool Climate Oenology and Viticulture Institute, Lifespan Development and the Niagara Community Observatory (NCO) (\$385,000 in 2019-20) and \$250,000 of funding for Match of Minds (\$250,000 in 2019-20).

Figure 73-B: 2020-21 total costs by cost centre (%)





Centre for Pedagogical Innovation

Figure 74

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	119	110	399
Personnel costs	(899) 82.3%	(744) 76.2%	(749) 61.7%
Operating costs	(193) 17.7%	(232) 23.8%	(464) 38.3%
Total costs	(1,092) 100%	(976) 100%	(1,213) 100%
Net	(973)	(866)	(814)
FTE – staff ⁽¹⁾	10.0	8.2	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

The Centre for Pedagogical Innovation (CPI), as defined in the 2020-21 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

Office of the Registrar

Figure 75-A

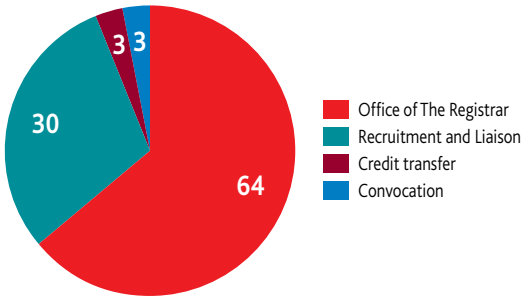
(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	2,417	2,015	2,817
Personnel costs	(5,124) 80.6%	(4,552) 81.3%	(3,838) 72.6%
Operating costs	(1,233) 19.4%	(1,048) 18.7%	(1,452) 27.4%
Total costs	(6,357) 100%	(5,600) 100%	(5,290) 100%
Net	(3,940)	(3,585)	(2,473)
FTE – staff ⁽¹⁾	64.5	57.6	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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 \$1,400,000 (\$1,200,000 in 2019-20) from the Ontario Universities' Application Centre and \$220,000 (\$0 in 2019-20) in grant revenue related to the Credit Transfer Institutional Grant.

Figure 75-B: 2020-21 total costs by cost centre (%)



Aboriginal Student Services

Figure 76

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	359	346	371
Personnel costs	(291) 81.1%	(280) 80.5%	(291) 74.4%
Operating costs	(68) 18.9%	(68) 19.5%	(100) 25.6%
Total costs	(359) 100%	(348) 100%	(391) 100%
Net	-	(2)	(20)
FTE – staff ⁽¹⁾	4.0	4.0	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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/aboriginal-student-services

Note: Revenue includes \$336,000 (\$336,000 in 2019-20) of grant revenue related to the Indigenous Student Success Fund.





Student Wellness and Accessibility

Figure 77-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	3,022	2,876	3,054
Personnel costs	(3,360) 70.9%	(3,258) 71.3%	(3,014) 63.7%
Operating costs	(1,376) 29.1%	(1,312) 28.7%	(1,720) 36.3%
Total costs	(4,736) 100%	(4,570) 100%	(4,734) 100%
Net	(1,714)	(1,694)	(1,680)
FTE – staff (1)	36.5	32.9	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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, MCU and the Niagara Community Foundation. For more information, visit brocku.ca/health-wellness-accessibility

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.

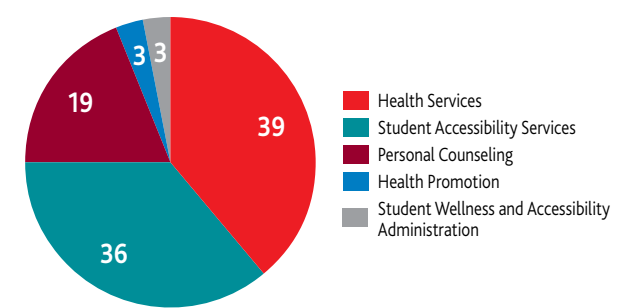
Student Accessibility Services supports students with medical conditions (physical and mental), as well as learning and sensory disabilities during their time at the University. Staff work with students to develop individualized accommodation plans based on documented disability-related needs. They also 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 From Intention to Action (FITA) program.

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 \$1,053,000 (\$983,000 in 2019-20) of student fees and \$1,130,000 (\$1,093,000 in 2019-20) of grant revenue. Operating costs include \$1,195,000 (\$1,146,000 in 2019-20) of professional fees and contracted services, including physicians and counselling services.

Figure 77-B: 2020-21 total costs by cost centre (%)



Student Life and Success

Figure 78-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	587	639	781
Personnel costs	(1,701) 85.3%	(1,729) 86.8%	(1,741) 87.6%
Operating costs	(294) 14.7%	(263) 13.2%	(247) 12.4%
Total costs	(1,995) 100%	(1,992) 100%	(1,988) 100%
Net	(1,408)	(1,353)	(1,207)
FTE – staff (1)	18.3	18.0	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Student Life and Success (SLS) is comprised of Student Life, Student Affairs, A-Z Learning Services, and Faith and Life. Our unit supports the Institutional Strategic Plan by offering programming and services that support student success both academically and outside the classroom.

Student Life offers programs and services that support student success through co-curricular learning activities, campus involvement, leadership development, community engagement, and off-campus living. For more information, visit brocku.ca/student-life

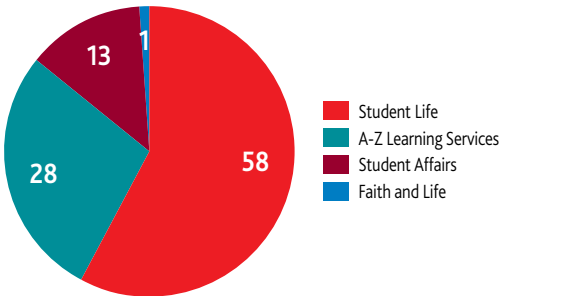
Student Affairs is committed to providing a safe living and learning environment that promotes student success. The Student Affairs team is responsible for overseeing several policies and services, including supporting students-at-risk, administering the Student Code of Conduct and offering mediation services. For more information, visit brocku.ca/student-affairs

A-Z Learning Services helps Brock students with a broad range of academic 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. For more information, visit brocku.ca/learning-services

Faith and Life provides opportunities for friendship, education, spiritual counselling and personal growth. For more information, visit brocku.ca/faith-and-life

Note: Revenue includes \$166,000 (\$166,000 in 2019-20) of grant revenue related to the Ontario Post-Secondary Access and Inclusion Program and \$268,000 (\$293,000 in 2019-20) of program fee revenue as part of A-Z Learning Services.

Figure 78-B: 2020-21 total costs by cost centre (%)



Brock International

Figure 79-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	5,742	5,654	5,615
Personnel costs	(4,976) 62.9%	(4,825) 68.8%	(4,311) 66.4%
Operating costs	(2,941) 37.1%	(2,183) 31.2%	(2,178) 33.6%
Total costs	(7,917) 100%	(7,008) 100%	(6,489) 100%
Net	(2,175)	(1,354)	(874)
FTE – staff ⁽¹⁾	55.3	56.6	

(1) FTE –staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Brock International, as defined in the 2020-21 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 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

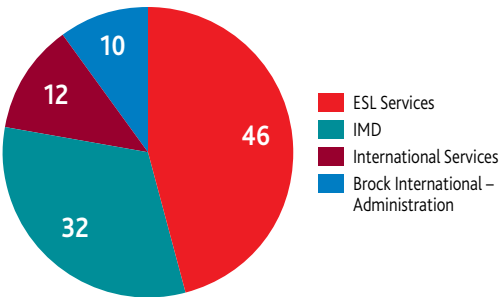
a mixture of formal classroom settings (including intensive and short-term English language programs) and sociocultural activities. For information on ESL Services, visit brocku.ca/esl-services

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 \$5,319,000 (\$5,300,000 in 2019-20) of student fees related to ESL services. Operating costs include \$1,323,000 (\$738,000 in 2019-20) of contracted services, mainly related to student recruitment commissions.

Figure 79-B: 2020-21 total costs by cost centre (%)



Co-op, Career and Experiential Education

Figure 80-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	2,644	2,445	2,573
Personnel costs	(3,554) 85.5%	(3,462) 89.4%	(3,337) 85.1%
Operating costs	(602) 14.5%	(409) 10.6%	(584) 14.9%
Total costs	(4,156) 100%	(3,871) 100%	(3,921) 100%
Net	(1,512)	(1,426)	(1,348)
FTE – staff ⁽¹⁾	40.6	39.6	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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 to support 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 unit is also Goodman Career Education. 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.

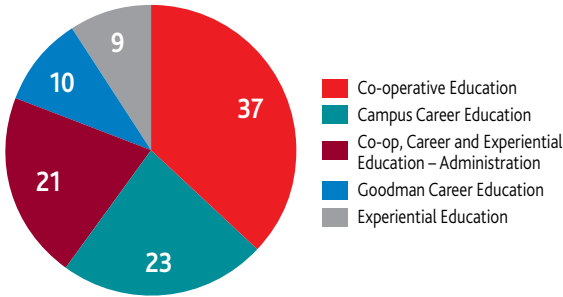
Experiential Education promotes faculty, staff, students



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 \$1,845,000 (\$1,642,000 in 2019-20) 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 2020-21 budget also includes \$425,000 (\$417,000 in 2019-20) of internal chargeback revenue from the Goodman School of Business to support Goodman Career Education. Operating costs include \$150,000 (\$109,000 in 2019-20) of repairs and maintenance and capital replacement costs, mainly related computer software.

Figure 80-B: 2020-21 total costs by cost centre (%)



Brock Sports and Recreation

Figure 81-A

(\$000s)	2020-21 Budget		2019-20 Budget		2018-19 Actual	
Revenue	8,099		7,831		7,235	
Personnel costs	(5,702)	59.0%	(5,385)	58.7%	(5,138)	57.4%
Operating costs	(3,970)	41.0%	(3,784)	41.3%	(3,819)	42.6%
Total costs	(9,672)	100%	(9,169)	100%	(8,957)	100%
Net ⁽¹⁾	(1,573)		(1,338)		(1,722)	
FTE – staff ⁽²⁾	38.9		41.3			

(1) Figures include an overhead allocation from the Ancillary Services shared services unit.*
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

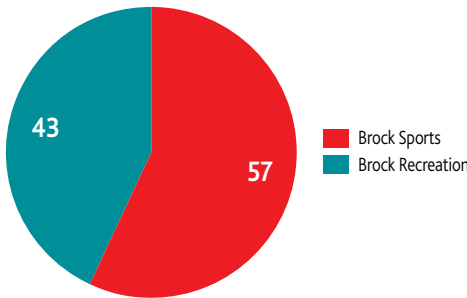
Brock Sports takes a leadership role and engages the community through sporting events and activities, tournaments, community partnerships, and the Badgers Sports Camp programs. Badgers men’s and women’s teams provide more than 900 students with the opportunity to participate in OUA and USPORTS competitions. 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 \$3,371,000 (\$3,149,000 in 2019-20) of student ancillary fees and \$3,805,000 (\$4,160,000 in 2019-20) 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 \$514,000 (\$476,000 in 2018-19) of repairs and maintenance and capital replacement costs and \$658,000 (\$758,000 in 2019-20) of purchased services.

