



# 2022-23 **BUDGET REPORT**

INCLUDING KEY PERFORMANCE METRICS

CONTENTS

Message from the senior team	ii
Our financial health	
Financial results	2
About Brock	
Governance at Brock University	3
Board of Trustees	3
Senate	4
Pullout 1	
Institutional Strategic Plan	ii
The big picture (pullout)	iv
Budget development	
Process and objectives	9
Framework	
Budget environment	15
Review	
Financial update	19
Historical timeline	20
Pullout 2	
Space considerations	i
Historical timeline (pullout)	iii
Budget details	
Funding budget	23
Revenue assumptions	23
Operating cost assumptions	34
Snapshots	
Responsibility budget centre snapshots	40
Teaching Faculties	44
Academic support	50
Student specific	53
Ancillary	59
Shared services	62
Space	68
Global	71
Capital	75
Capital and related projects budget	75
Background	75
Capital and related projects overview	75
Treasury	
Financing	81
Endowment summary	83
Allocation model	
Revenue and expense allocation model	85
Appendices	
Appendix A	88
Appendix B	88
Appendix C	90
Appendix D	92
Appendix E	93
Appendix F	94

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.

Message from the senior team

We are pleased to provide this year’s budget report. This fiscal year has been shaped by some remarkable but increasingly familiar challenges. Despite these challenges, we are pleased to provide an overview of the thoughtful, strategic, and collective decisions that shaped the budget allocations presented in this document and have ensured the University remains on sound financial footing.

For the fourth consecutive budget year, Ontario’s universities faced unprecedented fiscal challenges. This era of uncertainty began with the provincially mandated 10 per cent domestic tuition rate reduction for 2019-20 academic year. Soon thereafter, the global pandemic further reduced Brock’s fiscal flexibility. It led to the moderating of Brock’s planned enrolment trajectory and significantly impacted the University’s ancillary revenues.

The 10 per cent tuition rate cut resulted in an immediate \$15-million permanent reduction in revenue perpetuated by the subsequent and ongoing tuition rate freeze. In 2020-21, the global pandemic resulted in revenues falling short of the pre-pandemic budget by another \$39 million. The combined impact of these two events exceeds \$54 million. Despite this, Brock’s revenue is budgeted to be only \$13 million less than the Institutional Strategic Plan’s forecast. This is an extraordinary accomplishment by everyone at Brock. Every member of the Brock community played a role in helping to ensure the University emerged from these challenging times.

In the year just ended, the University made significant gains in key strategic areas. In 2021-22, funding for student financial aid increased by 17 per cent as part of a plan to invest in our students and to support them as they recovered from the pandemic. In 2022-23, we will continue this investment with a further increase of 17 per cent. While this level of expenditure is not sustainable over the longer term, we recognize the ongoing hardship faced by our students and this funding will continue to alleviate financial barriers.



Lynn Wells, President and Vice-Chancellor; Provost and Vice-President, Academic



Tim Kenyon, Vice-President, Research



Ken Chan, Vice-President, Administration

Another challenge across the sector and at Brock is the evolving instructor and student expectations for teaching and learning. Expectations and capabilities for pedagogy are becoming more diverse, arguably at an accelerated rate, due to the global pandemic. This budget plan supports capital developments in a new online learning management system, and these investments will also support the expansion of Brock’s accessibility to students beyond our physical campus and our ability to generate enrolment. Brock will further increase its investment in Student Wellness and Accessibility Services, almost doubling the budget allocation in recognition of the growing need to support student mental health and health services.

As outlined in the Fiscal Framework, Brock must rely on enrolment growth and new revenue sources to achieve longer-term fiscal sustainability within the current regulatory environment. Significant investments are being made to accelerate the startup of the Yousef Haj-Ahmad Department of Engineering and in Professional and Continuing Studies. These investments are allocated from the University’s strategic reserves and not at the expense of our Faculty and department budgets.

This budget plan also makes strategic investments in the University’s research enterprise. This continues a sustained and strategic effort to deliver increased investment supporting Research. The plan also provides a stable, centrally funded grant program that advances innovation across the campus.

These investments are aligned with Brock’s Institutional Strategic Plan, which prioritizes building research capacity across the University. With the approval of the 2022-23 Fiscal Framework Update, we also have a commitment to accelerate research support funds over the coming years. Further to these commitments, Brock’s recent fiscal planning progression recognizes the need to align our resource allocations with our comprehensive university aspirations and growth in graduate studies.

We thank each one of you for your dedication to the programs you support within our Brock community. Progress is ongoing yet dependent on your commitment, a commitment which is unmistakably evident in the development of our students, knowledge and community. We have much more work to do in removing barriers, fostering inclusivity, and supporting reconciliation and decolonization through our thoughts and actions, yet we are confident in the people who are supporting these vital strategic priorities.



# Financial results

The funding budget for fiscal 2022-23 is illustrated in Figure 1. It identifies an in-year mitigation target of \$3.0 million, as compared to a mitigation target of \$3.5 million in 2021-22. At the time of preparing the budget report, fiscal 2021-22 has not been completed; however, we are projecting through our second trimester reporting (T2) for fiscal 2021-22 a remaining mitigation target of \$2.1 million, which we anticipate will be mitigated by year-end. 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)". See page 82 for further details of the credit rating.

Figure 1

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue			
Student fees	204,268	196,563	186,012
Grant revenue	99,589	97,708	106,724
Internal chargebacks	11,948	8,641	3,098
Inter-fund revenue	11,981	7,462	8,843
Other revenue	62,176	48,406	24,319
Total revenues	389,962	358,780	328,996
Operating costs			
Personnel costs	(245,830)	(233,761)	(214,657)
Inter-fund expense	(32,690)	(26,610)	(18,143)
Other operating costs	(114,445)	(101,888)	(83,302)
Total operating costs	(392,965)	(362,259)	(316,102)
Mitigation target	3,003	3,479	
Discretionary appropriations – one-time items			(9,936)
Discretionary appropriations – general operations			(2,949)
Funding surplus	-	-	9

## 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		Median <sup>(1)</sup>		Average <sup>(1)</sup>	
	April 2021	April 2020	April 2021	April 2020	April 2021	April 2020
Student fees (primarily tuition)	9.46	9.39	9.46	9.60	9.43	9.41
Grant	6.07	5.62	9.67	8.44	10.50	10.27
Personnel costs	11.18	11.48	13.77	13.88	14.01	13.82
Scholarships	1.40	1.25	1.53	1.39	1.63	1.55
Interest on long-term debt	0.53	0.35	0.33	0.35	0.33	0.31
Investment income	0.24	0.15	0.80	0.47	1.00	0.51

(1) Calculated using financial information from 13 comprehensive universities. Certain 2020 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		Median <sup>(1)</sup>		Weighted average <sup>(1)</sup>	
	April 2021	April 2020	April 2021	April 2020	April 2021	April 2020
Primary reserve ratio	25.6%	14.2%	27.5%	22.8%	45.2%	40.6%
Debt burden ratio	3.7%	6.7% <sup>(2)</sup>	2.6%	2.4%	2.5%	3.8%
Interest burden %	3.4%	2.1%	1.5%	1.3%	1.7%	1.2%
Interest coverage	3.00	4.64	4.48	4.64	5.19	5.07
Viability ratio	32.9%	35.7%	113.1%	109.2%	131.5%	131.6%
Net operating revenues ratio	8.3%	9.3%	11.7%	4.6%	15.20%	5.4%
Employee future benefits per student headcount (\$000s)	\$(1.09)	\$(1.13)	\$(1.24)	\$(3.52)	\$(2.35)	\$(4.25)
Endowment per student headcount (\$000s)	\$6.28	\$5.25	\$10.37	\$8.61	\$8.81	\$7.94

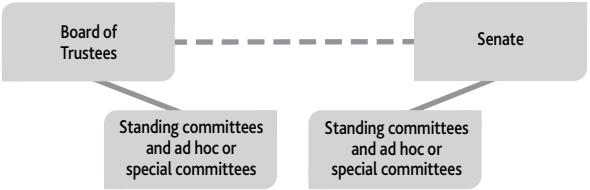
(1) Calculated using financial information from 13 comprehensive universities. Certain 2020 metrics have been updated due to revisions in certain universities' financial statements.  
(2) Increase is due to a one-time repayment of a \$14.4-million loan utilizing the debt repayment reserve established within the Fiscal Framework.

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

# 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, which provides that 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), while the Senate is responsible for the education policy of the University. This bicameral system of governance is shown below.

Figure 4: The bicameral system of governance



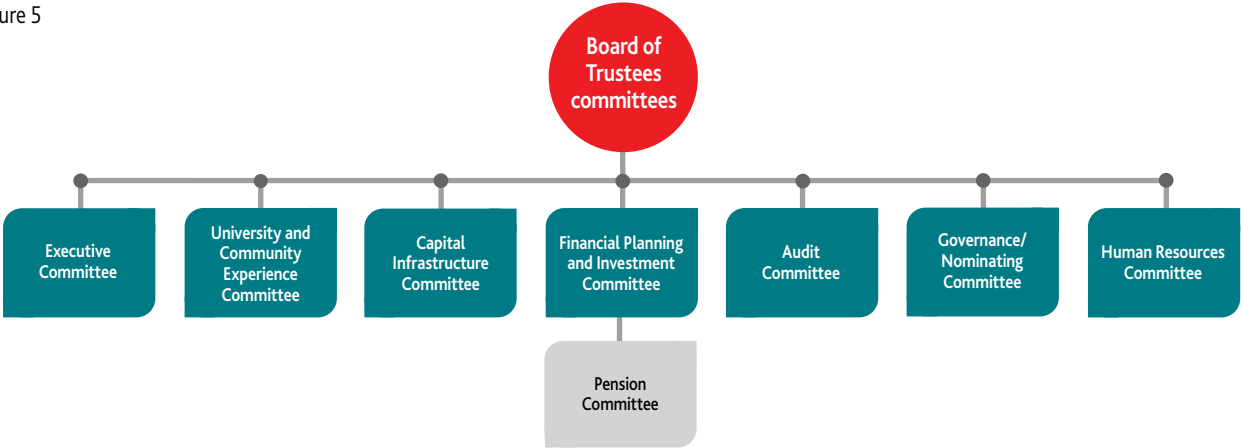
## Board of Trustees

The Board consists of up to 26 members, including up to 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. The Board currently consists of 24 members.

## 2021-22 Board of Trustees members

- Mark Arthur, Community Trustee, Chair of the Board
- Greg Berti, Community Trustee
- Bradley Clarke, Staff Trustee
- Gary Comerford, Community Trustee, Immediate Past Chair of the Board
- Jens Coorssen, Faculty Trustee
- Don Cyr, Faculty Trustee, Chair of Senate
- Mary De Sousa, Community Trustee, Vice-Chair of the Board
- Arti Freeman, Community Trustee
- Kristian Knibutat, Community Trustee
- Brian Lang, Community Trustee
- Erin Mathany, Community Trustee, Member, Brock University Alumni Association Executive Committee
- Bill Maurin, Community Trustee
- Anne McCourt, Community Trustee
- Trecia McLennon, Staff Trustee
- Marylee O'Neill, Community Trustee
- Hilary Pearson, Chancellor
- Rafay Rehan, Student Trustee, President, Brock University Students' Union
- Miriam Richards, Faculty Trustee
- JoAnna Roberto, Community Trustee
- Stephanie Thompson, Community Trustee
- Robert Welch, Community Trustee
- Lynn Wells, Interim President and Vice-Chancellor
- Christopher Yendt, Student Trustee, President, Brock University Graduate Students' Association
- Debbie Zimmerman, Community Trustee

Figure 5



Senate

As of the time of preparation of this report, the Senate consists of 71 members, including 39 elected full-time teaching staff and professional librarians, two members of the Board, six undergraduate students and two graduate students elected by their respective constituencies. There are also 22 ex officio members of the Senate.

71

2021-22 Senate members

Members ex officio

- Hilary Pearson (Chancellor)
- Lynn Wells (Interim President and Vice-Chancellor; Provost and Vice-President, Academic)
- Tim Kenyon (Vice-President, Research)
- Ken Chan (Vice-President, Administration)
- Austin Hurley (Vice-President, External Affairs, BUSU)
- Haley Myatt (Designate for President, GSA from the GSA Executive) (non-voting)
- Brian Power (Vice-Provost and Associate Vice-President, Academic)
- Anna Lathrop (Vice Provost and Associate Vice- President, Students)
- Robyn Bourgeois (Acting Vice-Provost, Indigenous Engagement)
- Ejaz Ahmed (Dean, Faculty of Mathematics and Science)
- Suzanne Curtin (Vice-Provost, Graduate Students and 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 and Associate Vice-President, Enrolment Services) (non-voting)
- Mark Robertson (University Librarian)
- Mark Arthur (Chair, Board of Trustees)
- Thomas Winger (President, Concordia Seminary)
- James O'Brien (Alumni Association Representative)
- Jennifer Dockstader (Co-Chair, Aboriginal Education Council)

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 (FGS).

22

Full-time teaching staff/professional librarian representatives

- Lynn Arner (FOH)
- Michael Ashton (FOSS)
- Kate Bezanson (FOSS)
- Michael Bidochka (FMS)
- Irene Blayer (FOH)
- Alison Braley-Rattai (FOSS)
- Christene Carpenter-Cleland (FMS)
- Rosemary Condillac (FOSS)
- Maureen Connolly (FAHS)
- Jens Coorssen (FAHS)
- Gale Coskan-Johnson (FOH)
- Don Cyr (GSB)
- Drew Dane (FOSS)
- Sheng Deng (GSB)
- Tim Dun (FOSS)
- Fayez Elayan (GSB)
- Bareket Falk (FAHS)
- Amy Friend (FOH)
- Dawn Good (FOSS)
- Nicholas Hauck (FOH)
- David Hutchison (FOE)
- Kelli-an Lawrance (FAHS)
- Jingyu Li (GSB)
- Francine McCarthy (FMS)
- Cheryl McCormick (FMS)
- Richard Mitchell (FOSS)
- Tim Murphy (FOSS)
- Roberto Nickel (FOH)
- Unyong (Howard) Pyo (GSB)
- Monica Rettig (Library)
- Tim Ribaric (Library)
- Ian Ritchie (FAHS)
- Larry Savage (FOSS)
- Kirsty Spence (FAHS)
- Tek Thongpapanl (GSB)
- Francine Vachon (GSB)
- Terrance Wade (FAHS)
- Michelle Webber (FOSS)
- Shannon Welbourn (FOE)

39

Representatives of the Board of Trustees

- Arti Freeman
- Debbie Zimmerman

2

Undergraduate student representatives

- Ria Choksi
- Benjamin Johnson
- Omer Gul
- Daniel Krowchuk
- Yasmine Hejazi
- Moksh Sharma

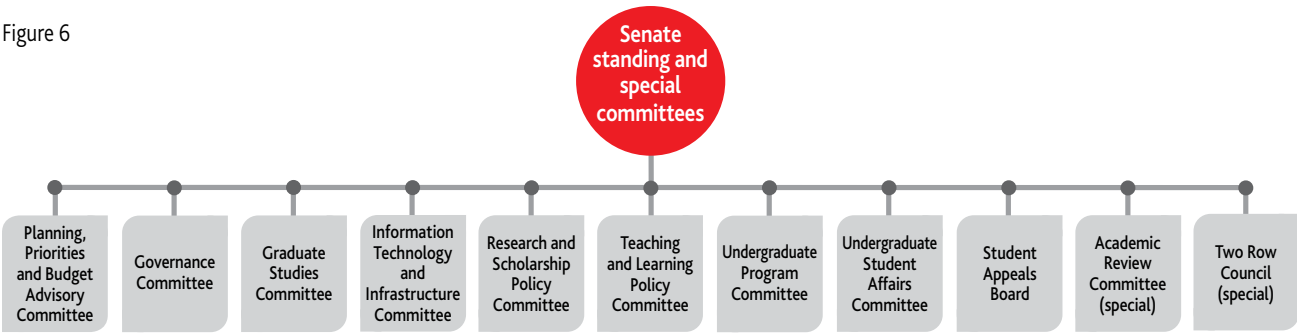
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Graduate student representatives

- Ash Grover
- Nawal Syed

2

Figure 6



Planning, Priorities and Budget Advisory Committee

15

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 2021-22 PPBAC members:

Elected members

- David Hutchison (FOE)
- Tim Murphy (FOSS)
- Jens Coorssen (FAHS)
- Rosemary Condillac (FOSS)
- Michael Ashton (FOSS)
- Christene Carpenter-Cleland (FMS)
- Tim Dun (FOSS)

7

Students

- Haley Myatt – Graduate Student
- Omer Gul – Undergraduate student

2

Ex officio

- Don Cyr (GSB) – Senate Chair
- Lynn Wells – Interim President and Vice-Chancellor Provost and VP, Academic
- S. Ejaz Ahmed (FMS) – Faculty Dean
- Ingrid Makus (FOSS) – Faculty Dean
- Michelle McGinn – Associate VP, Research
- Barbara Sainty – BUFA Observer (non-voting)

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](https://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<sup>(1)</sup>

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](mailto:budgetreport@brocku.ca)

The second pullout after page 20 presents a timeline that includes some major events impacting our financial experience since 2002-2003, 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.

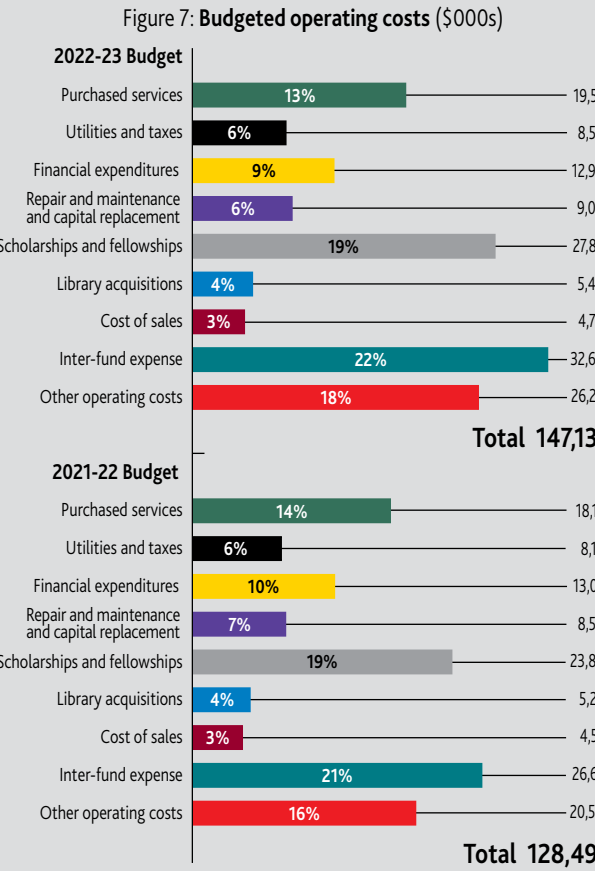
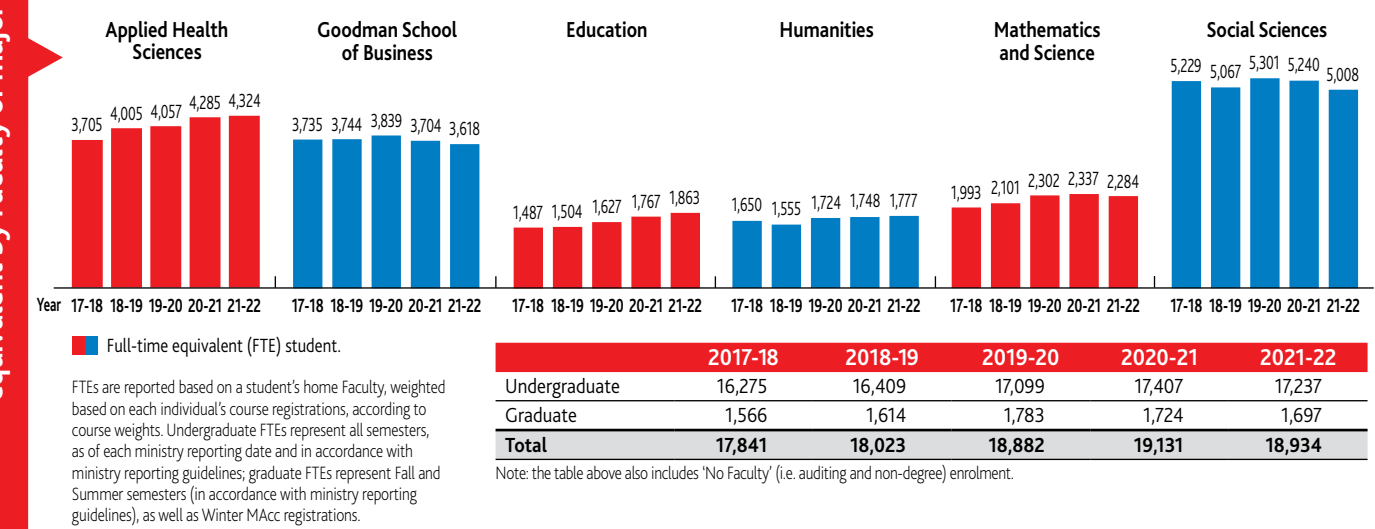
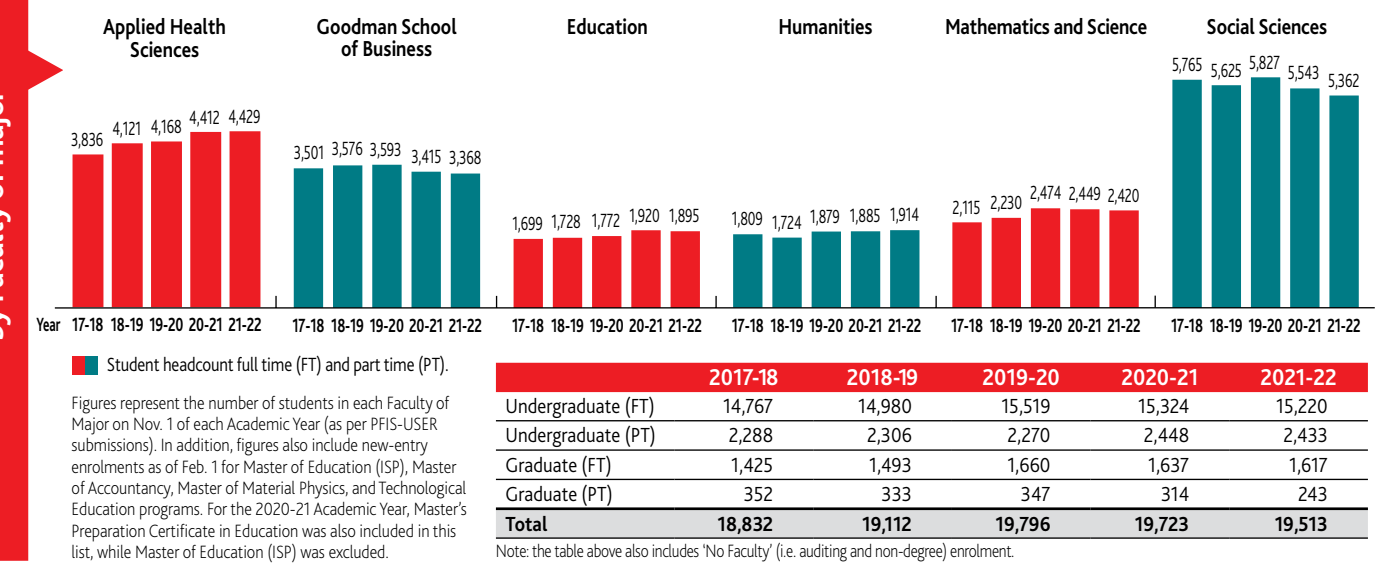
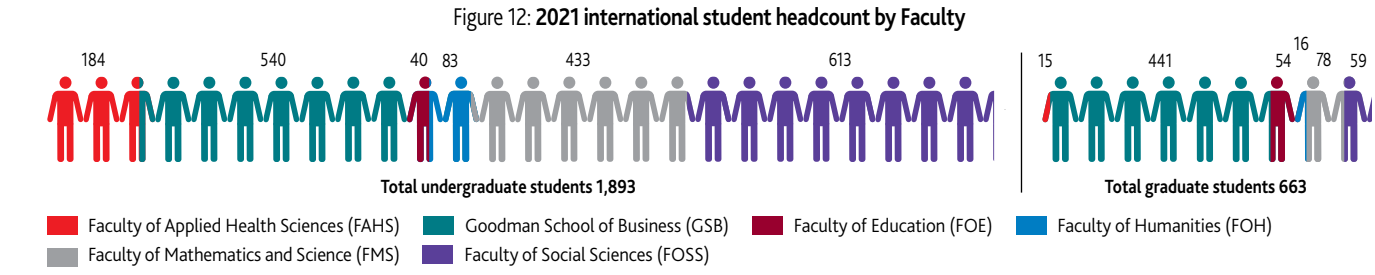
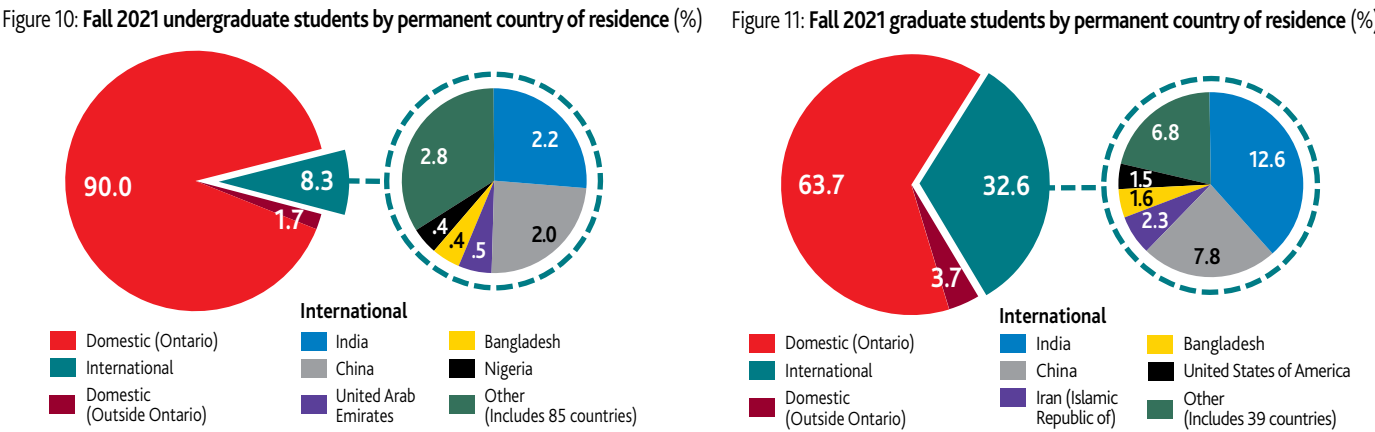


Figure 9

Personnel group <sup>(1)</sup> (\$000s)	2022-23 Budget			2021-22 Budget			2020-21 Actual Total personnel costs
	Salary/Wage	Benefits	Total personnel costs	Salary/Wage	Benefits	Total personnel costs	
Faculty and Professional Librarians	96,628	21,480	118,108	94,023	20,647	114,670	106,533
Admin/Professional	51,762	13,975	65,737	47,656	13,381	61,037	54,667
OSSTF	7,986	2,513	10,499	7,857	2,538	10,395	9,498
CUPE 1295 FT	7,154	2,474	9,628	6,964	2,513	9,477	8,641
SAC	6,693	1,438	8,131	5,715	1,134	6,849	6,846
Other ongoing personnel	779	218	997	655	201	856	1,295
<b>Total ongoing personnel</b>	<b>171,002</b>	<b>42,098</b>	<b>213,100</b>	<b>162,870</b>	<b>40,414</b>	<b>203,284</b>	<b>187,480</b>
CUPE 4207 – Unit 1	15,282	1,742	17,024	14,398	1,642	16,040	16,392
Other temporary personnel	14,625	1,081	15,706	13,474	963	14,437	10,785
<b>Total temporary personnel</b>	<b>29,907</b>	<b>2,823</b>	<b>32,730</b>	<b>27,872</b>	<b>2,605</b>	<b>30,477</b>	<b>27,177</b>
<b>Total personnel</b>	<b>200,909</b>	<b>44,921</b>	<b>245,830</b>	<b>190,742</b>	<b>43,019</b>	<b>233,761</b>	<b>214,657</b>

<sup>(1)</sup> **Faculty and Professional Librarians** – BUFA members, Associate Deans, Associate Vice-Presidents of Research and Associate Librarian; **Admin/Professional** – ongoing administrative, support and technical staff; **OSSTF** – support and technical staff; **CUPE 1295 FT** – full-time maintenance, trades and custodial staff; **SAC** – Senior Administrative Council; **Other ongoing** – CUPE 4207-2, CUPE 4207-3 and IATSE; **CUPE 4207 – Unit 1** – instructors, teaching assistants, lab demonstrators, course co-ordinators and marker/graders; **Other temporary** – all other part-time teaching and non-teaching positions, Faculty overloads and stipend transfers.

Pullout 1iv



Pullout 1v

Figure 15: Self-identified Indigenous applicants and registrants

	Applicants	Registrants
2018-19	175	41
2019-20	251	69
2020-21	214	52
2021-22	218	67

Source: Power BI Admissions on March 10, 2022.

