

Faculty Council Presentation for Faculty of LA&PS

October 8, 2015

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Agenda

- ❑ Planning Context Overview
- ❑ Enrolment Update
- ❑ IIRP
- ❑ Current Budget Context
- ❑ SHARP Budget Model

Planning Context Overview

- ❑ MTCU focus on accountability and system-wide metrics
- ❑ Emphasis both on differentiation and collaboration
- ❑ Funding formula review & performance-based funding
- ❑ Potential for grant rebasing
- ❑ Declining enrolment

Development of Cumulative Deficits

Enrolment



2015 – 2016 Enrolment Update - Undergraduate

- ❑ Applications were down but SEM efforts across university resulted in stronger conversions
- ❑ Early Projections for the Year:
 - Eligible – trending above university budget target but (502.4) FFTEs below enrolment contract targets
 - International - 58.1 FFTEs above enrolment contract targets, and 66.5 FFTEs above University budget target

2015 – 2016 Enrolment Update - Graduate

As of August 31st:

- ❑ Masters: we are 450.3 FTEs below the SMA target and 5.0 eligible FTEs below this date last year
- ❑ Doctoral: we are 11.2 FTEs above the SMA target and 62.4 FTEs eligible FTEs above this date last year

Evolving planning context:

- ❑ York's strong planning culture continues to support our goals and helps to mitigate challenges
- ❑ 2007 implementation of IRP framework aimed at stronger alignment between goals and resources
- ❑ 2010 White Paper provided strategic longer-term vision
- ❑ UAP 2010 – 2015 developed
- ❑ 2010-11 PRASE began targeted IT, Budget Planning and Accountability, Better Workplace, Finance, Services for Students
- ❑ 2013 AAPR expanded PRASE to review both academic and administrative programs
- ❑ 2014 development of IIRP (informed by AAPR, student surveys, academic plans and local IRPs)
- ❑ 2015 Research Intensification initiative launched
- ❑ Here today to give a more detailed overview of IIRP and our budget context (update and SHARP)

IIRP

IIRP identifies operational initiatives that build on local level IRPs *and* that have emerged as having the most potential to:

- benefit from institutional-level coordination
- significantly contribute to the advancement of York's priorities as articulated in our planning documents
- contribute to financial sustainability

I.E., the focus is on “how” we might improve our efforts to achieve the priorities and commitments that Senate endorsed in the White Paper and approved in the University Academic Plan 2010 – 2015.

Internal and External Planning Context Budget/Enrolment/Government/Students/AAPR



IIRP Institutional Initiatives

Quality teaching and learning

- Advance innovative /signature pedagogies
- Develop strategies to achieve White Paper benchmarks in regards to undergraduate and graduate teaching priorities

High quality academic programs

- Advance quality in academic programs
- Address programmatic issues with declining enrolment
- Streamline degree requirements

High quality affordable administrative services

- Develop and implement a comprehensive shared services model

Optimal academic organizational structures

- Complete graduate revisioning
- Undertake organizational review of faculties and academic units

Student Centric approach

- Reform student advising experience
- Enhance campus experience

Research intensification

- Develop pan-university operational plan to support research intensification

Next Steps

- ❑ The IIRP has been revised based on community consultations and input including the APPRC Forum
- ❑ IIRP was endorsed by Senate on September 24
- ❑ Plan is to establish pan-university working groups for each strategic area where needed – building on what is already in place if possible, e.g., VPRI has been working over last few months on a research intensification process
- ❑ A call is being issued to the community in the week of October 5 for expressions of interest to participate on institutional-level working groups
- ❑ Faculties/units will develop their own collegial processes for local level initiatives (e.g., addressing program quality, programs with declining enrolments, how to serve diverse student populations)

Next Steps

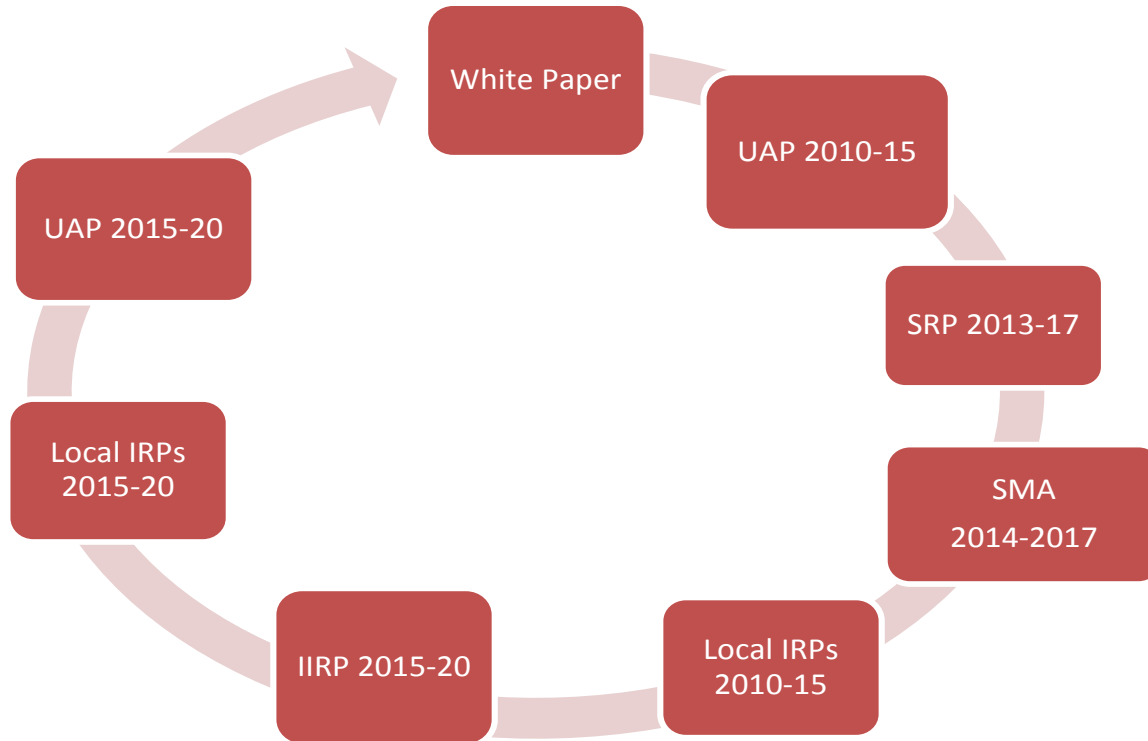
- ❑ Detailed work plans will be developed to support implementation:
 - Working groups and structures
 - Terms of reference
 - Timelines
 - Accountability
 - Resources
 - Budget alignment
 - Metrics to measure progress and success