Figure 81-B: 2020-21 total costs by cost centre (%)



*Note: On April 14, 2020 the University announced it was taking another step in the implementation of its Institutional Strategic Plan with the launch of a reconfigured Students unit, including Student Life and Success, Student Wellness and Accessibility, Brock Sports and Recreation, and Residence Life. Due to the timing of this announcement, responsibility centres and their corresponding budgets have not been updated for this change. Budgets will be reclassified, with no impact to the net funding budget as part of the 2020-21 trimester reporting.



Ancillary

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 Services and Community Agreements, described on pages 58 and 69 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.

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) have been allocated to the departments within Ancillary Operations, Brock Sports and Recreation and Campus Development Services and Community Agreements.

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 \$5,455,000 (\$5,555,000 in 2019-20) of cost of sales.

*Note: On April 14, 2020 the University announced it was taking another step in the implementation of its Institutional Strategic Plan with the launch of a reconfigured Students unit, including Student Life and Success, Student Wellness and Accessibility, Brock Sports and Recreation, and Residence Life. Due to the timing of this announcement, responsibility centres and their corresponding budgets have not been updated for this change. Budgets will be reclassified, with no impact to the net funding budget, as part of the 2020-21 trimester reporting.



Conference and Event Services

With an experienced team of conference and event co-ordinators, and facilities for every occasion, Brock Conferences 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 \$431,000 (\$292,000 in 2019-20) of purchased services.

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 6,023 parking permits to be sold in 2020-21. For more information, visit brocku.ca/parking-services/

Note: Included in internal chargeback expenses is a \$237,000 (\$231,000 in 2019-20) contribution to the capital and related projects budget and \$200,000 (\$200,000 in 2019-20) of debt payments related to the ancillary/residence student experience projects.

Dining Services and Brock Card

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. Starting in 2020-21, Brock University entered into a new food services contract. Part of the new partnership will see the dining halls transition from declining balance meal plans to all-access meal plans. In addition, a full-service Tim Hortons and Starbucks have been added. 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/

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

Note: Operating costs include \$660,000 (\$292,000 in 2019-20) of repairs and maintenance and capital replacement costs; \$296,000 (\$40,000 in 2019-20) of contracted services and professional fees and \$250,000 (\$40,000 in 2019-20) of debt payments related to the ancillary/residence student experience projects.

Figure 82

(\$000s)	Campus Store	Parking Services	Conference and Event Services	Dining Services and Brock Card ⁽²⁾	Total Ancillary Operations
2020-21 Budget ⁽¹⁾					
Revenue	7,745	4,220	1,119	3,658	16,742
Personnel costs	(1,066)	(621)	(416)	(796)	(2,899)
Operating costs*	(6,304)	(818)	(572)	(1,872)	(9,566)
Total costs	(7,370)	(1,439)	(988)	(2,668)	(12,465)
Net	375	2,781	131	990	4,277
2019-20 Budget ⁽¹⁾					
Revenue	8,056	4,199	975	2,081	15,310
Personnel costs	(1,098)	(590)	(426)	(678)	(2,792)
Operating costs*	(6,533)	(849)	(418)	(754)	(8,554)
Total costs	(7,631)	(1,439)	(844)	(1,432)	(11,346)
Net	425	2,760	131	649	3,964
2018-19 Actual ⁽¹⁾					
Revenue	8,009	3,858	1,647	1,835	15,349
Personnel costs	(1,109)	(516)	(412)	(584)	(2,621)
Operating costs*	(6,321)	(794)	(724)	(842)	(8,681)
Total costs	(7,430)	(1,310)	(1,136)	(1,426)	(11,302)
Net	579	2,548	511	409	4,047
FTE – staff ⁽²⁾					
2020-21 Budget	10.9	5.2	4.6	7.5	28.2
2019-20 Budget	10.6	4.1	3.9	6.1	24.7

(1) Figures include an overhead allocation from the Ancillary Services shared services unit.
(2) Rankin Family Pavilion welcome desk is included in the Dining and Brock Card budgets as these are now combined in one department.
* Included in operating costs is cost of sales (COS.) Operating costs do not include allocated costs such as lighting, security, etc.

Residences

Figure 83-A

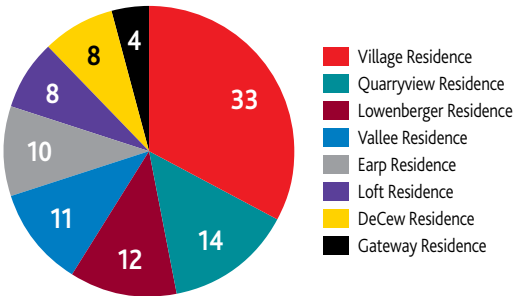
(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	21,476	20,552	18,901
Personnel costs	(4,121) 21.4%	(3,784) 20.6%	(3,315) 20.4%
Operating costs	(15,124) 78.6%	(14,606) 79.4%	(12,903) 79.6%
Total costs	(19,245) 100%	(18,390) 100%	(16,218) 100%
Net ⁽¹⁾	2,231	2,162	2,683
FTE – staff ⁽²⁾	38.2	37.8	

(1) Figures include an overhead allocation from the Ancillary Services shared services unit.*
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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, is currently undergoing renovations that began in the 2019-20 fiscal year and is being completed in two phases. The building renewal project will create community gathering places that will support the generation and mobilization of knowledge and 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 \$20,881,000 (\$19,942,000 in 2019-20) of residence fees. Operating costs include \$3,326,000 (\$3,453,000 in 2019-20) of purchased services mainly related to residence annual lease payments and contracted services; \$601,000 (\$424,000 in 2019-20) of direct utility costs and \$1,073,000 (\$1,157,000 in 2019-20) of utility costs charged back to Residences; \$4,432,000 (\$4,432,000 in 2019-20) of debt payments and \$1,342,000 (\$846,000 in 2019-20) 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 \$3,009,000 (\$2,969,000 in 2019-20). The DeCew Residence renewal means that 50 per cent of the rooms in DeCew residence building will be unavailable during construction in 2020-21, Brock University is leasing rooms from a third-party housing provider on a temporary basis in order to still meet first year students' accommodation needs.

Figure 83-B: 2020-21 total revenue by cost centre (%)



*Note: On April 14, 2020 the University announced it was taking another step in the implementation of its Institutional Strategic Plan with the launch of a reconfigured Students unit, including Student Life and Success, Student Wellness and Accessibility, Brock Sports and Recreation, and Residence Life. Due to the timing of this announcement, responsibility centres and their corresponding budgets have not been updated for this change. Budgets will be reclassified, with no impact to the net funding budget, as part of the 2020-21 trimester reporting.



Shared services

Senior Academic and Administration Team

Figure 84

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	193		517
Personnel costs	(4,860) 82.5%	(4,317) 87.5%	(3,391) 79.0%
Operating costs	(1,028) 17.5%	(614) 12.5%	(901) 21.0%
Total costs	(5,888) 100%	(4,931) 100%	(4,292) 100%
Net	(5,695)	(4,931)	(3,775)
FTE – staff ⁽¹⁾	31.7	24.3	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

As the University moves forward with the 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 2020-21 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, Strategic Partnerships and International; the Vice-Provost, Indigenous Engagement; and the Associate Vice-President, Advancement and External Relations.

Information Technology Services

Figure 85-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	459	454	507
Personnel costs	(6,235) 73.8%	(6,024) 73.9%	(5,562) 73.4%
Operating costs	(2,213) 26.2%	(2,123) 26.1%	(2,015) 26.6%
Total costs	(8,448) 100%	(8,147) 100%	(7,577) 100%
Net	(7,989)	(7,693)	(7,070)
FTE – staff ⁽¹⁾	62.9	60.7	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

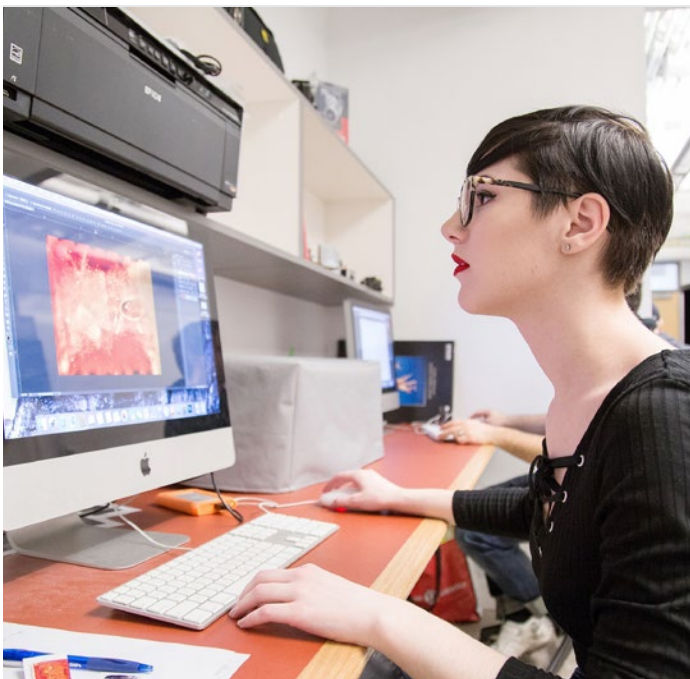
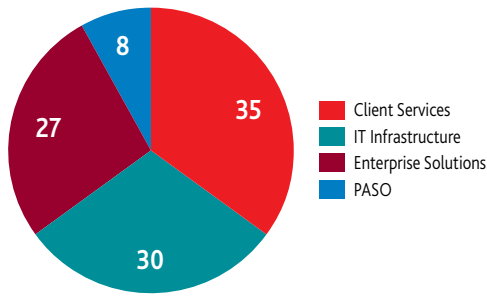
Information Technology Services (ITS) is a trusted partner in the University's teaching, learning, research and administrative initiatives and in the broader Niagara community. Our mission is to foster collaboration and trust, develop and enhance a reliable technology-rich environment, provide secure 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, lab technology as well as providing cyber security awareness training. IT Infrastructure manages a centralized data centre, virtual servers, network access across campus, infrastructure

security, the telephone system, classroom technology, audio-visual support and video/teleconferencing. 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 \$364,000 (\$362,000 in 2019-20) of internal chargeback revenue related to the Residence Technology Fee. Operating costs include \$592,000 (\$582,000 in 2019-20) of purchased services including, internet, telephone and other contracted services, and \$1,420,000 (\$1,293,000 in 2019-20) of repairs and maintenance and capital replacement costs.

In addition to the budget reported in the ITS responsibility centre, \$3,877,000 in Information Technology Services projects are budgeted in the Capital responsibility centre. Details on these expenditures can be found on page 77.