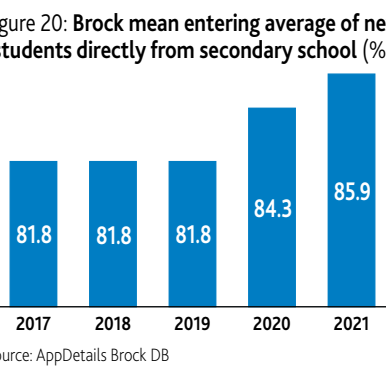
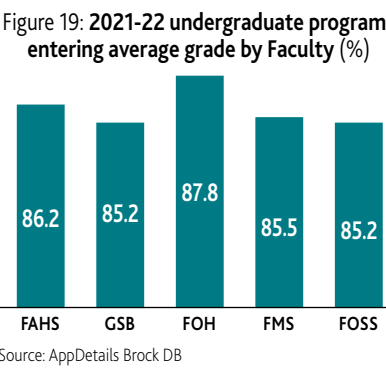
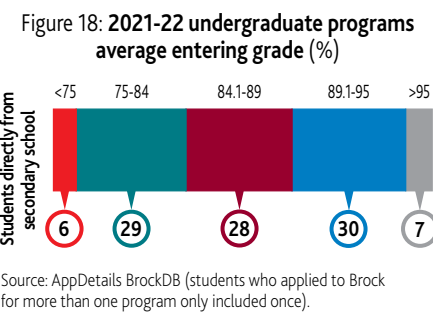
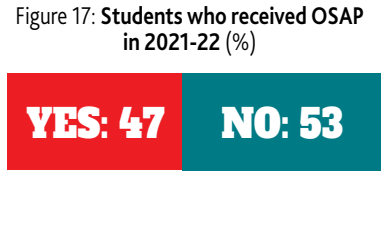
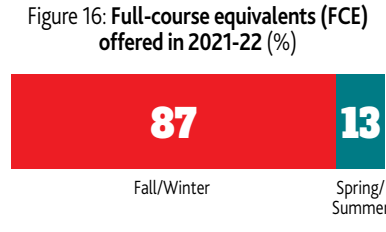


Figure 21: Undergraduate average class size

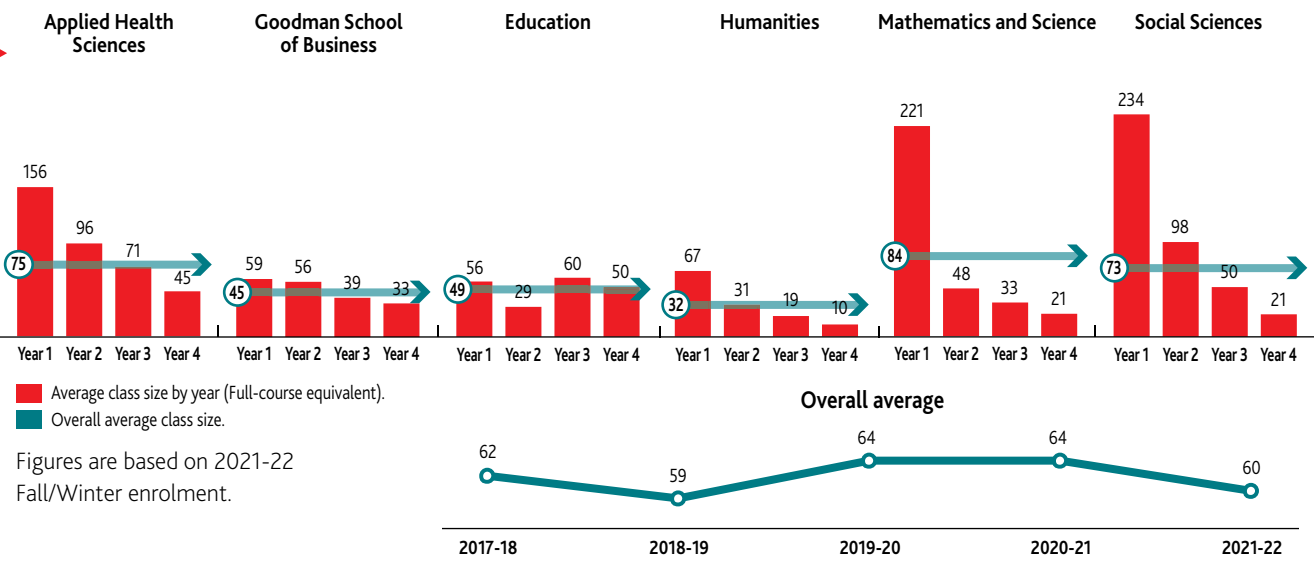
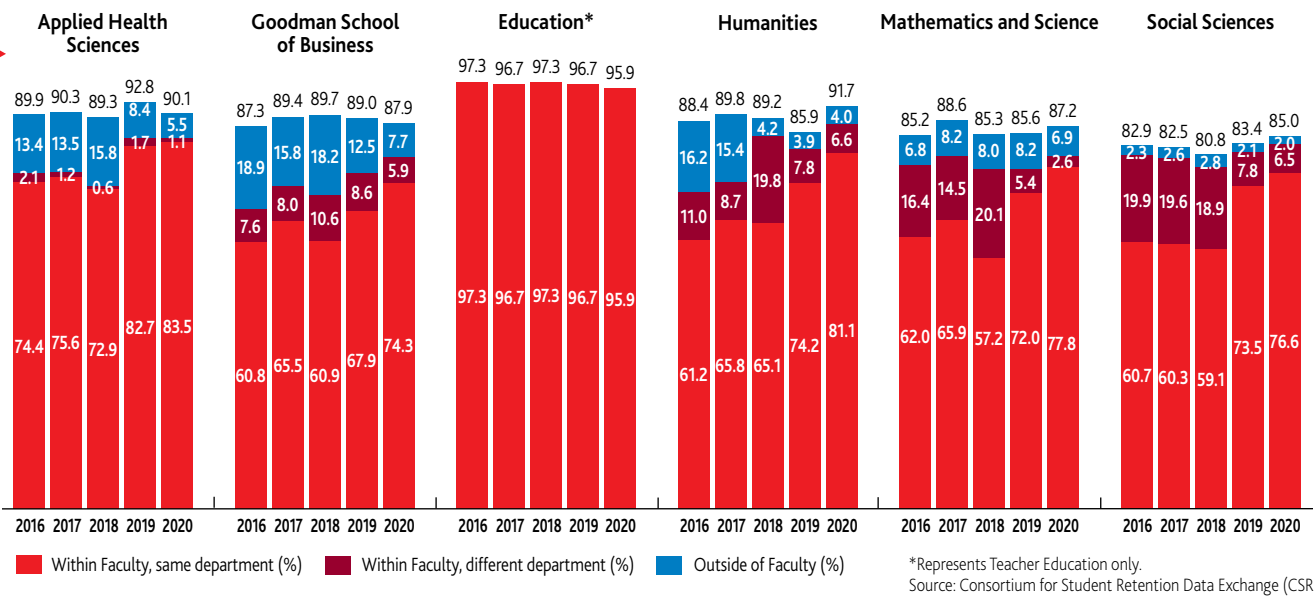
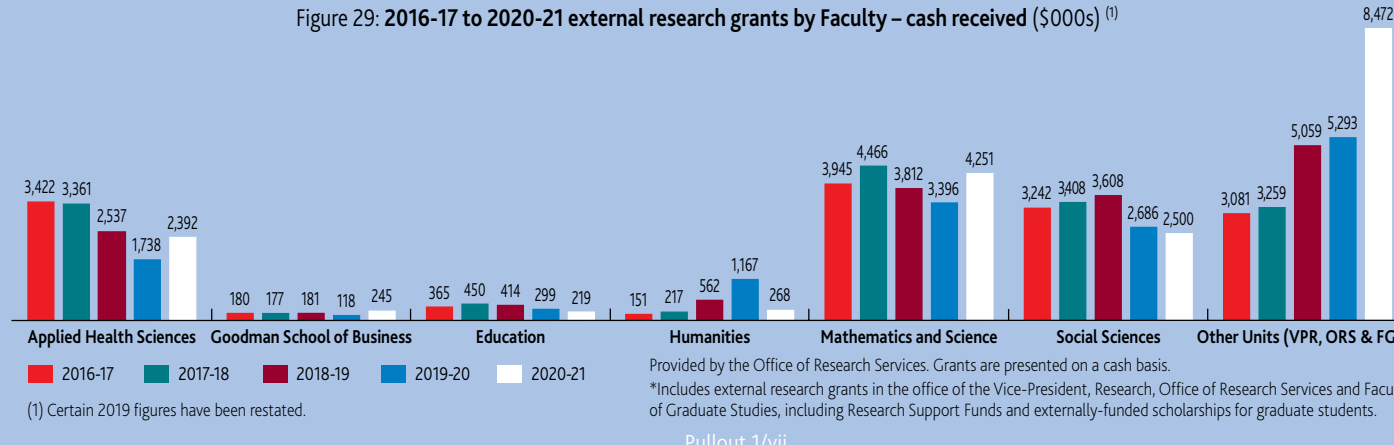
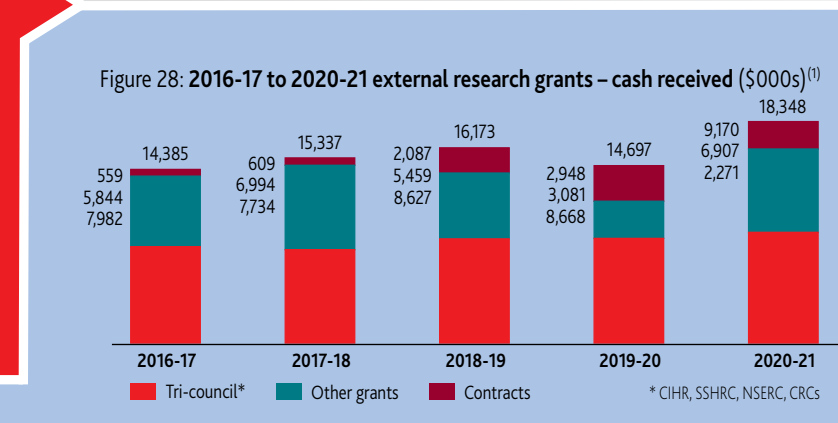
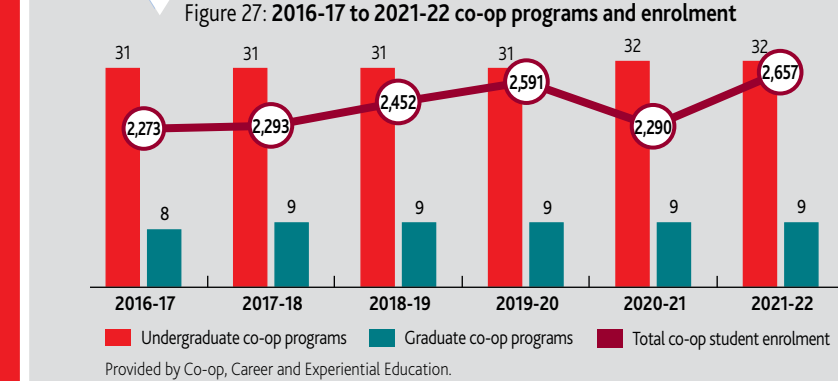
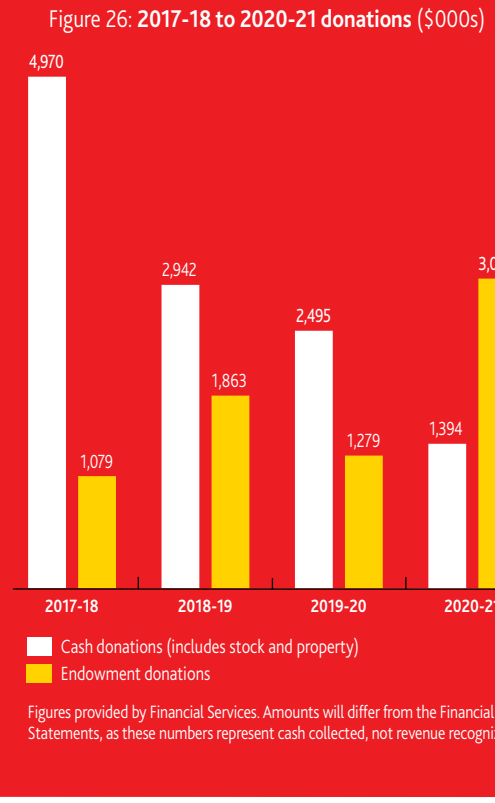
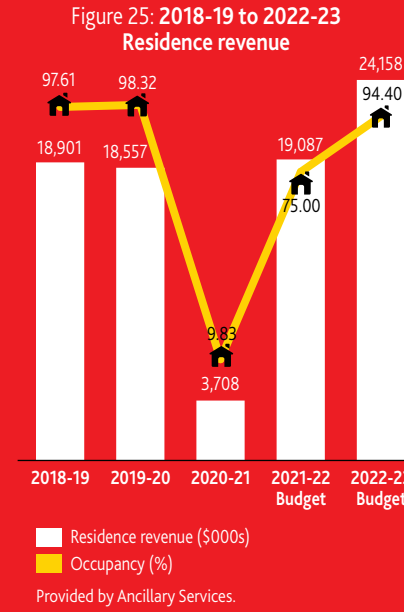
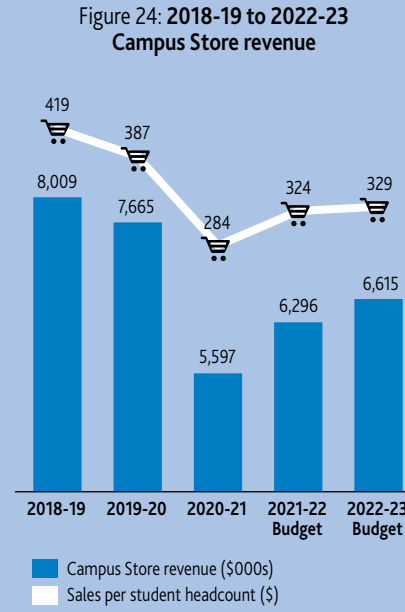
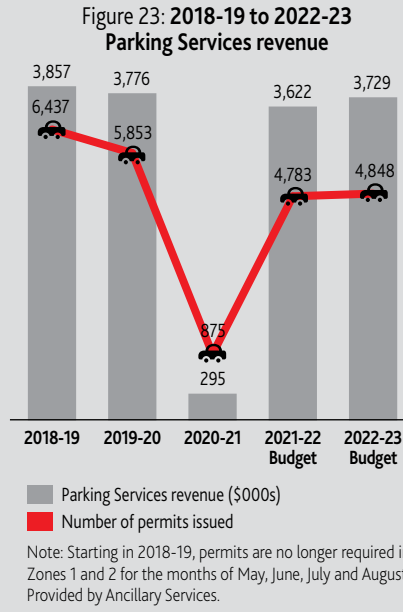


Figure 22: Retention rates



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

Pullout 1vi





Pullout 1viii

# Process and objectives

## Overview

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

The 2022-23 budget process was one of consultation and multiple meetings with the Senior Administrative Council; the Strategic Academic Leadership Team; the Senate Planning, Priorities and Budget Advisory Committee; 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 supports the Institutional Strategic Plan and the Strategic Mandate Agreement 2020-25 (SMA3).

As established seven 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.”

As an initial part of the budget process, guidance is prepared by considering all known commitments in the upcoming year, including personnel rate increases, debt payment commitments and investments set out in the Fiscal Framework. For 2022-23, this resulted in \$13.4 million of savings to be found as the budget was developed. This overall target was split between a \$3.5-million or 1.5 per cent central mitigation target and a \$9.9-million or 4.3 per cent mitigation target for each unit of the University to find through their budget preparation. Following a challenging budget year in 2021-22, each

unit throughout the University once again analyzed their budgets to identify savings, while carefully considering the impact on student experience.

We thank all units who worked diligently and prepared their budgets to bring the overall 2022-23 budget together. Following all the consultations, our people brought the budget to within less than one per cent of being balanced with an in-year mitigation target of \$3.0 million for 2022-23.

During the development of the 2022-23 budget, the COVID-19 pandemic was still very much present and an ongoing concern. While the full impact of this pandemic is not certain, this budget assumes that on-campus University operations, including in-person classes will be largely restored for fall 2022-23. For further discussion, see the ‘Budget environment’ section of this report, starting on page 15.

While in-year mitigation targets are established in the budget, 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 sections provide additional information in areas of new and ongoing investment as established in the 2022-23 operating budget. These sections provide 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 2022-23 budget supports this initiative in a number of meaningful ways that are highlighted below:

### Indigenous support

- Continued support for the Vice-Provost Indigenous Education and Community Engagement
- Continued support of Tecumseh Centre, Aboriginal Student Services and Undergraduate Aboriginal Studies
- Targeting scholarship support for Indigenous students
- Faculties supporting growth in Indigenous content in curricula
- As set out in the 2022-23 Fiscal Framework, one of the key priorities of the one per cent of revenue strategic/discretionary funds established in this budget will be reconciliation and decolonization



Core to the Institutional Strategic Plan is academics and teaching. The 2022-23 operating budget is in support of this as can be seen by the investments in the Teaching Faculties highlighted below:

### Teaching Faculties

- Total operating and personnel cost budget: \$168.4 million, which is 43 per cent of the total University operating and personnel costs budget
- FTE<sup>(2)</sup>: 853.6
- Faculty of Applied Health Sciences continues to maintain support for all undergraduate and graduate programs as well as accommodate significant growth in the Nursing programs
- The Goodman School of Business continues to support student progress through rigorous programs of study and supports for Chartered Professional Accounting (CPA) accreditation
- Faculty of Education includes investment to increase support for practicum/experiential education placements
- Support for equipment for research and teaching activities, and events such as colloquia and guest speakers in the Faculty of Humanities
- Faculty of Social Sciences continued support for students and research activity
- Faculty of Mathematics and Science continues to diversify the student population through international recruitment efforts such as going to international universities to promote offerings

[brocku.ca/academics](https://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 2022-23 budget. The section below details investments to support research activity.

### Research support

- Total net direct operating budget<sup>(1)</sup> of Research Enterprise and the Office of the Vice-President, Research (VPR): \$3.6 million
- Highlights of some investments in the 2022-23 budget include:
  - Grant funding for various items including VPR Research Excellence for Research Initiative Awards, application support, equipment support, Indigenous research, and matching funds. As well as Chancellor’s Chair and Match of Minds grants.
  - Funding for post-doctoral fellowship awards and distinguished/early career research awards.
  - Funding the Cool Climate Oenology and Viticulture Institute, Niagara Community Observatory and Lifespan Development Research Centre.

[brocku.ca/research-at-brock](https://brocku.ca/research-at-brock)



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<sup>(1)</sup>: \$5.3 million
- Strategic Investment: \$0.2 million
- Where is this budgeted: Library

[brocku.ca/library](https://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 deliver high-quality programs that meet the interests and needs of students and support them to achieve their potential in life, as well as to expand Brock’s lifelong learning opportunities for our students and members of the community. The 2022-23 operating budget supports this priority through its development of Professional and Continuing Studies and Engineering.

### Professional and Continuing Studies

- Operating and personnel cost budget: \$1.5 million, this investment is being fully funded by strategic funds in 2022-23.
- FTE<sup>(2)</sup>: 6.0
- Where this is budgeted: Professional and Continuing Studies and ESL responsibility centre.

[brocku.ca/continuing-education](https://brocku.ca/continuing-education)



### Engineering

- Operating and personnel cost budget: \$1.6 million, this investment is being fully funded by strategic funds in 2022-23.
- FTE<sup>(2)</sup>: 8.9
- Where this is budgeted: Faculty of Mathematics and Science

[brocku.ca/mathematics-science/engineering](https://brocku.ca/mathematics-science/engineering)



(1) Net direct operating budget equals revenue minus expenses for 2022-23 fiscal year. These budgets do not allocate overhead costs (i.e. support services, space, etc.).  
(2) FTE represents 2022-23 evaluated salaried staff and faculty full-time equivalent positions and ongoing CUPE 1295 positions (both filled and unfilled).

(1) Net direct operating budget equals revenue minus expenses for 2022-23 fiscal year. These budgets do not allocate overhead costs (i.e. support services, space, etc.).  
(2) FTE represents 2022-23 evaluated salaried staff and faculty full-time equivalent positions and ongoing CUPE 1295 positions (both filled and unfilled).

Another component of the priority to "Offer a transformational and accessible academic and university experience" is that the University strives to ensure students receive timely and proactive support services as well as continue to improve effective and well-integrated student services in order to meet the needs of an increasingly diverse student body. The 2022-23 budget supports this by continuing to invest in the Student Wellness and Accessibility Centre. Funding for this unit increased significantly in 2022-23, demonstrating Brock's commitment.



Student Wellness and Accessibility

- Net direct operating budget<sup>(1)</sup>: \$2.5 million
- Strategic investment: \$0.8 million over 2021-22 budget
- FTE<sup>(2)</sup>: 46.2 in 2022-23 vs 36.9 in 2021-22

[brocku.ca/health-wellness-accessibility](http://brocku.ca/health-wellness-accessibility)

As part of Advancement and External Relations, 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 Alumni Relations (Advancement and External Relations)

- Net direct operating budget<sup>(1)</sup>: \$1.2 million
  - Five-year average annual funds raised (2017-18 to 2021-22 as of March 21, 2022) \$8.96 million
  - FTE<sup>(2)</sup>: 19.0
- [brocku.ca/alumni](http://brocku.ca/alumni)



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: \$19.1 million
  - Graduate: \$11.4 million
  - Funding sources: \$27.8 million (91%) operating budget and \$2.7 million (9%) endowment.
  - 16% increase in funding over the 2021-22 budget
- [brocku.ca/international/future/tuition-awards/](http://brocku.ca/international/future/tuition-awards/)  
[brocku.ca/safa/awards](http://brocku.ca/safa/awards)  
[brocku.ca/graduate-studies/fgs-awards](http://brocku.ca/graduate-studies/fgs-awards)



## Continue to enhance accountability, understandability and transparency of the budget

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 accountability, understandability and transparency. Feedback is always encouraged and welcomed, and can be directed to [budgetreport@brocku.ca](mailto:budgetreport@brocku.ca)



The Brock University Labyrinth is an inclusive space that encourages participants from all communities to walk mindfully, uninterrupted by obstacles, while moving on a singular pathway that spirals to the centre and then returns to the beginning.

(1) Net direct operating budget equals revenue minus expenses for 2022-23 fiscal year. These budgets do not allocate overhead costs (i.e. support services, space, etc.).  
(2) FTE represents 2022-23 evaluated salaried staff and faculty full-time equivalent positions and ongoing CUPE 1295 positions (both filled and unfilled).



## Budget environment

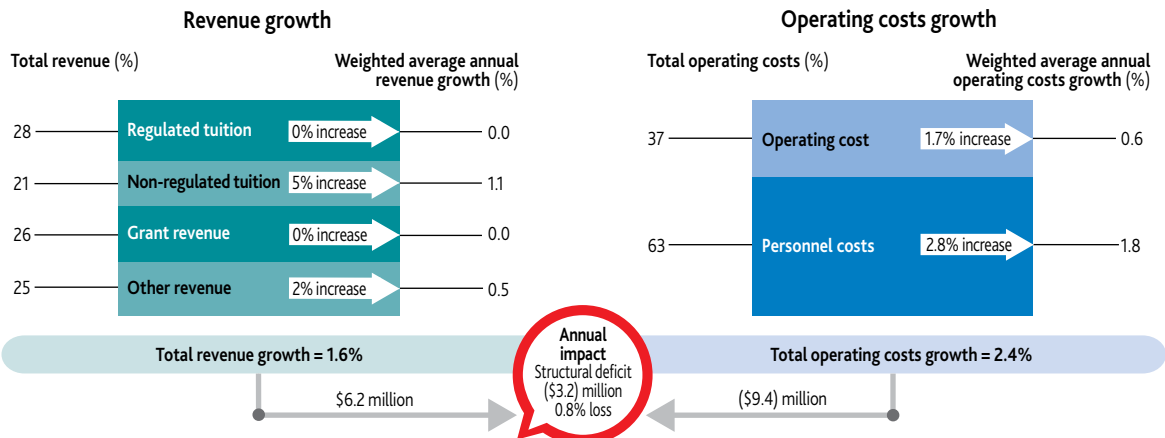
Development of the 2022-23 budget was certainly a complex challenge for the entire community given the compounding affects of the global pandemic and ongoing Government limitations on grant and tuition revenue. These complexities were combined with the flowthrough implications on our budget of the 10 per cent domestic tuition rate reduction that was announced for the 2019-20 fiscal year which resulted in a five per cent reduction to total revenue. As a not-for-profit organization, each year our goal is to achieve a balanced budget. Recognizing costs are subject to inflation, our ability to offset these costs with additional revenue is not possible within the confines of current government policy; thus, each year we endeavour to find additional savings or diversify revenues to achieve a balanced budget. Indeed, the Brock community rallied together yet again for another round of reshaping our fiscal plans while remaining committed to our values outlined in our Institutional Strategic Plan. Demands on the University impose costs that will always exceed its available resources. Brock University must therefore have some means both of setting priorities among its many possible opportunities and of planning to enable the strategies it undertakes. This is a reality in normal circumstances, and certainly during a global pandemic. As we have done in past years, consultation with the University community has informed budget development. Integrating the feedback received on the budget within our fiscal parameters and guided by the Institutional Strategic Plan, this budget plan certainly supports the academic policy of the University in progressive ways. This document outlines the many investments in our students, research, community and future trajectory. This discussion on the budget environment serves to highlight areas that significantly impact the budget development.

## Fiscal Framework

The 2020-21 Fiscal Framework update (the Framework) aligned our budget planning strategy with the Institutional Strategic Plan, entitled "Brock University: Niagara Roots – Global Reach." Subsequent to these documents being established, Brock and indeed the world fell into the realities of the global pandemic. The Fiscal Framework underwent an update this year with new fiscal guidance weaved into the 2022-23 Fiscal Framework Update to address our adjusted enrolment trajectory and areas of strategic growth for the University.

The core financial challenge influencing the Framework's financial forecast, prior to considering the impacts of the global pandemic, is the reality under the current government's regulations that 54 per cent of the University's revenue is subject to zero per cent inflation. Regulated tuition and grants represent 28 per cent and 26 per cent respectively of the University's revenue, both fixed at zero per cent inflation. The remaining 46 per cent of revenue is sourced from ancillary revenues and international student tuition. Without enrolment growth, total revenue is projected to increase at 1.6 per cent. With expenses growing at 2.4 per cent annually, and with 63 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. Strategic enrolment growth is a key ingredient of our Framework to generate additional revenues to offset the inflationary pressures on expenses. The Framework also aligned funding allocations with strategic priorities to ensure investments were protected in student funding, capital renewal, our people, strategic initiatives such as Engineering and Professional and Continuing Studies, and Research Enterprise funding.

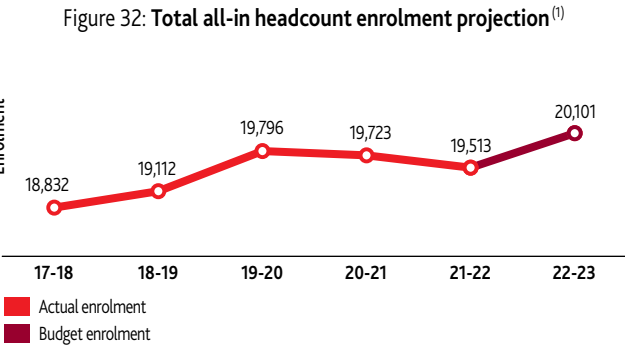
Figure 31: Budget Framework



Enrolment

Enrolment generates the majority of our revenue; thus, it is a key assumption in our budget planning. As noted in the Framework, Brock plans for strategic enrolment growth to fund a portion of our cost increases. The implications of the global pandemic on enrolment have varied significantly across the sector. Following a record year for enrolment in 2019-20, where our degree-seeking enrolments exceeded the strategic plan levels by 438 students, Brock, like many other small to mid-sized Universities in the sector, has faced a disproportionate decline in enrolments. The global pandemic has resulted in an observed change in the competitive landscape, with larger institutions realizing a disproportionate increase in domestic student intake. For this reason, Brock is allocating resources within this budget for areas of strategic enrolment growth. New programs, such as Engineering, as well as new student types that we plan to attract through Professional and Continuing Studies will aid in our fiscal necessity to grow our revenues. Brock and the 2022-23 budget plan also supports growth in priority programs identified by the Province for growth in grant funding such as Nursing and potentially Education.

With much uncertainty from the enrolment environment, Brock has developed a reasonable budget plan for 2022-23 that recognizes this uncertainty. Figure 32 outlines our updated all-in enrolment plan. While the next few years will be fiscally challenging as we endeavour to regain enrolment growth, our community has certainly demonstrated consistently, without exception, incredible resilience to overcome our fiscal constraints.

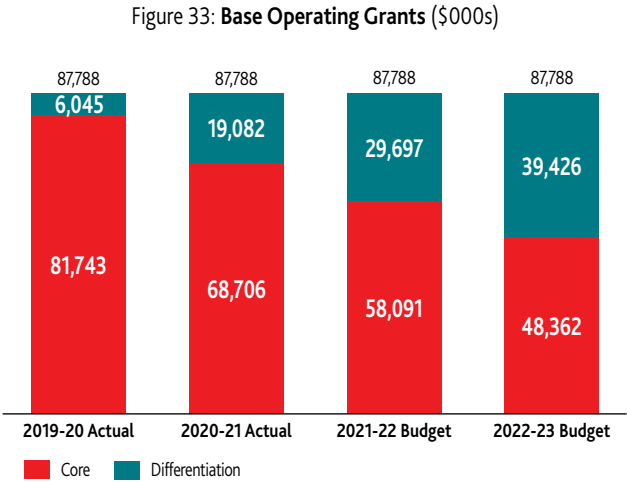


Government Policy

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.

The global pandemic has significantly impacted governments' finances as they have had to focus on public health restrictions and financial supports for individuals and businesses. By way of example, Brock incurred \$12.95 million of incremental expenses in fiscal 2020-21 to address COVID-19 impacts. For fiscal 2021-22 as of the end of January 2022, Brock had incurred an additional \$8 million in COVID-related expenses that would have otherwise been available for operations. The Province generously provided a COVID-19 relief grant, covering \$7.9 million of the 2020-21 expenses; however, no relief has been provided or announced for 2021-22 or beyond. Given the demands on the government to support public health and pandemic recovery, it is unlikely additional base operating grant funding will be made available to the sector; however, opportunities still exist through special-purpose funding for program expansions, such as Nursing and potentially Education. The risks facing our sector remain elevated and examples of financial hardship are real to the extent that we have seen a publicly funded university in Ontario file for bankruptcy. The reality that the Province did not provide a bailout to avoid a bankruptcy filing has changed public perception, especially with lending institutions, where universities were previously considered low risk borrowers with the imputed backing of the Province to guarantee funding in a fiscal crisis.

The Province has tied grant funding to labour market outcomes beginning with the Strategic Mandate Agreement 2020-25 (SMA3), which took effect in 2020-21. As initially established, this updated funding model includes tying a larger portion of funding to metric performance through the Differentiation Envelope. This proportion started with a system average of 25 per cent in 2020-21 and is ramped up to a system average of 60 per cent of MCU operating grant funding by 2024-25. Figure 33 details Brock's proportion of the Differentiation Envelope. Brock, along with our peers across the province, has 10 metrics used to determine funding allocations. As detailed in Figure 34, six metrics are aligned with priorities in skills and job outcomes, and four metrics related to economic and community impacts.



Brock's Institutional Strategic Plan aligns our strategic priorities well with the government. It should be noted that during 2020-21, the MCU announced that the metrics tied to the Differentiation Envelope would not impact the grant funding for 2020-21 due to the significant impact of the global pandemic on the sector, and this is still the case for 2021-22 and 2022-23. While there is no new government funding planned for the sector or for Brock specifically, our goal within the context of our budget is to achieve our target metrics and maintain our grant funding at current amounts while capitalizing on strategic growth areas where the government is providing special-purpose grant opportunities.

Figure 34: Differentiation envelope metrics

**SKILLS AND OUTCOMES METRICS:**

- Graduate employment earnings
- Experiential learning
- Skills and competencies
- Graduate employment
- Graduation rate
- Institutional strength/focus (negotiated metric)

**ECONOMIC AND COMMUNITY IMPACT METRICS:**

- Research funding and capacity (Tri-Council funding)
- Research funding from private-sector sources (innovation)
- Impact in the local community
- Economic impact: Co-op, Nursing and Teacher Education practicum student placements in Niagara (institution-specific)



# Financial update

At the time of writing this budget report, we are projecting, through our second trimester reporting (T2) for fiscal 2021-22, a remaining mitigation target of \$2.1 million vs the mitigation target to be found in year as part of the budget of \$3.5 million. The T2 reporting can be found at [brocku.ca/about/university-financials/](https://brocku.ca/about/university-financials/). This outcome indicates that we have already mitigated \$1.4 million of our budgeted mitigation target. This mitigation target is driven by a revenue shortfall versus budget of \$8.2 million. This is offset by mitigation strategies such as personnel savings forecasted to be \$11.4 million under budget. At year end, this projection will be updated to actual results in the 2021-22 Annual Report.

