



University
of Windsor

Budget 2.0 for UWindsor 2.0

2017/18 Operating Budget

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I. POSTSECONDARY SECTOR & INSTITUTIONAL INITIATIVES IMPACT 2017/18 BUDGET

The 2017/18 operating budget has been significantly impacted by transformational changes announced by the Ministry of Advanced Education and Skills Development (MAESD). The announcement of a second round of Strategic Mandate Agreements for institutions, a funding formula review, student financial aid transformation, along with other sector announcements, have all had a significant impact on the 2017/18 operating budget.

In addition, a strategic initiative was undertaken by UWindsor to continue the development and impact of the Enrolment Centred Management budget model initiated in the 2016/17 budget. With the need to focus all campus stakeholders on enrolment, a Strategic Enrolment Management Plan was developed that will guide the institution in its enrolment planning and recruitment and retention strategies.

This section provides a summary of these major internal and external initiatives that have influenced the development of the 2017/18 operating budget.

1. STRATEGIC MANDATE AGREEMENT 2 (2017-2020)

In April 2014, UWindsor developed its first Strategic Mandate Agreement (SMA1) as required by MAESD. SMA1 was a 3-year agreement governing the period 2014 to 2017 and served to outline the role UWindsor played in the postsecondary education system. SMA1 outlined the institution's strengths, its vision, and how UWindsor contributes to the system-wide objectives articulated by MAESD's Differentiation Policy Framework.

With the expiration of SMA1, UWindsor is currently working on the development of SMA2 which will again govern the institution during the period 2017 to 2020. SMA2 continues to build on SMA1 and provides the following:

- Identifies and explains the shared objectives and priorities between the Ontario government and UWindsor;
- Outlines current and future areas of program strength;
- Supports the current vision, mission, and mandate of UWindsor and established areas of strength;
- Describes the agreed-upon elements of the new university funding model, including:
 - UWindsor's enrolment plans and projections relative to its corridor midpoint and any changes to the corridor negotiated during the period of SMA2; and
 - Differentiation areas of focus including metrics, targets and differentiation grant allocation.
- Provides information on the financial sustainability of the institution; and
- Informs MAESD decision-making and enables MAESD to align its policies and processes to further support UWindsor's areas of strength.

SMA2 sets out objectives and priorities for differentiation and provides indications of how recent and planned initiatives and/or investments will help to further focus on the following 5 areas of differentiated strength as prescribed by MAESD:

1. Student Experience;
2. Innovation in Teaching and Learning Excellence;
3. Access and Equity;
4. Research Excellence and Impact; and
5. Innovation, Economic Development & Community Engagement.

Furthermore, SMA2 sets out institutional and system-wide metrics and targets as a mechanism to link government grant funding to the achievement of UWindsor's operational priorities and objectives. It also identifies the priority areas for the institution.

The President continues to work with campus stakeholders in finalizing SMA2 that will be approved by the Board of Governors at its May 2017 meeting. The draft SMA2 can be found on the President's website (www.uwindsor.ca/president).

2. STRATEGIC ENROLMENT MANAGEMENT (SEM) PLAN

In October 2016, UWindsor engaged the services of SEM Works to perform a comprehensive analysis of the institution's current practices in recruitment, admissions, retention, and the student experience, and to make recommendations for developing a Strategic Enrolment Management (SEM) plan.

The SEM Works project team consisted of experts whose specialty lie in market research and branding. The work began with a thorough review of the environment and existing operations that impact enrolment, including current enrolment numbers, trends, and mix (undergraduate, graduate, domestic, international, full-time, part-time, local, distant), program offerings, marketing & communications, and organizational structures in related service units.