- ❑ Specific proposals that fall under the jurisdiction of Councils and Senate will follow the normal governance and approval processes

- ❑ IIRP informs IRP Call 2015 – 2020 (local plans due November 2015)

- ❑ IRPs taken together provide important context for next University Academic Plan 2015-20 (discussions to start this fall)

Summary of Planning Cycle



Additional Information:

<https://yulink.yorku.ca/group/iirp>

Student Portal:

<http://www.yorku.ca/vpstdnts/iirp2015/>

Budget Plan Summary 2015-2018 – (Including Projected Divisional Deficits)

Conservative Model	SHARP TRANSITION YEAR		
	2015-16	2016-17	2017-18
	(in \$millions)		
Revenue per June 2014 Plan	759.29	778.99	778.99
Revenue Changes per 2015 Plan	<u>(5.46)</u>	<u>(0.46)</u>	<u>10.67</u>
Total Revenue per June 2015 Plan	<u>753.83</u>	<u>778.53</u>	<u>789.66</u>
Expenditures per June 2014 Plan	754.22	770.70	770.70
Expenditures Changes per 2015 Plan	<u>27.45</u>	<u>22.47</u>	<u>27.05</u>
Total Expenditures per June 2015 Plan	<u>781.67</u>	<u>793.17</u>	<u>797.75</u>
Net Annual Surplus including Divisional Over Expenditures	(27.84)	(14.64)	(8.09)
Carryforward Balances including Divisional Deficit Positions	<u>(18.17)</u>	<u>(46.01)</u>	<u>(60.65)</u>
Ending Cumulative Balance including Divisional Deficit Positions	<u>(46.01)</u>	<u>(60.65)</u>	<u>(68.74)</u>
Budget Cut	3.00%	2.50%	TBD

Projected Divisional Carryforward Positions Conservative Model Enrolment Assumptions

Actuals and Projected Positions

Division	Actual	Projected		
	2014-15	2015-16	2016-17	2017-18
(in \$millions)				
President's	1.26	0.76	0.37	0.00
VP Advancement	1.51	(0.13)	(2.07)	(4.45)
VP Academic	(32.56)	(55.07)	(62.85)	(69.86)
VP Finance & Administration	7.31	5.84	4.34	3.50
VP Research	2.32	1.90	1.17	0.00
Total All Divisions	(20.17)	(46.70)	(59.03)	(70.81)

Academic Divisional Budget: 2015-16 Projected Surplus/Deficit Results

Academic Division	Opening Cumulative Position	Budget In-year Surplus (Deficit)	Closing Cumulative Position
Arts, Media, Performance & Design	(11.34)	(2.57)	(13.91)
Education	4.76	(2.97)	1.79
Environmental Studies	(0.79)	(1.01)	(1.80)
Glendon	(7.26)	(1.31)	(8.57)
Graduate Studies	5.55	(1.86)	3.69
Health	(1.38)	(0.92)	(2.30)
Liberal Arts & Professional Studies	(41.82)	(3.49)	(45.31)
Lassonde School of Engineering	(9.20)	(4.36)	(13.56)
Osgoode Hall Law School	4.73	2.24	6.98
Schulich School of Business	(11.36)	(1.20)	(12.56)
Science	(3.12)	(0.90)	(4.02)
Libraries	0.47	(1.42)	(0.95)
Total Faculties	(70.76)	(19.75)	(90.52)
VPA&P	31.05	(2.22)	28.83
Vice Provost Students	7.17	(0.55)	6.61
VPA&P Division Total	(32.55)	(22.52)	(55.07)

VPAP includes Provost's Office, Vice-Provost Academic, AVP T&L, AVP International, SCS, OIPA, and AGYU