Figure 85-B: 2020-21 total costs by cost centre (%)



Financial Services

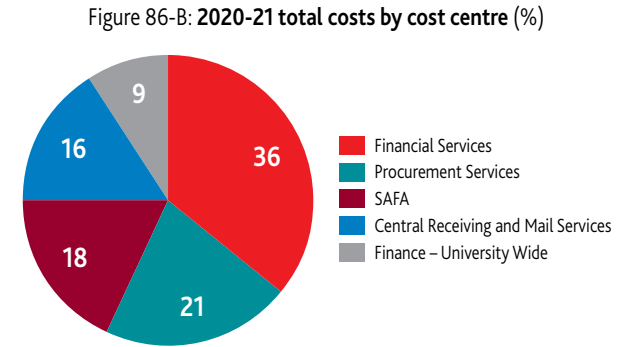
Figure 86-A

(\$000s)	2020-21 Budget		2019-20 Budget		2018-19 Actual	
Revenue	494		359		618	
Personnel costs	(3,134)	81.0%	(3,035)	82.8%	(2,783)	82.3%
Operating costs	(737)	19.0%	(630)	17.2%	(599)	17.7%
Total costs	(3,871)	100%	(3,665)	100%	(3,382)	100%
Net	(3,377)		(3,306)		(2,764)	
FTE – staff ⁽¹⁾	38.0		37.0			

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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 \$117,000 (\$115,000 in 2019-20) of financial expenditures, related to bank fees and service charges, and \$289,000 (\$199,000 in 2019-20) of audit fees and other professional fees and contracted services.



Human Resources

Figure 87

(\$000s)	2020-21 Budget		2019-20 Budget		2018-19 Actual	
Revenue	207		194		264	
Personnel costs	(3,666)	82.7%	(3,564)	86.3%	(3,377)	83.8%
Operating costs	(769)	17.3%	(566)	13.7%	(654)	16.2%
Total costs	(4,435)	100%	(4,130)	100%	(4,031)	100%
Net	(4,228)		(3,936)		(3,767)	
FTE – staff ⁽¹⁾	39.0		35.0			

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

The Human Resources (HR) Department directly supports and contributes to the success of the University and the Institutional Strategic Plan by attracting, retaining and developing key talent needed to execute the four strategic priorities. As a result of the Institutional Strategic Plan, the University requires new and enhanced skills and competencies in its staff and faculty. Through HR's main portfolios of 1) HR Advising, Talent and Systems, 2) Faculty and Staff Relations, 3) Organizational Design and Development, 4) Health, Safety and Wellness, and 5) HR Administration (including Compensation, Benefits and Pension), the HR team plays a vital role in helping define what the University requires in developing its people to support the Institutional Strategic Plan. As well, HR will continue to play an important role in supporting the development of a safe, welcoming and effective organizational culture. For more information on Human Resources, visit brocku.ca/hr

Note: Operating costs include \$568,000 (\$391,000 in 2019-20) of legal fees and other professional fees and contracted services.

University Marketing and Communications

Figure 88-A

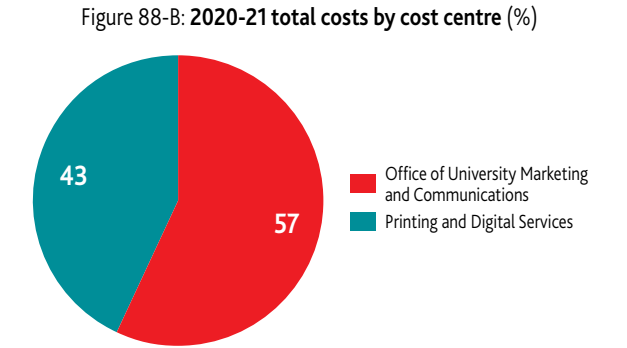
(\$000s)	2020-21 Budget		2019-20 Budget		2018-19 Actual	
Revenue	1,448		1,450		1,411	
Personnel costs	(1,586)	46.1%	(1,486)	43.5%	(1,510)	43.3%
Operating costs	(1,851)	53.9%	(1,929)	56.5%	(1,979)	56.7%
Total costs	(3,437)	100%	(3,415)	100%	(3,489)	100%
Net	(1,989)		(1,965)		(2,078)	
FTE – staff ⁽¹⁾	20.0		18.7			

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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 \$1,185,000 (\$1,180,000 in 2019-20) of internal charges to other departments by PDS.



Development and Alumni Relations

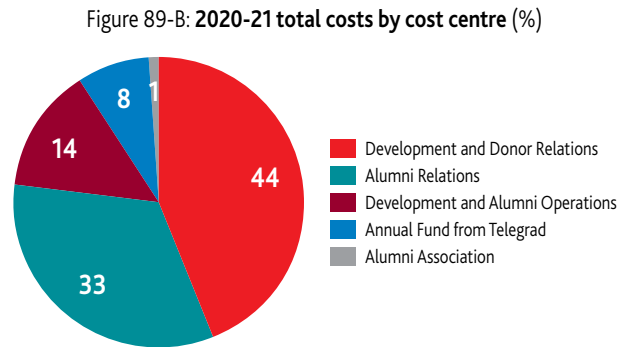
Figure 89-A

(\$000s)	2020-21 Budget		2019-20 Budget		2018-19 Actual	
Revenue	611		694		716	
Personnel costs	(1,676)	77.9%	(1,699)	78.3%	(1,623)	70.4%
Operating costs	(476)	22.1%	(470)	21.7%	(684)	29.6%
Total costs	(2,152)	100%	(2,169)	100%	(2,307)	100%
Net	(1,541)		(1,475)		(1,591)	
FTE – staff ⁽¹⁾	18.5		19.5			

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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, as well as 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 \$356,000 (\$366,000 in 2019-20) of affinity revenue.



Human Rights and Equity Services

Figure 90

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	474	281	57
Personnel costs	(937) 51.8%	(846) 54.7%	(416) 37.6%
Operating costs	(873) 48.2%	(702) 45.3%	(691) 62.4%
Total costs	(1,810) 100%	(1,548) 100%	(1,107) 100%
Net	(1,336)	(1,267)	(1,050)
FTE – staff ⁽¹⁾	9.0	8.0	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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. Revenue and operating expenses for Brock’s Ombuds office, which is an independent and impartial body for conflict resolution and confidential service, is included as part of the Human Rights and Equity Services unit. For more information on Human Rights and Equity, visit brocku.ca/human-rights

Note: Revenue includes \$342,000 (\$200,000 in 2019-20) of student ancillary fees. Operating Expenses include \$700,000 (\$515,000 in 2019-20) of contracted and professional fees.

University Secretariat

Figure 91

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	5		
Personnel costs	(832) 89.8%	(858) 90.9%	(823) 98.0%
Operating costs	(95) 10.2%	(86) 9.1%	(17) 2.0%
Total costs	(927) 100%	(944) 100%	(840) 100%
Net	(922)	(944)	(840)
FTE – staff ⁽¹⁾	8.5	8.5	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

The University Secretariat supports the Institutional Strategic Plan by working to ensure 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 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



Office of Government Relations

Figure 92

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	77	53	14
Personnel costs	(553) 82.2%	(452) 90.4%	(279) 88.6%
Operating costs	(120) 17.8%	(48) 9.6%	(36) 11.4%
Total costs	(673) 100%	(500) 100%	(315) 100%
Net	(596)	(447)	(301)
FTE – staff ⁽¹⁾	5.0	4.2	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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

Figure 93

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue			25
Personnel costs	(375) 94.2%	(341) 94.5%	(336) 95.2%
Operating costs	(23) 5.8%	(20) 5.5%	(17) 4.8%
Total costs	(398) 100%	(361) 100%	(353) 100%
Net	(398)	(361)	(328)
FTE – staff ⁽¹⁾	4.0	3.5	

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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 and University Risk Management

Figure 94

(\$000s)	2020-21 Budget		2019-20 Budget		2018-19 Actual	
Revenue						
Personnel costs	(374)	91.7%	(258)	94.9%	(248)	92.9%
Operating costs	(34)	8.3%	(14)	5.1%	(19)	7.1%
Total costs	(408)	100%	(272)	100%	(267)	100%
Net	(408)		(272)		(267)	
FTE – staff ⁽¹⁾	3.0		2.0			

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Internal Audit independently assesses the strength of the University’s risk-management and control processes. We support the achievement of the University’s guiding value 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. University Risk Management, which includes the management of Brock’s insurance portfolio, supports the management of risks through the management of a framework that identifies, assesses, monitors and reports on the status of the University’s principal risks. For more information, visit brocku.ca/internal-audit



Space

Facilities Management

Figure 95

(\$000s)	2020-21 Budget		2019-20 Budget		2018-19 Actual	
Revenue	815		806		796	
Personnel costs	(12,495)	76.7%	(12,501)	77.0%	(12,193)	75.8%
Operating costs	(3,794)	23.3%	(3,725)	23.0%	(3,888)	24.2%
Total costs	(16,289)	100%	(16,226)	100%	(16,081)	100%
Net	(15,474)		(15,420)		(15,285)	
FTE – staff ⁽¹⁾	149.0		145.6			

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Facilities Management supports the Institutional Strategic Plan by providing a safe, clean, and 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 \$689,000 (\$664,000 in 2019-20) of revenue related to internal charges to other departments within the University, mainly salary chargebacks. Operating costs include \$2,125,000 (\$2,203,000 in 2019-20) of repairs and maintenance and capital replacement costs, and \$1,494,000 (\$1,420,000 in 2019-20) 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, \$10,161,000 (\$7,334,000 in 2019-20) in Facilities Management projects are budgeted in the Capital responsibility centre. Details on these expenditures can be found on page 78.

Campus Security Services

Figure 96

(\$000s)	2020-21 Budget		2019-20 Budget		2018-19 Actual	
Revenue	154		139		149	
Personnel costs	(1,523)	55.8%	(1,510)	55.8%	(1,553)	59.5%
Operating costs	(1,208)	44.2%	(1,196)	44.2%	(1,055)	40.5%
Total costs	(2,731)	100%	(2,706)	100%	(2,608)	100%
Net	(2,577)		(2,567)		(2,459)	
FTE – staff ⁽¹⁾	18.0		18.0			

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

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 \$1,073,000 (\$1,065,000 in 2019-20) of contracted security services.

Campus Development and Community Agreements

Figure 97

(\$000s)	2020-21 Budget		2019-20 Budget		2018-19 Actual	
Revenue	447		466		445	
Personnel costs	(266)	13.9%	(284)	14.9%	(312)	17.5%
Operating costs	(1,646)	86.1%	(1,623)	85.1%	(1,475)	82.5%
Total costs	(1,912)	100%	(1,907)	100%	(1,787)	100%
Net ⁽¹⁾	(1,465)		(1,441)		(1,342)	
FTE – staff ⁽²⁾	2.8		2.7			

(1) Figures include an overhead allocation from the Ancillary Services shared services unit.
(2) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

Campus Development includes the rental revenue and related expenses for Heritage Plaza, which houses McDonald’s, Tim Hortons, the Campus Pharmacy and Medical Clinic and Spiice Chinese Express and Tea Lounge. Community Agreements include payments for an on-campus art collection, community events, the payments to the FirstOntario Performing Arts Centre and a \$150,000 payment to BUSU for transit funding. Also included is the budget for Rodman Hall of \$579,000 (\$599,000 in 2019-20).