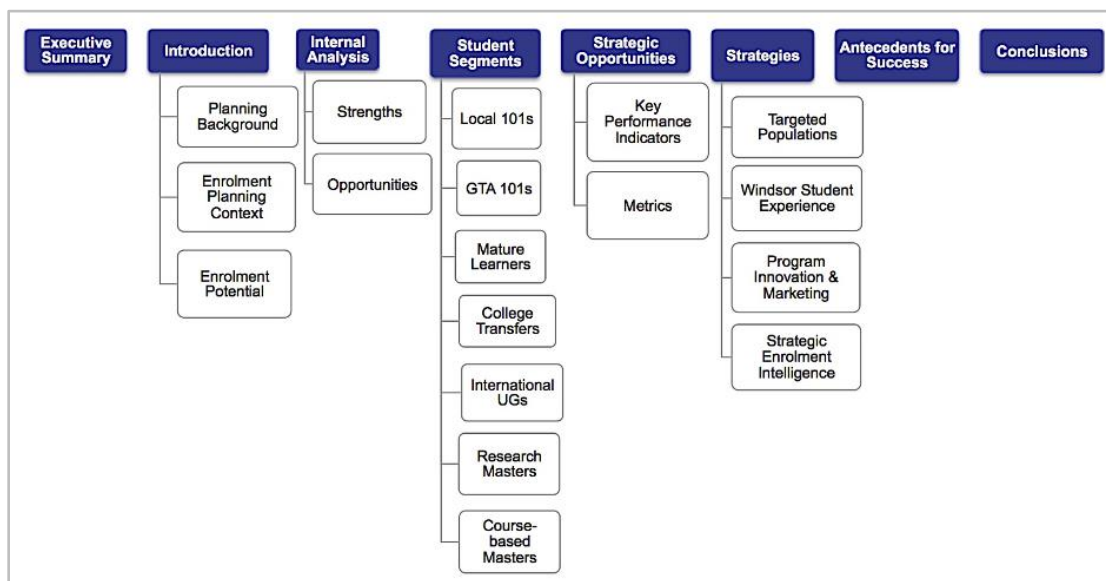
Between October 2016 and January 2017, a series of onsite meetings were held to identify areas of strategic enrolment opportunities. The findings were presented in two webinars for senior administration and the SEM Steering Committee. A leadership retreat and two days of goal-setting meetings with academic leaders from each Faculty occurred in November. A broad cross-section of campus stakeholders were involved throughout this process: senior administration, deans, student recruitment, international, student experience, registrar, institutional analysis, co-op, careers & employment services, alumni, budget, library, IT, and student groups. Based on the leadership retreat and the goal-setting meetings, four strategic teams were established (Program Innovation & Marketing, Target Populations, Student Experience, and Strategic Enrolment Intelligence). These teams developed strategies and tactics for the enrolment opportunities set out in the leadership retreat.

As part of the consultation process, approximately 1,600 high school and postsecondary students responded to a Market Opportunity Analysis survey to give their insights on demand for existing and new academic programs and to offer their perceptions of UWindsor's positioning relative to competitors.

These insights informed the development of targeted strategies for student recruitment, marketing, and communications.

The consultant’s report was delivered in January 2017, and is now available on the President’s website (www.uwindsor.ca/president). The diagram below sets out the overall framework and elements of UWindsor’s SEM plan.

Diagram 1: Integrated SEM Plan Elements



The report presents recommendations in three areas:

1. A series of strategies for UWindsor to develop a realistic and sustainable enrolment plan, with options for immediate, medium-term, and longer-term actions;
2. Enrolment goals for the various constituent populations; and
3. Resources needed to achieve these goals, including the reallocation of existing resources and investments in new strategic positions. The top priorities identified in this latter category include an Associate Vice-President of Enrolment Management to coordinate all aspects of UWindsor’s recruitment and admissions processes; a recruiter strategically embedded in the GTA; a position in Program Development to assist Faculties with program renewal and innovation; and positions yet to be determined in academic market research/analysis and marketing & communications.

Statistics taken from the SEM Plan indicate that over a five-year period (Fall 2017 to Fall 2021), the conservative potential suggests total enrolment growth of 685 students, and the aspirational potential represents nearly double that growth rate of 1,251 students. The 2017/18 enrolment projections included as part of this budget do not reflect these potential increases in enrolment and are solely based on actual experience and trends of enrolment.

Success in achieving the projected enrolment growth will depend on UWindsor's ability to implement and execute the strategies identified in the SEM Plan. To that end, the 2017/18 operating budget includes the hiring of a new Associate Vice-President, Enrolment Management, as well as the hiring of a recruiter in the GTA area. Further investments and/or reallocation of existing resources to support the SEM Plan will be considered as the new Associate Vice-President develops an implementation strategy for the SEM Plan.

3. OTHER PROVINCIAL INITIATIVES

Other significant initiatives announced by MAESD during 2016/17 that will result in transformational changes to the post-secondary sector include:

- i) Funding Formula Review; and
- ii) Student Financial Aid Transformation

i) Funding Formula Review

In 2015, MAESD launched a consultation on university funding reform led by former Deputy Minister Sue Hebert. The consultations were predicated on achieving the following principles:

- Enhanced quality and improving student experience;
- Support for the existing differentiation process;
- Financial sustainability; and
- Increased transparency and accountability.