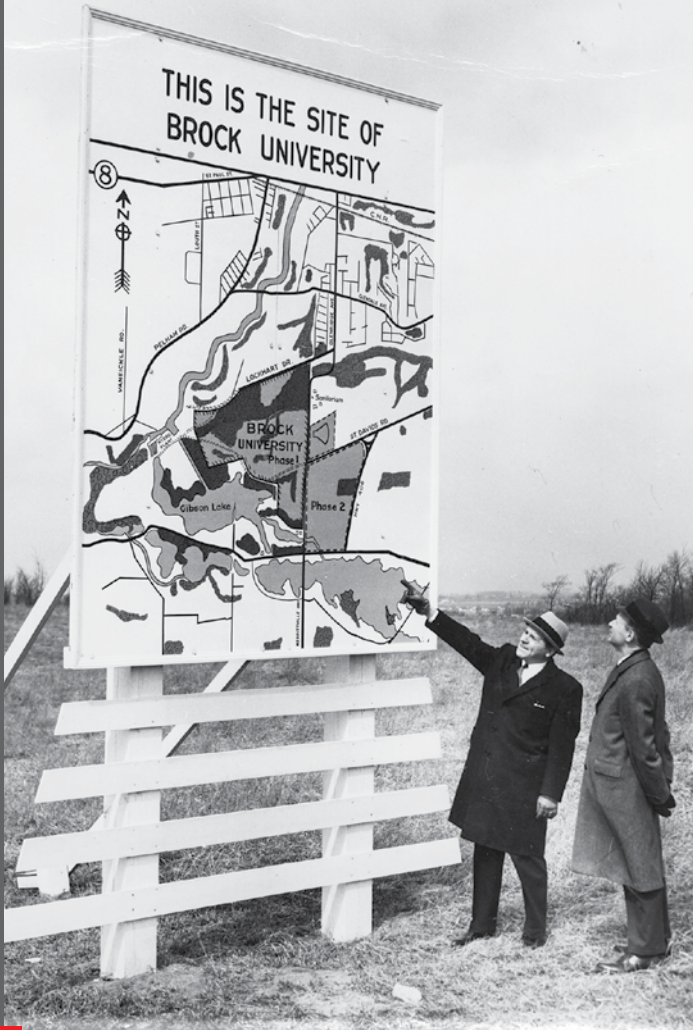
After another challenging year of prioritizing spending and reducing costs where possible, during the ongoing COVID-19 pandemic, we are showing a mitigation target for 2022-23 of \$3.0 million, which represents less than one per cent of the budgeted revenue. The 2022-23 budget was established with certain key assumptions:

- 1. The enrolment forecast shows increases of 364 (2.1 per cent) undergraduate and 224 graduate (12.0 per cent) students as compared to 2021-22 actual all-in enrolment.

- 2. No further change in the Province's tuition policy, with domestic tuition rates held flat at 2021-22 levels.
- 3. Ministry of Colleges and Universities (MCU) operating grants in 2022-23 are forecasted to be consistent with the amounts expected to be received in 2021-22, with the exception of additional funding for Nursing. The updated funding model is described in the Grant revenue section of this report starting on page 28.
- 4. Inclusion of uncommitted strategic/discretionary funds of one per cent of the revenue budget, at \$3.9 million.
- 5. The assumption that the University would return to mainly in-person operations for all of 2022-23.

Due to the mitigation target in 2022-23, the mitigation measures of fiscal 2021-22 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.



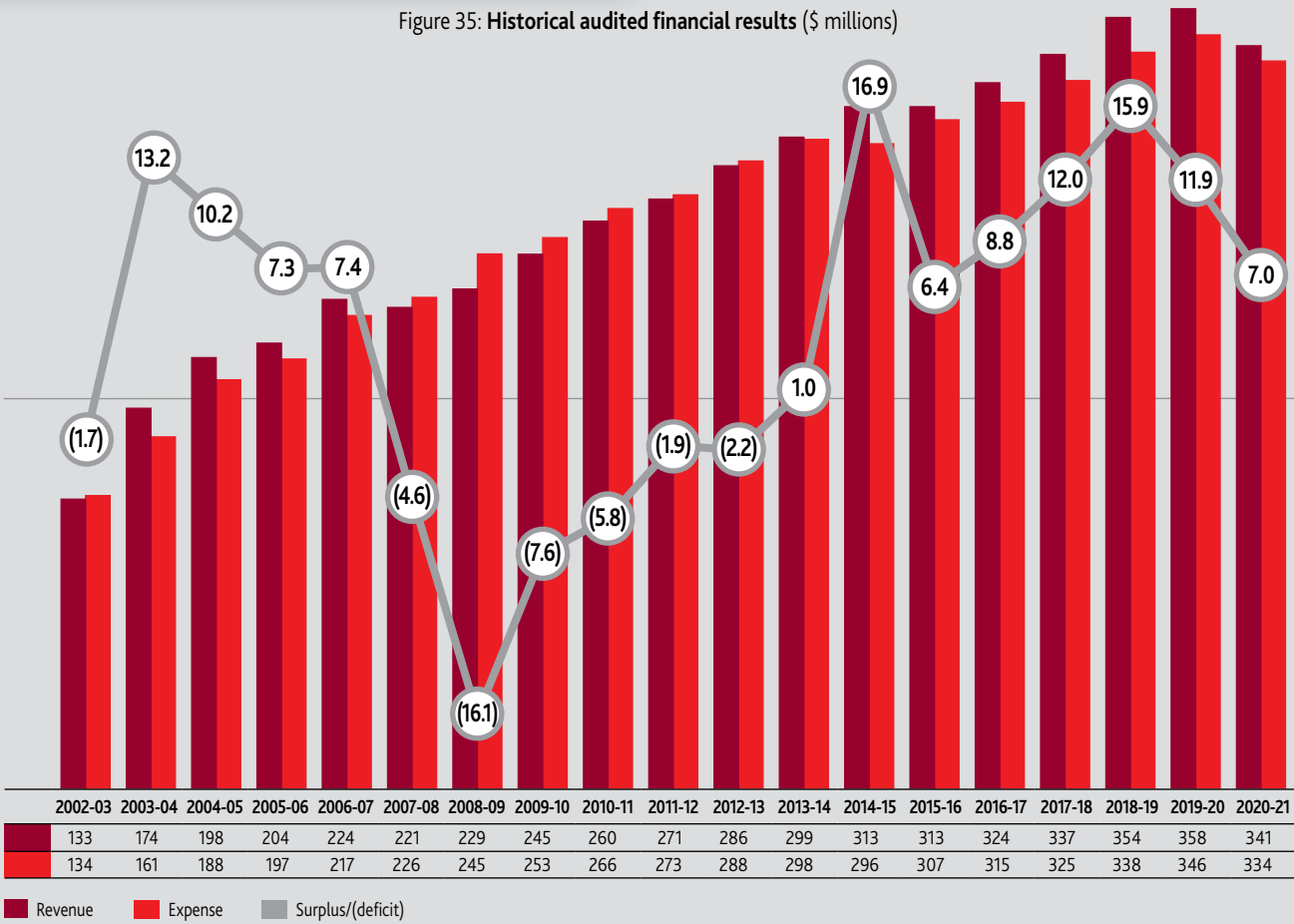


## Historical timeline

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 2002-03. 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 2002-03, 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 2002-03.

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 each year.

Figure 35: Historical audited financial results (\$ millions)



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 (2002-03 to 2010-11) and in accordance with Canadian accounting standards for not-for-profit organizations (2011-12 to 2020-21).

## Space considerations

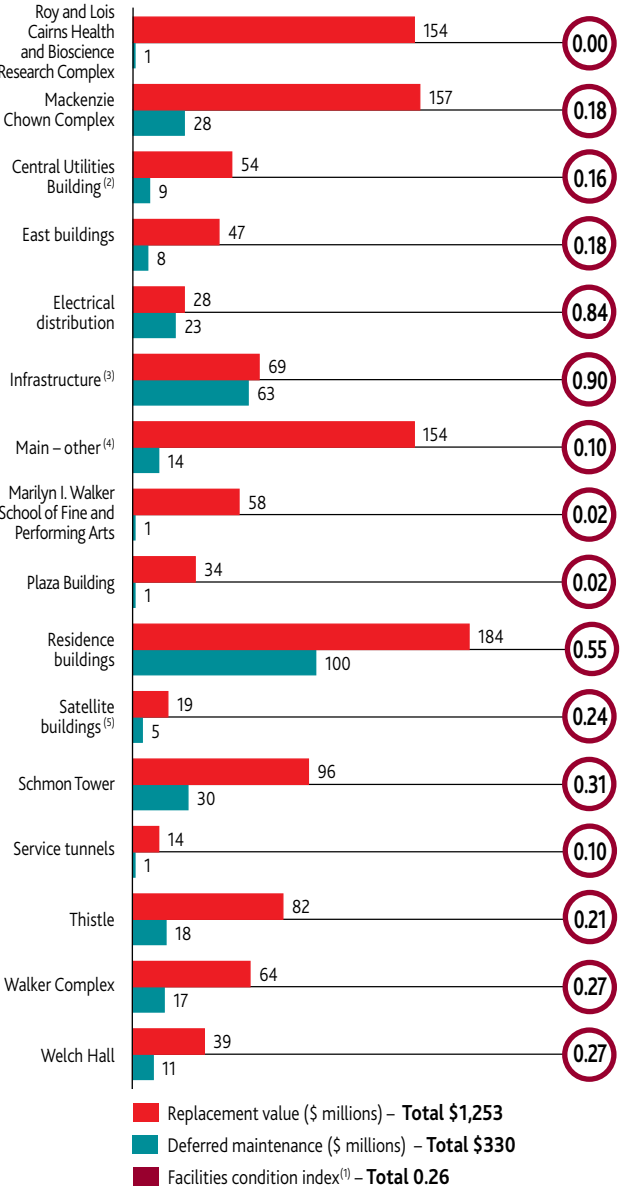
The following charts present two different ways of examining space at the University. Figure 37 details the space usage by category as of 2019, which was prepared for the Council of Ontario Universities’ Survey of Physical Facilities, as well as an updated estimate for 2022. Only 68 per cent of the University’s 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 38 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 2021, which determined Brock has \$330 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 Walker Complex. Brock’s overall FCI is 0.26, while our goal is to maintain a FCI of 0.18.

Figure 37: Space usage

Category	Estimate 2022 <sup>(1)</sup>		Actual 2019 <sup>(1)</sup>	
	Metres <sup>2</sup>	%	Metres <sup>2</sup>	%
Classroom facilities	13,772	6%	13,544	6%
Laboratories – undergraduate	10,909	5%	10,743	5%
Research laboratory space	12,806	5%	12,280	6%
Academic departmental office and related	18,740	8%	19,334	9%
Library facilities and library study space	7,284	3%	7,311	3%
Athletic/recreation space	10,151	4%	9,112	4%
Food service	6,094	3%	4,931	2%
Bookstore and other merchandising facilities	1,105	0%	1,105	0%
Plant maintenance	2,002	1%	2,583	1%
Central administrative office and related	9,375	4%	9,184	4%
Non-library study space	3,752	2%	3,901	2%
Central services	2,517	1%	2,411	1%
Health service facilities	595	0%	555	0%
Common use and student activity space	1,446	1%	1,446	1%
Assembly and exhibition facilities	1,935	1%	2,583	1%
Residential space	55,384	23%	49,424	22%
Animal space	169	0%	169	0%
Other University facilities	2,763	1%	3,336	1%
Health science clinical facilities	792	0%	792	0%
Net non-assignable square metres (NNASM) <sup>(2)</sup>	75,140	32%	72,741	32%
Total	236,731	100%	227,485	100%

(1) The 2019 data was prepared for submission to the Council of Ontario Universities Triennial report that takes place every three years. The data is as of Nov. 1, 2019. The estimate for 2022 was updated after the original submission as of Apr. 12, 2022 and is included as an updated comparison to the 2019 data.  
(2) NNASM includes items such as central utilities plants, corridors, stairwells, elevators, service tunnels and parking structures.

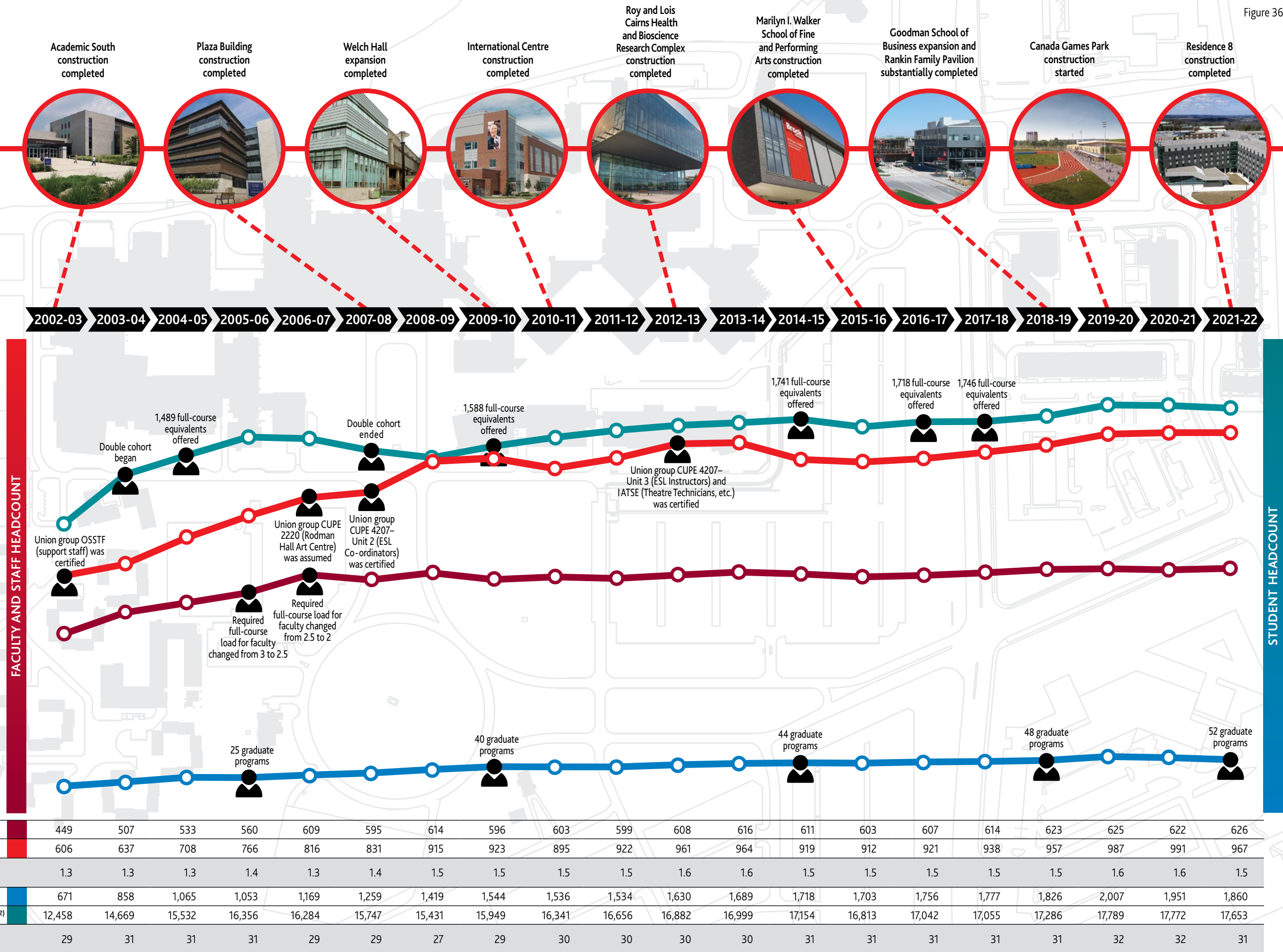
Figure 38: Deferred maintenance 2021



Source: VFA Asset List Report as of May 2021  
(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 and Rodman Hall.

Figure 36

Historical timeline



(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 2021-22 also include the number of new-entry students in programs having a Winter Term start date (MAcc, Tech BEd, TCTD, MPCE, MTSI; as per PFIS-USER Feb. 1).



Pullout 2/iv

## 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 39 details the funding budget for 2022-23 in comparison to the 2021-22 budget and 2020-21 actuals. Some reclassifications were made to the 2021-22 budget for comparison purposes when the overall funding budget was not impacted. See Appendix B for a reconciliation of these reclassifications.

The 2022-23 budget includes a mitigation target of \$3.0 million to be found through in-year savings. This mitigation target is comparable to mitigation targets from previous years budgets, including the \$3.5-million mitigation target as part of the 2021-22 budget.

Figure 39

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue			
Student fees	204,268	196,563	186,012
Grant revenue	99,589	97,708	106,724
Internal chargebacks	11,948	8,641	3,098
Inter-fund revenue	11,981	7,462	8,843
Other revenue	62,176	48,406	24,319
Total revenues	389,962	358,780	328,996
Operating costs			
Personnel costs	(245,830)	(233,761)	(214,657)
Inter-fund expense	(32,690)	(26,610)	(18,143)
Other operating costs	(114,445)	(101,888)	(83,302)
Total operating costs	(392,965)	(362,259)	(316,102)
Mitigation target	3,003	3,479	
Discretionary appropriations – one-time items			(9,936)
Discretionary appropriations – general operations			(2,949)
Funding surplus	-	-	9

## Revenue assumptions

### Student fees

Student fees include both tuition and fee revenue and represent 52 per cent of total revenue (55 per cent in 2021-22). Student fees are budgeted to be \$204.3 million for 2022-23, detailed in Figure 40, which represents a \$7.7 million increase as compared to the 2021-22 budget.

Figure 40

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Tuition	193,012	186,039	178,305
Fee revenue	11,256	10,524	7,707
Total student fees	204,268	196,563	186,012

### Tuition revenue

Tuition revenue, defined as a fee charged for educational instruction, is budgeted to be \$193.0 million, \$7.0 million higher than the 2021-22 budget. Figure 41 on the following page details 2022-23 tuition by Faculty of major, split by graduate/undergraduate and domestic/international as compared to the 2021-22 budget and 2020-21 actuals. Of the total tuition revenue, \$190.7 million is budgeted in the University Global responsibility centre, representing all tuition revenue except for \$1.5 million related to continuing teacher education and adult education budgeted in the Faculty of Education, and \$0.8 million of intensive and short-term English language programs tuition revenue budgeted in Professional and Continuing Studies and ESL.

Total domestic tuition is budgeted to be \$108.7 million, which is \$1.9 million more than the 2021-22 budget. Total international tuition is budgeted to be \$82.0 million, which is \$5.6 million more than the 2021-22 budget. Domestic and International budgeted enrolment are shown in Figure 42. Intensive and short-term English language program revenue is budgeted to be \$0.8 million, which is \$0.4 million less than the 2021-22 budget. The decline is due to the continued restrictions on international students entering Canada as a result of the pandemic. Continuing Teacher Education and Adult Education constitute the remaining types of tuition revenue, with both programs budgeting revenue to be \$0.1 million lower than the 2021-22 budget.

Note: although Figure 41 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

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Tuition revenue <sup>(1)</sup>			
Undergraduate – domestic			
Faculty of Applied Health Sciences	25,347	23,660	23,863
Goodman School of Business	16,979	17,710	18,292
Faculty of Education	8,270	7,833	7,598
Faculty of Humanities	10,501	10,352	10,247
Faculty of Mathematics and Science	12,087	12,274	12,473
Faculty of Social Sciences	25,795	26,234	27,159
Other <sup>(2)</sup>	314	226	218
Total undergraduate – domestic	99,293	98,289	99,850
Graduate – domestic			
Faculty of Applied Health Sciences	1,971	2,006	2,248
Goodman School of Business	2,280	1,848	1,459
Faculty of Education	1,092	1,215	1,025
Faculty of Humanities	459	354	363
Faculty of Mathematics and Science	824	555	679
Faculty of Social Sciences	2,749	2,472	2,703
Total graduate – domestic	9,375	8,450	8,477
Total domestic	108,668	106,739	108,327
Undergraduate – international			
Faculty of Applied Health Sciences	5,960	4,583	4,487
Goodman School of Business	18,821	18,871	16,548
Faculty of Education	722	641	304
Faculty of Humanities	2,530	2,140	2,089
Faculty of Mathematics and Science	14,268	12,879	11,239
Faculty of Social Sciences	19,427	18,230	16,456
Other <sup>(2)</sup>	50	34	46
Total undergraduate – international	61,778	57,378	51,169
Graduate – international			
Faculty of Applied Health Sciences	301	270	286
Goodman School of Business	14,697	13,371	12,914
Faculty of Education	1,093	2,521	787
Faculty of Humanities	416	245	146
Faculty of Mathematics and Science	2,393	1,766	1,408
Faculty of Social Sciences	1,354	844	735
Total graduate – international	20,254	19,017	16,276
Total international	82,032	76,395	67,445
Total undergraduate and graduate tuition	190,700	183,134	175,772
Continuing Teacher Education – Additional Qualifications (AQ)	831	943	919
Adult Education	662	722	581
Intensive and Short-term English Language Programs (IELP & SELP)	819	1,240	1,033
Total Tuition Revenue	193,012	186,039	178,305

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

Figure 43 reconciles the overall increase in tuition budgeted for 2022-23 compared to the 2021-22 budget with three main factors – the difference of the 2021-22 budgeted tuition to the 2021-22 actual tuition (estimated at trimester 2), the enrolment change, and the rate change as compared to 2021-22 actuals – enrolment and rate. The centrally-managed enrolment projection model is described in the ‘Enrolment forecasting’ section of this report starting on page 25. As detailed in Figures 47 and 48, these projections resulted in all-in undergraduate enrolment forecasted to increase 2.1 per cent over 2021-22 actual enrolment and graduate enrolment increasing at 12.0 per cent.

Domestic tuition fees remained consistent with 2021-22 as regulated by the Ministry of Colleges and Universities (MCU); therefore, all the tuition revenue growth resulting from tuition rate increases were directly related to international tuition rates. For undergraduate international tuition, a new cohort model will be introduced in 2022-23, which will see an eight per cent increase each year for year one students only, guided by the principle to maintain tuition rates at the median of Ontario universities. Tuition rates will then be frozen for four additional years to provide students with a total of five years of fixed tuition rates to assist with budget planning and fiscal stability for their four-year degree program, with one additional year, to graduate. After the fifth year, the tuition rate would revert back to the incoming Year 1 tuition rate. The cohort model for tuition rate increases for international students represents a response to the insights of Brock University units directly working with international students and recognizing that these students would experience significant benefits from having a direct line of sight for tuition rates for all years of study for their program.

For 2022-23, tuition rate increase for undergraduate international students in Year 1 to 3 will be eight per cent. The increase for Year 4 and 5 students will be five per cent, recognizing that students in their last year of study would pay more compared to the previous five per cent annual increase strategy, whereas all other students would benefit from this change.

International Student Program (ISP) tuition rates will be increased by five per cent over 2021-22, recognizing most of these programs are a one year duration or less. A tuition rate freeze for international research-based master's and PhD programs was started in 2018-19 to support Brock's

Figure 42: All-in student headcount by type<sup>(1)</sup>

Type	2022-23 Budget	2021-22 Actual	2022-23 Budget vs. 2021-22 Actual		2021-22 Budget	2022-23 Budget vs. 2021-22 Budget		2020-21 Actual
			#	%		#	%	
Undergraduate – domestic	15,985	15,760	225	1.4%	15,468	517	3.3%	15,905
Graduate – domestic	1,330	1,197	133	11.1%	1,302	28	2.2%	1,292
Total – domestic	17,315	16,957	358	2.1%	16,770	545	3.2%	17,197
Undergraduate – international	2,032	1,893	139	7.3%	1,957	75	3.8%	1,867
Graduate – international	754	663	91	13.7%	701	53	7.6%	659
Total – international	2,786	2,556	230	9.0%	2,658	128	4.8%	2,526
Total headcount	20,101	19,513	588	3.0%	19,428	673	3.5%	19,723

(1) 'All-in' includes letter of permissions, non-degree students, auditors, additional qualifications, and certificates.

commitment to enhancing research. Research-based master's and PhD students were receiving a greater proportion of Faculty research grant dollars to offset their rising tuition costs, leaving less funding available to support other research expenditures. This strategy is continued into 2022-23. 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 2022-23, see Appendix D.

Figure 43

Tuition year-over-year reconciliation

2021-22 BUDGET

\$186.0 million

- (\$8.3) million – 2021-22 Budget to 2021-22 Actual (note: actual tuition was not yet finalized at the time of writing)
- \$10.8 million – Enrolment impact (\$2.1 million domestic, \$8.1 million international, \$0.4 million Intensive and Short-term English as a Second Language and \$0.1 million in both Continuing Teacher Education and Adult Education)
- \$4.5 million – Rate impact based approved international rates

2022-23 BUDGET

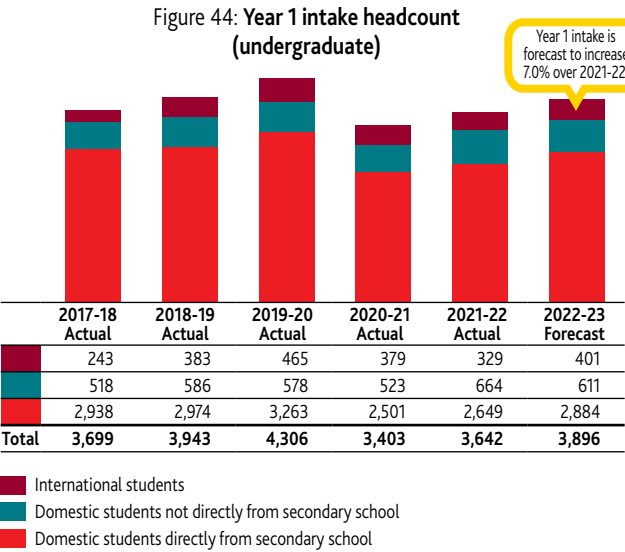
\$193.0 million

### 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.

#### 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 44 displays the undergraduate Year 1 (full-time) intake headcount projections for 2022-23 as compared to prior years.



Source: Actual values accessed from PowerBI Admissions on April 8, 2022. Values may differ from the 2021-22 Budget Report as PowerBI is a fluid data source. Intake targets are sourced from Brock's Strategic Enrolment Planning tool.

Intake targets are set through collaboration and consultation with units across the University, including the Faculties. For the purposes of the 2022-23 budget, Year 1 intake is projected to see an increase of seven per cent over 2021-22 actuals, as shown in Figure 44. This growth continues to represent a rebound after the low in 2020-21; however, it is still 10 per cent lower than 2019-20 actuals. Year 1 intake is dependent on applications received. Overall undergraduate application totals rebounded from 2020-21, with late March 2022 seeing an increase of 9.3 per cent from the same time the previous year. Brock's undergraduate applications directly from secondary school are up 14.7 per cent over prior year, as shown in Figure 45. This returns the University to levels experienced prior to the pandemic. Given shifts in applicant behaviour from pre-pandemic norms, this may not necessarily equate to higher yield rates. To ensure that we remain competitive, recruitment efforts continue to focus on an early offer and conversion strategy. By March, undergraduate offers of admission have been extended to 85.9 per cent of the applicant pool, compared to 73.6 per cent in 2021, and ranging from 62 to 65 per cent during the 2016-2020 cycles.

As public health guidelines shift and become more conducive to hosting in-person events, we have hybridized our conversion strategy. This ensures we can offer in-person activities to those able to visit us, while maintaining a suite of resources for those further afield, including international students. Further enhancing our international recruitment strategy, virtual tours are now offered in four languages (English, Spanish, Hindi and Mandarin). We also maintain a digital presence akin to our typical Spring Open House offerings online.

The March Break Campus Tour program has been expanded to welcome visitors through April and May. As we push towards confirmation and registration deadlines, applicant receptions will be hosted in hybrid formats, offering in-person sessions in key markets domestically, as well as virtual offerings for international applicants. This year, Smart Start, the academic orientation program led by recruitment, will also be available in a hybrid delivery mode. We have re-introduced an applicant calling program, augmented by new SMS (i.e. texting) outreach, which aligns with a broad marketing and communications plan that includes email, digital and social media advertising, and physical mailings.



Figure 45: Domestic applications directly from secondary school

Faculty	2022-23	2021-22	% Chg
Applied Health Sciences	4,388	3,938	11.4%
Goodman School of Business	2,586	2,489	3.9%
Humanities	1,755	1,450	21.0%
Mathematics and Science	2,607	2,183	19.4%
Social Sciences	4,780	3,994	19.7%
Total applications	16,116	14,054	14.7%
Offer rate (offers/applications)	77%		
Yield rate (registrations/offers)	25%		
Resulting intake	2,649		

Source: Data was extracted from the PowerBI application details as of March 12, 2022. Figures may differ from prior year as Power BI is a fluid data source.

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 46 shows the return or retention rates of students who entered the University directly from secondary school in 2020 into the 2021-22 year. Note: retention rates by Faculty are detailed in Figure 22 on the 'The Big Picture' pullout.

Figure 46

2020-21 degree seeking, first-time, first-year entry cohort	# students	% students
Entered in 2020 as Year 1	2,785	
Activity in 2021-22		
Returned full time as Year 1	582	21%
Returned full time as Year 2	1,783	64%
Returned as part time as Year 1	57	2%
Returned as part time as Year 2	32	1%
Not registered	331	12%
Total	2,785	100%

Source: Nov. 1 PFIS-USER submissions for both 2020 and 2021, and the 2021 academic year Consortium for Student Retention Data Exchange (CSRDE) submission

After these considerations, for the purposes of the 2022-23 budget, total undergraduate all-in headcount is forecasted to increase by 364 students or 2.1 per cent as compared to 2021-22 actual headcount, as shown in Figure 47.

Figure 47: Undergraduate all-in headcount

Faculty	2022-23 Budget	2021-22 Actuals	Change	% Change
Faculty of Applied Health Sciences	4,359	4,121	238	5.8%
Goodman School of Business	2,716	2,747	(31)	(1.1%)
Faculty of Education	1,714	1,679	35	2.1%
Faculty of Humanities	1,864	1,848	16	0.9%
Faculty of Mathematics and Science	2,312	2,242	70	3.1%
Faculty of Social Sciences	4,952	4,891	61	1.2%
No Faculty	100	125	(25)	(20.0%)
Total	18,017	17,653	364	2.1%

Source: 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 also include new entry enrolments as of Feb. 1 for Technological Education programs.

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.

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 2022-23 budget, overall graduate enrolment is forecast to experience a significant increase of 224 students or 12.0 per cent over actual 2021-22 headcount enrolment. As shown in Figure 48, the largest growth is forecast in the Goodman School of Business, with 118 additional graduate students forecast. Strong graduate enrolment growth is also forecast in all other Faculties, with the exception of the Faculty of Applied Health Sciences. Although, as of March 29, 2022, the number of graduate applications are 0.6 per cent lower than this date last year, the number of admitted offers are up four per cent and confirmations more than 38.1 per cent higher.

Figure 48: Graduate all-in headcount

Faculty	2022-23 Budget	2021-22 Actuals	Change	% Change
Faculty of Applied Health Sciences	263	308	(45)	(14.6%)
Goodman School of Business	739	621	118	19.0%
Faculty of Education	245	216	29	13.4%
Faculty of Humanities	93	66	27	40.9%
Faculty of Mathematics and Science	209	178	31	17.4%
Faculty of Social Sciences	535	471	64	13.6%
Total	2,084	1,860	224	12.0%

Source: 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 also include new entry enrolments as of Feb. 1 for Master of Education (ISP), Master of Accountancy, and Master of Material Physics.

Fee revenue

Fee revenue is budgeted to be \$11.3 million, which is \$0.7 million higher than the 2021-22 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 \$7.0 million (\$6.6 million in 2021-22). University administered ancillary fees include the following:

- Undergraduate student life fee of \$1.97 million (\$1.88 million in 2021-22), of which \$1.44 million is reported as part of Brock Sports and Recreation and \$0.53 million in Student Wellness and Accessibility.
- Athletic fee of \$1.56 million (\$1.48 million in 2021-22); with \$1.47 million undergraduate and \$0.09 million graduate, which is reported in Brock Sports and Recreation.