Utilities, Taxes and Insurance

Figure 98-A

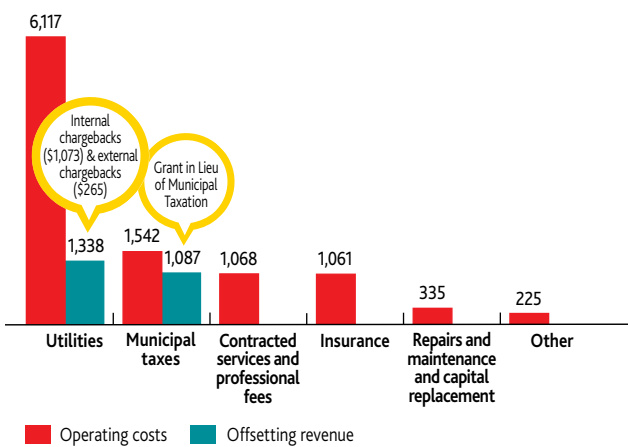
(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	2,425	2,742	3,152
Personnel costs	0.0%	(77)	0.7%
Operating costs	(10,348) 100%	(10,338) 99.3%	(7,974) 100.0%
Total costs	(10,348) 100%	(10,415) 100%	(7,974) 100%
Net	(7,923)	(7,673)	(4,822)

The Utilities, Taxes and Insurance responsibility centre includes all centrally billed utility costs of \$6,117,000 (\$6,588,000 in 2019-20), which represents the majority of the University's total utility costs of \$6,771,000 (\$7,062,000 in 2019-20). Note: The remaining \$654,000 (\$474,000 in 2019-20) of utility costs are billed directly to operating units. As detailed in Figure 98-B, offsetting these utility costs are chargebacks to Department of Residence and external units to the University.

Also included in operating costs are municipal taxes (payment in lieu of property taxes) of \$1,542,000 (\$1,227,000 in 2019-20), offset by the Grant in Lieu of Municipal Taxes of \$1,087,000 (\$1,096,000 in 2019-20). For more details, see page 31.

The remaining operating costs are made up of repairs and maintenance and capital replacement costs of \$335,000 (\$929,000 in 2019-20), the majority of which are related to the University's central utilities building; insurance costs of \$1,061,000 (\$990,000 in 2019-20), contracted services and professional fees of \$1,068,000 (\$370,000), and other operating costs of \$225,000 (\$297,000 in 2019-20).

Figure 98-B: 2020-21 operating costs vs. offsetting revenue (\$000s)



Financing

Figure 99

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	3,706	332	
Personnel costs	0.0%		0.0%
Operating costs	(9,296) 100%	(6,039) 100%	(7,473) 100%
Total costs	(9,296) 100%	(6,039) 100%	(7,473) 100%
Net	(5,590)	(5,707)	(7,473)

The Financing responsibility centre includes the portion of the principal and interest payments of the University's external debt which is not included in the Department of Residence or in Ancillary Services. Principal payments of \$868,000 (\$948,000 in 2019-20) related to debt for Cairns and interest of \$5,189,000 (\$3,272,000 in 2019-20) related to the debt for Cairns, the Ancillary/Residence student experience projects, and the bond were included in the budget. For details on all interest and principle payments included in the budget, see page 38. For a breakdown of the debt and more information on Brock's financing strategies and all debt outstanding, see page 81.

In the 2020-21 budget the revenue is made up of the new Zone expansion student ancillary fee of \$1,341,000 which is being transferred to an internally restricted reserve as part of inter-fund expenses to support the repayment of the Zone Expansion project. Also included in revenue is \$349,000 (\$332,000 in 2019-20) of investment income on the Mawer balanced fund also being transferred to an internally restricted reserve to support the 2045 \$93-million debenture (i.e. sinking fund) and the employee future benefits reserve.

The 2020-21 budget also includes revenue from the capital and related project reserve of \$2,016,000 to offset the interest on the Ancillary/Residence student experience project debt.

Also included in this unit is the investment towards the debt reduction strategy of \$1,500,000 (\$1,487,000 in 2019-20).

Global

Scholarships, Bursaries and Fellowships

Figure 100-A

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	3,330	2,951	3,352
Personnel costs	0.0%	0.0%	0.0%
Operating costs	(22,424) 100%	(21,076) 100%	(20,040) 100%
Total costs	(22,424) 100%	(21,076) 100%	(20,040) 100%
Net	(19,094)	(18,125)	(16,688)

The scholarship, bursaries and fellowships 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 fellowships (SBFs). Of the total SBFs reported in this unit, \$13,387,000 (\$12,875,000 in 2019-20) relates to support for undergraduate students and \$9,038,000 (\$8,201,000 in 2019-20) relates to support for graduate students, including endowment-allocated scholarships and student awards.

Undergraduate

The undergraduate SBFs 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 SBFs of \$10,032,000 (\$9,795,000 in 2019-20) are either merit-based or need-based.

- Merit-based awards are budgeted to be \$8,657,000 (\$8,311,000 in 2019-20). Merit-based awards include Brock Entrance Scholars Awards of \$3,769,000 (\$3,618,000 in 2019-20) and renewals of those scholarships of \$3,300,000 (\$3,075,000 in 2019-20), 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 \$1,375,000 (\$1,484,000 in 2019-20). These include funding related to the requirements of the Student Access Guarantee (SAG), an MCU 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 MCU 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 \$450,000 (\$500,000 in 2019-20), as well a number of other specialty awards, including the Student International Mobility Awards, Emergency Bursaries, etc.

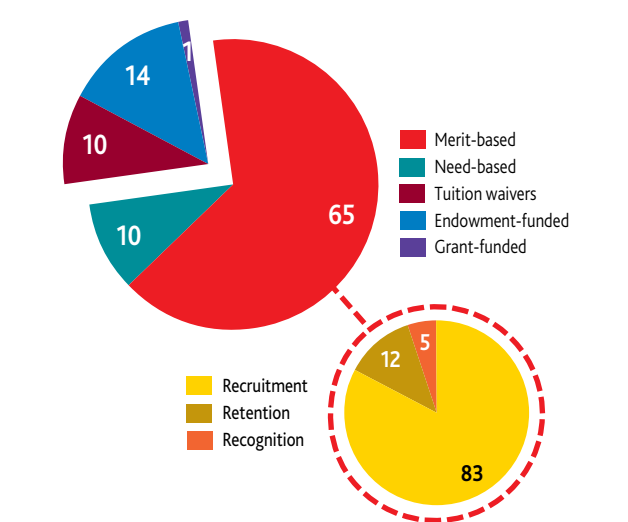
Undergraduate student tuition waivers for Brock faculty and staff and their dependents are budgeted to be \$1,283,000 (\$1,344,000 in 2019-20).

Total grant-funded undergraduate SBFs for 2019-20 are budgeted to be \$182,000 (\$0 in 2019-20), which are directly offset with grant revenue.

Starting in 2018-19, the funding budget includes the endowment-allocated spend related to scholarships and student awards. The undergraduate portion for 2020-21 is \$1,890,000 (\$1,736,000 2019-20). This support is shown in the budget as an inter-fund expense, with an offsetting interfund revenue of the same amount.

The following chart details the proportion of the total undergraduate SBFs (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 SBFs – by primary purpose – recruitment, retention and recognition.

Figure 100-B: 2020-21 undergraduate scholarships and student awards (%)



Graduate

The majority of graduate SBFs are in the form of University-funded fellowships of \$6,347,000 (\$5,860,000 in 2019-20). Other graduate SBFs of \$904,000 (\$615,000 in 2019-20) include University-funded entrance scholarships and awards for excellence, research awards, and bursaries. In addition, there are scholarships funded two-thirds by the MCU, in the amount of \$1,050,000 (\$1,138,000 in 2019-20), with an offsetting grant revenue of \$580,000 (\$759,000 in 2018-19).

Also included in graduate SBFs are student tuition waivers for Brock faculty and their dependents and Brock staff, which are budgeted to be \$194,000 (\$133,000 in 2019-20).

As previously mentioned, starting in 2018-19, the funding budget includes the endowment-allocated spend related to scholarships and student awards. The graduate portion for 2020-21 is \$542,000 (\$454,000 in 2019-20). This support is shown in the budget as an inter-fund expense, with an offsetting inter-fund revenue of the same amount.

MAY 9, 2019: Brock University approved contributing a parcel of land at its main campus so it can be the site of a community and athletics complex that would be the central site when the 2021 Canada Summer Games are hosted in Niagara.



Capital

Figure 101

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	4,711	4,495	4,831
Personnel costs	0.0%	0.0%	0.0%
Operating costs	(14,038) 100%	(11,124) 100%	(18,884) 100%
Total costs	(14,038) 100%	(11,124) 100%	(18,884) 100%
Net	(9,327)	(6,629)	(14,053)

The Capital responsibility centre represents the total funding of both the Facilities Management projects of \$10,161,000 (\$7,334,000 in 2019-20) and the Information Technology Services projects of \$3,877,000 (\$3,790,000 in 2019-20) in the capital and related project budget. Offsetting these costs is the contribution from the Department of Residences to the capital and related project budget of \$3,009,000 (\$2,503,000 in 2019-20) and the \$237,000 (\$231,000 in 2019-20) transfer from Parking Services – to fund facilities management projects. Also included in revenue is Facilities Renewal Program Funds of \$1,465,000 (\$1,761,000 in 2019-20). See page 32 for a discussion of these funds. See pages 75 to 79 for details of the capital and related project budget.

University Global

Figure 102

(\$000s)	2020-21 Budget	2019-20 Budget	2018-19 Actual
Revenue	261,589	248,069	249,147
Personnel costs	(5,726) 46.6%	(372) 5.2%	1,840 -15.0%
Operating costs	(6,551) 53.4%	(6,804) 94.8%	(14,128) 115.0%
Total costs	(12,277) 100%	(7,176) 100%	(12,288) 100%
Net	249,312	240,893	236,859

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, MCU operating grants and anticipated salary increases which haven't yet been awarded. This year, University Global also includes \$3,600,000 of unallocated funding to support the Institutional Strategic Plan. These funds will be distributed to Faculties or departments throughout 2020-21 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 \$165,935,000 (\$152,408,000 in 2019-20) as detailed in Figure 40 on page 25.
- Grant revenue of \$89,805,000 (\$90,504,000 in 2019-20) as follows:
 - Core operating grant of \$70,076,000 (\$82,000,000 in 2019-20) – see page 29.
 - Differentiation envelope of \$18,925,000 (\$6,421,000 in 2019-20) – see page 30.
 - Nursing grant of \$2,648,000 (\$2,733,000 in 2019-20) – see page 31.
 - Graduate Enrolment Capital Expansion grant of \$0 (\$750,000 in 2019-20) – see page 32.
 - An offset to grant revenue of \$1,844,000 (\$1,400,000 in 2019-20) due to International Student Recovery Fee – see page 30.
- International Student Recovery Fee of \$1,675,000 (\$1,200,000 in 2019-20), which offsets the reduction mentioned above in grant revenue – see page 29.
- Interest on short-term investments of \$1,500,000 (\$1,500,000 in 2019-20) – see page 33.

- Internal chargebacks of \$419,000 (\$367,000 in 2019-20) from the Faculties relating to the International Student Recovery Fee for international student programs.
- Other revenue of \$2,255,000 (\$2,090,000 in 2019-20).