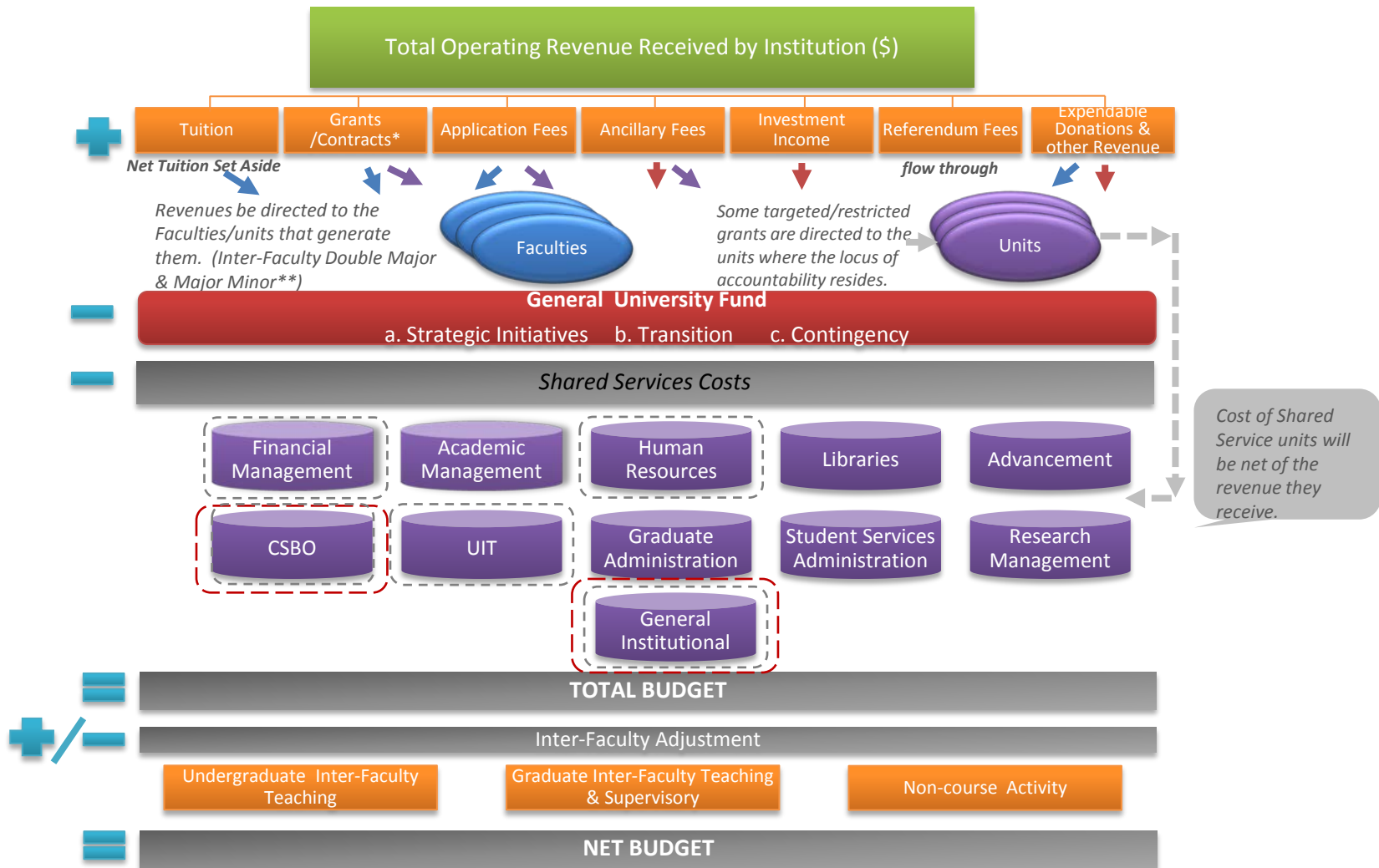
Key Budget Planning Assumptions and Emerging Budget Risks

- ❑ Revision of Enrolment Plan in light of lower applications and impact of Labour Disruption
- ❑ Divisional Deficit Positions
- ❑ Government Grant Rebasing Risk (Undergraduate and Graduate)
- ❑ Provincial Government University Funding Formula Review
- ❑ Tuition Fee Framework beyond 2017
- ❑ Compensation – YUFA/OHFA collective bargaining outcome
- ❑ Capital Markets Update

Sharp Budget Model

- ❑ Conceptual Design
- ❑ Budget Model – Guiding Principles
- ❑ Benefits of SHARP Budget Model
- ❑ SHARP Implementation and Transition Planning Considerations
- ❑ Shadow Budget Results
- ❑ Transition Plan – Framework

SHARP Budget Model - Conceptual



* Grants /Contracts includes formula funding, target grants, research overhead, accessibility grants, grant in lieu .
 ** Inter-Faculty tuition and grant revenues for Double Major and Major Minor programs will be allocated to both Faculties.
 Shared Service units cost bins attributed to Faculties. Each cost bin has associated sub-bins and drivers. Service level and commitments will be defined through SHARP.
 Cost attribution to Faculties and Ancillary units.
 Assigned space (CSBO bin), Collective Agreement benefit commit. and Pension & post-retirement benefit costs (GI bin) attributed to Faculties, Ancillary and Shared Service units.

SHARP Budget Model – Guiding Principles

- ❑ Important to note that there is no perfect budget model
- ❑ Each budget model is based on assumptions and estimates
- ❑ You want to develop a model that:
 - suits the complexity of the institution
 - supports the vision and academic priorities
- ❑ The WGBM established principles for developing the new budget model for York
- ❑ Resulted in a number of significant benefits

SHARP Budget Model – Benefits

□ SHARP Budget model:

- Is fully **transparent**
- Facilitates greater **alignment of resources with priorities**
- Provides faculties with **greater control over the revenue** they generate
- Provides faculties with **greater control over the costs** they incur
- Creates **incentives** for faculties to seek out new opportunities for revenue growth and cost control
- Is based on **clear and agreed upon allocation methodologies**
- Provides a **predictable and sustainable framework** for budget planning
- Clearly identifies **accountability**
- Supports better understanding of budgets
- Highlights costs of operating and opportunities to improve service

Context for SHARP Implementation and Transition Planning Considerations

- ❑ Transitioning from one budget model to another budget model is easier during periods of enrolment growth and/or when faculties have significant positive carryforwards
- ❑ Implementation of the SHARP Model at this time provides the levers that will enable the faculties to manage in efficient financial context (receipt of 100% of revenue generated, more control over costs etc.)
- ❑ Care has been taken around the transition to optimally align integration of SHARP implementation with institutional planning process
- ❑ Faculties who would have been negatively impacted by the introduction of the model will be provided with a base “Hold Harmless” adjustment to mitigate the impact of the effects of the transition

Context for SHARP Implementation and Transition Planning Consideration cont'd...