- Zone expansion fee of \$1.55 million (\$1.47 million in 2021-22); with \$1.45 million undergraduate and \$0.10 million graduate, which is reported in the Financing unit. This fee supports the expansion of the Zone Fitness Centre.
- Health services fee of \$0.53 million (\$0.52 million in 2021-22); with \$0.48 million undergraduate and \$0.05 million graduate, reported in Student Wellness and Accessibility.
- Undergraduate sexual violence and support fee of \$0.25 million (\$0.23 million in 2021-22), which is reported in Human Rights and Equity Services.
- Undergraduate Student Justice Centre fee of \$0.25 million (\$0.23 million in 2021-22), which is reported in Human Rights and Equity Services.
- Undergraduate Pool fee of \$0.23 million (\$0.22 million in 2021-22), which is reported in Brock Sports and Recreation.
- Ombuds levy of \$0.13 million (\$0.12 million 2021-22), with \$0.11 undergraduate and \$0.02 graduate, which is reported in Human Rights and Equity Services.
- Graduate Zone Fitness Centre fee of \$0.15 million (\$0.12 million in 2021-22), which is reported in Brock Sports and Recreation.
- Graduate students' mental health and wellness fee of \$0.09 million (\$0.06 million in 2021-22), which is reported in Student Wellness and Accessibility.

Other student fees of \$4.30 million (\$3.97 million in 2021-22) are included as part of fee revenue in the 2022-23 budget. Other student fees include the International Student Recovery Fee, which offsets the reduction in the Core Operating Grant, which MCU calculates as \$750 per international student. This fee is charged to international students and results in \$1.91 million (\$1.75 million in 2021-22) of revenue in 2022-23. It 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 \$1.90 million (\$1.85 million in 2021-22) of co-op fees (reported in Co-op, Career and Experiential Education), \$0.22 million (\$0.11 million in 2021-22) of ESL ancillary fees for international students (reported in Professional and Continuing Studies and ESL) and \$0.26 million (\$0.25 million in 2021-22) 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 2022-23 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 (27 per cent in 2021-22 budget), and is budgeted to be \$99.6 million for 2022-23, which is detailed in Figure 49. Grant revenue increased \$1.9 million compared to the 2021-22 budget and decreased \$7.1 million compared to actual 2020-21. This decrease from 2020-21 actuals is because of the one-time MCU COVID relief grant of \$7.9 million that was received in 2020-21.

Figure 49

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
MCU Operating grants			
Core Operating Grant	48,362	58,091	68,706
Differentiation Envelope (Performance/ Outcomes-based Funding Grant)	39,426	29,697	19,082
Special Purpose Operating Grant Envelope	3,161	3,071	11,141
International Student Recovery	(1,928)	(1,749)	(1,748)
Total MCU operating grants	89,021	89,110	97,181
Other MCU and specific purpose grants	10,568	8,598	9,543
Total grant revenue	99,589	97,708	106,724

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.

Differentiation Envelope

In 2019, the MCU announced that performance/outcomes-based funding would be implemented starting in 2020-21 as part of the Strategic Mandate Agreements 2020-25 (SMA3) process. The SMA3 links 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. These metrics are shown in Figure 34 on page 17.

This updated funding model includes tying a larger portion of funding to metric performance, through the Differentiation Envelope, which started with a system average of 25 per cent of MCU operating grants in 2020-21. This proportion is ramped up to a system average of 60 per cent of total MCU operating grant funding by 2024-25, with the system average for 2022-23 being 45 per cent. As a result of the global pandemic, the metrics tied to the Differentiation Envelope did not impact the grant funding for 2020-21 and 2021-22. In addition, the MCU recently announced that the metric performance results will not be linked to funding for one additional year of SMA3 – Year 3 (2022-23), and that the Ministry will assess the sector's readiness for activation in Year 4 (2023-24) at a planned system-wide proportion of 10 per cent increasing to 25 per cent in Year 5 (2024-25). The MCU also confirmed that the proportion for the Differentiation Envelope funding will remain at a system average of 45 per cent for 2022-23 as originally planned.

Each university's Differentiation Envelope proportion will vary and will be capped at the system average. For 2022-23, Brock's Differentiation Envelope is budgeted to be \$39.4 million, which represents 44 per cent of the total MCU operating grants, as noted in Figure 49, and is reported in the University Global responsibility centre.

Core Operating Grant (COG)

The Core Operating Grant (COG) represents the portion of the MCU operating grants that are related to enrolment. The COG funding continues to be governed

by an enrolment corridor mechanism, with Brock's midpoint WGUs multiplied by the global WGU rate to determine the COG. The corridor midpoint includes actual enrolment levels in 2019-20, including graduate spaces (master's degrees and PhDs) achieved up to target in SMA2, meaning the additional growth beyond 2019-20 levels will not receive additional incremental funding. For more information regarding the enrolment corridor, see the Budget Environment section on page 17 of the 2021-22 Budget Report. Based on MCU communication to date, Brock is budgeting the COG to be \$48.4 million in 2022-23 and it is reported in the University Global responsibility centre. The 2022-23 budget for the COG, in combination with the Differentiation Envelope, represents \$87.8 million, which is consistent with the total COG/ Differentiation Envelope received in 2020-21 and the amount expected to be received in 2021-22.

Special Purpose Operating Grant Envelope

There is also a third major component of the MCU operating grants, the Special Purpose Operating Grant Envelope, which represents funding by which the government is able to address system priorities, such as initiatives to support Indigenous learners and students with disabilities. For the purposes of the 2022-23 budget, this envelope includes a number of MCU-funded grants, as detailed in Figure 50.

Figure 50

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Special Purpose Operating Grant Envelope			
Covid Relief Grant			7,915
Grant in Lieu of Municipal Taxation	1,087	1,087	1,120
Access Fund for Students with Disabilities	702	686	646
Indigenous Student Success Fund	336	336	336
Credit Transfer Grant	256	220	220
Access and Inclusion Program	234	166	132
Mental Health Support Grant	139	138	138
Mental Health Workers Grant	100	100	100
Other MCU special purpose grants	307	338	534
Total Special Purpose Operating Grant Envelope	3,161	3,071	11,141



- **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 change with enrolment. The 2022-23 tax payments are budgeted to be \$1.25 million (\$1.28 million in 2021-22) and the grant is budgeted to be \$1.09 million (\$1.09 million in 2021-22); therefore, \$0.16 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 2022-23 is budgeted to be \$0.70 million (\$0.69 million in 2021-22). 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 2022-23 budget for this funding is \$0.34 million (\$0.34 million in 2021-22), which is reported in Aboriginal Student Services.
- **Credit Transfer Grant:** The MCU funds support for post-secondary education transfer mobility initiatives. The 2022-23 budget for this funding is \$0.26 million (\$0.22 million in 2021-22), 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 postsecondary education. The 2022-23 budget for this funding is \$0.23 million (\$0.17 million in 2021-22), 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 2022-23 budget for this funding is \$0.14 million (\$0.14 million in 2021- 22) and \$0.10 million (\$0.10 million in 2021-22), respectively. Both are reported in Student Wellness and Accessibility.
- **Covid Relief Grant:** In 2020-21 the MCU provided a one-time COVID Relief grant of \$7.9 million. This grant is reported in the University Global responsibility centre.
- Also included in the Special Purpose Operating Grant Envelope are the following: Disabilities Interpreters' Grant, First Generation Bursary funding and the Women's Safety Grant (2022-23 and 2021-22). The revenue related to these grants is shown as part of Student Wellness and Accessibility, the Scholarship, Bursaries and Fellowships responsibility centre, and Human Rights and Equity.

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 \$1.93 million in 2022-23 (\$1.75 million in 2021-22) and is reported in the University Global responsibility centre.

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)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Other MCU and specific-purpose grants			
Nursing Grant	4,518	2,644	2,798
Research Support Fund	2,279	2,093	2,218
Facilities Renewal Program Funds	2,953	2,950	2,953
Other specific-purpose grants	818	911	1,574
Other MCU and specific purpose grants	10,568	8,598	9,543

Nursing Grant

Prior to 2022-23, the Nursing Grant has been separately funded through the college system. Brock received its grant through Loyalist College and was paid on a slip-year basis (based on enrolment in the prior year). In Feb. 2020, the Ontario government announced that colleges and universities are permitted to offer Bachelor of Nursing programs on a stand-alone basis. As such, the Brock-Loyalist Collaborative Nursing program will be dissolved. The MCU communicated in Oct. 2021 that the policy is cost and enrolment-neutral and the total current enrolment of 540 full-time equivalents (FTEs) will be split evenly between Loyalist College and Brock, meaning each institution will receive an allocation of 270 FTEs. While uncertainty still exists on how the funding for nursing students will occur next year and going forward, for the purposes of the 2022-23 budget, it was assumed 540 FTEs will be funded resulting in a grant of \$4.52 million (\$2.64 million in 2021-22). 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 \$2.28 million for 2022-23 (\$2.09 in 2021-22), which 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 funding also includes top-up funding, which is distributed based on an institutions' enrolment. The formula also includes a floor so that no institution receives less than 0.5 per cent of the total university sector allocation. During 2020-21, the MCU announced that the funding amount for Brock University would increase \$1.49 million to \$2.95 million for both 2020-21 and 2021-22 funding allocations. Communication related to 2022-23 had not been received at the time of budget preparation, as such, the budget for 2022-23 is consistent with prior years at \$2.95 million. The grant revenue related to the Facilities Renewal Program funds is reported in the Capital responsibility centre. The specific projects the Facilities Renewal Project Funds are being used for are detailed as part of the capital and related project budget, starting on page 75.

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 \$0.58 million in 2022-23 and Queen Elizabeth II program in the amount of \$0.08 million in 2022-23. These two grants and their offsetting scholarship expenses are included in the Scholarships, Bursaries and Fellowships responsibility centre.
  - Bursaries for Students with Disabilities Grant (MCU) and in 2020-21 and 2021-22 the Niagara Community Foundation Grant, the Ontario Women's Health Scholars 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, Co-op, Career and Experiential Education and Graduate Student Funding, 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 the operating costs of those units that received the service. Internal chargeback revenue is budgeted to be \$11.95 million in 2022-23 (\$8.64 million in 2021-22) and includes the following:

- Charges for utilities from the Utilities, Taxes and Insurance responsibility centre, mainly to Residence Services, of \$1.72 million (\$1.71 million in 2021-22).
- Charges for printing and binding of \$0.78 million (\$0.71 million in 2021-22) and stationery of \$0.15 million (\$0.21 million in 2021-22) from Printing and Digital Services.
- Facilities Management charges for services, including salary, custodial and maintenance chargebacks of \$0.68 million (\$0.68 million in 2021-22).
- Information Technology Services charges of \$0.39 million (\$0.38 million in 2021-22), mainly to Residence Services.
- Campus Store charges for goods purchased by units within the University of \$0.15 million (\$0.15 million in 2021-22).
- Campus Security chargebacks of \$0.12 million (\$0.12 million in 2021-22), mainly to Residence Services.
- Parking Services chargebacks of \$0.06 million (\$0.06 million in 2021-22).
- Faculty of Mathematics and Science chargebacks for Machine and Electronic Shop and Mass Spectrometer/ Nuclear Magnetic Resonance charges of \$0.06 million (\$0.06 million in 2021-22).

Also included in internal chargebacks are interdepartmental transfers of funds to support operations. Included in the 2022-23 budgeted internal chargebacks are the following:

- Funding of the Ancillary Services and Residence portion of the capital budget in the amount of \$4.0 million (\$4.0 million in 2021-22). See page 75 for details of the capital budget.
- Funding from Ancillary Services and Residence to support the financing of the 2020 Bond Debenture in the amount of \$3.2 million. See page 38 for details of the debt financing.
- Additional inter-departmental transfers include several 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 \$11.98 million in 2022-23 (\$7.46 in 2021-22) and includes the following:

- Endowment funding supporting scholarships, bursaries, and fellowships of \$2.65 million (\$2.52 million in 2021- 22), this revenue is offset by inter-fund expenses for the same amount. For further information on this transfer, see page 83.
- Transfers from Government of Canada, Canada Research Chairs' grants to fund a portion of the chair holders' salaries of \$0.63 million (\$0.83 million in 2021-22), shown in the Faculty of Social Sciences, the Faculty of Mathematics and Science and the Faculty of Applied Health Sciences.
- Transfers from the capital project reserve of \$0.61 million (\$0.77 million in 2021-22) to support positions in various units including Information Technology Services and Facilities Management.
- Transfers from strategic funds of \$6.82 million (\$1.14 million in 2021-22).
  - Included in these transfers are \$5.31 million (\$0.83 in 2021-22) from the President, Provost, Vice-President, Research and Associate Vice-President, Development Strategic Initiative Funds to support various initiatives within the University, including \$2.18 million to support Engineering, \$1.50 million to support Professional and Continuing Studies, \$0.49 million to support the Research Enterprise, \$0.33 million to support Development and Alumni Relations, \$0.09 million to the Scholarships, Bursaries and Fellowships unit to support Brock Horizon Scholarships and various other small amounts to support other strategic initiatives in the University.
  - Also included in these strategic fund transfers are \$1.51 million (\$0.31 in 2021-22) from the Dean's Strategic Funds to support ongoing operations in the Faculty of Applied Heath Sciences (\$0.50 million), the Faculty of Mathematics and Science (\$0.69 million) and the Faculty of Social Sciences (\$0.32 million).
- Spending allocations from Marilyn I. Walker School of Fine and Performing Arts Endowment Fund of \$0.53 million (\$0.49 million in 2021-22), shown in the Faculty of Humanities.

- Transfers from operating projects of \$0.49 million (\$0.35 million in 2021-22) to support operations in the Faculty of Applied Health Sciences, the Faculty of Humanities, the Faculty of Mathematics and Science, and the Research Enterprise.
- Transfer from the contingency reserve of \$1.21 million in 2021-22.

Other revenue

Other revenue represents revenue from ancillary operations, including residence fees, investment income, sales and services, and asset sale revenue, and represents 16 per cent of total revenue (13 per cent in 2021-22). As detailed in Figure 52, other revenue is budgeted to be \$62.18 million, an increase of \$13.77 million over the 2021-22 budget and \$37.86 million over 2021-22 actuals.

Figure 52

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Residence fees	23,881	18,895	3,376
Other ancillary revenue	14,238	12,283	5,898
<b>Total ancillary revenue</b>	<b>38,119</b>	<b>31,178</b>	<b>9,274</b>
Investment income	1,884	1,866	2,469
Sales and services	14,239	12,716	12,576
Asset sale revenue	7,934	2,646	
<b>Total other revenue</b>	<b>62,176</b>	<b>48,406</b>	<b>24,319</b>

Ancillary revenue

Total ancillary revenue budgeted in 2022-23 is \$38.12 million. This budget represents a significant rebound in both residence fees and other ancillary revenue as compared to actual results in 2020-21, representing an increase of \$28.85 million, and an increase over the 2021-22 budget of \$6.94 million. This recovery is mainly the result of students and other members of the Brock community returning to campus. Residence fees are budgeted to be \$23.88 million in 2022-23, resulting from a budgeted occupancy rate of 94.4 per cent as compared to the 75 per cent occupancy budgeted in 2021-22. Other ancillary revenue growth over the 2021-22 budget of \$1.96 million was experienced across all ancillary units. There remains risk to this budget should public health restrictions return because of negative developments from the global pandemic.

Investment income

The 2022-23 budgeted investment income includes the interest the University receives on short-term investments of \$1.50 million (\$1.50 million in 2021-22). Also included is the investment income on the Mawer balanced fund investments of \$0.38 million (\$0.37 million in 2021-22). 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 and the 2020 \$125-million debenture (i.e. sinking funds) 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; 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 and student printing fees.

Asset sale revenue

The asset sale revenue relates to the sale of the Hamilton campus. The Hamilton campus was sold in August 2020, with a portion of the proceeds being recognized as imputed interest revenue as a result of the leaseback arrangement with the buyer. In 2022-23, \$7.93 million (\$0.80 million in 2021-22) of the proceeds of sale, along with \$0.07 million (\$0.20 million in 2021-22) of imputed interest, is being recognized and is equally offset by an allocation of \$8.0 million to the strategic fund to be used to support certain strategic priorities, including a potential Burlington campus. This is reported in the University Global responsibility centre.

Figure 53

Personnel group <sup>(1)</sup> (\$000s)	2022-23 Budget			2021-22 Budget			2020-21 Actual Total personnel costs
	Salary/Wage	Benefits	Total personnel costs	Salary/Wage	Benefits	Total personnel costs	
Faculty and Professional Librarians	96,628	21,480	118,108	94,023	20,647	114,670	106,533
Admin/Professional	51,762	13,975	65,737	47,656	13,381	61,037	54,667
OSSTF	7,986	2,513	10,499	7,857	2,538	10,395	9,498
CUPE 1295 FT	7,154	2,474	9,628	6,964	2,513	9,477	8,641
SAC	6,693	1,438	8,131	5,715	1,134	6,849	6,846
Other ongoing personnel	779	218	997	655	201	856	1,295
<b>Total ongoing personnel</b>	<b>171,002</b>	<b>42,098</b>	<b>213,100</b>	<b>162,870</b>	<b>40,414</b>	<b>203,284</b>	<b>187,480</b>
CUPE 4207 – Unit 1	15,282	1,742	17,024	14,398	1,642	16,040	16,392
Other temporary personnel	14,625	1,081	15,706	13,474	963	14,437	10,785
<b>Total temporary personnel</b>	<b>29,907</b>	<b>2,823</b>	<b>32,730</b>	<b>27,872</b>	<b>2,605</b>	<b>30,477</b>	<b>27,177</b>
<b>Total personnel</b>	<b>200,909</b>	<b>44,921</b>	<b>245,830</b>	<b>190,742</b>	<b>43,019</b>	<b>233,761</b>	<b>214,657</b>

1) **Faculty and Professional Librarians** – BUFA members, Associate Deans, Associate Vice-Presidents of Research and Associate Librarian; **Admin/Professional** – ongoing administrative/professional and exempt staff; **OSSTF** – support and technical staff; **CUPE 1295 FT** – full-time maintenance, trades and custodial staff; **SAC** – Senior Administrative Council; **Other ongoing** – CUPE 4207-2, CUPE 4207-3 and IATSE; **CUPE 4207 – Unit 1** – instructors, teaching assistants, lab demonstrators, course co-ordinators and marker/graders; **Other temporary** – all other part-time teaching and non-teaching positions, Faculty overloads and stipend transfers.

## Operating cost assumptions

### Personnel costs

Personnel costs include salaries/wages, benefits and pension costs and represent 63 per cent of the total budgeted costs. Personnel costs are budgeted to be \$245.8 million, an increase of \$12.07 million from the 2021-22 budget and \$31.17 million from 2020-21 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 2022-23 budget is 1,691.3, which represents an increase from the 2021-22 budget of 76.7 FTEs. The increase represents investments in a number of areas of the University, including Student Wellness and Accessibility, Professional and Continuing Studies, and Nursing in the Faculty of Applied Health Sciences. 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 starting on page 35 of this report.

Figures 54 and 55 detail personnel costs for part-time teaching by Faculty and by personnel group. 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<sup>(1)</sup>

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Faculty of Applied Health Sciences	4,312	3,971	4,241
Goodman School of Business	3,135	3,557	3,966
Faculty of Education	4,913	4,832	4,731
Faculty of Humanities	3,398	3,098	3,241
Faculty of Mathematics and Science	2,802	2,952	2,953
Faculty of Social Sciences	5,693	5,457	6,078
<b>Total</b>	<b>24,253</b>	<b>23,867</b>	<b>25,210</b>

(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.

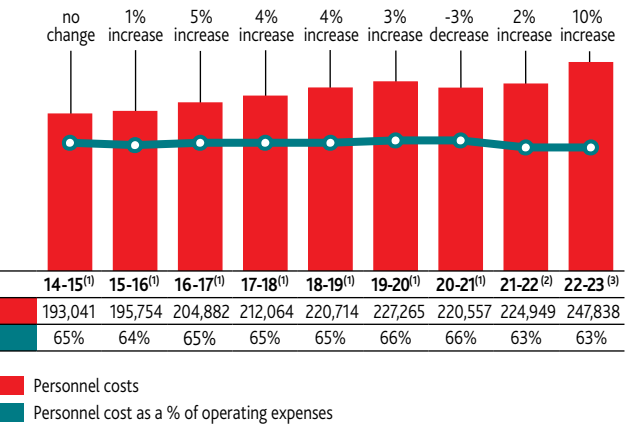
Figure 55: Part-time teaching by personnel group<sup>(1)</sup>

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
CUPE 4207 – Unit 1	16,718	16,039	17,327
Non-union instructors	5,258	5,279	5,023
BUFA overload	2,628	2,732	3,015
CUPE 4207 – Unit 3	109	106	106
Stipend transfers	(460)	(289)	(261)
<b>Total</b>	<b>24,253</b>	<b>23,867</b>	<b>25,210</b>

(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 2014-15.

Figure 56: 2014-15 and 2022-23 NFPS personnel costs (\$000s)



(1) Represents figures prepared in accordance with Canadian accounting standards for not-for-profit organizations (2014-15 to 2020-21, 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.

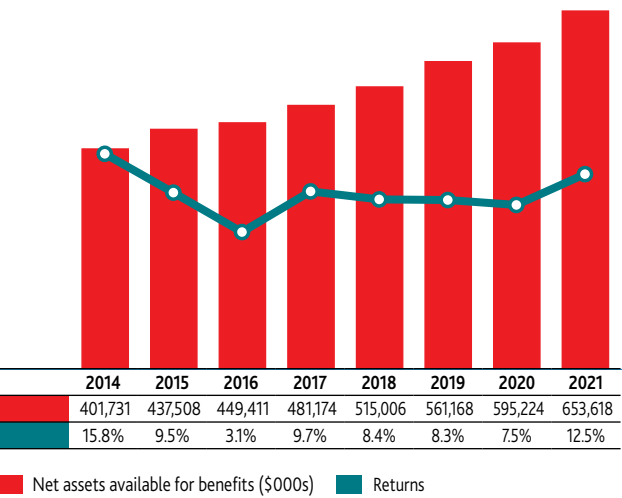
### Pension

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 as illustrated in Figure 57. Every three years, the financial health of the plan is recalculated through an actuarial valuation. The actuarial valuation on the pension plan was recently updated as at Jan. 1, 2020, indicating the plan was 98 per cent funded on a going-concern basis (96 per cent as at July 1, 2017) and 106 per cent on a solvency basis (105 per cent as at July 1, 2017). The going concern deficit improved from \$17.9 million in 2017 to \$12.7 million in 2020 mainly due to strong investment returns, offset by new legislation to fund a provision for adverse deviation (Pfad), which is a requirement for all single employer sponsored pension plans. This requirement to fund a Pfad is not applicable for jointly sponsored pension plans. The university sector has launched a jointly sponsored pension plan (JSPP) with Guelph, Queens, the University of Toronto, and Trent, which recently joined. The University Pension Plan (UPP) became operational Jan. 1, 2020. The UPP is now close to opening up to new entrants. Administration is continuing



to monitor developments of the UPP and other pension plan managers, such as the College of Applied Arts and Technology (CAAT) Pension Plan. Our focus for 2022-23 will also encompass analyzing opportunities to enhance Environmental, Social and Governance (ESG) factors relevant to Pension and Endowment Fund investments.

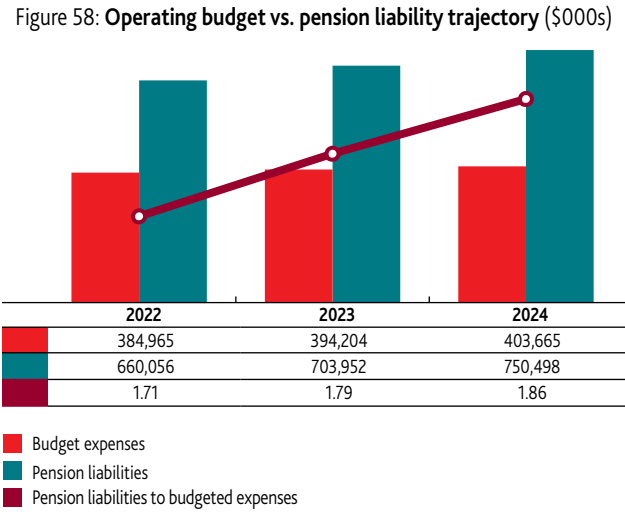
Figure 57: Pension Plan as of June 30 pension year end (\$000s)



The Brock University Pension Plan returns exceeded the required six per cent rate of return over the last three years to drive an improved funded position. This resulted in a \$0.4 million annual savings in pension plan payments that are required to amortize the going concern deficit. Increased diversification of plan assets into infrastructure and real estate assets over the past three years have contributed to the strong investment performance. Overall, employee annual contributions into the pension plan represent \$8.0 million and Brock's annual contributions represent \$16.0 million. Brock currently funds the pension at a 2.0:1.0 ratio employer to employee.

Administration now annually performs test valuations with Mercer (Plan actuary) to test budget sensitivities as recommended by the Financial Services Regulatory Authority of Ontario. As part of the University’s fiduciary responsibility to manage the Pension Plan, an off-cycle funding test was performed as of July 1, 2021. The going-concern deficit has deteriorated to \$20.7 million deficit primarily due to a 0.25 per cent decrease in the discount rate. Pension cost will continue to rise in the future and grow at a faster pace than the University’s operating budget as the costs are tied to salary increases which grow on average faster than the overall budget of the University. Using the Mercer projections for pension liabilities and standard inflation on budgeted expenses, Figure 58 shows that over time the size of the pension liabilities grow at a faster rate in comparison to Brock’s operating budget. Salient to the growth in pension costs is the pension stabilization reserve funding of \$1.59 million established from 2017-18 year end surplus which remains uncommitted. This reserve is budgeted to remain restricted for future pension stabilization as needed.

Additional information on the pension plan may be found at [brocku.ca/about/university-financials/#auditedpension-statements](https://brocku.ca/about/university-financials/#auditedpension-statements)



Post-retirement benefits

Brock University’s non-pension post-retirement benefits liability as at April 30, 2021 was \$30.5 million. Figure 59 describes the nature of these future obligations.

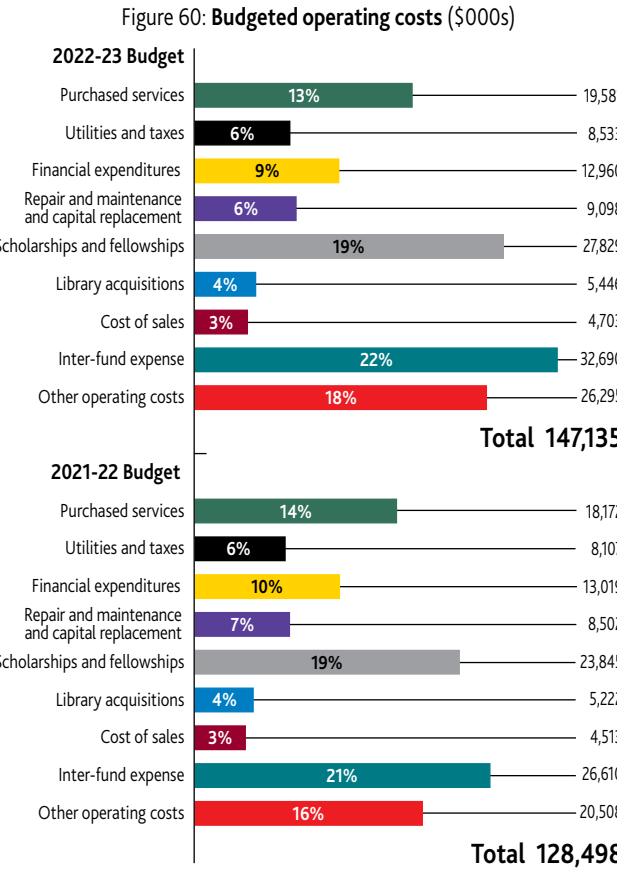
Figure 59

Employee future benefits (as at April 30, 2021)	(\$000s)
Retiree benefits	3,907
Health-care spending account	18,818
Retirement allowance benefits	1,278
Sick leave	288
Disability	6,210
Total	30,501

Brock has traditionally had a pay-as-you-go model to fund immediate requirements. For example, in 2021-22, Brock paid \$0.31 million related to BUFA’s health-care spending account as of February 2022. As time goes on, continuation of this practice would impact Brock’s financial sustainability. This would occur as more people retire 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 and do not become an unfunded burden on future budget plans. For these reasons, starting in 2014-15, \$0.9 million was reserved annually to begin setting aside assets for this obligation. As of Feb. 2022, this fund has \$6.6 million invested representing \$4.5 million invested capital and \$2.1 million investment income. While the annual contribution of \$0.9 million was removed from the budget in 2019-20 as a mitigation target and remains excluded in the 2022-23 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 37 per cent of the total budgeted expenditures of the University (35 per cent in 2021-22). Operating costs increased \$18.6 million over the 2021-22 budget and \$45.7 million over 2020-21 actual. Operating costs have been segregated into nine categories. See Figure 60 for a breakdown by category.



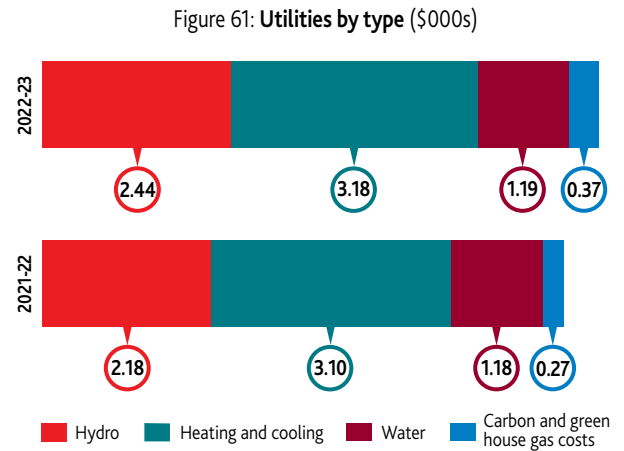
Purchased services

Budgeted purchased services for 2022-23 are \$19.6 million (\$18.2 million in 2021-22). 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 versus 2021-22 is mainly due to an increase in contracted services related to student recruitment fees as international enrolment is forecast to increase, as well as foodservice and custodial contracted services as operations on campus

return to pre-pandemic levels. Other specific examples of purchased services in the budget include security services; the payment to the First Ontario Performing Arts Centre; 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 phone charges.

Utilities and taxes

Budgeted utilities and taxes for 2022-23 are \$8.5 million, (\$8.1 million in 2021-22). Utilities include the cost of heating and cooling, hydro, water and carbon and greenhouse gas costs of \$7.18 million (\$6.73 million in 2021-22). The majority of the University’s utilities expenses, \$6.27 million (\$6.17 million in 2021-22), are reported in the Utilities, Taxes and Insurance responsibility centre. In addition, utility expenses of \$0.91 million (\$0.56 million in 2021-22) are directly reported in specific units, the majority of which is reported in Residence Services as well as Heritage Plaza and the Canada Summer Games Consortium. See Figure 61 for a breakdown of the net utilities costs by type. Utilities and taxes also includes \$1.35 million (\$1.37 million in 2021-22) related to municipal tax, of which the majority is reported in the Utilities, Taxes and Insurance responsibility centre. See page 30 for further discussion on property taxes and the offsetting Grant in Lieu of Municipal Taxation.



Financial expenditures

Budgeted financial expenditures for 2022-23 are \$13.0 million (\$13.0 million in 2021-22). The University’s external debt principal payments of \$2.49 million (\$2.09 million in 2021-22) and interest payments of \$10.03 million (\$10.54 million in 2021-22) are included as part of financial expenditures. Figure 62 details the breakdown by the unit where these costs funded. Note: the \$3.2 million of 2020 bond interest funded by Ancillary and Residence in 2022-23 is reported as an inter-departmental chargeback to the Financing unit. All other debt payments are reported directly in the units detailed in Figure 62. 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 \$0.43 million (\$0.40 million in 2021-22), which are reported in units throughout the University.