Personnel costs for University Global include \$5,080,000 (\$1,187,000 in 2019-20) 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 2019-20 Budget Report have since been allocated to the respective units and are therefore reported as such in this Budget Report. See Appendix B for further details. University Global also includes other personnel costs not allocated to any department of \$914,000 (\$106,000 in 2019-20). Offsetting these costs are budgeted savings from voluntary vacation buy back of \$267,000 (\$272,000 in 2019-20).

- Operating costs for University Global include the following:
- Other operating costs of \$1,701,000 (\$1,649,000 in 2019-20), 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 \$3,600,000. Note: The support for the Institutional Strategic Plan included in the Global responsibility unit in the 2019-20 Budget Report have since been allocated to units and are therefore reported as such in this Budget Report. See Appendix B for further details.
 - In 2019-20, there was a contingency related to the overall plan of \$4,000,000 included in the budget, 2020-21 does not include this contingency.



Capital and related projects budget

Background

The capital and related project budget was approved on Dec. 5, 2019 by the Board of Trustees after input-gathering from the Brock community. The process to develop this capital and related project budget began in the summer of 2019, 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 Institutional Strategic Plan for the University.

Approving the capital and related projects budget in late November or early 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 2019-20 capital and related projects can be found in the 2019-20 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 2019-20 capital and related projects budget will be reserved at April 30, 2020 and be moved into fiscal 2020-21 so the projects can be completed.

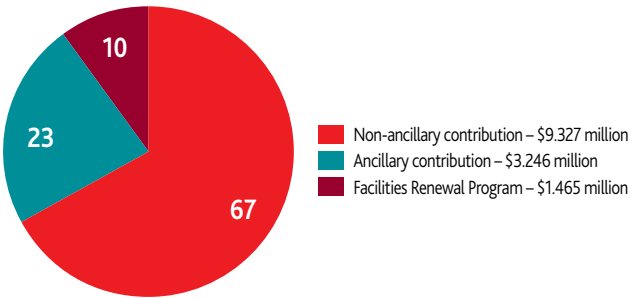
2020-21 capital and related projects overview

The 2020-21 capital and related projects budget (capital plan) approved by the Board of Trustees in December 2019 was \$14,038,000 (Information Technology Services Projects – \$3,877,000; Facilities Management Projects – \$10,161,000). The breakdown of these amounts is shown in Figures 105 and 106.

As shown in Figure 103, the funding of the capital plan is made up as follows: \$12,573,000 is funded by the 2020-21 operating budget – both ancillary (\$3,246,000) and non-ancillary contributions (\$9,327,000) – and \$1,465,000 is funded from the Facilities Renewal Program.

The 2020-21 capital and related projects budget identifies key areas of investment, including the Niagara Validating, Prototyping and Manufacturing project (\$2.3 million), residence projects (\$2.6 million), core subscription and strategic student solutions (\$1.3 million), classroom modernization (\$1.0 million) and roof replacement (\$1.0 million). The capital plan includes \$7.0 million in deferred maintenance spending.

Figure 103: Capital Budget funding source (%)



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 2019) by VFA Inc. determined the University has \$197 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 104.



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 below, results in the FCI for Brock of 0.19, which translates to “Poor” (an FCI>0.15).

Figure 104: COU VFA Data (as at May 2019)

	Deferred maintenance (\$000s)	Current replacement value (\$000s)	FCI
Academic and administrative			
Main campus	109,619	661,540	0.17
East campus	2,475	36,422	0.07
Satellite campuses	9,996	78,924	0.13
Total academic and administrative	122,090	776,886	0.16
Site and utility infrastructure			
Roadways	1,368	6,440	0.21
Parking lots	7,978	20,098	0.40
Water supply mains	7,429	8,596	0.86
Storm sewer	6,586	9,546	0.69
Electrical distribution	8,692	18,433	0.47
Service tunnels	384	12,948	0.03
Other	10,295	22,460	0.46
Total site and utility infrastructure	42,732	98,521	0.43
Residence			
Total residence	32,004	143,179	0.22
Total	196,826	1,018,586	0.19

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. It should be noted that the capital plan has been accelerated through decisions to source external financing (incremental funding outside of the operating budget) and invest in student experience projects. When completed in 2021, the student experience projects will reduce deferred maintenance by \$20.5 million and increase the current replacement value of University assets by \$46.8 million. The impact of this investment on the university's FCI is described on pages 18-21 of the recently released 2020-21 Fiscal Framework Update document.

In addition to the 2020-21 capital and related projects budget, other units maintain capital replacement and significant repairs and maintenance budgets. The Facilities Management budget has \$2.13 million in capital replacement and repairs and maintenance costs, the Information Technology Services budget has \$1.42 million, Residence has \$1.34 million, Goodman School of Business has \$0.75 million, Dining Services has \$0.66 million, and Brock Sports and Recreation has \$0.51 million 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 upgrades in equipment and technology.

Figure 105: Capital and related project budget – Information Technology Services projects

Project	Source of funds/Cash flow 2020-21				Total project costs	Brock University values					Reporting criteria	
	Facilities Renewal Program funds	Ancillary and Residence	Other operating			Student experience	Teaching and learning	Research	Regulatory	Campus community	Deferred Maintenance (DM)	Non-Deferred Maintenance
New or flexible												
PCI compliance			178,949	178,949	178,949			☹			210,000	178,949
Network switches – administrative – DM			210,000	210,000	210,000				☑	☑		30,000
Network switches – administrative – growth			30,000	30,000	30,000					☑		15,000
Network switches – residences – growth			15,000	15,000	15,000	☹						190,000
Network appliances – administrative – DM			190,000	190,000	190,000				☑	☑		37,500
Network internet – administrative – growth			37,500	37,500	37,500	☑						37,500
Network internet – residences – growth			37,500	37,500	37,500	☑						78,000
Wireless – administrative – growth			78,000	78,000	78,000	☑	☑	☑				105,000
Wireless – administrative – DM			105,000	105,000	105,000	☑	☑		☑		180,000	40,000
Wireless – residence – DM			180,000	180,000	180,000	☑						50,000
Audio visual – DM			40,000	40,000	40,000	☑	☑		☑			25,000
Audio visual (including video conferencing) – growth			40,000	40,000	40,000	☑	☑	☑				60,000
UPS – administrative – DM			50,000	50,000	50,000					☑		30,000
UPS – residence – DM			25,000	25,000	25,000	☑						175,000
Closed circuit TV – administrative – DM			60,000	60,000	60,000					☑		270,000
Proxy card – DM			30,000	30,000	30,000					☑		50,000
Servers – DM			175,000	175,000	175,000					☑		25,000
Disk storage – DM			270,000	270,000	270,000					☑		500,000
Cabling infrastructure			50,000	50,000	50,000					☑		30,000
Alarms/security/IP clocks – DM			25,000	25,000	25,000	☑	☑					256,400
Computer purchase and redeployment – DM			500,000	500,000	500,000	☑	☑	☑				1,860,000
Data centre			30,000	30,000	30,000					☑		753,349
Telephone system – replacement			256,400	256,400	256,400					☑		
Total new or flexible	-	-	2,613,349	2,613,349	2,613,349							
Core activities												
Core subscription fees			665,880	665,880	665,880					☑		665,880
Core strategic student solutions			598,130	598,130	598,130	☹				☑		598,130
Total core activities	-	-	1,264,010	1,264,010	1,264,010						-	1,264,010
Total	-	-	3,877,359	3,877,359	3,877,359						1,860,000	2,017,359

Figure 106: Capital and related project budget – Facilities Management Capital Renewal Plan

Project	Source of funds/cash flow 2020-21			Total project costs	Brock University values					Reporting criteria	
	Facilities Renewal Program funds	Ancillary and Residence	Other operating		Student experience	Teaching and learning	Research	Regulatory	Campus community	Deferred Maintenance (DM)	Non-Deferred Maintenance
Major capital projects											
Niagara Validating, Prototyping and Manufacturing project			2,265,641	2,265,641	✓	✓	✓				2,265,641
Health and Community Centre – schematic design			250,000	250,000	✓	✓				250,000	
Central Utilities Building renovations			100,000	100,000	✓	✓			✓		100,000
Total major capital projects	-	-	2,615,641	2,615,641						250,000	2,365,641
University deferred maintenance											
Washroom renewal – Mackenzie Chown	75,000			75,000	✓			✓		75,000	
Flooring surface renewal			60,000	60,000	✓					60,000	
Interior and exterior door replacement			60,000	60,000					✓	60,000	
Painting of public spaces			50,000	50,000	✓					50,000	
Heating, ventilation and air conditioning systems			100,000	100,000					✓	100,000	
Energy efficiency upgrades			100,000	100,000					✓	100,000	
Annual high-voltage maintenance			100,000	100,000					✓	100,000	
Annual building automation system controls conversion			100,000	100,000					✓	100,000	
Common area furniture repair and replacement			50,000	50,000	✓	✓				50,000	
Roof replacement	975,000			975,000		✓	✓			975,000	
Elevator renewal program	250,000			250,000	✓			✓		250,000	
Motor control centre upgrade			120,000	120,000					✓	120,000	
Mackenzie Chown – A east access – door replacement	70,000			70,000	✓	✓	✓	✓		70,000	
Total University deferred maintenance	1,370,000	-	740,000	2,110,000						2,110,000	-
Campus site upgrades											
Street light renewal			40,000	40,000	✓					40,000	
University Road East – Rochon-Burnett traffic circle to Cairns		444,078	305,922	750,000	✓						750,000
Campus landscape enhancement			75,000	75,000	✓						75,000
External signage and wayfinding			200,000	200,000	✓						200,000
Oil/grit separator – Schmon Tower loading dock			60,000	60,000	✓	✓	✓			60,000	
Total campus site upgrades	-	444,078	680,922	1,125,000						100,000	1,025,000

Figure 106: Capital and related project budget – Facilities Management Capital Renewal Plan (continued)

Project	Source of funds/cash flow 2020-21			Total project costs	Brock University values					Reporting criteria	
	Facilities Renewal Program funds	Ancillary and Residence	Other operating		Student experience	Teaching and learning	Research	Regulatory	Campus community	Deferred Maintenance (DM)	Non-Deferred Maintenance
Teaching and learning space renovation											
Classroom modernization and renewal			1,000,000	1,000,000	✓	✓			✓	1,000,000	
Total teaching and learning space renovation			1,000,000	1,000,000						1,000,000	-
AODA ⁽¹⁾ Accessible Built Environment (ABE)											
Accessible universal washroom upgrades	70,000			70,000	✓			✓		25,000	45,000
Barrier-free exterior paths of travel	25,000			25,000	✓			✓		10,000	15,000
Miscellaneous AODA upgrades	100		39,900	40,000	✓	✓		✓		15,000	25,000
Total AODA ⁽¹⁾ Accessible Built Environment	95,100	-	39,900	135,000						50,000	85,000
Audits and studies											
Annual Facility Condition Audits (VFA Inc.)			75,000	75,000	✓	✓	✓		✓	75,000	
Utilities Master Plan			130,000	130,000					✓		130,000
Total audits and studies	-	-	205,000	205,000						75,000	130,000
Vehicles											
Brock fleet replacement			168,270	168,270	✓			✓	✓		168,270
Total vehicles	-	-	168,270	168,270						-	168,270
Parking lots											
Parking lot repair and maintenance		441,263		441,263	✓					441,263	
Total parking lots	-	441,263	-	441,263						441,263	-
Residence											
Residence infrastructure upgrades		1,000,000		1,000,000	✓						1,000,000
Village Residences – interior and exterior renewal		810,467		810,467	✓					810,467	
Elevator upgrade		300,000		300,000	✓					300,000	
Residence furniture replacement		250,000		250,000	✓						250,000
Total Residence	-	2,360,467	-	2,360,467						1,110,467	1,250,000
TOTAL	1,465,100	3,245,808	5,449,733	10,160,641						5,136,730	5,023,911

(1) AODA - Accessibility for Ontarians with Disabilities



Financing

Figure 107 details the current and projected external debt of the University, including new external debt financing estimated over the coming fiscal years for the Ancillary/Residence student experience project investments.