- ❑ Faculties who would not have been negatively impacted by the introduction of the model will receive additional funding
- ❑ A realistic framework was developed for the transition plan that included:
 - A transition period (3 years) in which faculties must balance their in-year budgets
 - That recognizes that the previous budget allocation were based on sound decisions
 - That recognizes that government grant funding weights were not designed based on program costs

Shadow Budget Results

- ❑ Shadow Results (2011-12, 2012-13, 2013-14)
 - Some Faculties will receive a “Hold Harmless” budget adjustment at the time of implementation
 - Some Faculties will receive “Additional Funding” under the new model
 - One Faculty is in transition to SHARP methodology
- ❑ The University Fund is being used to support the Hold Harmless adjustment
- ❑ Under the SHARP model, all units across the University will contribute to the General University Fund
- ❑ In recognition of past commitments under the incremental model including the recognition that BIU weights do not fully align with costs, the decision was made to use the midpoint for positive adjustments - results in a more manageable percentage contribution to the University Fund for all units
- ❑ For LAPS the faculty will receive additional funding in the amount of \$5.5M in 2017-18. During the transition years the faculty will receive OTO funding in increasing amounts until it receives its \$5.5M adjustment in the year of the conversion to SHARP.

Transition Plan – Bridging Framework

- ❑ Budget Model Design frozen effective fiscal 2013-14
- ❑ Transition Plan:
 - All Faculties, Shared Services Units and Ancillary Units will be required to make contributions to the General University Fund
 - Funds contributed to the General University Fund will be used to fund the Budget Transition as well as institutional initiatives
 - Faculties eligible for “Additional Funding” will receive phased in incremental funding on an OTO Basis until the year of transition
 - Faculty in transition will convert to full SHARP in transition year
 - All other Faculties will receive a “Hold Harmless” adjustment in the year of transition to offset the negative budget impact of the conversion to SHARP (calculated based on 2013-14 fiscal year results)
 - Until 2017-18, all Faculties and Shared Services Units will continue to follow the incremental budget model. The full effect of the new model will be felt going forward from the year of transition (2017-18).

Appendix

2015-16 Projected Full-Year Undergraduate FTEs ****EARLY PROJECTION****

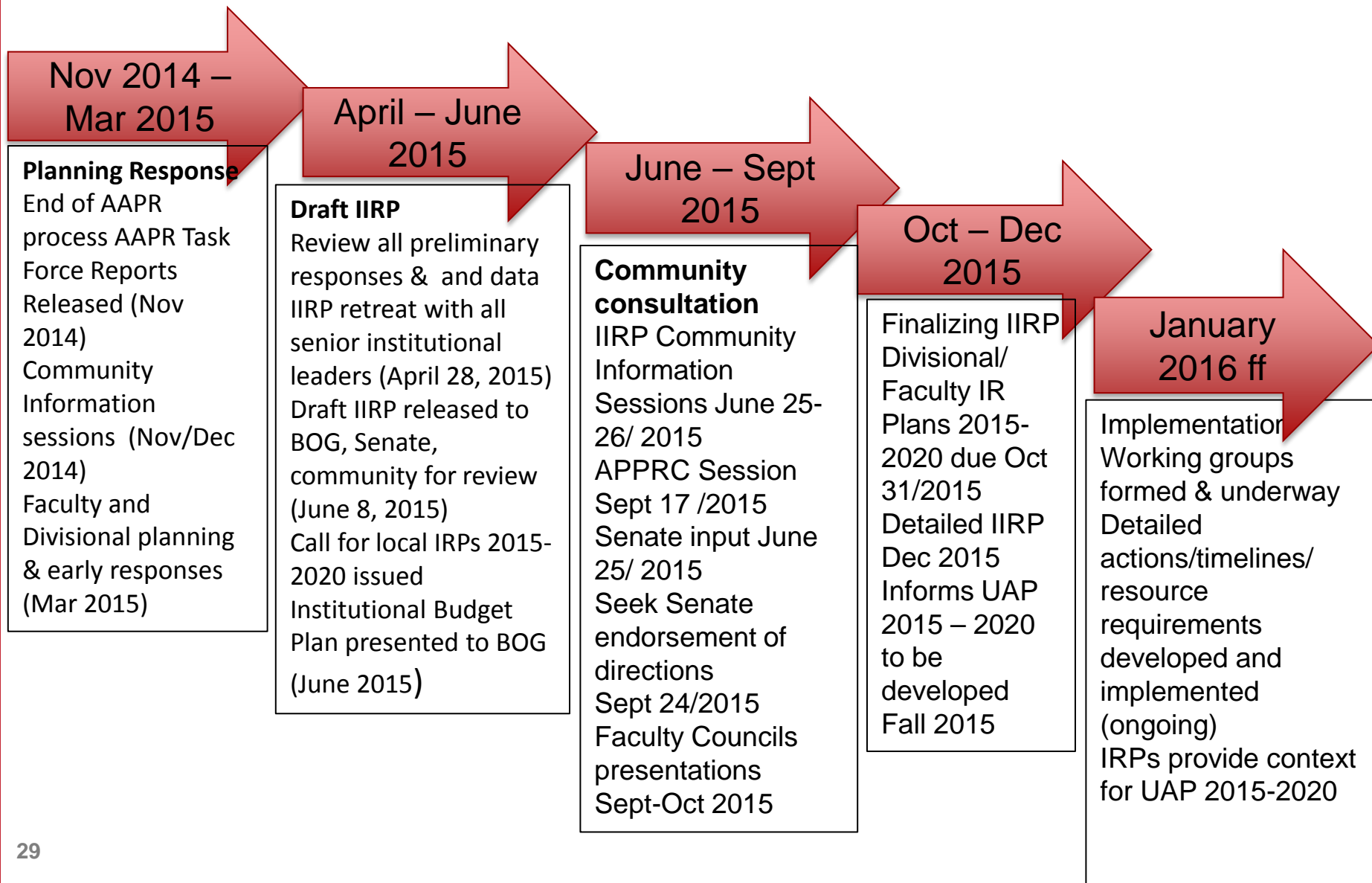
	2012-13 Actual	2013-14 Actual	2014-15 Actual	2015-16 Enrolment Contract Target	2015-16 Budget Target	2015-16 Projected*
Eligible	40,627.5	39,713.7	38,095.8	37,194.1	35,796.0	36,691.7
Visa	3,215.2	3,569.9	3,983.3	4,286.4	4,278.0	4,344.5
Total	43,842.7	43,283.6	42,079.1	41,480.5	40,074.0	41,036.3