Figure 62

(\$000s)	2022-23 Budget		
	Financing unit	Ancillary and Residence	Total
2005 Bond – interest	2,137	2,483	4,620
2020 Bond – interest	571	3,220	3,791
Loan renewal – interest	335		335
Loan renewal – principal	997		997
Scotia loan – interest	359		359
RLCHBRC <sup>(1)</sup> – interest	245		245
RLCHBRC <sup>(1)</sup> – principal	231		231
Residence – interest		685	685
Residence – principal		1,264	1,264
<b>Total interest and principal payments</b>	<b>4,875</b>	<b>7,652</b>	<b>12,527</b>

(1) Roy and Lois Cairns Health and Bioscience Research Complex

Repairs and maintenance and capital replacement

Repairs and maintenance and capital replacement costs of \$9.1 million (\$8.5 million in 2021-22) include \$4.73 million (\$4.20 million in 2021-22) of costs related to repairs and maintenance of devices, buildings and grounds and their related supplies. Also included are \$4.37 million (\$4.30 million in 2021-22) 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 and not as part of repairs and maintenance and capital replacement costs.

Scholarships and student awards

Total budgeted scholarships, fellowships, bursaries and student awards were \$27.8 million (\$23.8 million in 2021-22). This increase reflects Brock’s continued commitment to supporting students. Undergraduate entrance scholarship funding, financial need bursaries and other student awards are budgeted to be \$17.04 million in 2022-23 (\$14.03 million in 2021-22) of which \$12.4 million (\$9.4 million in 2021-22) relates to the Brock Scholars program (both entrance and renewal awards). The increase in these awards is a result of significant grade inflation from secondary schools resulting in a greater proportion of students becoming eligible for the program and an increase in the proportion of students achieving higher averages, which results in more students achieving the higher dollar value awards. Included in the undergraduate student awards are \$1.28 million (\$1.28 million in 2021-22) of employee benefit student tuition waivers.

Graduate student scholarships and fellowships are budgeted to be \$10.78 million (\$9.82 million in 2021-22). The increase in graduate student funding is aligned with the Fiscal Framework as well as additional commitments to graduate students affected by the pandemic. Included in the graduate student awards are \$0.19 million (\$0.19 million in 2021-22) of employee benefit student tuition waivers.

Figure 63

(\$000s)	2022-23 Budget	
	SBF responsibility centre	Other units
Undergraduate scholarships, bursaries and student awards	15,496	265
Undergraduate tuition waivers	1,283	
Graduate fellowships and student awards	10,399	192
Graduate tuition waivers	194	
<b>Total</b>	<b>27,372</b>	<b>457</b>

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.

Note: The funding budget also includes the endowment allocated spend related to scholarships and fellowships of \$2.65 million for 2022-23 – \$2.05 million undergraduate and \$0.60 million graduate (\$2.52 million in 2021-22 – \$1.95 million undergraduate and \$0.57 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 \$5.4 million in 2022-23 (\$5.2 million in 2021-22) 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. The increase in the budget is consistent with the targets set out in the Fiscal Framework as well as new resources for Engineering.

Cost of sales

Cost of sales of \$4.7 million in 2022-23 (\$4.5 million in 2021-22) represent the cost of purchasing the items for resale by Ancillary Operations mainly related to the Campus Store. The increase is consistent with the budgeted ancillary revenue.

Inter-fund expense

Budgeted inter-fund expenses for 2022-23 are \$32.7 million (\$26.6 million in 2021-22). Inter-fund expenses represent transfers from the operating budget to other funds within the University, usually representing internally restricted reserves. The 2022-23 budget includes many significant contributions to internally restricted reserves, as detailed below:

- Funding related to the capital and related project budget of \$14.81 million (\$14.80 million in 2021-22) 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 \$1.85 million (\$1.93 million in 2021-22) from the Faculties, the Library and other units for professional expense reimbursements (PER) and \$1.15 million (\$0.68 in 2021-22) from the Research Enterprise to Faculty start-up accounts.
- Transfers of \$2.65 million (\$2.52 million in 2021-22) to the endowment fund for scholarships (this is offset by inter-fund revenue from the endowment fund).

- Transfers from the Financing responsibility centre of \$1.94 million (\$1.85 million in 2021-22) to an internally restricted reserve to support the Zone expansion project and the 2020 bond debenture. For more information, refer to the 'Financing' snapshot section of this report on page 70.
- Transfers of \$1.56 million (\$1.49 million 2021-22) from the Research Enterprise to the research with no external obligation fund for funding of several important research initiatives, including VPR Research Excellence programs, CCOVI, the Match of Minds program and the Chancellor’s Chair.
- Transfers of \$0.39 million (\$0.51 million in 2021-22) from the teaching Faculties to operating project accounts and internally restricted research funds with no external obligations.
- Transfer of \$8.0 million (\$1.0 in 2021-22) from University Global to the strategic initiative funds related to the proceeds from the sale of the Hamilton campus.

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 the 2022-23 budget is \$3.9 million (\$1.8 million in 2021-22) of uncommitted strategic/discretionary funds, representing one per cent of the budgeted revenue (one half of a per cent in 2021-22).

# Responsibility budget 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 externally funded 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 2021-22, there have been a number of changes to units across the University. Reclassifications were made to the 2021-22 budget as reported in the 2021-22 Budget Report in both budget dollars and FTEs for comparison purposes to the 2022-23 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)	2022-23 Budget			2021-22 Budget			Difference of "Net" amounts	Page ref.
	Revenue	Personnel costs	Non-personnel costs	Net	Revenue	Personnel costs	Non-personnel costs	Net
<b>Teaching Faculties</b>								
Faculty of Applied Health Sciences	637	(26,995)	(892)	(27,250)	176	(25,090)	(893)	(25,807)
Goodman School of Business	1,372	(28,825)	(2,947)	(30,400)	936	(27,904)	(2,965)	(29,933)
Faculty of Education	1,771	(18,953)	(616)	(17,798)	1,858	(18,596)	(953)	(17,691)
Faculty of Humanities	593	(22,854)	(827)	(23,088)	587	(23,076)	(769)	(23,258)
Faculty of Mathematics and Science	2,638	(24,116)	(1,022)	(22,500)	875	(23,385)	(941)	(23,451)
Faculty of Social Sciences	644	(39,296)	(1,031)	(39,683)	321	(38,161)	(1,099)	(38,939)
<b>Total Teaching Faculties</b>	<b>7,655</b>	<b>(161,039)</b>	<b>(7,335)</b>	<b>(160,719)</b>	<b>4,753</b>	<b>(156,212)</b>	<b>(7,620)</b>	<b>(159,079)</b>
<b>Academic Support</b>								
<b>Student Specific</b>								
Office of the Registrar	2,464	(5,811)	(3,185)	(6,532)	2,225	(5,735)	(2,453)	(5,963)
Student Wellness and Accessibility	3,017	(4,072)	(1,400)	(2,455)	3,089	(3,511)	(1,244)	(1,666)
Student Life and Success	666	(1,810)	(373)	(1,517)	604	(1,748)	(268)	(1,412)
Brock International Services	106	(1,381)	(194)	(1,469)	194	(1,467)	(331)	(1,604)
Aboriginal Student Services	369	(336)	(33)	-	369	(342)	(31)	(4)
Co-op, Career and Experiential Education	2,419	(3,911)	(388)	(1,880)	2,289	(3,778)	(440)	(1,929)
Brock Sports and Recreation	6,647	(5,440)	(2,761)	(1,554)	6,189	(4,921)	(2,538)	(1,270)
<b>Total Student Specific</b>	<b>15,688</b>	<b>(22,761)</b>	<b>(8,334)</b>	<b>(15,407)</b>	<b>14,959</b>	<b>(21,502)</b>	<b>(7,305)</b>	<b>(13,848)</b>
<b>Ancillary</b>								
Ancillary Operations	14,184	(2,810)	(8,846)	2,528	12,437	(2,851)	(7,845)	1,741
Residence Services	24,158	(4,477)	(18,284)	1,397	19,087	(3,478)	(14,950)	659
<b>Total Ancillary</b>	<b>38,342</b>	<b>(7,287)</b>	<b>(27,130)</b>	<b>3,925</b>	<b>31,524</b>	<b>(6,329)</b>	<b>(22,795)</b>	<b>2,400</b>

Figure 64 continued

(\$000s)	2022-23 Budget			2021-22 Budget			Difference of "Net" amounts	Page ref.
	Revenue	Personnel costs	Non-personnel costs	Net	Revenue	Personnel costs	Non-personnel costs	Net
<b>Shared Services</b>								
Senior Academic and Administration Team <sup>(1)</sup>					120	(4,166)	(694)	(4,740)
Information Technology Services	723	(6,874)	(1,929)	(8,080)	772	(6,690)	(1,981)	(7,899)
Financial Services	589	(3,003)	(749)	(3,163)	444	(3,031)	(725)	(3,312)
Human Resources	374	(3,837)	(752)	(4,215)	206	(3,638)	(753)	(4,185)
University Marketing and Communications	1,080	(1,634)	(1,529)	(2,083)	1,086	(1,626)	(1,662)	(2,202)
Development and Alumni Relations	914	(1,711)	(394)	(1,191)	859	(1,542)	(465)	(1,148)
Human Rights and Equity Services	765	(1,188)	(453)	(876)	573	(969)	(840)	(1,236)
University Secretariat		(515)	(8)	(523)		(820)	(47)	(867)
Office of Government and Community Engagements		(737)	(52)	(789)		(568)	(52)	(620)
Institutional Analysis and Planning		(523)	(13)	(536)		(361)	(18)	(379)
Internal Audit and University Risk Management		(524)	(32)	(556)		(391)	(7)	(398)
Legal Counsel		(691)	(21)	(712)				-
<b>Total Shared Services</b>	<b>4,445</b>	<b>(25,607)</b>	<b>(6,627)</b>	<b>(27,789)</b>	<b>4,060</b>	<b>(23,802)</b>	<b>(7,244)</b>	<b>(26,986)</b>
<b>Space</b>								
Facilities Management	1,677	(12,315)	(4,310)	(14,948)	1,103	(12,374)	(3,617)	(14,888)
Campus Security Services	150	(1,587)	(998)	(2,435)	154	(1,582)	(1,075)	(2,503)
Campus Development and Community Agreements	693	(88)	(3,013)	(2,408)	554	(71)	(2,609)	(2,126)
Utilities, Taxes and Insurance	3,048		(9,873)	(6,825)	3,051		(10,360)	(7,309)
Financing	5,156		(10,101)	(4,945)	1,833		(11,123)	(9,290)
<b>Total Space</b>	<b>10,724</b>	<b>(13,990)</b>	<b>(28,295)</b>	<b>(31,561)</b>	<b>6,695</b>	<b>(14,027)</b>	<b>(28,784)</b>	<b>(36,116)</b>
<b>Global</b>								
Scholarships, Bursaries and Fellowships	3,550		(30,023)	(26,473)	3,504		(26,018)	(22,514)
Capital	6,976		(14,815)	(7,839)	8,554		(14,795)	(6,241)
University Global	295,395	(2,483)	(14,013)	278,899	280,035	(910)	(4,837)	274,288
<b>Total Global</b>	<b>305,921</b>	<b>(2,483)</b>	<b>(58,851)</b>	<b>244,587</b>	<b>292,093</b>	<b>(910)</b>	<b>(45,650)</b>	<b>245,533</b>
<b>Total University</b>	<b>389,962</b>	<b>(245,830)</b>	<b>(147,135)</b>	<b>(3,003)</b>	<b>358,780</b>	<b>(233,761)</b>	<b>(128,498)</b>	<b>(3,479)</b>

<sup>(1)</sup> Includes the following: the offices of the President; the Provost and Vice-President, Academic; the Vice-President, Research; the Vice-President, Administration; the Vice-Provost and Associate Vice-President, Academic; the Vice-Provost, Teaching and Learning; the Associate Vice-President, Students; 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



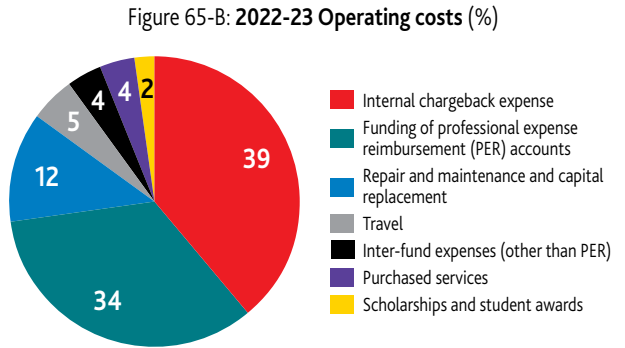
Faculty of Applied Health Sciences

Applied Health Sciences supports the priorities of the Institutional Strategic Plan: We deliver and develop high-quality undergraduate, graduate and 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, new program development and student/faculty recruitment and support, which fosters inclusivity, accessibility, reconciliation and decolonization. For more information on the FAHS, visit [brocku.ca/applied-health-sciences](http://brocku.ca/applied-health-sciences)

Note: Revenue includes \$0.09 million (\$0.14 million in 2021-22) 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)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	637	176	168
Personnel costs	(26,995) 96.8%	(25,090) 96.6%	(23,144) 97.4%
Operating costs	(892) 3.2%	(893) 3.4%	(618) 2.6%
Total costs	(27,887) 100%	(25,983) 100%	(23,762) 100%
Net	(27,250)	(25,807)	(23,594)
FTE – faculty <sup>(1)</sup>	95.6	90.0	
FTE – LTA/ILTA faculty <sup>(1)</sup>	9.3	9.3	
FTE – staff <sup>(2)</sup>	43.9	34.2	



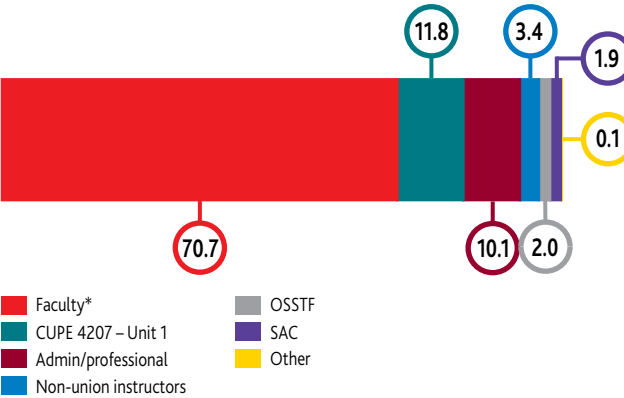
(1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one 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

	2022-23 Budget	2021-22 Actual	2020-21 Actual	2019-20 Actual
Undergraduate average class size				
Overall		75.0	86.7	76.3
Year 1		155.9	160.5	177.5
Year 2		96.1	112.2	108.1
Year 3		70.7	83.7	66.2
Year 4		44.6	49.2	41.1
Headcount by major <sup>(3)</sup>	4,622	4,429	4,412	4,168
FTE by major <sup>(4)</sup>				
Undergraduate		4,035	3,979	3,815
Graduate		289	306	242

Source: Institutional Analysis

Figure 65-D: 2022-23 Budget personnel costs (including benefits) (%)



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



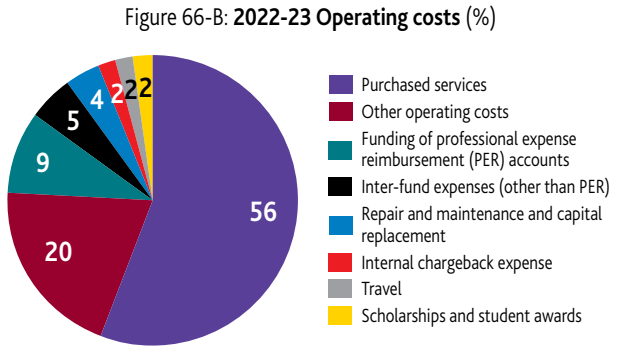
Goodman School of Business

The Goodman School of Business budget supports efforts toward continuous improvement and expanding impact to fulfil not only Goodman, but also Brock's Institutional Strategic Plan while continuing to work to address gaps identified through the Business School Impact System (BSIS). A key finding of the report is that Goodman contributes \$380 million to the Niagara economy through direct, indirect and induced annual contributions. Our push toward continuous improvement has resulted in the re-accreditation of our MBA-CPA program through CPA Ontario and international recognition and accreditation of our Bachelor of Business Administration International Double Degree from the European Foundation for Management Development (EFMD). In addition, we continue to serve our community with professional development, venture development, consulting services and the bi-weekly Business Breathers webinar series through Goodman Group, one of the services the BSIS report repeatedly praised for its impact on the community. Goodman holds an annual Business Matters panel discussion series, with recent topics focusing on Equity, Diversity and Inclusion, and Sustainability. While working with the Office of the Acting Vice-Provost of Indigenous Engagement, Goodman established the annual Indigenous Leader Speaker Series to coincide with National Indigenous Peoples Day. Visit [brocku.ca/goodman](http://brocku.ca/goodman)

Note: Revenue includes \$0.32 million (\$0.36 million in 2021-22) of program revenue related to Goodman's professional and executive programs. See Figure 66-B for a breakdown of operating expenses by type. Starting in 2021-22, International student program (ISP) revenue is reported in the University Global responsibility centre. ISP revenue of \$11.3 million was included as part of Goodman's 2020-21 Actuals.

Figure 66-A

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	1,372	936	11,891
Personnel costs	(28,825) 90.7%	(27,904) 90.4%	(27,698) 92.6%
Operating costs	(2,947) 9.3%	(2,965) 9.6%	(2,227) 7.4%
Total costs	(31,772) 100%	(30,869) 100%	(29,925) 100%
Net	(30,400)	(29,933)	(18,034)
FTE – faculty <sup>(1)</sup>	82.2	80.0	
FTE – LTA/ILTA faculty <sup>(1)</sup>	14.0	14.0	
FTE – staff <sup>(2)</sup>	44.6	41.0	



(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 one 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.

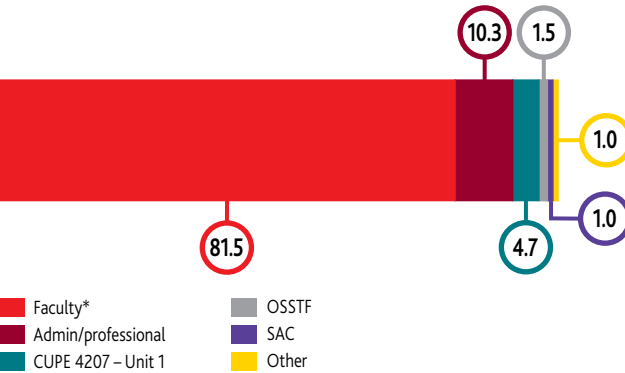


Figure 66-C

	2022-23 Budget	2021-22 Actual	2020-21 Actual	2019-20 Actual
Undergraduate average class size				
Overall		45.5	50.0	49.7
Year 1		59.4	59.9	62.9
Year 2		55.8	64.1	61.0
Year 3		38.9	41.4	41.7
Year 4		32.8	35.7	34.1
Headcount by major <sup>(3)</sup>	3,455	3,368	3,415	3,593
FTE by major <sup>(4)</sup>				
Undergraduate		3,017	3,089	3,195
Graduate		601	615	644

Source: Institutional Analysis

Figure 66-D: 2022-23 Budget personnel costs (including benefits) (%)



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



## Faculty of Education

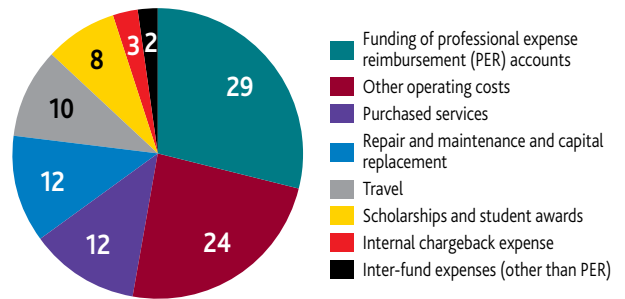
The Faculty of Education (FOE) is a leader in the delivery of academic programs related to learning and teaching across the lifespan. Our academic programs, scholarship and creative activities, and service are recognized for their excellence and career orientation. Our Indigenous Education programs, currently Brock's only Indigenous programs, support the educational and professional formation of teachers for remote communities and university education pathways for Indigenous adults in communities across Ontario. Our outstanding Teacher Education programs respond to the needs of Ontario's boards of education, including in the much-needed fields of technological education. Adult Education and Early Childhood Education (ECE) are Brock leaders as fully online programs, which create opportunities for adults and professionals to complete a university degree while maintaining employment and family responsibilities. The Early Childhood Education (ECE) program is a degree completion pathway for ECE educators in Ontario and internationally. Our graduate (MEd, PhD) programs provide rigorous academic and professional education for teachers and school, university, college, community and industry leaders. Visit [brocku.ca/education](https://brocku.ca/education)

Note: Revenue includes \$1.49 million (\$1.66 million in 2021-22) of student fees related to Continuing Teacher Education and Adult Education. See Figure 67-B for a breakdown of operating expenses by type. Starting in 2021-22 International student program (ISP) revenue is reported in the University Global responsibility centre. ISP revenue of \$0.53 million was included as part of FOE's 2020-21 Actuals.

Figure 67-A

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	1,771	1,858	2,211
Personnel costs	(18,953) 96.9%	(18,596) 95.1%	(17,245) 96.9%
Operating costs	(616) 3.1%	(953) 4.9%	(546) 3.1%
Total costs	(19,569) 100%	(19,549) 100%	(17,791) 100%
Net	(17,798)	(17,691)	(15,580)
FTE – faculty <sup>(1)</sup>	46.7	44.4	
FTE – LTA/ILTA faculty <sup>(1)</sup>	11.5	12.5	
FTE – staff <sup>(2)</sup>	40.0	39.6	

Figure 67-B: 2022-23 Operating costs (%)



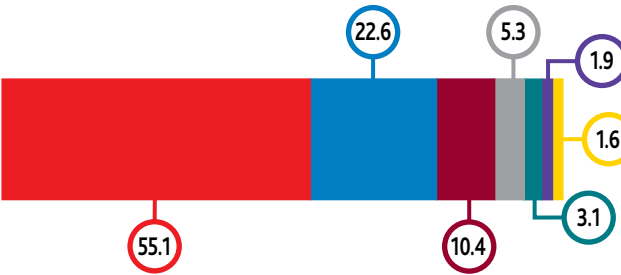
(1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one 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

	2022-23 Budget	2021-22 Actual	2020-21 Actual	2019-20 Actual
Undergraduate average class size				
Overall		49.4	45.6	42.6
Year 1		55.7	79.2	106.5
Year 2		29.4	28.2	30.3
Year 3		60.2	44.2	38.6
Year 4		49.5	48.0	39.0
Headcount by major <sup>(3)</sup>	1,959	1,895	1,920	1,772
FTE by major <sup>(4)</sup>				
Undergraduate		1,701	1,599	1,383
Graduate		162	168	244

Source: Institutional Analysis

Figure 67-D: 2022-23 Budget personnel costs (including benefits) (%)



Faculty\*  
CUPE 4207 – Unit 1  
Admin/professional  
OSSTF  
SAC  
Other

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



## Faculty of Humanities

The world has changed utterly in the past few years, and those changes have been most apparent in their impact on the lives and spirits of individual human beings. That's where the Humanities come in. Our researchers and creative practitioners examine the cultural, historical, and intellectual frameworks of the world and the human experience, and have significant impact both locally and internationally. We work on figuring out what really happened or is happening, how we can know, and what we can do about it.

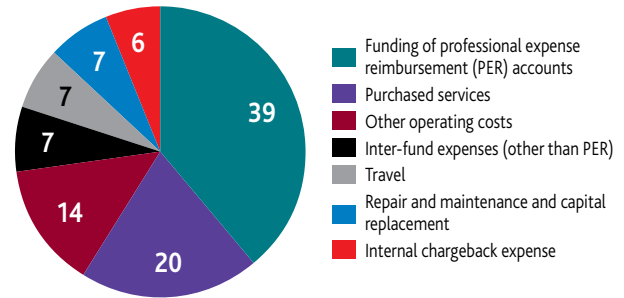
We are the very embodiment of the Institutional Strategic Plan: our students have an experience unparalleled in Ontario universities, both in the classroom and beyond, as they engage with the world and consider how to improve it. We enhance the life of our community through creative performances, exhibits and intellectual events; and we actively pursue inclusion and accessibility through our teaching, research, creative activity and service. Along the way, as well, we help inoculate against "Fake News" and extremism by fostering a respect for rigour and truth in our teaching, scholarship and creative activity. Visit [brocku.ca/humanities/](https://brocku.ca/humanities/)

Note: Revenue includes \$0.53 million (\$0.49 million in 2021-22) of spending allocations from the Marilyn I. Walker School of Fine and Performing Arts Endowment Fund . The 2021-22 budget included \$0.08 million of funding related to Canada Research Chairs (shown as inter-fund revenue). See Figure 68-B for a breakdown of operating expenses by type.

Figure 68-A

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	593	587	546
Personnel costs	(22,854) 96.5%	(23,076) 96.8%	(22,319) 97.0%
Operating costs	(827) 3.5%	(769) 3.2%	(684) 3.0%
Total costs	(23,681) 100%	(23,845) 100%	(23,003) 100%
Net	(23,088)	(23,258)	(22,457)
FTE – faculty <sup>(1)</sup>	89.9	93.3	
FTE – LTA/ILTA faculty <sup>(1)</sup>	2.2	3.5	
FTE – staff <sup>(2)</sup>	29.9	30.1	

Figure 68-B: 2022-23 Operating costs (%)



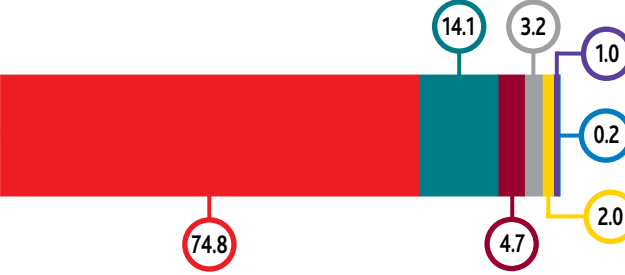
(1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one 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

	2022-23 Budget	2021-22 Actual	2020-21 Actual	2019-20 Actual
Undergraduate average class size				
Overall		32.3	32.8	33.2
Year 1		67.3	63.9	69.0
Year 2		31.4	32.7	31.8
Year 3		19.2	19.3	18.4
Year 4		10.4	11.3	9.7
Headcount by major <sup>(3)</sup>	1,957	1,914	1,885	1,879
FTE by major <sup>(4)</sup>				
Undergraduate		1,717	1,688	1,667
Graduate		60	60	57

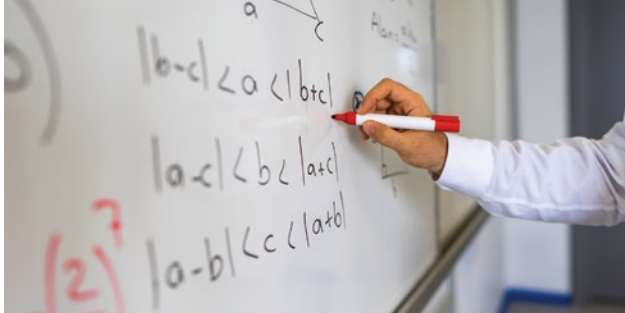
Source: Institutional Analysis

Figure 68-D: 2022-23 Budget personnel costs (including benefits) (%)



Faculty\*  
CUPE 4207 – Unit 1  
Admin/professional  
OSSTF  
SAC  
Other

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



Faculty of Mathematics and Science

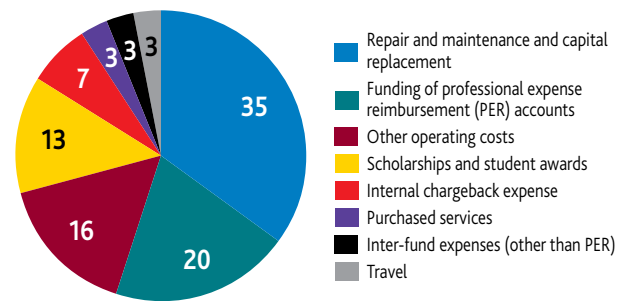
The Faculty of Mathematics and Science (FMS) develops and delivers programs (many with a co-op option) and courses to provide knowledge and hands-on experiences that serve as a strong foundation for its students. FMS aligns to the Institutional Strategic Plan in many ways, including by having a culture that focuses on multidisciplinary and transdisciplinary approaches (as seen in Neuroscience, Biotechnology, etc.); being a leader in bringing in funding from a wide range of sources to support research infrastructure and capacity; and having researchers' work in a wide range of areas with local and global impact, ranging from pharmaceutical development to grape and wine innovation. FMS also supports Indigenous students through the Indigenous Entrance Awards created through the FMS Dean Strategic Discretionary Fund. In total, 15 students can now access award funding totaling \$0.11 million. FMS is also home to the Yousef Haj-Ahmad Department of Engineering. Brock is one of only three universities in Canada to offer Integrated Engineering, an approach to engineering education tailor-made to address emerging needs and challenges in the engineering field. Visit [brocku.ca/mathematics-science](https://brocku.ca/mathematics-science)

Note: Revenue includes \$1.56 million (\$0.35 million in 2021-22) of funding from strategic funds for Engineering and \$0.23 million (\$0.30 million in 2021-22) funding related to Canada Research Chairs (shown as inter-fund revenue). See Figure 69-B for a breakdown of operating expenses by type. Starting in 2021-22, International student program (ISP) revenue is reported in the University Global responsibility centre. ISP revenue of \$0.18 million was included as part of FMS' 2020-21 Actuals.