The 2020-21 Fiscal Framework Update takes a holistic approach to Brock's capital financing strategy and allows for decisions to be made in support of strategic priorities in a fiscally sustainable manner. Any new debt must maintain the University's credit rating at A (high) or better and be supported by a complete repayment plan, including Board-approved assumptions for sinking fund strategies if required. By way of example, the University is undergoing upgrades to parking, food services and residence buildings, including the construction of an additional student residence. These projects (i.e. Ancillary/Residence student experience projects) are supported by a business plan that is 100 per cent self-funded, including financing costs and a contribution back to the University; support the Institutional Strategic Plan by offering a transformational and accessible academic and university experience for our growing student population; and had no negative impact on the University's credit rating.

The Marilyn I. Walker School of Fine and Performing Arts (MIWSFPA) loan was repaid in its entirety on its renewal date in June 2019, utilizing the debt repayment reserve funds set aside as per the fiscal framework specifically for this purpose.

The funding plan for the \$93-million bullet bond includes a sinking fund with an annualized rate of return target 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. Other future debt maturities can be found in the audited financial statements of the University.

The debt forecast detailed in Figure 107 is within financial metric ranges of the University's current credit rating. On Jan. 20, 2020, Brock University presented its financial results, strategic plan updates, and financial and debt forecast to DBRS Morningstar. On Feb. 4, 2020, DBRS Morningstar reconfirmed Brock's credit rating of A (high) with Stable trends.

Figure 107: Outstanding debt

(\$000s) (unless otherwise noted)	Actual			Budget April 30, 2020	Forecast				
	April 30, 2017	April 30, 2018	April 30, 2019		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			
Residence	15,215	14,333	13,385	12,366	11,271	10,095	8,831	7,473	6,014
Marilyn I. Walker School of Fine and Performing Arts (MIWSFPA)	15,960	15,240	14,520						
Ancillary/Residence student experience projects				14,400	139,400	139,400	139,400	139,400	125,000
Total debt	149,038	146,682	144,224	142,257	265,294	263,209	241,231	239,873	224,014
Total student FFTE ⁽¹⁾	20,086	20,303	20,548	21,441	22,270	22,659	23,173	23,602	23,752
Total debt/FFTE (in dollars) ⁽¹⁾	\$7,420	\$7,225	\$7,019	\$6,635	\$11,913	\$11,616	\$10,410	\$10,163	\$9,431
Debt reduction strategy									
Sinking fund	6,413	6,696	7,370	6,971	7,319	7,685	8,069	8,473	9,301
Sinking fund – Ancillary/Residence					1,903	3,848	5,833	7,846	11,260
Debt repayment reserve	2,895	4,457	6,753	384	1,884	3,384		1,500	3,000
M. Walker donation – MIWSFPA	5,326	5,470	5,617						
Other donations – MIWSFPA	717	851	932						
Total assets for debt reduction	15,351	17,474	20,672	7,355	11,106	14,917	13,902	17,819	23,561
Net debt	133,687	129,208	123,552	134,902	254,188	248,292	227,329	222,054	200,453
Net debt/FFTE (in dollars) ⁽¹⁾	\$6,656	\$6,364	\$6,013	\$6,292	\$11,414	\$10,958	\$9,810	\$9,408	\$8,439

(1) Fiscal full-time enrolment (FFTE). For a definition, refer to page 88.

Figure 108: Financial health metrics

	Brock ⁽¹⁾		Median ⁽²⁾	
	April 2019	April 2018	April 2019	April 2018 ⁽²⁾
Primary reserve ratio	16.6%	17.1%	27.5%	29.1%
Debt burden ratio	2.8%	2.9%	2.4%	2.6%
Interest burden %	2.2%	2.4%	1.4%	1.6%
Interest coverage	4.97	4.23	7.73	7.37
Viability ratio	44.8%	39.3%	118.2%	126.8%

(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 13 other comprehensive universities. Certain 2018 metrics have been updated due to revisions in certain universities' financial statements.

A debt reduction strategy has been established by the University. Funding of this reserve will be maintained at \$1.5 million annually as part of the 2020-21 Fiscal Framework. The requirement for the debt reduction strategy is supported by Brock's key debt metrics found in Figure 108, which also compare these metrics to that of the median and average of other universities in our comprehensive category. Appendix F 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 2019 Brock has approximately 61 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 Morningstar, 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 45 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

Starting in 2018-19, the funding budget 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/policies/

Figure 109

(\$000s)	Actual		
	2018-19	2017-18	2016-17
Opening Endowment	96,671	93,697	83,098
Spending	(2,464)	(2,396)	(1,999)
Investment Income	10,932	4,099	11,145
New Endowments	1,887	1,271	1,453
Ending Endowment	107,026	96,671	93,697

The full activity of the endowment for the past three years is shown in Figure 109. Figure 110 details the 2020-21 approved endowment spending of \$3.3 million, which includes both the student awards spending allocations as well as the operating and capital.

Figure 110

Endowment	Approved spending (\$000s)	
	2020-21	2019-20
Undergraduate Scholarships	815	755
Undergraduate Bursaries	875	794
Undergraduate Prizes	200	187
Graduate Awards	542	454
Operating	255	238
Capital	565	535
Total	3,252	2,963

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

Figure 111 details the Top 10 endowments as of April 30, 2019. Due to the timing of preparing and approving this budget, the information presented is as of April 30, 2019. This information will be updated for April 30, 2020 and incorporated into the University's 2019-20 Annual Report.

Figure 111: Top 10 endowments (April 30, 2019)

Amount (\$000s)	Name	Purpose
18,347	Marilyn I. Walker SFPA Fund	Supports the MIWSFPA
8,086	Harrison-Thompson Bursary Trust	Supports Undergraduate Awards
2,532	VP Research Discretionary Fund	VP Research Discretionary
2,458	The Joyce Foundation Bursary	Supports Undergraduate Awards
1,988	Dr. and Mrs. Moriyama Graduate Fellowship Fund	Supports Graduate Awards
1,939	Bluma Appel Entrance Scholarship For Excellence	Supports Graduate Awards
1,554	Luigi and Amalia Setacci Award	Supports Undergraduate Awards
1,446	Ruth Evelyn Williamson Estate	Supports Undergraduate Awards
1,414	Provost Discretionary Enhancement Fund	Provost Discretionary
1,205	Harrison Scholarship	Supports Undergraduate Awards



Revenue and expense allocation model

The revenue and expense allocation model was developed through a consultative process with allocation methodologies approved by the Deans and Provost. The model has three key functions to support academic and financial planning of the University:

- 1. Enhances the understanding of how revenues are generated and how costs are incurred and allocated at the Faculty level in a transparent manner.
- 2. Supports longer-term resource allocation decision-making for academic units.
- 3. Establishes an incentive mechanism to ensure year-end surplus funds are allocated to the Faculties and to support institutional strategic priorities.

The model has certainly improved stakeholder understanding of University activities from a financial perspective and reinforces the interdependence of all Faculties and support units, building a culture of unity. Since the model's establishment, financial performance has also improved for all Faculties. Unspent funding is allocated back to Faculties in accordance with the terms of reference approved by the Provost and Deans. These allocations support strategic priorities of the Faculties consistent with the Institutional Strategic Plan.

Figure 112 is a visual representation of the 2020-21 budget, using the details of the revenue and expense allocation model shown in Figure 113. This model reports the full operating budget and portrays expenses as a percentage of revenues allocated to each Faculty and in total. The model identifies three Faculties generating net positive contributions and three 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 allocated to the course students take and the Faculty the course belongs to, regardless of a student's home Faculty. 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.

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.