*as of August 31, 2015

Assumes same relationship between winter and fall as in FW2014-15

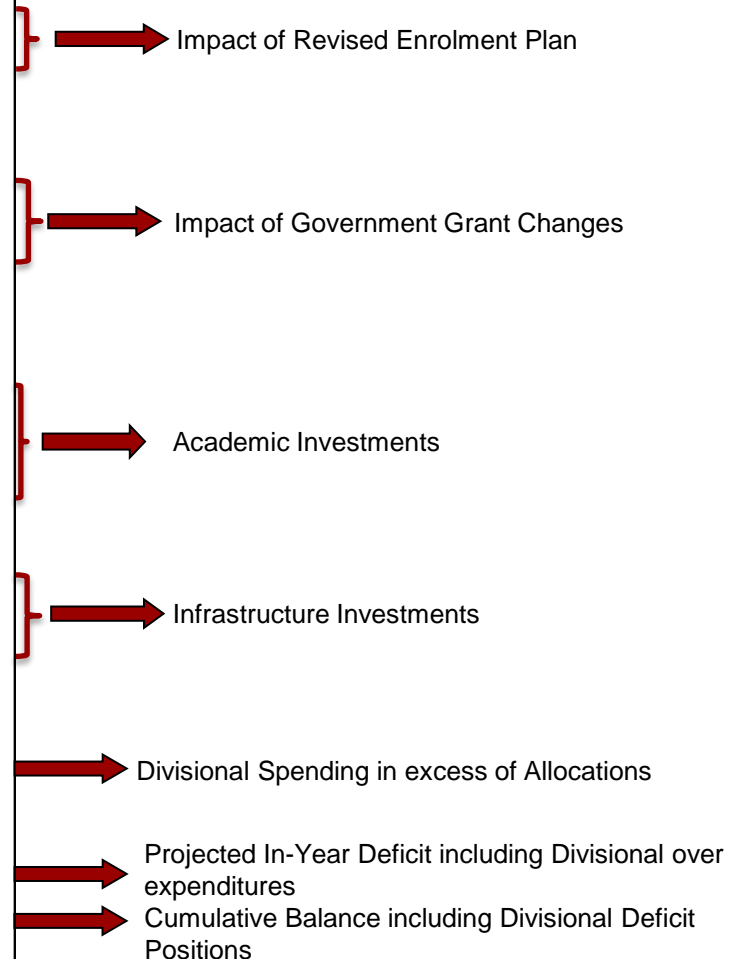
Some of the year-over-year decline in 2015 is due to the government-mandated reduction in intakes in Education to accommodate the new 2-year curriculum.