Figure 69-A

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	2,638	875	603
Personnel costs	(24,116) 95.9%	(23,385) 96.1%	(20,905) 95.9%
Operating costs	(1,022) 4.1%	(941) 3.9%	(887) 4.1%
Total costs	(25,138) 100%	(24,326) 100%	(21,792) 100%
Net	(22,500)	(23,451)	(21,189)
FTE – faculty <sup>(1)</sup>	79.5	73.4	
FTE – LTA/ILTA faculty <sup>(1)</sup>	4.3	4.0	
FTE – staff <sup>(2)</sup>	51.3	51.2	

Figure 69-B: 2022-23 Operating costs (%)



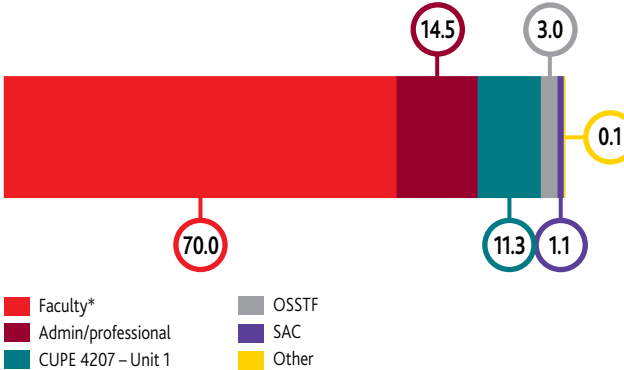
(1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one 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

	2022-23 Budget	2021-22 Actual	2020-21 Actual	2019-20 Actual
Undergraduate average class size				
Overall		83.9	94.9	102.9
Year 1		220.9	243.6	272.8
Year 2		47.7	58.0	54.0
Year 3		32.8	33.9	32.3
Year 4		20.8	24.2	17.3
Headcount by major <sup>(3)</sup>	2,521	2,420	2,449	2,474
FTE by major <sup>(4)</sup>				
Undergraduate		2,107	2,174	2,110
Graduate		177	163	192

Source: Institutional Analysis

Figure 69-D: 2022-23 Budget personnel costs (including benefits) (%)



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

Faculty of Social Sciences

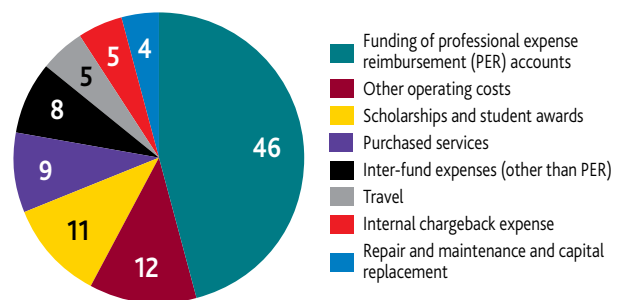
Brock's largest Faculty offers cutting-edge programs and diverse experiential learning opportunities, providing students with opportunities to push boundaries while developing the tools required to succeed in an ever-changing world. Home to both new and emerging fields of study, including environmental 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. Visit [brocku.ca/social-sciences/](https://brocku.ca/social-sciences/)

Note: Revenue includes \$0.31 million (\$0.31 million in 2021-22) 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)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	644	321	405
Personnel costs	(39,296) 97.4%	(38,161) 97.2%	(37,717) 97.5%
Operating costs	(1,031) 2.6%	(1,099) 2.8%	(958) 2.5%
Total costs	(40,327) 100%	(39,260) 100%	(38,675) 100%
Net	(39,683)	(38,939)	(38,270)
OG FTE – faculty <sup>(1)</sup>	154.9	153.3	
FTE – LTA/ILTA faculty <sup>(1)</sup>	10.3	10.8	
OG FTE – staff <sup>(2)</sup>	43.5	41.1	

Figure 70-B: 2022-23 Operating costs (%)



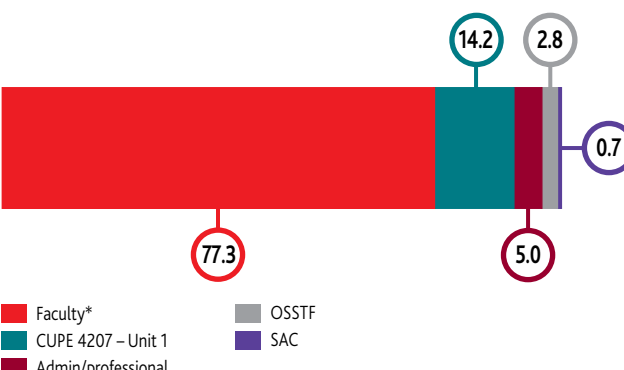
(1) Full-time equivalent (FTE) faculty/librarians represents Brock University Faculty Association (BUFA) probationary and tenured faculty and Associate Deans (both filled and unfilled positions). LTA/ILTA represents BUFA limited-term and instructional limited-term faculty appointments. Faculty on sabbatical are represented as one 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

	2022-23 Budget	2021-22 Actual	2020-21 Actual	2019-20 Actual
Undergraduate average class size				
Overall		73.1	75.3	77.7
Year 1		233.6	226.4	254.6
Year 2		98.3	105.2	98.6
Year 3		49.7	49.9	50.9
Year 4		21.4	21.2	21.6
Headcount by major <sup>(3)</sup>	5,487	5,362	5,543	5,827
FTE by major <sup>(4)</sup>				
Undergraduate		4,599	4,828	4,897
Graduate		409	412	404

Source: Institutional Analysis

Figure 70-D: 2022-23 Budget personnel costs (including benefits) (%)



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

# Academic support

## Faculty of Graduate Studies

Figure 71

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	460	361	531
Personnel costs	(1,730) 90.6%	(1,415) 89.8%	(1,388) 90.7%
Operating costs	(180) 9.4%	(160) 10.2%	(142) 9.3%
Total costs	(1,910) 100%	(1,575) 100%	(1,530) 100%
Net	(1,450)	(1,214)	(999)
FTE – faculty <sup>(1)</sup>	1.0	1.0	
FTE – staff <sup>(2)</sup>	16.6	14.0	

(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 one 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 52 graduate programs embrace contemporary issues, highlighting and pushing the boundaries of current thought, ongoing progress, and future developments across and between disciplines. The Faculty of Graduate Studies (the Faculty) has a critical role in meeting the Institutional Strategic Plan’s goal to build research capacity across the University, thereby positioning Brock as a key comprehensive university for the 21st century.

The Faculty is the centralized administrative and academic entity for the University’s graduate programs and therefore operate across all Faculties and is intimately involved in integrative recruitment and retention efforts for both undergraduate and graduate levels. The Faculty aligns 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, the Faculty hopes 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](https://brocku.ca/graduate-studies)

Note: Revenue includes \$0.42 million (\$0.35 million in 2021-22) from the Ontario University Application Centre.

## Library

Figure 72

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	126	181	303
Personnel costs	(5,363) 47.7%	(5,369) 48.5%	(4,966) 47.4%
Operating costs	(5,871) 52.3%	(5,692) 51.5%	(5,521) 52.6%
Total costs	(11,234) 100%	(11,061) 100%	(10,487) 100%
Net	(11,108)	(10,880)	(10,184)
FTE – faculty <sup>(1)</sup>	19.0	18.5	
FTE – LTA/ILTA faculty <sup>(1)</sup>	-	1.0	
FTE – staff <sup>(2)</sup>	30.1	28.8	

(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 one 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 Makerspace in the newly built Rankin Family Pavilion. The Library comprises six departments and a staff of 49, of whom 19 are professional librarians. The Brock Library’s strategic plan has four strategic pillars highlighting student success; the research lifecycle; community engagement; and strengthening capacity. For more information, visit [brocku.ca/library](https://brocku.ca/library)

Note: Operating costs include \$5.45 million of library acquisitions (\$5.22 million in 2021-22), \$0.12 million of this is offset by strategic funding revenue to support Engineering acquisitions.

## Research Enterprise

Figure 73-A

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	3,977	2,760	2,686
Personnel costs	(2,797) 42.6%	(2,271) 43.0%	(1,942) 30.4%
Operating costs	(3,776) 57.4%	(3,016) 57.0%	(4,446) 69.6%
Total costs	(6,573) 100%	(5,287) 100%	(6,388) 100%
Net*	(2,596)	(2,527)	(3,702)
FTE – staff <sup>(1)</sup>	29.3	26.1	

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

The Research Enterprise includes the Office of Research Services (ORS), Animal Care Services, the Office of Research Ethics, the Brock LINC innovation and entrepreneurship hub, and funding for transdisciplinary research and activities, including the Cool Climate Oenology and Viticulture Institute (CCOVI). (Note: Costs related to the Office of the Vice-President, Research are included in the Senior Academic and Administration Team responsibility centre.)

The Research Enterprise supports Brock’s strategic priority of advancing research capacity across the University. The offices continuously strive to enhance service to researchers and the broader community by identifying opportunities for improving process efficiencies and reducing timelines. The 2022-23 budget includes measures to improve operations through personnel and software advancements. The Research Enterprise units are 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.

ORS staff assist researchers in crafting grant proposals, administer contracts and funding, and provide support for commercialization and intellectual property management. A major portion of the ORS budget is devoted to internal funding for research activities. The Office of Research Ethics (ORE) supports research involving humans and Animal Care Services supports research involving animals. For information about these offices, visit [brocku.ca/research](https://brocku.ca/research).

\* 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.

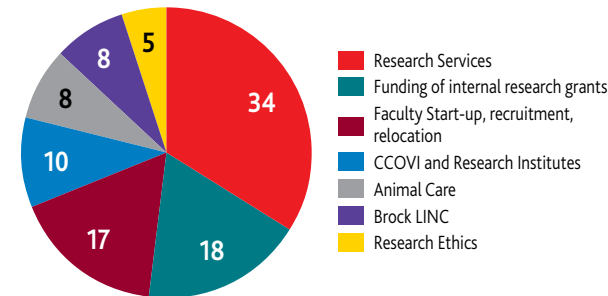
The Brock LINC aims to foster a culture of creativity and innovation, grow entrepreneurship, and support research innovation and capacity at the University. Programs and services support users through the innovation journey. For more information, visit [brocku.ca/linc/](https://brocku.ca/linc/)

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 about CCOVI, visit [brocku.ca/ccovi](https://brocku.ca/ccovi)

Brock continues to support several other transdisciplinary research institutes: Brock–Niagara Validation, Prototyping and Manufacturing Institute (VPMI); Canada–Caribbean Institute; Institute for Lifespan Development Research; Niagara Community Observatory; and Social Justice Research Institute. Find out more at [brocku.ca/research-at-brock/institutes-and-centres/](https://brocku.ca/research-at-brock/institutes-and-centres/)

Funding in the 2022-23 budget includes \$2.28 million of grant revenue related to the Research Support Fund (\$2.09 million in 2021-22). Operating costs include \$0.60 million of funding for VPR Research Excellence support (\$0.65 million in 2021-22), \$1.15 million of funding for start-up funds and related costs for new faculty members and librarians (\$0.68 million in 2021-22), and \$0.65 million of funding for CCOVI and the transdisciplinary research institutes (\$0.66 million in 2021-22).

Figure 73-B: 2022-23 total costs by cost centre (%)



Centre for Pedagogical Innovation

Figure 74

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	68	25	152
Personnel costs	(939) 96.4%	(910) 95.6%	(933) 80.0%
Operating costs	(35) 3.6%	(42) 4.4%	(233) 20.0%
Total costs	(974) 100%	(952) 100%	(1,166) 100%
Net	(906)	(927)	(1,014)
FTE – staff <sup>(1)</sup>	11.0	11.0	

(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 2022-23 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/](https://brocku.ca/pedagogical-innovation/)

Professional and Continuing Studies and ESL

Figure 75-A

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	2,556	1,369	1,218
Personnel costs	(1,834) 72.3%	(1,014) 84.2%	(1,329) 91.5%
Operating costs	(701) 27.7%	(190) 15.8%	(123) 8.5%
Total costs	(2,535) 100%	(1,204) 100%	(1,452) 100%
Net	21	165	(234)
FTE – staff <sup>(1)</sup>	16.0	10.5	

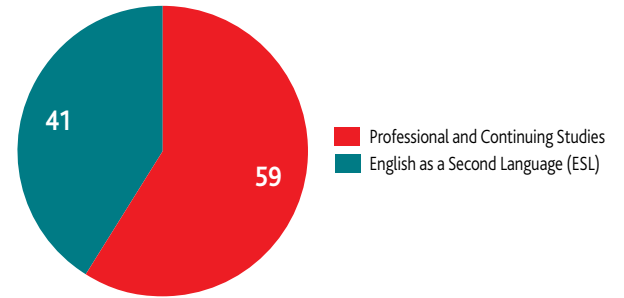
(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).

For the purpose of this report, the Professional and Continuing Studies and ESL unit is comprised of Professional and Continuing Studies (PCS) and English as a Second Language (ESL) Services. PCS supports one of the Institutional Strategic Plan’s goals of ‘Expanding Brock’s lifelong learning opportunities for our students and members of the community.’ This includes flexible and inclusive courses and program delivery formats, expanding and formalizing responsibilities for lifelong learning such as part-time degree offerings and professional development opportunities, and creating initiatives that further skills for working professionals (micro credentialing) and offer learning opportunities for older adults. For information about PCS, visit [brocku.ca/continuing-education](https://brocku.ca/continuing-education)

ESL supports the Institutional Strategic Plan and Brock’s goals for internationalization. ESL Services is a path for international students and those with English as an Additional Language (EAL) to gain essential language skills, which facilitates their successful participation in Brock’s undergraduate programs. For information on ESL Services, visit [brocku.ca/esl-services](https://brocku.ca/esl-services)

Note: Included in revenue is \$1.5 million of strategic funding to offset the start-up costs of PCS.

Figure 75-B: 2022-23 total costs by cost centre (%)



Student specific

Office of the Registrar

Figure 76-A

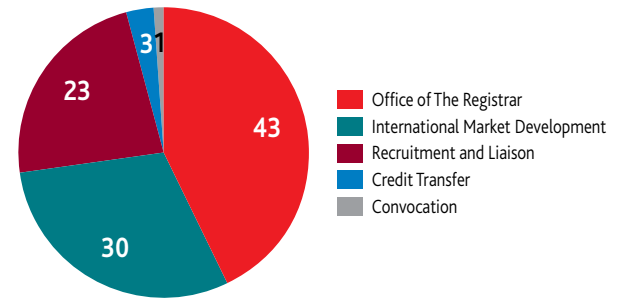
(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	2,464	2,225	2,671
Personnel costs	(5,811) 64.6%	(5,735) 70.0%	(5,103) 70.4%
Operating costs	(3,185) 35.4%	(2,453) 30.0%	(2,146) 29.6%
Total costs	(8,996) 100%	(8,188) 100%	(7,249) 100%
Net	(6,532)	(5,963)	(4,578)
FTE – staff <sup>(1)</sup>	72.4	71.0	

(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 enrolment services that include national and international recruitment, admissions, front-line services (Brock Central), registration, curriculum management support, maintenance and enhancement of the student information system, examinations and scheduling, grade reporting, degree audit, student transfers and articulation agreements, and Convocation. It issues official academic documents 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](https://brocku.ca/registrar)

Note: Revenue includes \$1.45 million (\$1.28 million in 2021-22) from the Ontario Universities’ Application Centre and \$0.26 million (\$0.22 million in 2021-22) in grant revenue related to the Credit Transfer Institutional Grant. Operating costs include \$0.11 million of capital replacement and repairs and maintenance costs (\$0.18 million in 2021-22) as well as \$1.53 million (\$1.11 million in 2021-22) of contracted services mainly related to international student recruitment commissions.

Figure 76-B: 2022-23 total costs by cost centre (%)





# Student Wellness and Accessibility

Figure 77-A

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	3,017	3,089	2,879
Personnel costs	(4,072) 74.4%	(3,511) 73.8%	(3,212) 71.9%
Operating costs	(1,400) 25.6%	(1,244) 26.2%	(1,254) 28.1%
Total costs	(5,472) 100%	(4,755) 100%	(4,466) 100%
Net	(2,455)	(1,666)	(1,587)
FTE – staff <sup>(1)</sup>	46.2	36.9	

(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, Health Promotion, 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](https://brocku.ca/health-wellness-accessibility)

Student Health Services offers a diverse range of health-care services. Primary care is available to students at the main campus in two locations – Campus Pharmacy and Harrison Hall, as well as Marilyn I. Walker School of Fine and Performing Arts and the Hamilton campus; services include physical exams, sexual and reproductive health, first aid for injuries, mental health, wellness counselling, injections, prescriptions, COVID vaccinations and referrals to other health professionals and services.

Student Accessibility Services supports students with disabilities and 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.

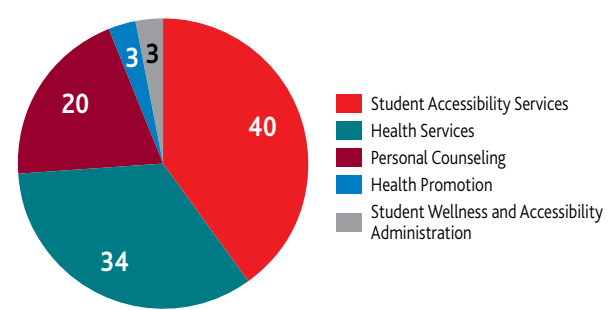


Personal Counselling Services offers students individual, group and crisis counselling. These services are provided by professional therapists employed by Brock as well as contracted through a purchase of services agreement with LifeWorks (formerly Morneau Shepell), Canadian Mental Health Association 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 \$1.15 million (\$1.09 million in 2021-22) of student ancillary fees and \$1.04 million (\$1.28 million in 2021-22) of grant revenue related to a number of MCU grants, including the Access Fund for Students with Disabilities. Operating costs include \$1.21 million (\$1.06 million in 2021-22) of professional fees and contracted services, including physicians and counselling services.

Figure 77-B: 2022-23 total costs by cost centre (%)



# Student Life and Success

Figure 78-A

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	666	604	366
Personnel costs	(1,810) 82.9%	(1,748) 86.7%	(1,649) 92.8%
Operating costs	(373) 17.1%	(268) 13.3%	(128) 7.2%
Total costs	(2,183) 100%	(2,016) 100%	(1,777) 100%
Net	(1,517)	(1,412)	(1,411)
FTE – staff <sup>(1)</sup>	18.0	18.4	

(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 department 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.

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.

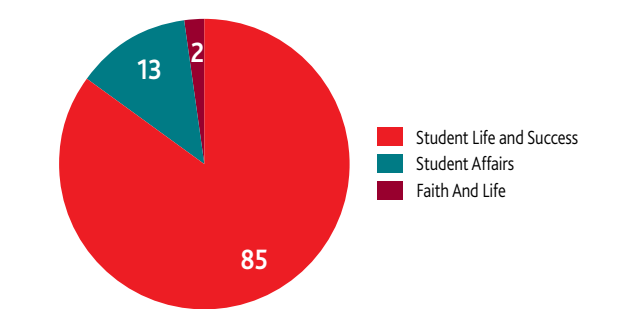
A-Z Learning Services helps Brock students with a broad range of academic challenges as they transition to and progress through their university life. Workshops and drop-in services are available throughout the year to help students with time management, note-taking, writing, math and science, exam preparation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

Faith and Life provides opportunities for friendship, education, spiritual counselling and personal growth.

For more information, visit [brocku.ca/student-life-success](https://brocku.ca/student-life-success)

Note: Revenue includes \$0.23 million (\$0.17 million in 2021-22) of grant revenue related to the Ontario Post-Secondary Access and Inclusion Program and \$0.33 million (\$0.32 million in 2021-22) of program fee revenue as part of services offered.

Figure 78-B: 2022-23 total costs by cost centre (%)



Brock International Services

Figure 79-A

(\$000s)	2022-23 Budget		2021-22 Budget		2020-21 Actual	
Revenue	106		194		175	
Personnel costs	(1,381)	87.7%	(1,467)	81.6%	(1,039)	77.1%
Operating costs	(194)	12.3%	(331)	18.4%	(309)	22.9%
Total costs	(1,575)	100%	(1,798)	100%	(1,348)	100%
Net	(1,469)		(1,604)		(1,173)	
FTE – staff <sup>(1)</sup>	15.0		15.6			

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

Brock International Services supports the Institutional Strategic Plan through the facilitation of strategic global partnerships and support services for Brock students and scholars.

Brock International Services is responsible for:

- Provision of programs, activities and services that support student well-being, success, career transition, settlement, and immigration that are specifically tailored to the needs of the international student community
- Developing partnerships and agreements that increase Brock’s global reach and engagement
- Increasing access to global learning opportunities for students and scholars through exchange, mobility programs and international co-operation
- Fostering a culture of inclusivity and community engagement

For more information on Brock International Student Services, visit [brocku.ca/international/international-services](https://brocku.ca/international/international-services)



Aboriginal Student Services

Figure 80

(\$000s)	2022-23 Budget		2021-22 Budget		2020-21 Actual	
Revenue	369		369		343	
Personnel costs	(336)	91.1%	(342)	91.7%	(254)	70.2%
Operating costs	(33)	8.9%	(31)	8.3%	(108)	29.8%
Total costs	(369)	100%	(373)	100%	(362)	100%
Net	-		(4)		(19)	
FTE – staff <sup>(1)</sup>	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](https://brocku.ca/aboriginal-student-services)

Note: Revenue includes \$0.34 million (\$0.34 million in 2021-22) of grant revenue related to the Indigenous Student Success Fund.



Co-op, Career and Experiential Education

Figure 81-A

(\$000s)	2022-23 Budget		2021-22 Budget		2020-21 Actual	
Revenue	2,419		2,289		3,027	
Personnel costs	(3,911)	91.0%	(3,778)	89.6%	(3,731)	81.6%
Operating costs	(388)	9.0%	(440)	10.4%	(844)	18.4%
Total costs	(4,299)	100%	(4,218)	100%	(4,575)	100%
Net	(1,880)		(1,929)		(1,548)	
FTE – staff <sup>(1)</sup>	44.6		41.9			

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

Co-op, Career and Experiential Education (CCEE) supports the Institutional Strategic Plan and Strategic Mandate Agreement with the Ontario government. CCEE is the overarching department for student and new graduate employment, 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](https://brocku.ca/ccee)

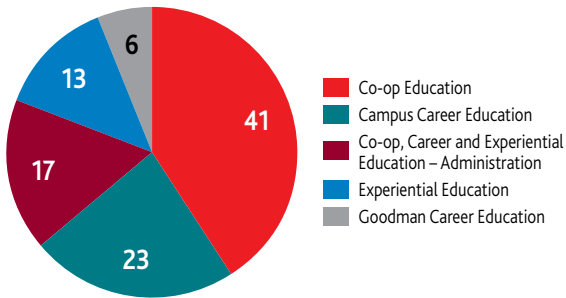
Co-operative Education offers a valuable opportunity for students to enhance their education by acquiring career-related work experience before graduation. Undergraduate and graduate students gain practical experience, develop a network of contacts and obtain a better understanding of careers in their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

Career Education offers career exploration and development information and resources to support students and alumni. In addition, 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.

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

Note: Revenue includes \$1.90 million (\$1.85 million in 2021-22) 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. Operating costs include \$0.15 million (\$0.15 million in 2021-22) of repairs and maintenance and capital replacement costs, mainly related computer software and licences.

Figure 81-B: 2022-23 total costs by cost centre (%)



Brock Sports and Recreation

Figure 82-A

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	6,647	6,189	2,912
Personnel costs	(5,440) 66.3%	(4,921) 66.0%	(3,362) 90.0%
Operating costs	(2,761) 33.7%	(2,538) 34.0%	(374) 10.0%
Total costs	(8,201) 100%	(7,459) 100%	(3,736) 100%
Net	(1,554)	(1,270)	(824)
FTE – staff <sup>(1)</sup>	38.9	36.1	

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

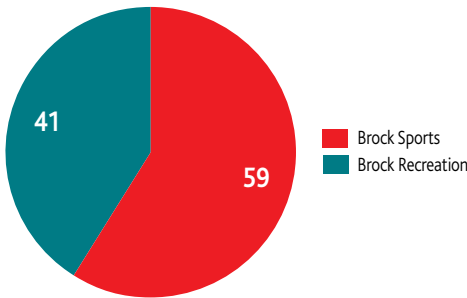
Brock Sports takes a leadership role and engages the community through sporting events and activities, tournaments, community partnerships, and the Badgers Sports Camp programs. Badgers men’s and women’s teams provide more than 900 students with the opportunity to participate in OUA and USPORTS competitions.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

Brock Recreation provides programming for students including a wide variety of intramural activities, group and individual fitness programs, aquatics, open recreation opportunities, certification courses and leadership courses. The department also provides community-based programming, including all levels of aquatic programs (learn to swim through competitive club swimming and

lifeguard training), camps and programming for children and youth, school-based programs and community adult memberships for aquatics and fitness. For information on programming, visit [brocku.ca/recreation](http://brocku.ca/recreation)

Note: Revenue includes \$3.62 million (\$3.42 million in 2021-22) of student ancillary fees and \$2.53 million (\$2.13 million in 2021-22) of sales and services revenue, including program/activity and instructional fees related to school-based programs, Youth University camps, aquatics programs, other youth and community-based programming and intramurals, Badgers men’s and women’s teams, and Badgers Sports Camp programs. Operating costs include \$0.51 million (\$0.32 million in 2021-22) of repairs and maintenance and capital replacement costs and \$0.42 (\$0.57 in 2021-22) of purchased services.

Figure 82-B: 2022-23 total costs by cost centre (%)



Ancillary

Ancillary Operations

Ancillary Services is comprised of Residence Services, Dining Services, Campus Store, Parking Services and Brock Card. Campus Development Services and Community Agreements, described on page 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.

The 2022-23 Fiscal Framework Update provided guidance for Ancillary operations to fully fund all capital improvements and additions, fund a deferred maintenance reserve and grow their surplus contribution towards the University budget by four per cent each year. The global pandemic has impacted the Ancillary operations more than any other area within the University from a financial perspective. Even as the pandemic continues, operations on campus have significantly resumed, allowing the budgeted Ancillary and Residence contribution in the 2022-23 to increase 22 per cent from the 2021-22 budget to \$3.93 million. This budget also includes funding of the debt related to the ancillary/residence student experience project of \$3.2 million. There remains risk to this budget should public health restrictions return because of negative developments from the global pandemic.

Campus Store

The Campus Store manages the retail environment on campus as the primary 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](http://campusstore.brocku.ca)

Note: Operating costs include \$4.67 million (\$4.49 million in 2021-22) of cost of sales.

Conference and Event Services

With an experienced team of conference and event co-ordinators, and facilities for every occasion, Brock Conference and Event Services delivers exceptional experiences one event at a time. Focused on the customer, conference co-ordinators simplify the event management process making Brock University the ideal place to facilitate knowledge exchange by hosting local, national and international symposia. For more information, visit [brocku.ca/conference-services/](http://brocku.ca/conference-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 ticket 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. For more information, visit [brocku.ca/parking-services/](http://brocku.ca/parking-services/)

Note: Included in internal chargeback expenses is a \$0.40 million (\$0.24 million in 2021-22) contribution to the capital and related projects budget and \$0.18 million (\$0.20 million in 2021-22) of funding 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. Dining Services is committed to providing seamless and comprehensive services and choices, while supporting a healthy and sustainable university environment

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 many other purposes, such as a campus recreation centre membership card, a transit card (when affixed with a current bus pass sticker), meal plan card, door access, and it is used to control access to specific areas/buildings on campus.



For more information, visit [brocku.ca/dining-services/](https://brocku.ca/dining-services/)

Note: Operating costs include \$0.11 million (\$0.72 million in 2021-22) of repairs and maintenance and capital replacement costs; \$0.11 million (\$0.16 million in 2021-22) of contracted services and professional fees, and \$0.18 million (\$0.25 million in 2021-22) of funding of debt payments related to the ancillary/residence student experience projects.

Figure 83

(\$000s)	Campus Store	Parking Services	Conference and Event Services	Dining Services and Brock Card	AVP Ancillary Services	Total Ancillary Operations
2022-23 Budget						
Revenue	6,615	3,729	697	3,143		14,184
Personnel costs	(882)	(467)	(361)	(413)	(687)	(2,810)
Operating costs*	(5,315)	(998)	(492)	(1,838)	(203)	(8,846)
Total costs	(6,197)	(1,465)	(853)	(2,251)	(890)	(11,656)
Net	418	2,264	(156)	892	(890)	2,528
2021-22 Budget						
Revenue	6,296	3,621		2,391	129	12,437
Personnel costs	(850)	(538)	(257)	(398)	(808)	(2,851)
Operating costs*	(5,050)	(849)	(46)	(1,656)	(244)	(7,845)
Total costs	(5,900)	(1,387)	(303)	(2,054)	(1,052)	(10,696)
Net	396	2,234	(303)	337	(923)	1,741
2020-21 Actual						
Revenue	5,597	295	(9)	91		5,974
Personnel costs	(758)	(268)	(329)	(323)	(813)	(2,491)
Operating costs*	(5,079)	(428)	(30)	(740)	(59)	(6,336)
Total costs	(5,837)	(696)	(359)	(1,063)	(872)	(8,827)
Net	(240)	(401)	(368)	(972)	(872)	(2,853)
OG FTE – Staff <sup>(1)</sup>						
Budget 2022-23	7.9	3.4	3.6	3.6	7.0	25.5
Budget 2021-22	8.4	4.1	2.8	4.0	8.0	27.3

(1) FTE – staff represents evaluated salaried staff positions and ongoing CUPE 1295 positions (both filled and unfilled).  
\* Included in operating costs is cost of sales (COS.) Operating costs do not include allocated costs such as lighting, security, etc.



Residence Services

Figure 84-A

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	24,158	19,087	3,708
Personnel costs	(4,477) 19.7%	(3,478) 18.9%	(2,232) 18.3%
Operating costs	(18,284) 80.3%	(14,950) 81.1%	(9,963) 81.7%
Total costs	(22,761) 100%	(18,428) 100%	(12,195) 100%
Net	1,397	659	(8,487)
FTE – staff <sup>(1)</sup>	43.6	33.7	

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

There are four semi-suite style residences, two townhouse complexes, one apartment style building and one traditional style residence. This includes the opening of our newest residence, Residence 8, which opened in January 2022. This six storey semi-suite building will accommodate 308 students, all in single rooms, as well as provide common lounges and study rooms throughout.

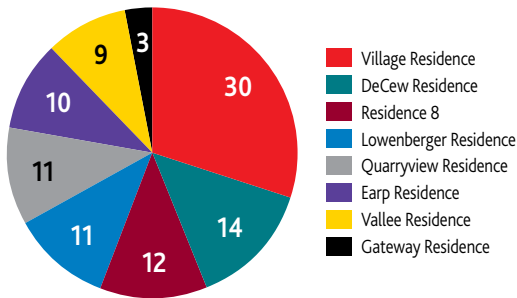
The traditional residence, DeCew, underwent significant renovations that were completed in spring 2021. The DeCew renewal project creates new community gathering places that will support the generation and mobilization of knowledge and a transformative student experience. Also, all bedrooms, washrooms and common lounges have been fully renovated.

The residence system at Brock will be able to accommodate almost 2,800 students, should we be at 100 per cent capacity. A reduced occupancy plan to 94 per cent has been budgeted for 2022-23, in case there is a reduction in demand due to concerns related to the COVID-19 pandemic. For more information, visit [brocku.ca/residence](https://brocku.ca/residence)



Note: Revenue includes \$23.79 million (\$18.89 million in 2021-22) of residence fees. Operating costs include \$2.18 million (\$2.00 million in 2021-22) of purchased services, mainly related to residence annual lease payments and contracted services; \$0.55 million (\$0.53 million in 2021-22) of direct utility costs and \$1.71 million (\$1.71 million in 2021-22) of utility costs charged back to Residences; \$4.43 million (\$4.43 million in 2021-22) of debt payments and \$1.48 million (\$1.11 million in 2021-22) 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 \$3.62 million (\$3.77 million in 2021-22) as well as a contribution to the financing of the 2020 bond of \$2.85 million.

Figure 84-B: 2022-23 total revenue by cost centre (%)



Shared services

Senior Academic and Administration Team

Figure 85

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue		120	23
Personnel costs	(4,370) 86.3%	(4,166) 85.7%	(3,823) 92.3%
Operating costs	(695) 13.7%	(694) 14.3%	(320) 7.7%
Total costs	(5,065) 100%	(4,860) 100%	(4,143) 100%
Net	(5,065)	(4,740)	(4,120)
FTE – staff <sup>(1)</sup>	24.6	22.8	

(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.

The Senior Academic and Administration Team, as defined in the 2022-23 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 Associate Vice-President, Students; the Vice-Provost, Indigenous Engagement; the Associate Vice-President, Advancement and External Relations; and the Vice-Provost, Teaching and Learning.