Figure 112: 2020-21 Budget costs as a percentage of total revenue

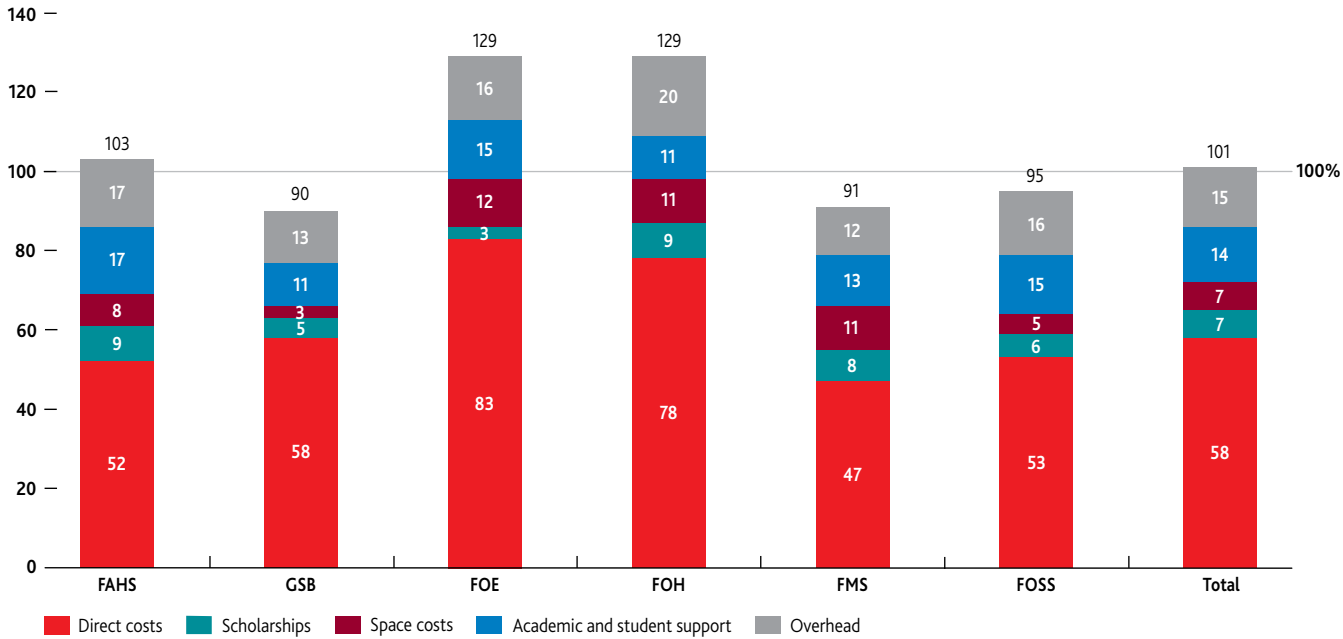


Figure 113: Revenue and expense allocation model – 2020-21 Budget

(\$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 teaching Faculty (undergraduate)	19,328	26,024	9,253	19,146	34,132	43,997	151,880
Global tuition by teaching Faculty (graduate)	2,287	3,564	1,458	630	2,290	3,826	14,055
Direct revenue	325	15,909	4,295	625	719	384	22,257
Grant	25,797	13,419	7,827	8,331	11,299	24,807	91,480
Research Support Fund grant revenue	565	33	75	56	742	622	2,093
Total revenue	48,302	58,949	22,908	28,788	49,182	73,636	281,765
Contribution margins							
Direct ongoing personnel costs	20,101	24,689	12,830	18,151	19,036	31,343	126,150
Direct temporary personnel costs	4,301	4,180	5,183	3,501	3,046	6,301	26,512
Direct operating costs	994	5,177	1,209	843	963	1,310	10,496
Contribution margin (before scholarships and bursaries)	22,906	24,903	3,686	6,293	26,137	34,682	118,607
Scholarships, bursaries and fellowships	4,339	2,910	651	2,448	3,999	4,747	19,094
Contribution margin (after scholarships and bursaries)	18,567	21,993	3,035	3,845	22,138	29,935	99,513
Space costs							
Space costs	3,646	1,932	2,715	3,232	5,581	3,823	20,929
Net contribution (after space costs)	14,921	20,061	320	613	16,557	26,112	78,584
Academic and student-specific support units							
Research Services (excluding Research Support Fund grant revenue)	1,521	88	201	152	1,995	1,675	5,632
Faculty of Graduate Studies	158	401	178	38	103	264	1,142
Library	2,792	2,450	1,290	1,286	1,776	3,934	13,528
Centre for Pedagogical Innovation	221	195	104	103	142	312	1,077
Student Specific ⁽¹⁾	3,539	3,097	1,628	1,590	2,243	4,967	17,064
Net contribution (before overhead allocations)	6,690	13,830	(3,081)	(2,556)	10,298	14,960	40,141
Overhead allocations							
Shared services ⁽²⁾	5,606	5,919	2,934	3,910	3,940	7,966	30,275
Ancillary operations and Residence contribution	(1,020)	(892)	(469)	(458)	(646)	(1,432)	(4,917)
Capital	1,918	1,690	898	889	1,233	2,699	9,327
University Global	1,554	1,183	259	1,364	1,448	2,295	8,103
Net contribution	(1,368)	5,930	(6,703)	(8,261)	4,323	3,432	(2,647)

(1) 'Student Specific' includes the Office of the Registrar, Aboriginal Student Services, Student Wellness and Accessibility, Student Life and Success, Brock International, Co-op, Career and Experiential Education, and Brock Sports and Recreation.

(2) Shared Services includes Senior Academic and Administrative Team, Information Technology Services, Financial Services, Human Resources, Marketing and Communications, Development and Alumni Relations, Human Rights and Equity Services, University Secretariat, Office of Government Relations, Institutional Analysis and Planning, and Internal Audit and University Risk Management



Appendix A

Enrolment definitions

The following are measures of enrolment, as reported in this budget report.

- **All-in enrolment:** Includes degree-seeking, non degree-seeking, additional qualifications and certificate programs.
- **Degree-seeking:** A student seeking either a bachelor’s degree, a first professional degree, or a graduate master’s or PhD degree.
- **Non-degree-seeking undergraduate:** Those on a Letter of Permission, those auditing a course/program, or someone enrolled in undergraduate courses but with no program declaration.
- **Full-time equivalent (FTE) enrolment:** One undergraduate fiscal FTE (FFTE) represents 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. Undergraduate student FFTEs are summed over all academic terms. One graduate FTE is based on the registration level, full-time or part-time, of a student for an academic term; full-time = 1.000 FTEs, part-time = 0.300 FTEs. Graduate student FTEs are summed over Fall and Summer academic terms; new-entry Winter MAcc registrations are also added to numerical figures within this budget book for information purposes. This methodology aligns with the student-based FTEs reported to the Ministry and ensures that a single student, whether undergraduate or graduate, is treated equally as a full-time equivalent. Undergraduate FFTEs and graduate FTEs, when considered in combination, are termed FTEs.
- **Fiscal full-time equivalent (FFTE) enrolment:** Graduate FFTEs are equal to graduate FTEs; however are summed over all academic terms. Undergraduate FFTEs and graduate FFTEs, when considered in combination, are termed FFTEs.
- **Eligible FTEs:** Those that are associated with programs or students that are approved by the Ontario government for funding purposes. Certain categories of students are ineligible (international, additional qualification and co-op on work term being the three largest groups).
- **Headcount enrolment:** A snapshot of the number of individuals who are attending the University at a particular point in time, usually Nov. 1 of each Academic Year, and the response to the commonly asked question: “How many students does Brock have?”
- **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 to 3.2 for PhD students.

Appendix B

Figure 114: Reclassifications by function

(\$000s)	2019-20 approved budget ⁽¹⁾	Reclass.	2019-20 adjusted budget
Revenue			
Student fees	181,366	200	181,566
Grant revenue	97,936		97,936
Internal chargebacks	8,679	(151)	8,528
Inter-fund revenue	4,924		4,924
Other revenue	51,351	141	51,492
Total revenues	344,256	190	344,446
Operating costs			
Personnel costs	(228,395)	(907)	(229,302)
Inter-fund expense	(24,581)		(24,581)
Other operating costs	(96,005)	717	(95,288)
Total operating costs	(348,981)	(190)	(349,171)
Mitigation target	4,725		4,725
Funding deficit	-	-	-

(1) Agrees to the 2019-20 Budget Report.

Summary of budget adjustments

As a result of certain changes in the approach of preparing the 2020-21 budget as well as changes that happened during the 2019-20 year, reclassifications were made to the 2019-20 budget as reported in the 2019-20 Budget Report for comparison purposes when the overall funding budget was not impacted. Figures 114 and 115 detail these reclassifications by function and by responsibility centre with the most notable reclassifications highlighted with explanations. Faculty and staff full-time equivalent (FTE) impacts related to the adjustments are shown in Figure 115.

Reclassifications by function

- \$200,000 related to the sexual violence education student ancillary fee was reclassified to student fees from other revenue during 2019-20.
- During 2019-20, position budgets of \$507,000 were established, which resulted in an increase in personnel costs of \$507,000, an increase in other revenue of \$341,000 and a decrease in other operating costs of \$166,000.
- During 2019-20, \$151,000 of internal chargeback revenue was removed, offset by a reduction in personnel and other operating costs in the amount of \$26,000 and \$125,000 respectively.
- During 2019-20, \$426,000 was moved from other operating costs to personnel costs related to use of strategic funds.

Figure 115: Reclassifications by responsibility centre

(\$000s)	2019-20 approved budget ⁽¹⁾	Salary rate increase & other reclasses	2019-20 adjusted budget	2019-20 FTE changes
Teaching Faculties				
Faculty of Applied Health Sciences	(23,909)	120	(23,789)	(0.8)
Goodman School of Business	(19,900)	(35)	(19,935)	
Faculty of Education	(14,942)	(27)	(14,969)	2.2
Faculty of Humanities	(22,048)	(15)	(22,063)	0.7
Faculty of Mathematics and Science	(22,067)	(46)	(22,113)	0.8
Faculty of Social Sciences	(38,631)	(188)	(38,819)	1.6
Total Teaching Faculties	(141,497)	(191)	(141,688)	
Academic Support				
Faculty of Graduate Studies	(1,144)	(7)	(1,151)	
Library	(10,809)	(19)	(10,828)	1.1
Research Services	(2,280)	(20)	(2,300)	0.5
Centre for Pedagogical Innovation	(859)	(7)	(866)	
Total Academic Support	(15,092)	(53)	(15,145)	
Student Specific				
Office of the Registrar	(3,425)	(160)	(3,585)	3.7
Aboriginal Student Services		(2)	(2)	
Student Wellness and Accessibility	(1,664)	(30)	(1,694)	
Student Life and Success		(1,354)	(1,354)	(0.6)
Student Life and Community Experience	(736)	736		
Student Success Centre	(675)	675		
Brock International	(1,335)	(18)	(1,353)	(0.1)
Co-op, Career and Experiential Education	(1,388)	(38)	(1,426)	
Brock Sports and Recreation	(1,199)	(139)	(1,338)	7.8
Total Student Specific	(10,422)	(330)	(10,752)	
Ancillary				
Ancillary Operations	4,168	(204)	3,964	3.4
Department of Residence	1,821	341	2,162	1.6
Total Ancillary	5,989	137	6,126	

(1) Agrees to the 2019-20 Budget Report.

Reclassifications by responsibility centre

- \$648,000 of personnel cost increases related to administrative/professional staff were allocated out from the University Global responsibility centre to other units throughout the University during 2019-20, as these specific amounts were not known at the time of preparing the 2019-20 budget.
- During 2019-20, costs related to academic advisors of \$129,000 were moved from the Student Success Centre to the Office of the Registrar.
- During 2019-20, \$615,000 of strategic funds were moved from the University Global responsibility centre to other units throughout the University.
- During 2019-20, \$667,000 of position budgets moved between different responsibility centres within the University. For example: a BUFA member moved from

Figure 115: Reclassifications by responsibility centre (continued)

(\$000s)	2019-20 approved budget ⁽¹⁾	Salary rate increase & other reclasses	2019-20 adjusted budget	2019-20 FTE changes
Shared Services				
Senior Academic and Administrative Team	(4,798)	(133)	(4,931)	1.0
Information Technology Services	(7,570)	(123)	(7,693)	2.5
Financial Services	(3,280)	(26)	(3,306)	
Human Resources	(3,895)	(41)	(3,936)	
Marketing and Communications	(2,020)	55	(1,965)	(0.6)
Development and Alumni Relations	(1,520)	45	(1,475)	(0.6)
Shared Services Support	(3,012)	3,012		
Human Rights and Equity Services		(1,267)	(1,267)	1.0
University Secretariat		(944)	(944)	
Office of Government Relations		(447)	(447)	1.2
Institutional Analysis and Planning		(361)	(361)	0.5
Internal Audit and University Risk Management		(272)	(272)	
Total Shared Services	(26,095)	(502)	(26,597)	
Space				
Facilities Management	(15,378)	(42)	(15,420)	
Campus Security Services	(2,547)	(20)	(2,567)	
Campus Development and Community Agreements	(1,179)	(262)	(1,441)	0.8
Utilities, Taxes and Insurance	(7,673)		(7,673)	
Financing	(5,707)		(5,707)	
Total Space	(32,484)	(324)	(32,808)	
Global				
Scholarships, Bursaries and Fellowships	(18,125)		(18,125)	
Capital	(6,629)		(6,629)	
University Global	239,630	1,263	240,893	
Total Global	214,876	1,263	216,139	
Total University	(4,725)	-	(4,725)	27.7

- the Faculty Applied Health Sciences to the Faculty of Social Sciences and two positions moved from Marketing and Communications and Development and Alumni Relations to Government Relations.
- For the 2020-21 Budget Report, Student Life and Community Experience and the Student Success Centre are shown as one unit called Student Life and Success.
 - For the 2020-21 Budget Report, each unit of the Shared Service Support section is shown separately as follows: Human Rights and Equity Services, University Secretariat, Office of Government Relations, Institutional Analysis and Planning and Internal Audit and University Risk Management.
 - FTEs related to evaluated positions that are fixed-term contracts have been added to the FTE amounts reported for 2019-20 budget to be consistent with the FTEs reported in the 2020-21 budget.