IIRP Timelines



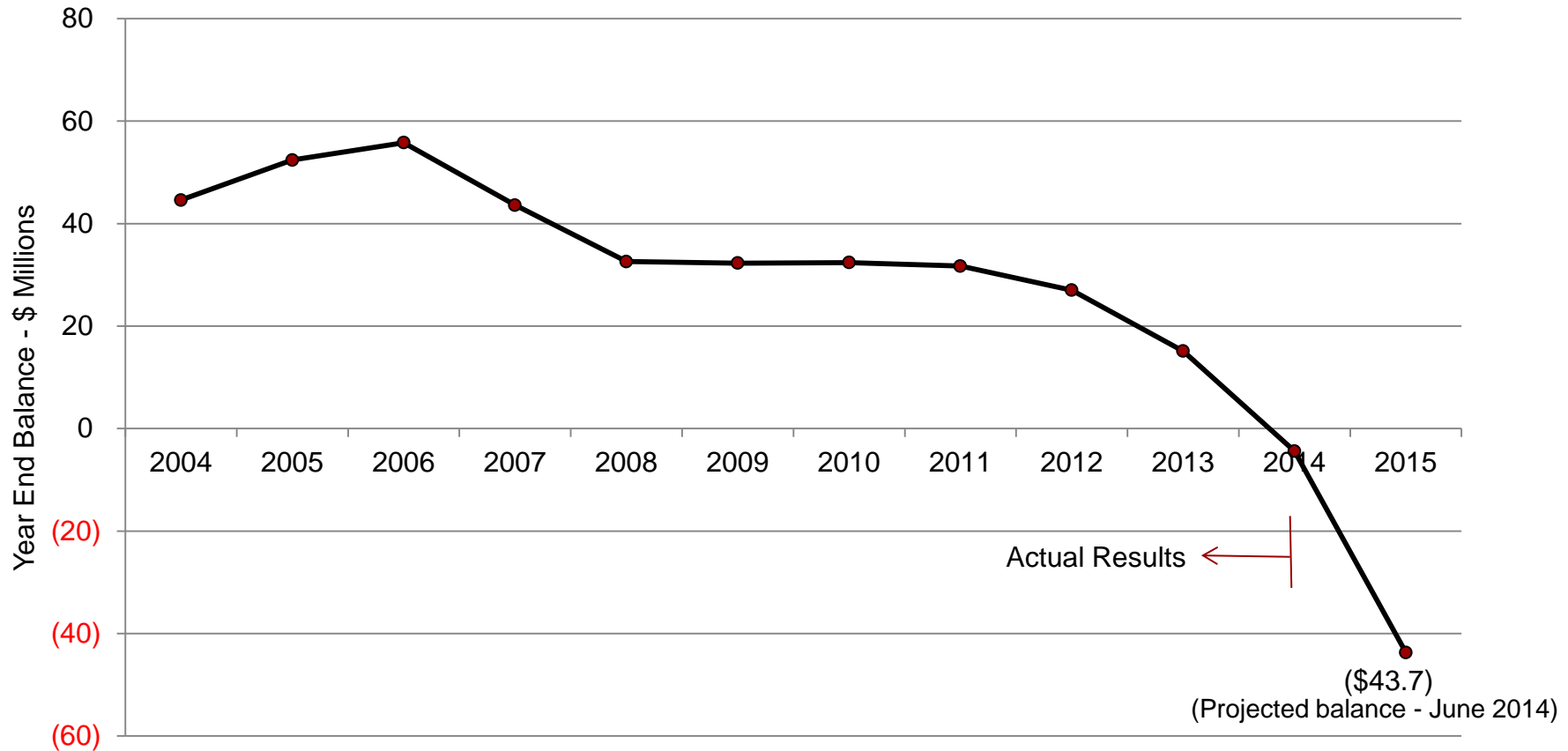
2015-2018 Summary Budget Plan

OPERATING BUDGET PLAN SUMMARY 2015-16 to 2017-18 (in \$millions)			
	2015-16	2016-17	Illustrative Purposes Transition year 2017-18
Revenue			
Total Operating Revenue per June 2014 Plan	759.29	778.99	778.99
Planning Changes (May 2015)			
Enrolment Growth			
Domestic Tuition			
Revised Enrolment	(18.10)	(21.50)	(28.60)
Lassonde Growth	1.95	4.19	6.22
Tuition Fee Increases			10.00
International Tuition			
Lassonde (Growth)	0.50	1.30	2.00
All Other Faculties (Growth)	3.90	9.20	14.70
	(11.75)	(6.81)	4.32
Government Grant Adjustments			
MTCU U/G Grant Rebase - Adjustment from 2014 Budget Plan	6.00	6.00	6.00
Pan Am Legacy Grant	0.29	0.35	0.35
	6.29	6.35	6.35
Total Revenue/(decreases)	(5.46)	(0.46)	10.67
Operating Revenue - June 2015 Plan	753.83	778.53	789.66
Expenses			
Total Operating Expenses per June 2014 Plan	754.22	770.70	770.70
Planning Changes (May 2015)			
Academic Investments			
Lassonde Domestic Revenue -100% Tuition and	3.67	7.89	11.72
Lassonde International Revenue -100% Tuition	0.50	1.30	2.00
Lassonde Overhead Contribution per their Plan	(1.80)	(2.80)	(8.90)
Academic Recovery from Faculty Enrolment (Over 2014 Plan)	(6.30)	(8.10)	(16.50)
Academic Revenue Sharing International (72 ^{2/3} %)	2.80	6.00	9.10
	(1.13)	4.29	(2.58)
Compensation/Benefits			
Compensation Adjustments			12.00
Infrastructure and Other			
Bergeron Centre of Excellence Building Operating	1.50	1.80	1.80
Pan Am Operating and Staffing Costs	0.55	0.55	0.55
Deferred Maintenance Reinstated		2.00	2.00
Energy Performance Reinstated		1.50	1.50
	2.05	5.85	5.85
Other			
Base Budget Assumption Revision	(6.00)	(6.00)	(6.00)
Academic Strategic Investment/Contingency Fund	6.00	6.00	6.00
	-	-	-
Divisional Spending			
Divisional Expenditures in excess of annual allocations	26.53	12.33	11.78
Total Expenditures Changes	27.45	22.47	27.05
Total Operating Expenses per June 2015 Plan	781.67	793.17	797.75
Net Annual Surplus/Deficit including divisional over expenditures	(27.84)	(14.64)	(8.09)
Carryforward Balances including divisional Deficit positions	(18.17)	(46.01)	(60.65)
Ending Cumulative Balance including Divisional Deficit positions	(46.01)	(60.65)	(68.74)
Budget Cuts as per Revised Plan	3.00%	2.50%	TBD