Information Technology Services

Figure 86-A

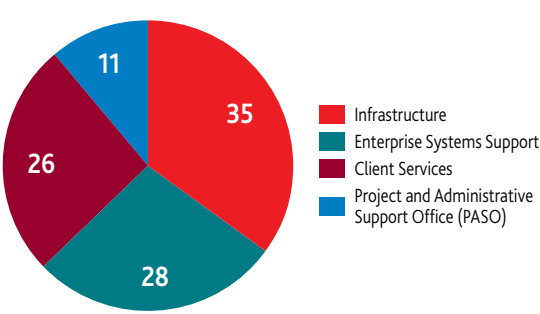
(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	723	772	434
Personnel costs	(6,874) 78.1%	(6,690) 77.2%	(5,578) 74.0%
Operating costs	(1,929) 21.9%	(1,981) 22.8%	(1,962) 26.0%
Total costs	(8,803) 100%	(8,671) 100%	(7,540) 100%
Net	(8,080)	(7,899)	(7,106)
FTE – staff <sup>(1)</sup>	67.9	65.9	

(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 five teams: Enterprise Solutions, Client Services, IT Infrastructure, the Security team and the Project and Administrative Support Office (PASO). For more information on ITS, visit [brocku.ca/information-technology](https://brocku.ca/information-technology)

Note: Revenue includes \$0.39 million (\$0.38 million 2021-22) of internal chargeback revenue related to the Residence Technology Fee. Operating costs include \$0.67 million (\$0.62 million in 2021-22) of purchased services, including internet services and \$1.11 million (\$1.17 million in 2021-22) of repairs and maintenance and capital replacement costs.

Figure 86-B: 2022-23 total costs by cost centre (%)



In addition to the budget reported in the ITS responsibility centre, Information Technology Services' capital projects are budgeted in the Capital responsibility centre. Details of these expenditures can be found starting on page 75.

Financial Services

Figure 87-A

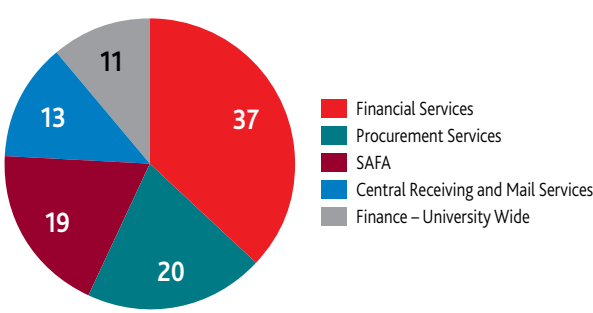
(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	589	444	479
Personnel costs	(3,003) 80.0%	(3,031) 80.7%	(2,999) 80.7%
Operating costs	(749) 20.0%	(725) 19.3%	(715) 19.3%
Total costs	(3,752) 100%	(3,756) 100%	(3,714) 100%
Net	(3,163)	(3,312)	(3,235)
FTE – staff <sup>(1)</sup>	34.6	35.4	

(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 documents 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](https://brocku.ca/finance)

Note: Operating costs include \$0.12 million (\$0.12 million in 2021-22) of financial expenditures, related to bank fees and service charges, and \$0.34 million (\$0.34 million in 2021-22) of audit fees and other professional fees and contracted services.

Figure 87-B: 2022-23 total costs by cost centre (%)



Human Resources

Figure 88

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	374	206	199
Personnel costs	(3,837) 83.6%	(3,638) 82.9%	(3,378) 87.0%
Operating costs	(752) 16.4%	(753) 17.1%	(504) 13.0%
Total costs	(4,589) 100%	(4,391) 100%	(3,882) 100%
Net	(4,215)	(4,185)	(3,683)
FTE – staff <sup>(1)</sup>	39.2	36.0	

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

The Human Resources (HR) Department develops strategy and creates and administers programs, policies and procedures to effectively manage the employee life cycle, to support the creation of a sustainable, high-performing organization. Through HR's main portfolios of 1) HR Advising, Talent and Systems, 2) Faculty & Staff Relations, 3) EDI Culture and Education, 4) Organizational Design, Development and Learning, 5) Health, Safety and Wellness, and 6) HR Administration (including Compensation, Benefits, Pension and Payroll), the HR team focuses on attracting, retaining and developing the key talent needed to execute against the institution's four strategic priorities. The newly created (2022) position of Director, EDI Culture and Education provides innovative leadership over the development and implementation of critical institutional initiatives to advance Brock's equity, diversity and inclusion goals. As well, HR will continue to play an important role in creating and supporting a safe, welcoming and effective organizational culture. To learn more about HR and how they support faculty and staff, visit [brocku.ca/human-resources](https://brocku.ca/human-resources).

Note: Operating costs include \$0.56 million (\$0.56 million in 2021-22) of legal fees and other professional fees and contracted services.



# University Marketing and Communications (Advancement and External Relations)

Figure 89-A

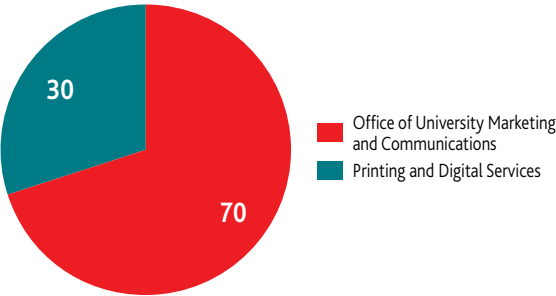
(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	1,080	1,086	466
Personnel costs	(1,634) 51.7%	(1,626) 49.5%	(1,608) 57.2%
Operating costs	(1,529) 48.3%	(1,662) 50.5%	(1,204) 42.8%
Total costs	(3,163) 100%	(3,288) 100%	(2,812) 100%
Net	(2,083)	(2,202)	(2,346)
FTE – staff <sup>(1)</sup>	19.7	19.8	

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

As part of Advancement and External Relations, University Marketing and Communications represents the Office of University Marketing and Communications (UMC) as well as Printing and Digital Services (PDS). UMC 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. PDS 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](http://brocku.ca/printing) and [brocku.ca/marketing-communications](http://brocku.ca/marketing-communications)

Note: Revenue includes \$0.93 million (\$0.92 million in 2021-22) of internal charges to other departments by PDS.

Figure 89-B: 2022-23 total costs by cost centre (%)



# Development and Alumni Relations (Advancement and External Relations)

Figure 90-A

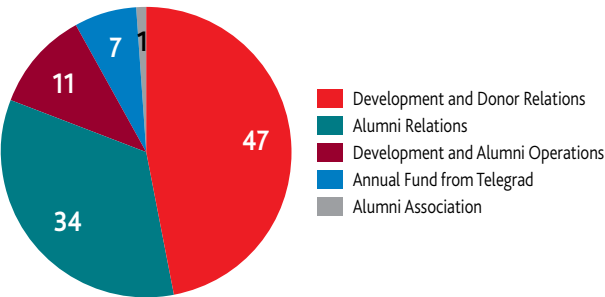
(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	914	859	584
Personnel costs	(1,711) 81.3%	(1,542) 76.8%	(1,094) 81.1%
Operating costs	(394) 18.7%	(465) 23.2%	(256) 18.9%
Total costs	(2,105) 100%	(2,007) 100%	(1,350) 100%
Net	(1,191)	(1,148)	(766)
FTE – staff <sup>(1)</sup>	19.0	18.3	

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

As part of Advancement and External Relations, 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/alumni](http://brocku.ca/alumni)

Note: Revenue includes \$0.35 million (\$0.35 million in 2021-22) of affinity revenue.

Figure 90-B: 2022-23 total costs by cost centre (%)



# Human Rights and Equity Services

Figure 91

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	765	573	596
Personnel costs	(1,188) 72.4%	(969) 53.6%	(941) 48.6%
Operating costs	(453) 27.6%	(840) 46.4%	(997) 51.4%
Total costs	(1,641) 100%	(1,809) 100%	(1,938) 100%
Net	(876)	(1,236)	(1,342)
FTE – staff <sup>(1)</sup>	10.0	9.0	

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

Human Rights and Equity Services 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](http://brocku.ca/human-rights)

Note: Revenue includes \$0.63 million (\$0.57 million in 2021-22) of student ancillary fees. Operating Expenses include \$0.31 million (\$0.70 million in 2021-22) of contracted and professional fees.

# University Secretariat

Figure 92

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue			
Personnel costs	(515) 98.5%	(820) 94.6%	(807) 97.0%
Operating costs	(8) 1.5%	(47) 5.4%	(25) 3.0%
Total costs	(523) 100%	(867) 100%	(832) 100%
Net	(523)	(867)	(832)
FTE – staff <sup>(1)</sup>	5.0	8.0	

(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 governance expertise, research and analysis, and general support. The Secretariat also manages the University's policy framework and processes.

Note: Prior to 2022-23, the University's legal services was included as part of the University Secretariat unit. The Legal Counsel is a stand-alone unit in the 2022-23 Budget. See page 67 for details.

For more information on the University Secretariat, visit [brocku.ca/university-secretariat](http://brocku.ca/university-secretariat)



## Office of Government and Community Engagements

Figure 93

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue			
Personnel costs	(737) 93.4%	(568) 91.6%	(460) 80.7%
Operating costs	(52) 6.6%	(52) 8.4%	(109) 19.3%
Total costs	(789) 100%	(620) 100%	(569) 100%
Net	(789)	(620)	(569)
FTE – staff <sup>(1)</sup>	6.0	5.0	

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

The Office of Government and Community Engagements 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
- Developing, building and broadening relationships with elected representatives, non-elected officials and community partners
- Supporting Brock's government advocacy
- Acting as a liaison and central point of contact
- Co-ordinating strategic communications and engagement
- Facilitating government and community partner visits to Brock's campus
- Engaging with sector associations, including Universities Canada and the Council of Ontario Universities (COU)
- Matching community needs with University expertise to build community capacity
- Partnering with community partners across the Niagara region and beyond to help solve problems, generate research solutions, and co-create knowledge

For more information on the Office of Government and Community Engagements, visit [brocku.ca/government-relations](https://brocku.ca/government-relations)



FEB. 8, 2022 - Three Canadian senators brought their community engagement experience and expertise to a virtual Brock University classroom. Clockwise from top left: Brock University Assistant Professor of Child and Youth Studies Heather Ramey moderates a discussion between students in her course and Senators Kim Pate, Marilou McPhedran and Wanda Thomas Bernard. (Photo courtesy of Senate of Canada)

## Institutional Analysis and Planning

Figure 94

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue			8
Personnel costs	(523) 97.6%	(361) 95.3%	(269) 92.8%
Operating costs	(13) 2.4%	(18) 4.7%	(21) 7.2%
Total costs	(536) 100%	(379) 100%	(290) 100%
Net	(536)	(379)	(282)
FTE – staff <sup>(1)</sup>	5.0	4.0	

(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](https://brocku.ca/institutional-analysis)

## Internal Audit and University Risk Management

Figure 95

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue			
Personnel costs	(524) 94.2%	(391) 98.2%	(372) 94.4%
Operating costs	(32) 5.8%	(7) 1.8%	(22) 5.6%
Total costs	(556) 100%	(398) 100%	(394) 100%
Net	(556)	(398)	(394)
FTE – staff <sup>(1)</sup>	4.0	3.0	

(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 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](https://brocku.ca/internal-audit)

## Legal Counsel

Figure 96

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue			
Personnel costs	(691) 97.1%		
Operating costs	(21) 2.9%		
Total costs	(712) 100%	-	-
Net	(712)	-	-
FTE – staff <sup>(1)</sup>	6.0		

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

The University's Legal Services unit provides legal advice and support to the University to advance the mission and strategic priorities of the University while mitigating legal risks and promoting compliance with all legal and regulatory requirements. The Legal Services unit also oversees the administration of the University's Freedom of Information and Protection of Privacy Act responsibilities and manages the University's records management program. For more information, visit [brocku.ca/university-secretariat/legal/](https://brocku.ca/university-secretariat/legal/)

Note: Prior to 2022-23, the University's legal services were included as part of the University Secretariat unit as detailed on page 65.



Facilities Management

Figure 97

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	1,677	1,103	579
Personnel costs	(12,315) 74.1%	(12,374) 77.4%	(11,973) 78.9%
Operating costs	(4,310) 25.9%	(3,617) 22.6%	(3,196) 21.1%
Total costs	(16,625) 100%	(15,991) 100%	(15,169) 100%
Net	(14,948)	(14,888)	(14,590)
FTE – staff <sup>(1)</sup>	146.0	146.0	

(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 an exceptionally clean, safe, accessible and well-maintained physical environment for the University community by planning and developing services that are sustainable and supportive of academic excellence, including the sustainable operation of our District Energy System; 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](https://brocku.ca/facilities-management)

Note: Revenue includes \$0.68 million (\$0.68 million in 2021-22) of revenue related to internal charges to other departments within the University, mainly salary chargebacks. Operating costs include \$2.15 million (\$2.05 million in 2021-22) of repairs and maintenance and capital replacement costs, and \$1.68 million (\$1.41 million in 2021-22) 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 reported in the Facilities Management responsibility centre, Facilities Management capital projects are budgeted in the Capital responsibility centre. Details of these expenditures can be found starting on page 75.



Campus Security Services

Figure 98

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	150	154	123
Personnel costs	(1,587) 61.4%	(1,582) 59.5%	(1,563) 61.1%
Operating costs	(998) 38.6%	(1,075) 40.5%	(994) 38.9%
Total costs	(2,585) 100%	(2,657) 100%	(2,557) 100%
Net	(2,435)	(2,503)	(2,434)
FTE – staff <sup>(1)</sup>	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 and 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. Campus Security Services continues to work closely with the Niagara Region Public Health unit and have been co-ordinating Brocks pandemic response to ensure the well-being of our Brock Community. This will continue throughout 2022-23. For more information on our services, videos and safety applications, visit [brocku.ca/campus-security](https://brocku.ca/campus-security)

Note: Operating costs include \$0.87 million (\$0.96 million in 2021-22) of contracted security services.



Campus Development and Community Agreements

Figure 99

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	693	554	350
Personnel costs	(88) 2.8%	(71) 2.6%	(53) 3.8%
Operating costs	(3,013) 97.2%	(2,609) 97.4%	(1,360) 96.2%
Total costs	(3,101) 100%	(2,680) 100%	(1,413) 100%
Net	(2,408)	(2,126)	(1,063)
FTE – staff <sup>(1)</sup>	0.6	1.0	

(1) 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 other retailers. Community Agreements includes payments for an on-campus art collection, community events, First Ontario Performing Arts Centre, and a transfer to BUSU for transit funding. Also part of this portfolio is the Canada Summer Games Park Consortium.



Utilities, Taxes and Insurance

Figure 100-A

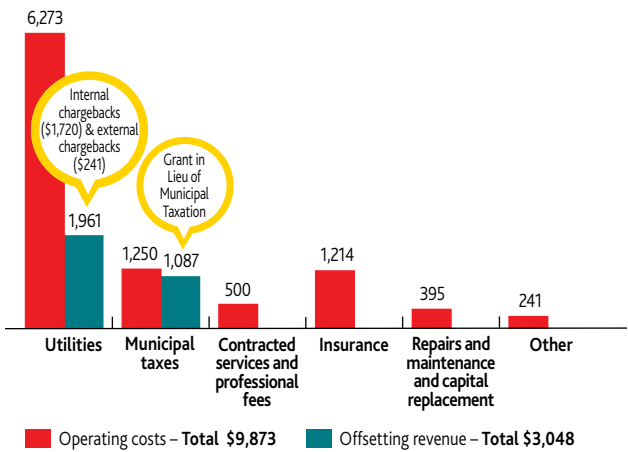
(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	3,048	3,051	1,941
Personnel costs	0.0%	0.0%	(1) 0.0%
Operating costs	(9,873) 100.0%	(10,360) 100.0%	(8,035) 100%
Total costs	(9,873) 100%	(10,360) 100%	(8,036) 100%
Net	(6,825)	(7,309)	(6,095)

The Utilities, Taxes and Insurance responsibility centre includes all centrally billed utility costs of \$6.27 million (\$6.17 million in 2021-22), including \$0.36 million (\$0.25 million in 2021-22) of federal carbon taxes.

This represents the majority of the University's total utility costs of \$7.18 million (\$6.73 million 2021-22). See Figure 61 on page 37 for details of utility costs. The remaining utility costs are billed directly to operating units. As detailed in Figure 100-B, offsetting these utility costs are chargebacks to Residence Services and external units to the University.

As further detailed in Figure 100-B, included in operating costs are municipal taxes (payment in lieu of property taxes), offset by the Grant in Lieu of Municipal Taxes. For more details, see page 30. The remaining operating costs are made up of repairs and maintenance and capital replacement costs, the majority of which are related to the University's central utilities building; insurance costs, contracted services and professional fees, and other operating costs.

Figure 100-B: 2022-23 operating costs vs. offsetting revenue (\$000s)



Financing

Figure 101

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	5,156	1,833	3,252
Personnel costs	0.0%	0.0%	0.0%
Operating costs	(10,101) 100%	(11,123) 100%	(9,123) 100%
Total costs	(10,101) 100%	(11,123) 100%	(9,123) 100%
Net	(4,945)	(9,290)	(5,871)

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 Residence Services or in Ancillary Services. The budget includes principal payments of \$1.23 million (\$0.91 million in 2021-22) related to debt for the Roy and Lois Cairns Health and Bioscience Research Complex (RLCHBRC) and to the loan renewal. Interest of \$6.87 million (\$6.83 million in 2021-22) related to the debt for the RLCHBRC, the 2045 \$93-million debenture (2005 bond), the 2060 \$125-million debenture (2020 bond), the Scotia loan and the loan renewal were included in the budget. For details on all interest and principal payments included in the budget, see Figure 62 on page 38. For a breakdown of the debt and more information on Brock's financing strategies and all debt outstanding, see page 81. Also included in 2020-21 actuals and 2021-22 budget figures is the investment towards the debt reduction strategy of \$1.50 million.

The revenue in the Financing responsibility centre in the 2022-23 budget represents the Zone expansion student ancillary fee of \$1.55 million (\$1.47 million in 2021-22), which is being transferred to an internally restricted reserve (sinking fund) as part of inter-fund expenses to support the repayment of the Zone Expansion project. Also included in revenue is \$0.38 million (\$0.37 million in 2021-22) of investment income on the sinking fund, which is transferred to an internally restricted reserve to support the 2005 bond. New in 2022-23 is a transfer from Ancillary and Residence to fund \$3.22 million of the 2020 bond debenture debt payments.

Global

Scholarships, Bursaries and Fellowships

Figure 102-A

(\$000s)	2022-23 Budget	2021-22 Budget	2020-21 Actual
Revenue	3,550	3,504	3,838
Personnel costs	0.0%	0.0%	0.0%
Operating costs	(30,023) 100%	(26,018) 100%	(22,761) 100%
Total costs	(30,023) 100%	(26,018) 100%	(22,761) 100%
Net	(26,473)	(22,514)	(18,923)

The Scholarships, 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, \$18.83 million (\$15.87 million in 2021-22) relates to support for undergraduate students and \$11.20 million (\$10.15 million in 2021-22) relates to support for graduate students, including endowment-allocated scholarships and student awards.

Undergraduate

The undergraduate SBFs can be split 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 \$15.36 million (\$12.45 million in 2021-22) are either merit-based or need-based.

- Merit-based awards are budgeted to be \$14.04 million (\$11.10 million in 2021-22). Merit-based awards include Brock Entrance Scholars Awards of \$5.53 million (\$3.87 million in 2021-22) and renewals of those scholarships of \$6.82 million (\$5.57 million in 2021-22), as well as a number of other awards, including course-based scholarships, the International Student Ambassador Award, the Principal's Awards, etc.
- Need-based awards are budgeted to be \$1.32 million (\$1.36 million in 2021-22). 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 \$0.43 million (\$0.43 million in 2021-22), as well a number of other specialty awards, including the Student International Mobility Awards, Emergency Bursaries, etc.

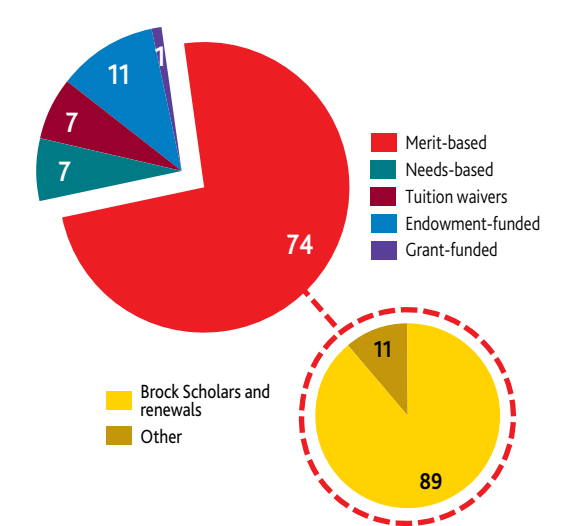
Undergraduate student tuition waivers for Brock faculty and staff and their dependents are budgeted to be \$1.28 million (\$1.28 million in 2021-22).

Total grant-funded undergraduate SBFs for 2022-23 are budgeted to be \$0.13 million (\$0.18 million in 2021-22), 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 2022-23 is \$2.05 million (\$1.95 million 2021-22). This support is shown in the budget as an inter-fund expense, with an offsetting inter-fund revenue of the same amount.

The following chart details the proportion of the total undergraduate SBFs (in this unit) by type – merit-based, need-based, tuition waivers, endowment-funded and grant-funded.

Figure 102-B: 2022-23 undergraduate scholarships and student awards (%)



Graduate

The majority of graduate SBFs are in the form of University-funded fellowships of \$8.13 million (\$7.53 million in 2021-22). Other graduate SBFs of \$1.24 million (\$0.85 million in 2021-22) 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 \$1.03 million (\$0.98 million in 2021-22), with an offsetting grant revenue of \$0.66 million (\$0.65 million in 2021-22). In 2021-22, there was one scholarship funded fully by a grant in the amount of \$0.04 million.

Also included in graduate SBFs are student tuition waivers for Brock faculty and their dependents and Brock staff, which are budgeted to be \$0.19 million (\$0.19 million in 2021-22).

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 2022-23 is \$0.60 million (\$0.57 million in 2021-22). This support is shown in the budget as an inter-fund expense, with an offsetting inter-fund revenue of the same amount.

Capital

Figure 103

(\$000s)	2022-23 Budget		2021-22 Budget		2020-21 Actual	
Revenue	6,976		8,554		2,985	
Personnel costs	0.0%		0.0%		0.0%	
Operating costs	(14,815)	100%	(14,795)	100%	(5,508)	100%
Total costs	(14,815)	100%	(14,795)	100%	(5,508)	100%
Net	(7,839)		(6,241)		(2,523)	

The Capital responsibility centre represents the total funding of both the Facilities Management projects of \$9.49 million (\$10.43 million in 2021-22) and the Information Technology Services projects of \$5.33 million (\$4.37 million in 2021-22) in the capital and related project budget. Offsetting these costs is the contribution from Ancillary and Residence to the capital and related project budget of \$4.02 million (\$4.00 million in 2021-22). Also included in revenue is Facilities Renewal Program Funds of \$2.95 million (\$2.95 million in 2021-22). See page 31 for a discussion of these funds. In 2021-22, revenue also included proceeds from the disposition of capital assets in the amount of \$1.6 million as an offset to the capital project funding. See pages 75 to 79 for details of the capital and related project budget.

University Global

Figure 104

(\$000s)	2022-23 Budget		2021-22 Budget		2020-21 Actual	
Revenue	295,395		280,035		270,370	
Personnel costs	(2,483)	15.1%	(910)	15.8%	2,920	(17.7%)
Operating costs	(14,013)	84.9%	(4,837)	84.2%	(19,371)	117.7%
Total costs	(16,496)	100%	(5,747)	100%	(16,451)	100%
Net	278,899		274,288		253,919	

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 that haven't yet been awarded. University Global also includes \$3.90 million, representing 1.0 per cent of overall revenue (\$1.79 million representing 0.5 per cent of overall revenue in 2021-22) of unallocated funding to support the Institutional Strategic Plan. These funds will be distributed to Faculties or departments throughout 2022-23 for identified projects that 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:
- Tuition of \$190.70 million (\$183.13 million in 2021-22) as detailed in Figure 41 on page 24.
  - Grant revenue of \$90.38 million (\$88.68 million in 2021- 22) as follows:
    - Core operating grant of \$48.36 million (\$58.09 million in 2021-22) – see page 29.
    - Differentiation envelope of \$39.43 million (\$29.70 million in 2021-22) – see page 29.
    - Nursing grant of \$4.52 million (\$2.64 million in 2021-22) – see page 31.
    - An offset to grant revenue of \$1.93 million (\$1.75 million in 2021-22) due to International Student Recovery Fee – see page 28.
  - International Student Recovery Fee of \$1.91 million (\$1.75 million in 2021-22), which offsets most the reduction mentioned above in grant revenue – see page 30.
  - Interest on short-term investments of \$1.50 million (\$1.50 million in 2021-22) – see page 33.
  - Other revenue of \$2.82 million (\$2.96 million in 2021- 22), which includes \$0.07 million (\$0.2 million in 2021-22) of imputed interest related to the sale of the Hamilton campus.

- Asset sale revenue in the amount of \$7.93 million (\$0.80 million in 2021-22) related to the sale of the Hamilton campus. The \$7.93 million proceeds, along with the \$0.07 million imputed interest, is offset by an allocation of \$8.0 million (\$1.0 million in 2021-22) to the strategic fund to be used to support the new Burlington campus in the following years.
- Inter-fund revenue from strategic reserves of \$0.15 million to offset the cost of the rapid antigen program. 2021-22 included inter-fund revenue from the contingency reserve of \$1.21 million, as part of the University's mitigation strategy. This funding was not included in the 2022-23 budget.

**Personnel costs** for University Global includes \$1.89 million (\$1.46 million in 2021-22) 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 2021-22 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 \$0.68 million (\$0.58 million in 2021-22). Offsetting these costs are budgeted savings from voluntary vacation buy back of \$0.09 million (\$0.16 million in 2021-22).

- Operating costs** for University Global include the following:
- Strategic funding to support the Institutional Strategic Plan in the amount of \$3.9 million (\$1.79 million in 2021-22), which was introduced as part of the operating budget for the first time in 2020-21.
  - Funding of \$8.0 million (\$1.0 million in 2021-22) to the strategic fund related to the sale of the Hamilton campus to be used to support the new Burlington campus in the following years.
  - Other operating costs of \$2.11 million (\$2.05 million in 2021-22), 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.





# Capital and related projects budget

## Background

The capital and related project budget was approved on Dec. 9, 2021 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 2021, 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 2021-22 capital and related projects can be found in the 2021-22 trimester reporting at [brocku.ca/about/university-financials](https://brocku.ca/about/university-financials). A key feature of this capital and related project planning is that any unspent funds of the 2021-22 capital and related projects budget will be reserved at April 30, 2022 and be moved into fiscal 2022-23 so the projects can be completed.

## Capital and related projects overview

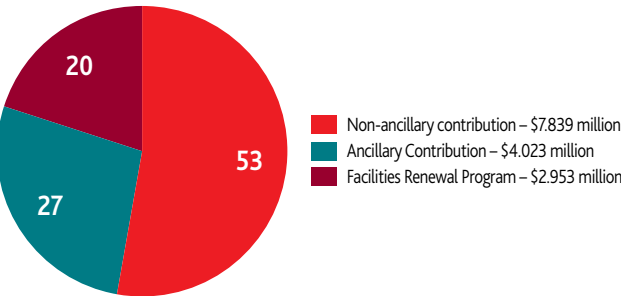
The 2022-23 capital and related projects budget (capital plan) is \$14.82 million (Information Technology Services Projects – \$5.33 million; Facilities Management Projects – \$9.49 million). The specific projects are detailed in Figures 107 and 108.

As shown in Figure 105, the funding of the capital plan is made up as follows: \$11.86 million is funded by the operating budget – both ancillary (\$4.02 million) and non-ancillary contributions (\$7.84 million), and \$2.95 million is funded from Facilities Renewal.

The 2022-23 capital and related projects budget identifies key areas of investment, including the District Energy Water Supply replacement (\$1.26 million), Learning

Management System (\$0.75 million), residence and dining services projects (\$2.40 million), core subscription and strategic student solutions (\$1.97 million), classroom modernization (\$1.00 million) and parking lot repairs and maintenance (\$0.4 million). The capital plan includes \$8.88 million in deferred maintenance spending and \$0.25 million reserved for residence renewal as approved in the student experience infrastructure projects.

Figure 105: 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. In 2019-2020, Ontario universities conducted a data harmonization, to ensure the data is now calculated in a consistent manner with other broader public sector organizations.

The condition assessment report (May 2021) by VFA Inc. determined the University has \$330 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 106.



Nov. 26, 2021: In photo, Tom and Beth Rankin, who were honoured by Brock University for their on-going family support and their \$2-million gift that helped to transform Brock's main entrance.

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 0.26, which translates to "Poor" (an FCI>0.15).

Figure 106: COU VFA Data (as at May 2021)

	Deferred maintenance (\$000s)	Current replacement value (\$000s)	FCI
<b>Academic and administrative</b>			
Main campus	128,728	833,423	0.15
East campus	8,358	47,349	0.18
Satellite campuses <sup>(1)</sup>	5,405	77,272	0.07
<b>Total academic and administrative</b>	<b>142,491</b>	<b>958,044</b>	<b>0.15</b>
<b>Site and utility infrastructure</b>			
Roadways	3,408	3,544	0.96
Parking lots	5,724	6,662	0.86
Water supply mains	13,231	11,846	1.12
Storm sewer	16,429	13,888	1.18
Electrical distribution	23,492	28,050	0.84
Service tunnels	1,394	14,042	0.10
Other	23,735	33,340	0.71
<b>Total site and utility infrastructure</b>	<b>87,413</b>	<b>111,372</b>	<b>0.78</b>
<b>Residence</b>			
<b>Total residence</b>	<b>100,371</b>	<b>184,009</b>	<b>0.55</b>
<b>Total</b>	<b>330,275</b>	<b>1,253,425</b>	<b>0.26</b>

Source: VFA Facility Asset Condition Database.  
(1) Satellite campuses: Includes Brock Research and Innovation Centre, Rodman Hall Art Centre and the Marilyn I. Walker School of Fine and Performing Arts.

Looking back over the past 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 investments in student experience projects. The 2022-23 Fiscal Framework re-established the commitment to fund deferred maintenance of at least \$6 million annually.