Appendix C

Reconciliation of funding budget to financial statements

The University's funding budget is prepared on a funding basis, which represents committed cash. The funding basis should not be confused with the audited Financial Statements, which are prepared in accordance with accounting standards for not-for-profits (NFPS). To allow for comparison to the annual Financial Statements, the budget has also been prepared based on the NFPS. In order to accomplish this task, certain accounting entries and reclassifications are required. Figures 116 and 117 detail these entries, with the following explanations.

NFPS Adjustments

1. **Capital Grants** – The Facilities Renewal Program Funds received by the University are used for capital purchases and are included as part of deferred capital contributions in the NFPS Financial Statements and later amortized over the useful life of the capital items it funded. However, on a funding basis, this grant is recorded as revenue. The NFPS adjustment represents the 2020-21 budget for the Facilities Renewal Program Funds.
2. **Amortization** – Amortization is a non-cash expense and is therefore not included in the funding basis. For Financial Statement purposes, capital asset amortization is recorded to reflect the usage of capital assets, and amortization of deferred capital contributions (restricted external donations and grants) is amortized over the useful life of the assets they have funded. The 2020-21 forecasted amortization figures are included as part of the NFPS adjustments.
3. **Research, including fellowships** – Research grants for restricted purposes and the offsetting research expenses, including fellowships, have not been included as part of the funding budget; 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 (2017-18 to 2018-19).
4. **Endowment and trust spending** – Spending in the endowment fund and non-endowed trust fund, mainly in the form of scholarships, is included as an expense, with an offsetting revenue as part of the NFPS Financial Statements. This spending is not recorded as part of operating expenses on a funding basis (with the exception of inter-fund transactions). The approved endowment spending for 2020-21 and an estimate of the 2020-21 trust spending has been included as part of the NFPS adjustments, along with the offsetting revenue.
5. **Course fee spending** – Course fee revenue, along with the offsetting spending, is included as part of the NFPS Financial Statements. Starting in 2018-19, this revenue

and spending is not recorded on a funding basis. An estimate of the 2020-21 course fee spending, along with the offsetting revenue has been included as part of the NFPS adjustments.

6. **Principal payments** – Principal payments of long-term debt represent cash outflows and therefore are recorded as expenses on a funding basis. These payments are not considered expenses in the NFPS Financial Statements, as they reduce a liability. The 2020-21 budgeted principal payments have been eliminated in the NFPS adjustments.
7. **Capital purchases** – Capital purchases made as part of operating spend are recorded as an expense on a funding basis, while they are recorded as an asset in the Statement of Financial Position for NFPS purposes. The University expects purchases of \$1.77 million in the 2020-21 budget to actually be capitalized, which is included as part of this NFPS adjustment.
8. **Internally restricted funds activity** – Activity, including expenses and externally-funded revenue in the internally restricted funds is recorded as part of the NFPS Financial Statements. This activity is not reported on a funding basis, but rather the transfers to and from these funds are reported as they represent committed cash transactions (see page 91 for an explanation of their elimination for NFPS). For the purposes of the budget the net change in these reserves are assumed to be negligible, with the exception of the spending in the capital and infrastructure projects and reserves fund. The University estimated this amount to be \$1.91 million (\$0.60 million of personnel costs), which is included in the NFPS adjustments.
9. **Post-retirement benefits** – Post-retirement benefits represent health, dental and in some cases health-care spending accounts paid to faculty and staff in retirement. The \$0.63 million is the net actuarially calculated benefit that current faculty and staff earned in 2018-19 plus a growth rate for 2019 to 2021. 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.
10. **Pension** – 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 116

(\$000s)	2020-21 Funding budget	NFPS adjustments	Notes – see Figure 117	Eliminate internal chargebacks	Eliminate inter-fund transfers	2020-21 NFPS budget
Revenue						
Student fees	200,202	440	5			200,642
Grant revenue	97,288	(1,465)	1			95,823
Internal chargebacks	8,621			(8,621)		-
Inter-fund revenue	6,817				(6,817)	-
Research revenue		13,253	3			13,253
Other revenue	54,899	11,431	2,4			66,330
Total revenue	367,827	23,659		(8,621)	(6,817)	376,048
Operating costs						
Personnel costs	(238,388)	(2,998)	3,8-10			(241,386)
Inter-fund expense	(25,773)	(1,801)	3-4		27,574	-
Other operating costs	(106,313)	(31,613)	2-8	8,621		(129,305)
Total costs	(370,474)	(36,412)		8,621	27,574	(370,691)
Funding deficit	(2,647)	(12,753)		-	20,757	5,357

Internal chargebacks and inter-fund transfers

All internal charges and inter-fund revenue and expenses, while included in the funding basis, are eliminated in the NFPS Financial Statements as they represent internal movement of funds.

The budgeted inter-fund revenue of \$6.82 million and inter-fund expenses of \$27.57 million represent transfers between unrestricted, internally restricted and externally restricted funds. These transfers are eliminated for NFPS Financial Statements. Refer to pages 33 and 39, respectively for explanations of these transfers.

Included as part of the 2020-21 budgeted revenue is \$8.62 million of internal charges between departments within the University. This revenue and offsetting expenses are eliminated as they are not included as part of the NFPS Financial Statements.

Figure 117

Notes	Reconciliation of NFPS adjustments (\$000s)	
1	Capital grants	(1,465)
2	Amortization of deferred capital contributions	7,586
3	Research, including fellowships	13,253
4	Endowment and trust spending	3,845
5	Course fee revenue	440
Total revenue adjustments		23,659
2	Amortization of capital assets	(22,023)
3	Research spending – personnel	(3,725)
3	Research spending – operating costs	(9,528)
4	Endowment and trust spending	(3,845)
5	Course fee spending	(440)
6	Principal payments	1,963
7	Capital purchases	1,775
8	Capital and infrastructure project reserves spending – personnel	(598)
8	Capital and infrastructure project reserves spending – operating	(1,316)
9	Post-retirement benefits	(625)
10	Pension	1,950
Total costs adjustments		(36,412)

Appendix D

Tuition fee policy, government-funded programs

On March 29, 2019, the MCU introduced a new tuition fee framework. The framework imposed 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.

The approved fee changes for the 2020-21 academic year are detailed in Figure 118.

Figure 118

MCU tuition guidelines	
Undergraduate programs	0.0%
Graduate programs	0.0%
Average tuition decrease	0.0%
Brock University Board-approved 2020-21 rates	
Undergraduate programs	0.0%
Graduate programs	0.0%
Average tuition decrease	0.0%



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 119 details the 2020-21 non-government-funded program rates that were proposed to and approved by the Board of Trustees in December 2019.

Figure 119: Brock University board-approved 2020-21 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)	6.1%
International Master of Business Administration (IMBA)	7.2%
International Master of Professional Accountancy (MPAcc)	9.3%
Master’s Preparation Certificate in Education (MPCE)	5%
International Master of Education (MEd)	5%
International Master of Science in Materials Physics (MSc)	5%
Other programs	
Continuing Teacher Education - Additional Qualification Courses (AQ)	0%
Intensive English Language Program (IELP)	2%



Appendix E

Multi-year financial results on a funding basis

Figure 120

(\$000s)	2017-18 Actual	2018-19 Actual	2019-20 Budget	2019-20 Forecast	2020-21 Budget
Revenue					
Student fees	167,446	178,067	181,566	185,860	200,202
Grant revenue	97,371	97,927	97,936	97,943	97,288
Internal chargebacks	9,426	10,055	8,528	8,566	8,621
Inter-fund revenue	3,239	6,712	4,924	4,827	6,817
Other revenue	48,600	51,333	51,492	51,103	54,899
Total revenue	326,082	344,094	344,446	348,299	367,827
Operating costs					
Personnel costs	(205,233)	(212,647)	(229,302)	(222,680)	(238,388)
Inter-fund expenses	(23,288)	(29,950)	(24,581)	(23,384)	(25,773)
Other operating costs	(92,419)	(94,993)	(95,288)	(97,057)	(106,313)
Total operating costs	(320,940)	(337,590)	(349,171)	(343,121)	(370,474)
Mitigation target			4,725		2,647
Funding surplus	5,142	6,504	-	5,178	-



Appendix F

Financial health metrics definitions

Figure 121

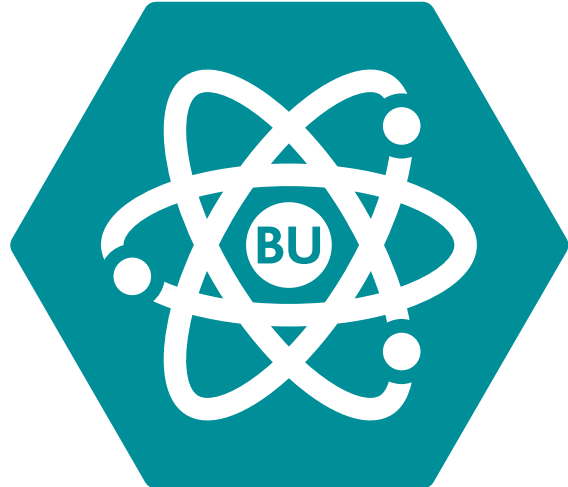
Metric	Definition	Formula
Primary reserve ratio	<p>The primary reserve ratio compares expendable net assets to total expenses and provides an indication of an institution's financial strength and flexibility by determining how long the institution could function using its expendable reserves without 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>	$\text{Net operating revenues ratio} = \frac{\text{cash flow from operating activities}}{\text{total revenues}}$



Institutional Strategic Priorities



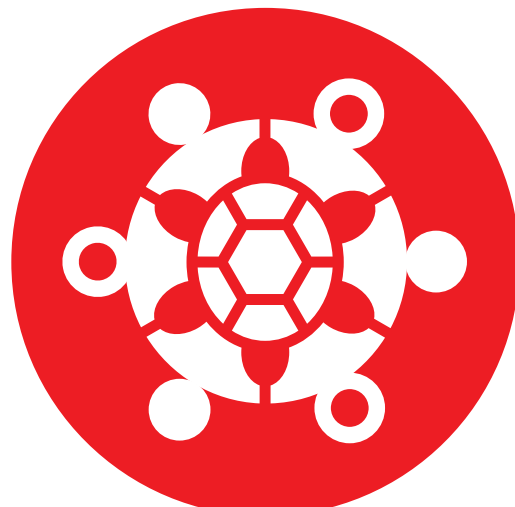
Student Experience



Research



Community Engagement



Inclusivity