Divisional Carryforward Positions – History and 2014-15 Budget Projection

Divisional Carryforward History



Cost Attribution Methodology - Shared Services, Cost Bins and Drivers

Shared Service	Cost Bins	Sub-Bins	Driver Methodology
VPF&A Division (excl. CSBO, UIT, HR & Faculty Relations)	Financial Management		Total Oper. & Research Expend. (3-yr rolling average, slipped 1 yr)
President's Division; VPA&P; Faculty Relations	Academic Management		UG FFTE/Grad & fac FTE (FT&PT); YUELI students & teaching staff
Human Resources	Human Resources		Population of faculty & Staff (Headcount)
Libraries	Collections		UG FFTE/Grad & faculty FTE (FT&PT); excl. OSG, YUELI & DCE
	Operating Costs		UG FFTE/Grad & faculty FTE (FT&PT); excl. OSG, YUELI & DCE
Advancement	Alumni & Community Relations Development (excl. Development Officers)		Degrees Awarded (5yr Average) 75% Degrees Awarded (5yr Avg) & 25% Funds Raised (10 yr Avg)
CSBO (Space costs separated by campus - Keele & Glendon - and exclude Nadal & PDP which are self-funded)	Utilities & Facility Maintenance	Assigned Space	Net Assignable Square metres (NASM)
		Common/Unassigned Space	Total Population – FFTE (UG) and FTE (Grad, fac, staff); excl. off-campus students (OSG - PDP, EDU - off-campus, SSB - India) & YUELI, DCE Students
	Other Campus Services (e.g. Security, etc)	Teaching Space	Space Utilized/Length of Time Space is Utilized Total Population - Headcount (UG, Grad, fac, Staff); excl. off-campus students (PDP, Education, Schulich - India) & YUELI, DCE students
UIT	Enterprise Academic Services Common Services		Student Population – FFTE (UG) and FTE (Grad); excl. YUELI, DCE Total Population – FFTE (UG) and FTE (Grad, fac, staff), excl. YUELI, DCE students
Faculty of Graduate Studies	Graduate Administration		Grad Population (Headcount) - excl. LLM/PDP and SSB Masters
Student Services	Student Services Administration	Other - Office of VP, etc	Student Population (Headcount); GL @ 75%
		Recruitment	Student Population (Headcount); excl OSG LLM/PDP; OSG UG @25%; Schulich Grad @ 0%; GL @ 75%
		Admissions	Student Population (Headcount); OSG UG @25%; Schulich Grad @ 75%
VP Research & Innovation	Research Services		Population of faculty (Headcount) - Ten. Stream & Prob (50%) Research Expenditure (3-yr rolling average, slipped 1 yr); (50%)
General Institutional Costs	Collective Agree. Benefit Commitments		Adjust Standard Fringe Benefit Rate to include collective agreements by employee group
	Pension & Post-Retirement Benefits		Pensionable Salary Base of eligible employee groups
	PTR Deficit Repayment		Population of faculty (Headcount) – TS/Prob, CLAs, SRCs
	Tuition Waivers		Population of Faculty Employees (Headcount of fac & staff) - excl. YUELI, DCE
	Bad Debts		Ratio of uncollectible fee to total revenue (stud. accounts only)
	Other General Institution Costs		UG FFTE/Grad & fac FTE (FT&PT); YUELI, DCE stud. & teach. staff
	Capital Debt/Reserve Payment	Capital Debt	Net Assignable Sq. Metres (NASM) of Faculties, YUELI, DCE adj. for Donations/Funds Raised
		Capital Reserve Paymt	Net Assignable Square Metres (NASM) of Faculties, YUELI, DCE
	Centrally Funded UG & Grad Scholarships/Burs.		Stud. Population of FFTE(UG) and FTE(Grad); OSG UG @ 75%