In addition to the 2022-23 capital and related projects budget, other units maintain significant capital replacement and repairs and maintenance budgets. The Facilities Management budget has \$2.15 million in capital replacement and repairs and maintenance costs, Residence Services has \$1.48 million, other Ancillary Operations have \$1.20 million and the Information Technology Services budget has \$1.11 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 107: Capital and related project budget – Information Technology Services projects

Project (\$000s)	2022-23 Project spending				Total project costs	Brock University values				Reporting criteria		
	Facilities Program funds	Renewal 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				300	300				✓			300
Network switches – administrative – DM				203	203			✓		✓	200	3
Network switches – administrative – growth				20	20			✓		✓		20
Network switches – residences – growth				15	15	✓						15
Network switches – residences – DM				35	35	✓					35	
Network switches – residences – growth				72	72	✓	✓	✓		✓		72
Wireless – administrative – DM				100	100	✓	✓	✓		✓	100	
Wireless – residence – DM				180	180	✓					180	
Audio visual – DM				44	44	✓	✓	✓		✓	44	
Audio visual (including video conferencing) – growth				44	44	✓	✓	✓		✓		44
UPS – administrative – DM				60	60					✓	60	
UPS – residence – DM				25	25	✓					25	
Closed circuit TV – administrative – DM				40	40					✓	40	
Closed circuit TV – residence – DM				10	10	✓				✓	10	
Enterprise card access and video management system				287	287	✓				✓		287
Server room UPS replacement and UPS administrative				80	80	✓				✓		80
Data back-up – DM				75	75					✓	75	
Proxy card – DM				30	30					✓	30	
Servers – DM				140	140			✓		✓	140	
Azure infrastructure				25	25	✓	✓	✓	✓	✓		25
Computer purchase and redeployment				500	500	✓	✓	✓		✓		500
Cabling infrastructure				50	50	✓		✓		✓		50
Alarms/security/IP clocks – DM				25	25	✓				✓	25	
Telephone system – replacement				250	250	✓	✓		✓	✓	250	
Total new or flexible				2,610	2,610				✓		1,214	1,396
Core activities												
Core subscription fees				1,394	1,394					✓		1,394
Core strategic student solutions				572	572	✓				✓		572
Learning management system				750	750	✓				✓		750
Total core activities				2,716	2,716						-	2,716
Total				5,326	5,326						1,214	4,112

Figure 108: Capital and related project budget – Facilities Management Capital Renewal Plan

Project (\$000s)	2022-23 Project spending			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											
District energy water supply replacement	48		1,208	1,256	✓	✓		✓		1,256	
Total major capital projects	48	-	1,208	1,256						1,256	-
University deferred maintenance											
Washroom upgrades – Mackenzie Chown	75			75	✓			✓		75	
Flooring renewal	60			60	✓					60	
Interior and exterior door replacement	60			60	✓				✓	60	
Painting of public spaces	50			50	✓					50	
Energy efficiency upgrades	150			150				✓	✓	150	
Annual high-voltage maintenance	100			100					✓	100	
Annual building automation system controls modernization	100			100	✓			✓	✓	100	
HVAC upgrades and replacement	800			800	✓	✓	✓		✓	800	
Roof replacement	750			750		✓	✓			750	
Elevator modernization program	450			450					✓	450	
Fire hydrant lines replacement	150			150						150	
Total University deferred maintenance	2,745	-	-	2,745						2,745	-
Campus site upgrades											
Furniture repair and replacement		50		50	✓	✓					50
Road repairs		200		200	✓				✓	200	
External signage and wayfinding		200		200	✓				✓		200
Campus landscape enhancement		80		80	✓				✓		80
Centralized chemical storage		200		200	✓				✓		200
Athletics upgrades		100		100	✓				✓		100
Total campus site upgrades	-	-	830	830						200	630

Figure 108: Capital and related project budget – Facilities Management Capital Renewal Plan (continued)

Project (\$000s)	2022-23 Project spending			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		1,000	✓	✓			✓	1,000	
Total teaching and learning space renovation		1,000		1,000						1,000	-
AODA <sup>(1)</sup> Accessible Built Environment (ABE)											
Barrier-free exterior paths of travel	50			50	✓			✓		50	
Accessible universal washroom upgrades	70			70	✓			✓		70	
Miscellaneous AODA upgrades	40			40	✓	✓	✓	✓		40	
Total AODA <sup>(1)</sup> Accessible Built Environment	160	-	-	160						160	-
Audits and studies											
Annual Facility Condition Audits (VFA Inc.)		75		75	✓	✓	✓		✓		75
Lands use master plan		400		400				✓			400
Total audits and studies	-	-	475	475						-	475
Vehicles											
Brock fleet replacement		221		221	✓		✓		✓		221
Total vehicles	-	-	221	221						-	221
Parking lots											
Parking lot repair and maintenance		400		400	✓				✓	400	
Total parking lots	-	400	-	400						400	-
Residence											
Residence infrastructure renewal		500		500	✓				✓	500	
Residence 8 infrastructure renewal		152		152	✓				✓	152	
Village Residences – interior and exterior renewal		650		650	✓				✓	650	
Residence HVAC upgrades		500		500	✓					500	
Dining Services renewal		500		500	✓				✓		500
Decew Residence infrastructure reserve		100		100	✓				✓	100	
Total Residence	-	2,402	-	2,402						1,902	500
TOTAL	2,953	2,802	3,734	9,489						7,663	1,826

(1) AODA – Accessibility for Ontarians with Disabilities



# Financing

Figure 109 details the current and projected external debt of the University, which is within financial metric ranges of the University’s current credit rating. The 2022-23 Fiscal Framework Update continues with the holistic approach to Brock’s capital financing strategy that allows for decisions to be made in support of strategic priorities in a fiscally sustainable manner. Maintaining the University’s credit rating at A (high) or better is a strategic priority that remains in the Fiscal Framework. The impact on the University’s credit rating will be considered for any new debt and will be supported by a complete repayment plan, including Board-approved assumptions for sinking fund strategies if required.

DBRS Morningstar maintained Brock’s credit rating on March 3, 2022, with the Issuer Rating and Senior Unsecured Debentures rating of “A (high)”, and changed our trend from “Negative” to “Stable”. The trend changed to “Negative” last year based on DBRS Morningstar’s understanding that Brock had been disproportionately affected by the global pandemic as a result of increased competition for domestic students. This, in turn, resulted in a weaker enrolment outlook. The positive change back

to “Stable Trending” reflects DBRS Morningstar’s view that Brock’s enrolment forecast has modestly improved and, combined with responsive management, will lead to an improvement in financial risk metrics relative to previous expectations. DBRS Morningstar continues to expect the University to post balanced operating results, or better, on a consolidated basis.

Brock’s debt repayment strategy is on track thanks to the successes in navigating the global pandemic and maintaining balanced operating results throughout. The proceeds included in the 2020 Series B Debenture for repayment of the Roy and Lois Cairns Health and Bioscience Research Complex loan with the Bank of Montreal (BMO) remain unencumbered, as well as the residual amount needed for full repayment within the debt repayment reserve. In July 2022, this loan will be repaid with ongoing consideration for potential renewal of the loan to acquire a strategic property. The budget includes the expectation this strategic property will be acquired; however, if the purchase falls through there will be an anticipated savings of \$1.33 million principal and interest payments for 2022-23. There also remains \$14.4 million excess capital from the 2020

Figure 109: Outstanding debt

(\$000s) Unless otherwise noted	Actual					Forecast			
	April 30, 2017	April 30, 2018	April 30, 2019	April 30, 2020	April 30, 2021	April 30, 2022	April 30, 2023	April 30, 2024	April 30, 2025
2005 Bond	93,000	93,000	93,000	93,000	93,000	93,000	93,000	93,000	93,000
Roy and Lois Cairns Health and Bioscience Research Complex	24,863	24,109	23,319	22,491	21,623	20,714			
Loan renewal							14,333	12,968	11,561
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						
2020 Bond and Scotia loan				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	255,564	252,841	235,575
Total student FFTE <sup>(1)</sup>	20,086	20,303	20,548	21,597	21,896	21,689	22,475	22,980	23,090
Total debt/FFTE (in dollars) <sup>(1)</sup>	\$7,420	\$7,225	\$7,019	\$6,587	\$12,116	\$12,136	\$11,371	\$11,003	\$10,202
Debt reduction strategy									
Sinking fund – 2005 Bond	6,413	6,696	7,370	7,607	8,843	9,285	9,749	10,237	11,154
Sinking fund – 2020 Bond						1,855	3,447	5,154	7,856
Debt repayment reserve	2,895	4,457	6,753	384	1,884	3,153			
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	7,991	10,727	14,293	13,196	15,391	19,010
Net debt	133,687	129,208	123,552	134,266	254,567	248,916	242,368	237,450	216,565
Net debt/FFTE (in dollars) <sup>(1)</sup>	\$6,656	\$6,364	\$6,013	\$6,217	\$11,626	\$11,477	\$10,784	\$10,333	\$9,379

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

Series B Debenture for a loan renewal with Scotiabank due June 2024. These funds will remain invested until 2024, at which time the loan will be repaid unless approval is obtained for a major capital investment to support our strategic priorities before that time.

The existing sinking fund for the Series A Debenture issued in 2005 continues to grow ahead of schedule due to strong investment returns. The existing sinking fund requires operating budget contributions to begin 2024-25 and accelerating in 2028-29 with the debt cost for the Sunlife Residence Loan being repurposed into the sinking fund when it is fully repaid. The use of the debt repayment reserve will also come to a close with the repayment of the Roy and Lois Cairns Health and Bioscience Research Complex loan in July 2022. The annual contribution to this reserve of \$1.5 million is no longer included in the budget with this reduced funding contributing to the mitigation plan to achieve a balanced budget with a reasonable mitigation target.

Brock's cautious debt strategy is supported by Figure 110, which compares Brock's key debt metrics to that of other universities in our comprehensive category as well as the Council of Ontario Universities' (COU) minimum recommended thresholds. Appendix F provides full definitions for each financial health metric.

Figure 110: Financial health metrics

	Brock		Median <sup>(1)</sup>		COU Minimums
	April 2021	April 2020	April 2021	April 2020 <sup>(1)</sup>	
Debt burden ratio	3.7%	6.7% <sup>(2)</sup>	2.6%	2.4%	N/A
Interest burden %	3.4%	2.1%	1.5%	1.3%	5.0%
Interest coverage	3.00	4.64	4.48	4.64	N/A
Viability ratio	32.9%	35.7%	113.1%	109.2%	30.0%

(1) Calculated using financial information from 13 comprehensive universities. Certain 2020 metrics have been updated due to revisions in certain universities' financial statements.  
(2) Increase is due to a one-time repayment of a \$14.4-million loan utilizing the debt repayment reserve established within the Fiscal Framework.

- The following details a high-level explanation of our debt metrics.
- The first two ratios describe how Brock utilizes a greater proportion of its annual operating expense to fund debt obligations.
  - 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 DBRS Morningstar for Brock's current credit rating of A high.
  - 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 all its debt with expendable resources, whereas Brock can only pay off 33 per cent and is therefore vulnerable to unplanned events.

## Endowment summary

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/](https://brocku.ca/policies/)

Figure 111

(\$000s)	Actual		
	2020-21	2019-20	2018-19
Opening Endowment	103,896	107,026	96,671
Spending	(3,091)	(2,929)	(2,464)
Investment Income and Unrealized (Loss)/Gain	19,893	(1,553)	10,932
New Endowments	3,112	1,352	1,887
Ending Endowment	123,810	103,896	107,026

Figure 113 details the Top 10 endowments as of April 30, 2021. Due to the timing of preparing and approving this budget, the information presented is as of April 30, 2021. This information will be updated for April 30, 2022 and incorporated into the University's 2021-22 Annual Report.

Figure 113: Top 10 endowments (April 30, 2021)

Amount (\$000s)	Name	Purpose
20,285	Marilyn I. Walker SFPA Fund	Supports the MIWSFPA
8,927	The Harrison-Thompson Bursary Trust	Supports Undergraduate Awards
3,401	The Joyce Foundation Bursary	Supports Undergraduate Awards
3,173	Dr. Gerald B. Mitchell Fund in Experiential Learning	Supports Research, Student Experience and Programming
2,797	VP Research Discretionary Fund	VP Research Discretionary
2,207	Dr. & Mrs. Moriyama Graduate Fellowship Fund	Supports Graduate Awards
2,127	Bluma Appel Entrance Scholarship for Excellence	Supports Graduate Awards
1,717	Luigi and Amalia Setacci Award	Supports Undergraduate Awards
1,595	Ruth Evelyn Williamson Estate	Supports Undergraduate Awards
1,567	Provost Discretionary Enhancement Fund	Provost Discretionary

The full activity of the endowment for the past three years is shown in Figure 111. Figure 112 details the 2022-23 approved endowment spending of \$3.6 million, which includes both the student awards spending allocations as well as the operating and capital.

Figure 112

Endowment	Approved spending (\$000s)	
	2022-23	2021-22
Undergraduate Scholarships	867	833
Undergraduate Bursaries	969	916
Undergraduate Prizes	214	206
Graduate Awards	602	565
Operating	384	261
Capital	596	576
Total	3,632	3,357

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





# 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 understanding of University activities from a financial perspective and reinforces the interdependence of all Faculties and support units, building a culture of unity. 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 114 is a visual representation of the 2022-23 budget, using the details of the revenue and expense allocation model shown in Figure 115. 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 Strategic Academic Leadership Team (SALT), this model 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 SALT, where appropriate to ensure the model is meeting its goals as well as supporting the Institutional Strategic Plan.

Figure 114: 2022-23 Budget costs as a percentage of total revenue

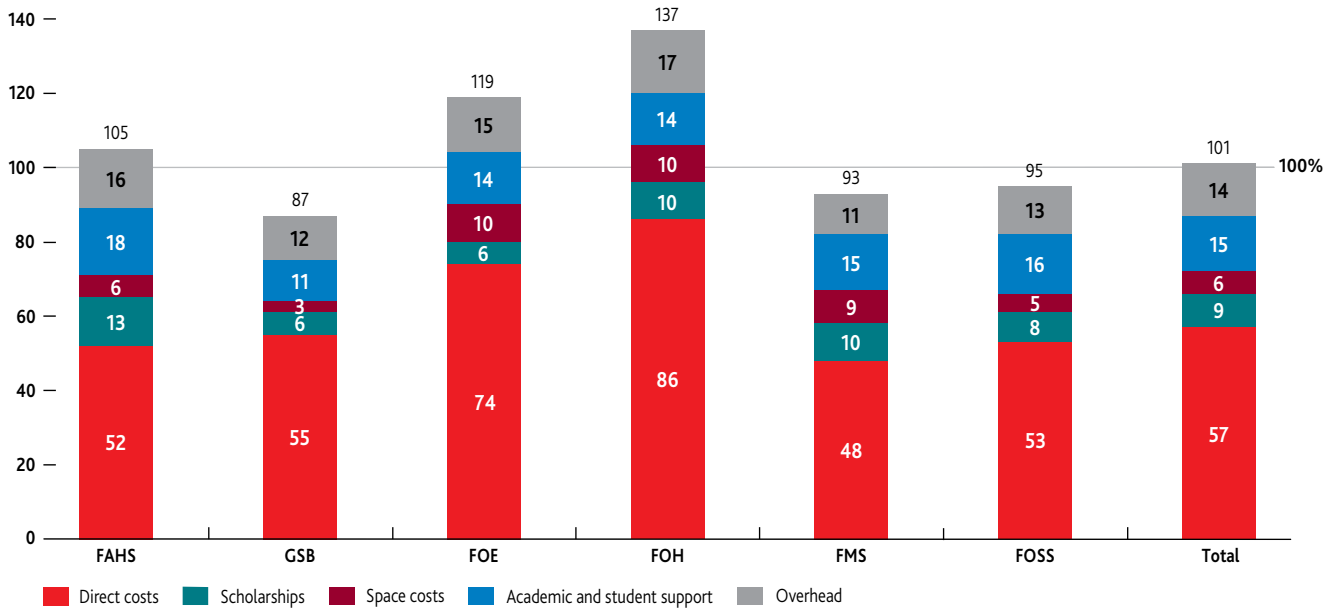


Figure 115: Revenue and expense allocation model – 2022-23 Budget

(\$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
<b>Revenue</b>							
Global tuition by teaching Faculty (undergraduate)	21,707	27,252	12,446	18,247	33,631	46,529	159,812
Global tuition by teaching Faculty (graduate)	2,915	4,566	1,413	630	2,510	3,971	16,005
International Student Program tuition		13,603	935		345		14,883
Direct revenue	637	1,372	1,771	593	2,512	644	7,529
Grant	27,612	12,153	9,692	8,312	10,637	23,899	92,305
Research Support Fund grant revenue	500	41	70	150	859	659	2,279
<b>Total revenue</b>	<b>53,371</b>	<b>58,987</b>	<b>26,327</b>	<b>27,932</b>	<b>50,494</b>	<b>75,702</b>	<b>292,813</b>
<b>Contribution margins</b>							
Direct ongoing personnel costs	22,670	25,477	13,680	19,278	20,249	33,550	134,904
Direct temporary personnel costs	4,325	3,348	5,273	3,576	2,817	5,746	25,085
Direct operating costs	892	2,947	616	827	938	1,031	7,251
<b>Contribution margin (before scholarships and bursaries)</b>	<b>25,484</b>	<b>27,215</b>	<b>6,758</b>	<b>4,251</b>	<b>26,490</b>	<b>35,375</b>	<b>125,573</b>
Scholarships, bursaries and fellowships	6,877	3,665	1,661	2,920	5,288	6,062	26,473
<b>Contribution margin (after scholarships and bursaries)</b>	<b>18,607</b>	<b>23,550</b>	<b>5,097</b>	<b>1,331</b>	<b>21,202</b>	<b>29,313</b>	<b>99,100</b>
<b>Space costs</b>							
Space costs	3,423	1,751	2,560	2,802	4,635	3,591	18,762
<b>Net contribution (after space costs)</b>	<b>15,184</b>	<b>21,799</b>	<b>2,537</b>	<b>(1,471)</b>	<b>16,567</b>	<b>25,722</b>	<b>80,338</b>
<b>Academic and student-specific support units</b>							
Research Enterprise, Technical Services and Science Stores <sup>(1)</sup>	1,659	107	183	403	2,908	1,993	7,253
Faculty of Graduate Studies	197	553	184	70	157	400	1,561
Library	3,090	2,321	1,318	1,339	1,703	3,694	13,465
Centre for Pedagogical Innovation	229	172	99	100	127	273	1,000
Other Academic and Student Specific unit <sup>(2)</sup>	4,641	3,470	1,967	1,964	2,532	5,512	20,086
<b>Net contribution (before overhead allocations)</b>	<b>5,368</b>	<b>15,176</b>	<b>(1,214)</b>	<b>(5,347)</b>	<b>9,140</b>	<b>13,850</b>	<b>36,973</b>
<b>Overhead allocations</b>							
Shared services <sup>(3)</sup>	6,046	5,554	2,921	3,556	3,848	7,475	29,400
Ancillary operations and Residence contribution	(317)	(236)	(134)	(134)	(172)	(376)	(1,369)
Capital	1,793	1,352	774	781	998	2,141	7,839
University Global	768	580	351	655	815	937	4,106
<b>Net contribution</b>	<b>(2,922)</b>	<b>7,926</b>	<b>(5,126)</b>	<b>(10,205)</b>	<b>3,651</b>	<b>3,673</b>	<b>(3,003)</b>

(1) Excludes Research Support Fund grant revenue as shown separately as part of revenue.

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

(3) 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 and Community Engagements, Institutional Analysis and Planning, Internal Audit and University Risk Management and Legal Counsel.



# 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; 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. Note: certain new-entry winter registrations were also added to FTEs to more accurately reflect actual and budgeted tuition.
- **Fiscal full-time equivalent (FFTE) enrolment:** Graduate FFTEs are equal to graduate FTEs; however, they 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 1.0 for General Arts to 3.2 for PhD students.

# Appendix B

Figure 116: Reclassifications by function

(\$000s)	2021-22 approved budget <sup>(1)</sup>	Reclass.	2021-22 adjusted budget
Revenue			
Student fees	196,563		196,563
Grant revenue	97,612	96	97,708
Internal chargebacks	9,044	(403)	8,641
Inter-fund revenue	6,838	624	7,462
Other revenue	48,410	(4)	48,406
Total revenues	358,467	313	358,780
Operating costs			
Personnel costs	(233,001)	(760)	(233,761)
Inter-fund expense	(26,610)		(26,610)
Other operating costs	(102,335)	447	(101,888)
Total operating costs	(361,946)	(313)	(362,259)
Mitigation target	3,479		3,479
Funding deficit	-	-	-

(1) Agrees to the 2021-22 Budget Report

## Summary of budget adjustments

As a result of certain changes in preparing the 2022-23 budget as well as changes that occurred during the 2021-22 year, reclassifications were made to the 2021-22 budget as reported in the 2021-22 Budget Report for comparison purposes when the overall funding budget was not impacted. Figures 116 and 117 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 also shown in Figure 117.

## Reclassifications by function

- During 2021-22, budgets for positions of \$0.76 million were established and funded from additional grants received from the MCU (\$0.1 million), strategic reserve funds (\$0.65 million) and other operating costs (\$0.01 million). This resulted in an increase in personnel costs of \$0.76 million, an increase in grant revenue of \$0.10 million, an increase in internal chargebacks of \$0.04 million, an increase in interfund revenue of \$0.61 million, and a decrease in other operating expenses of \$0.01 million.
- During 2021-22, \$0.44 million of internal chargeback revenue and expense was eliminated between Co-op, Career and Experiential Education and the Goodman School of Business. This is in line with the Fiscal Framework guidance to eliminate chargebacks where possible.

Figure 117: Reclassifications by responsibility centre

(\$000s)	2021-22 approved budget <sup>(1)</sup>	Salary rate increase & other reclasses	2021-22 adjusted budget	2021-22 FTE changes
Teaching Faculties				
Faculty of Applied Health Sciences	(25,767)	(40)	(25,807)	0.5
Goodman School of Business	(30,322)	389	(29,933)	(1.0)
Faculty of Education	(17,656)	(35)	(17,691)	
Faculty of Humanities	(23,238)	(20)	(23,258)	
Faculty of Mathematics and Science	(23,389)	(62)	(23,451)	3.5
Faculty of Social Sciences	(38,907)	(32)	(38,939)	
Total Teaching Faculties	(159,279)	200	(159,079)	
Academic Support				
Faculty of Graduate Studies	(1,204)	(10)	(1,214)	
Library	(10,855)	(25)	(10,880)	
Research Enterprise	(2,495)	(32)	(2,527)	
Centre for Pedagogical Innovation	(915)	(12)	(927)	
Professional and Continuing Studies and ESL		165	165	10.5
Total Academic Support	(15,469)	86	(15,383)	
Student Specific				
Office of the Registrar	(3,664)	(2,299)	(5,963)	9.0
Student Wellness and Accessibility	(1,618)	(48)	(1,666)	
Student Life and Success	(1,392)	(20)	(1,412)	
Brock International	(3,427)	1,823	(1,604)	(18.0)
Aboriginal Student Services		(4)	(4)	
Co-op, Career and Experiential Education	(1,435)	(494)	(1,929)	
Brock Sports and Recreation	(1,223)	(47)	(1,270)	
Residence Life	(1,549)	1,549		(7.0)
Total Student Specific	(14,308)	460	(13,848)	
Ancillary				
Ancillary Operations	1,779	(38)	1,741	
Residence Services	2,219	(1,560)	659	(7.0)
Total Ancillary	3,998	(1,598)	2,400	

(1) Agrees to the 2021-22 Budget Report.

## Reclassifications by responsibility centre

- During 2021-22, \$0.96 million of personnel rate increases were allocated out from the University Global responsibility centre to other units throughout the University, as these specific amounts were not known at the time of preparing the 2021-22 budget. This total of \$0.96 million related to salary increases to administrative/professional staff.
- During 2021-22, internal chargeback costs of \$0.44 million between Co-op, Career and Experiential Education and the Goodman School of Business were removed.
- During 2021-22, changes to Brock International occurred to better align with the Institutional Strategic Plan. International Market Development moved from Brock International to the Office of the Registrar. The budget

Figure 117: Reclassifications by responsibility centre (continued)

(\$000s)	2021-22 approved budget <sup>(1)</sup>	Salary rate increase & other reclasses	2021-22 adjusted budget	2021-22 FTE changes
Shared Services				
Senior Academic and Administrative Team	(4,961)	221	(4,740)	(0.8)
Information Technology Services	(7,803)	(96)	(7,899)	
Financial Services	(3,279)	(33)	(3,312)	
Human Resources	(4,139)	(46)	(4,185)	
Marketing and Communications	(2,181)	(21)	(2,202)	
Development and Alumni Relations	(1,136)	(12)	(1,148)	0.3
Human Rights and Equity Services	(1,224)	(12)	(1,236)	
University Secretariat	(857)	(10)	(867)	
Office of Government and Community Engagements	(614)	(6)	(620)	
Institutional Analysis and Planning	(375)	(4)	(379)	
Internal Audit and University Risk Management	(390)	(8)	(398)	
Total Shared Services	(26,959)	(27)	(26,986)	
Space				
Facilities Management	(14,833)	(55)	(14,888)	
Campus Security Services	(2,475)	(28)	(2,503)	
Campus Development and Community Agreements	(2,124)	(2)	(2,126)	
Utilities, Taxes and Insurance	(7,309)		(7,309)	
Financing	(9,290)		(9,290)	
Total Space	(36,031)	(85)	(36,116)	
Global				
Scholarships, Bursaries and Fellowships	(22,514)		(22,514)	
Capital	(6,241)		(6,241)	
University Global	273,324	964	274,288	
Total Global	244,569	964	245,533	
Total University	(3,479)	-	(3,479)	5.7

- related to this move is \$2.25 million. English as a Second Language (ESL) moved to the Professional and Continuing Studies unit in the amount of \$0.4 million.
- During 2021-22, a \$0.24 million budget was established for the Professional and Continuing Studies Unit. This was moved from Senior Academic and Administrative Team to its own responsibility centre.
  - For the 2022-23 budget, Residence Life is being combined back together with Residence Operations under Ancillary. The budget amount related to this is \$1.55 million.

# 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 118 and 119 detail these entries, with the following explanations.

### NFPS Adjustments

- 1. Course fee spending** – Course fee revenue, along with the offsetting spending, is included as part of the NFPS Financial Statements. This revenue and spending is not recorded on a funding basis. An estimate of the 2022-23 course fee spending, along with the offsetting revenue, has been included as part of the NFPS adjustments.
- 2. 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 2022-23 budget for the Facilities Renewal Program Funds.
- 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 (2018-19 to 2020-21).
- 4. Amortization, net** – 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 2022-23 forecasted amortization figures are included as part of the NFPS adjustments.
- 5. 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 2022-23 and an estimate of the trust spending for 2022-23 has been included as part of the NFPS adjustments, along with the offsetting revenue.

- 6. Proceeds of asset sales** – The net proceeds of the Hamilton campus will be recorded on a funding basis as the cash is received, while the NFPS statements will record the gain on sale of these assets in accordance with accounting standards. This adjustment represents the difference in these methods – \$7.9 million funding vs. \$0.2 million NFPS.
- 7. 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 2022-23 budgeted principal payments have been eliminated in the NFPS adjustments.
- 8. Capital purchases** – Capital purchases made as part of operating spending 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 \$1.66 million in the 2022-23 budget to actually be capitalized, which is included as part of this NFPS adjustment.
- 9. Non-capital purchases in capital and related project fund** – Non-capital purchases (including personal costs) made in the capital and related project fund are reported as an expense in the NFPS Financial Statements but are not recorded in the funding basis as the spending is not directly out of operating. In 2022-23, \$3.30 million of non-capital purchases is estimated to be made, which is included as part of the NFPS adjustment.
- 10. Post-retirement benefits** – The NFPS adjustment represents an estimate of the actuarially determined adjustment to employee future benefits related to current service. An adjustment is required because this amount represents an expense in the NFPS Financial Statements; however, since it doesn’t reflect a cash outflow, it is not recorded in the funding basis.
- 11. Pension** – The annual pension liability payment of \$3.34 million calculated by the University’s actuary is recorded as an expense in the funding budget, as it represents a cash outflow. However, \$1.46 million of the \$3.34 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 118

(\$000s)	2022-23 Funding Budget	NFPS adjustments	Notes – see Figure 119	Eliminate inter-fund transfers	Eliminate internal chargebacks	2022-23 NFPS budget
Revenue						
Student fees	204,268	509	1			204,777
Grant revenue	99,589	(2,953)	2			96,636
Internal chargebacks	11,948				(11,948)	-
Inter-fund revenue	11,981			(11,981)		-
Research revenue		12,695	3			12,695
Other revenue	62,176	6,150	4-6			68,326
Total revenue	389,962	16,401		(11,981)	(11,948)	382,434
Operating costs						
Personnel costs	(245,830)	(2,008)	3,9-11			(247,838)
Inter-fund expense	(32,690)	(1,402)	3,5	34,092		
Other operating costs	(114,445)	(38,719)	1,3-5,7-9		11,948	(141,216)
Total costs	(392,965)	(42,129)		34,092	11,948	(389,054)
Funding surplus/deficit	(3,003)	(25,728)		22,111	-	(6,620)

### Internal chargebacks

Internal chargeback revenue and the offsetting expenses of \$11.95 million are included in the funding basis; however, they are eliminated in the NFPS Financial Statements as they only represent internal charges between departments.

### Inter-fund Transfers

Activity, including expenses and externally-funded revenue in the internally restricted funds, is recorded as part of the NFPS Financial Statements. For the purposes of the budget, the net change in these reserves are assumed to be negligible. However, the transfers to and from these funds are reported on a funding basis as they represent committed cash transactions. The budgeted inter-fund revenue of \$11.98 million and inter-fund expenses of \$32.69 million are eliminated as part of NFPS Financial Statements as they only represent internal movement of funds. Refer to pages 32 and 39 for explanations of these transfers.

Figure 119

Notes	Reconciliation of NFPS adjustments (\$000s)	
1	Course fee revenue	509
2	Capital grants	(2,953)
3	Research, including fellowships	12,695
4	Amortization of deferred capital contributions	9,517
5	Endowment and trust spending	4,325
6	Proceeds of asset sales	(7,692)
Total revenue adjustments		16,401
1	Course fee spending	(509)
3	Research spending – personnel	(3,237)
3	Research spending – operating costs	(9,458)
4	Amortization of capital assets	(27,150)
5	Endowment and trust spending	(4,325)
7	Principal payments	2,492
8	Capital purchases in operating	1,655
9	Capital and infrastructure project reserves spending – personnel	(478)
9	Capital and infrastructure project reserves spending – operating	(2,826)
10	Post-retirement benefits	244
11	Pension	1,463
Total costs adjustments		(42,129)

# 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 with a subsequent freeze on tuition rates in 2020-21. This tuition fee framework was extended with a continued mandatory tuition freeze in 2021-22 and 2022-23. The approved fee changes for the 2022-23 academic year are detailed in Figure 120.

Figure 120

MCU tuition guidelines	
Undergraduate programs	0.0%
Graduate programs	0.0%
Average tuition decrease	0.0%
Brock University Board-approved 2022-23 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. Note: Starting in 2022-23, a cohort model will be introduced for undergraduate international tuition rates where each year, Year 1 students will see an eight per cent increase followed by rates frozen for four additional years. Figure 121 details the 2022-23 non-government-funded program rates that were proposed to and approved by the Board of Trustees in December 2021 and March 2022.

Figure 121: Brock University board approved 2022-23 rate increases

International program types	Tuition increase
Undergraduate international students – all years with the exception of Years 4 and 5	8.0%
Undergraduate international students – Years 4 and 5	5.0%
Graduate international students (Research programs)	0%
Graduate international students (Professional programs)	5.0%
International student programs (ISPs)	5.0%
Other programs	
Continuing Teacher Education – Additional Qualification courses (AQ)	1.46%
Intensive English Language Program (IELP) (online)	4.00%
Intensive English Language Program (IELP) (in person)	2.86%



# Appendix E

## Multi-year financial results on a funding basis

Figure 122

(\$000s)	2019-20 Actual	2020-21 Actual	2021-22 Budget	2021-22 Forecast	2022-23 Budget
Revenue					
Student fees	185,078	186,012	196,563	188,477	204,268
Grant revenue	96,788	106,724	97,708	99,372	99,589
Internal chargebacks	8,484	3,098	8,641	7,662	11,948
Inter-fund revenue	4,920	8,843	7,462	8,345	11,981
Other revenue	51,707	24,319	48,406	46,679	62,176
Total revenue	346,977	328,996	358,780	350,535	389,962
Operating costs					
Personnel costs	(220,419)	(214,657)	(233,761)	(222,323)	(245,830)
Inter-fund expenses	(25,900)	(18,143)	(26,610)	(27,799)	(32,690)
Other operating costs	(93,000)	(83,302)	(101,888)	(102,537)	(114,445)
Total operating costs	(339,319)	(316,102)	(362,259)	(352,659)	(392,965)
Mitigation target			3,479	2,124	3,003
Funding surplus/(deficit)	7,658	12,894	-	-	-



# Appendix F

## Financial health metrics definitions

Figure 123

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>	$\text{Net operating revenues ratio} = \frac{\text{cash flow from operating activities}}{\text{total revenues}}$



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## STRATEGIC PRIORITIES



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Engagement



Inclusivity