Cost Attribution Methodology - 2013-14 Shared Service Costs

		Faculty, YL, DCE & ELC												
		LAPS	AMPD	ES	EDU	GL	SSB	OSG	Health	SCI	LSE	Ancil. Units (incl. YL, DCE, ELC)	Total	
<i>Enrolment Share (UG FTEs, GRAD FTEs)</i>		47.4%	6.7%	2.1%	2.7%	4.6%	5.7%	2.4%	19.7%	6.7%	1.9%			
<i>Enrolment Share (Heads, FT & PT)</i>		50.7%	5.8%	2.2%	1.8%	3.5%	5.3%	2.6%	19.2%	6.9%	2.0%			
COST DRIVER	COST BIN													
Total Operating Expenditure (3yr rolling avg)	Financial Management	28.1%	6.4%	2.1%	4.1%	4.9%	12.0%	5.4%	9.9%	9.0%	3.7%	14.4%	100.0%	
UG FTE/Grad & Fac FTE (FT&PT)	Academic Management	47.4%	6.8%	2.1%	2.7%	4.8%	5.7%	2.4%	19.3%	6.8%	2.0%	0.0%	100.0%	
Faculty & Staff Headcount	Human Resources	37.6%	9.2%	5.3%	4.4%	4.8%	6.3%	3.6%	12.0%	9.0%	2.9%	5.0%	100.0%	
UG FTE/Grad & Fac FTE (FT&PT)	York Libraries - Collections	48.6%	6.9%	2.2%	2.8%	4.9%	5.9%	0.0%	19.8%	6.9%	2.0%	0.0%	100.0%	
UG FTE/Grad & Fac FTE (FT&PT)	York Libraries - Operating Costs	48.6%	6.9%	2.2%	2.8%	4.9%	5.9%	0.0%	19.8%	6.9%	2.0%	0.0%	100.0%	
Degrees Awarded (5yr Avg)	Advancement - Alumni & Comm. Rel.	44.7%	5.7%	2.3%	9.4%	3.6%	7.5%	4.0%	17.4%	4.0%	1.5%	0.0%	100.0%	
Deg. Awd(5yr Avg) & Funds Raised(10yr Avg)	Advancement - Development	34.9%	6.5%	2.7%	7.5%	3.7%	11.1%	8.6%	15.0%	4.5%	5.6%	0.0%	100.0%	
Net Assignable Sq metres(NASM)	CSBO-Assigned Space - GL	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Net Assignable Sq metres(NASM)	CSBO-Assigned Space - KL	20.2%	19.1%	2.4%	2.8%	0.0%	5.3%	8.7%	13.1%	18.2%	5.7%	4.5%	100.0%	
Total Pop. - FFTE(UG) and FTE(G,Fac, Staff)	CSBO-Common/Unassigned Space - GL	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Total Pop. - FFTE(UG) and FTE(G,Fac, Staff)	CSBO-Common/Unassigned Space - KL	50.0%	7.2%	2.3%	2.0%	0.0%	6.2%	2.5%	20.3%	7.3%	2.1%	0.1%	100.0%	
Space & Length of time Utilized	CSBO-Teaching Space - GL	1.1%	0.0%	0.0%	0.9%	98.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Space & Length of time Utilized	CSBO-Teaching Space - KL	63.1%	2.9%	2.3%	1.5%	0.0%	8.6%	0.2%	8.5%	6.5%	2.1%	4.4%	100.0%	
Total Pop. - Heads (UG,Grad,Fac, Staff)	CSBO -Other Campus Services - GL	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%	
Total Pop. - Heads (UG,Grad,Fac, Staff)	CSBO -Other Campus Services - KL	52.5%	6.4%	2.3%	1.5%	0.0%	5.8%	2.1%	19.9%	7.3%	2.1%	0.1%	100.0%	
Total Pop. - Heads (UG,Grad,Fac, Staff)	CSBO -Other Campus Services - Security	49.9%	6.1%	2.2%	1.5%	4.9%	5.6%	2.0%	18.9%	7.0%	2.0%	0.1%	100.0%	
Student Pop. - FFTE(UG) and FTE(Grad)	UIT - Enterprise Academic Services	47.4%	6.7%	2.1%	2.7%	4.6%	5.7%	2.4%	19.7%	6.7%	1.9%	0.0%	100.0%	
Total Pop. - FFTE(UG) and FTE(Grad,Fac, Staff)	UIT - Common Services	47.0%	6.8%	2.1%	2.8%	4.8%	5.9%	2.6%	19.1%	6.9%	2.0%	0.1%	100.0%	
Grad Heads - Excl. LLM/PDP and SSB Masters	FGS - Graduate Administration	39.8%	8.2%	8.1%	8.7%	2.2%	1.2%	3.4%	15.4%	9.5%	3.5%	0.0%	100.0%	
Student Heads - Admin. (no discount)	VPS - Student Services - Admin.	50.7%	5.8%	2.2%	1.8%	3.5%	5.3%	2.6%	19.2%	6.9%	2.0%	0.0%	100.0%	
Student Heads - Recruitment (discount)	VPS - Student Services - Recruit.	53.0%	6.1%	2.3%	1.9%	3.7%	2.9%	0.7%	20.1%	7.2%	2.0%	0.0%	100.0%	
Student Heads - Admission (discount)	VPS - Student Services - Adm.	50.9%	5.9%	2.2%	1.9%	4.7%	4.7%	1.5%	19.4%	6.9%	2.0%	0.0%	100.0%	
Faculty Heads & Research Exp. -50/50	VPRI - Research Mgt	31.0%	6.0%	3.8%	3.4%	3.8%	4.4%	3.1%	17.0%	19.3%	8.2%	0.0%	100.0%	
As determined by collective agreements	GI - Collective Agree. Benefit Commit.	37.8%	8.4%	2.2%	3.3%	6.9%	9.9%	4.1%	11.6%	8.4%	3.5%	4.0%	100.0%	
Pensionable Salary Base- Eligible Empl.	GI - Pension & Post-Retire. Benefits	35.6%	7.9%	2.2%	3.4%	6.2%	10.5%	5.9%	10.8%	8.7%	4.6%	4.3%	100.0%	
Pop. of faculty Heads (TS/Prob, CLAs, SRCs)	GI - PTR Deficit Repayment	42.6%	8.6%	2.6%	3.5%	6.3%	6.2%	4.3%	11.6%	10.0%	4.4%	0.0%	100.0%	
# of Elig. Employees in rev. gen. units	GI - Tuition Waivers/Exchange Stdns	36.0%	10.1%	2.2%	4.0%	6.7%	6.3%	4.4%	13.8%	8.0%	2.9%	5.6%	100.0%	
Ratio of Uncollect. fees to Total rev. (stud a/cs)	GI - Bad Debts	41.2%	5.2%	1.5%	1.6%	3.7%	11.5%	5.3%	14.0%	5.7%	1.6%	8.4%	100.0%	
UG FTE/Grad & Fac FTE (FT&PT)	GI - Other General Institution Costs	47.4%	6.8%	2.1%	2.7%	4.8%	5.7%	2.4%	19.3%	6.8%	2.0%	0.0%	100.0%	
NASM - Assigned Space (Fac, YL, DCE)	GI - Capital Debt	20.6%	18.9%	2.5%	2.8%	4.2%	3.5%	8.7%	13.4%	18.6%	5.8%	1.0%	100.0%	
NASM - Assigned Space (Fac, YL, DCE)	GI - Reserve Payment	20.1%	18.9%	2.4%	2.7%	4.2%	5.2%	8.7%	13.0%	18.1%	5.7%	1.0%	100.0%	
FFTE(UG) and FTE(G)	GI - Centrally Funded UG & Grad SS/Burs.	47.7%	6.7%	2.1%	2.7%	4.7%	5.7%	1.9%	19.8%	6.8%	1.9%	0.0%	100.0%	

SHARP Budget Model – Response to Issues

Challenges/Issues:	Solutions:
Interdisciplinary	An inter-faculty methodology was developed to fairly distribute revenue between Home and Responsible Faculties
Creates New Deficits	The University created a “Hold Harmless” adjustment in the conversion to the new model
Increased Faculty Competition	Inter-faculty methodology as developed should reduce competitive pressures – will also be managed by Deans and the Provost
Staff Training	New budget tools and staff training requirements are now under development