The final report "*Focus on Outcomes, Centre on Students: Perspectives on Evolving Ontario's University Funding Model*" was issued in December 2015 and MAESD accepted its key recommendations. In May 2016, MAESD embarked on the re-design of the government grant funding formula. The objective of the new funding formula were threefold:

1. Improve student outcomes;
2. Promote differentiation by linking funding to the Strategic Mandate Agreements; and
3. Provide additional support to institutions through enrolment planning and predictable funding.

This process resulted in changes in the structure of government funding as well as to institutional accountabilities. The new funding model has three categories:

1. Core Operating Grant: an enrolment-based grant (COG);
2. Differentiation/Student Success envelope; and
3. Special Purpose and Other Grants.

The **COG** represents a base level of funding related to specific level of eligible enrolments. The COG is governed by an enrolment corridor mechanism. Each institution will enter the corridor based on their funded level of enrolments in 2016/17, with any changes to be negotiated during the SMA2 process. The corridor midpoint will be set and funding during SMA2 will remain at a fixed amount as long as the institution maintains enrolment within +/-3% of the midpoint. This will ensure a stable level of funding

beginning in 2017/18. There are special provisions on enrolment growth or decline within the COG for graduate education.

Through the SMA2 process, institutions will negotiate multi-year enrolments and the level of enrolment included in their corridor. The model reform also included:

- Equalization of per student funding for similar programs, as differences had developed as a result of various policy decisions over the years;
- Removal of formula fees, which were a notional portion of the tuition revenue used in the calculation of the operating grant; and
- Establishment of new program weights to accommodate the removal of the formula fees. The concept of the previous Basic Income Unit (BIU) was eliminated and the new weighted funded enrolment unit (weighted grant unit (WGU)) was introduced.

Funding changes resulting from the above adjustments were moved from the COG to the Differentiation/Student Success envelope. In addition, MAESD adjusted the overall system per WGU in order to hold approximately \$300M in the total Differentiation envelope.

The **Differentiation/Student Success** envelope focuses on student success and consists of funding reallocated from the former Basic Operating Grant, Quality Grant, Key Performance Indicator grant and the Research Overhead Grant. This funding will be linked to metrics that have been developed through the SMA2 process. SMA2 will be used as a transition period as metrics for many areas need to be developed. However, it is envisioned that funding from the Differentiation/Student Success envelope could be at risk during the SMA3 period (2020 – 2023).

In order to receive the Differentiation/Student Success envelope, universities are required to have an SMA in place, which includes performance targets. Universities are required to participate in MAESD's data strategy in order to develop comparable data for metrics to be directly tied to funding for SMA3. This is to be accomplished throughout the three year period of the SMA2.

Special Purpose Grants are grants that will be held separately in order to address government and system-wide priorities. These grants include the Municipal Tax Grant, the Clinical Nursing Grant, and the Accessibility Grant for students with disabilities. The Collaborative Nursing Grant that UWindsor receives is paid through our College partner and is not included in the funding reform.

ii) Student Financial Aid Transformation

MAESD is making transformational changes to its student assistance program with the intention of making colleges and universities more affordable for families in Ontario.

The proposed new Ontario Student Assistance Program (OSAP) will make average tuition “free” for students, whose family income is less than \$50,000 per year. MAESD has also promised to provide more generous grants to make college and university more affordable for students from middle income families.

OSAP changes are scheduled to take effect in September 2017. In addition, MAESD has introduced the concept of Net Tuition Billing to take effect across all Ontario postsecondary institutions in Fall 2018. Net Tuition is designed to reduce confusion for students when managing their financial aid and tuition obligations as students will have the ability to view all pending financial aid, including OSAP, that will offset their tuition costs.

UWindsor is currently participating in a pilot program to provide students with a “Net Cost View” of their student account in Fall 2017. By Fall 2018, UWindsor will have in place a system that:

- Provides all students receiving full-time OSAP with their net costs upon registration;
- Automatically redirects all OSAP entitlements to student accounts; and
- Assesses students only their Net Tuition (actual student fees net of financial aid).

There are many details that require resolution from an administrative point of view. The impact on an institution’s cash flow will need to be considered. At UWindsor, approximately 65% of students are currently receiving OSAP assistance.

In order to align with the transformational changes made to student financial aid, a two-year tuition fee strategy has been approved by the Board of Governors. A multi-year tuition fee strategy was recommended by MAESD.

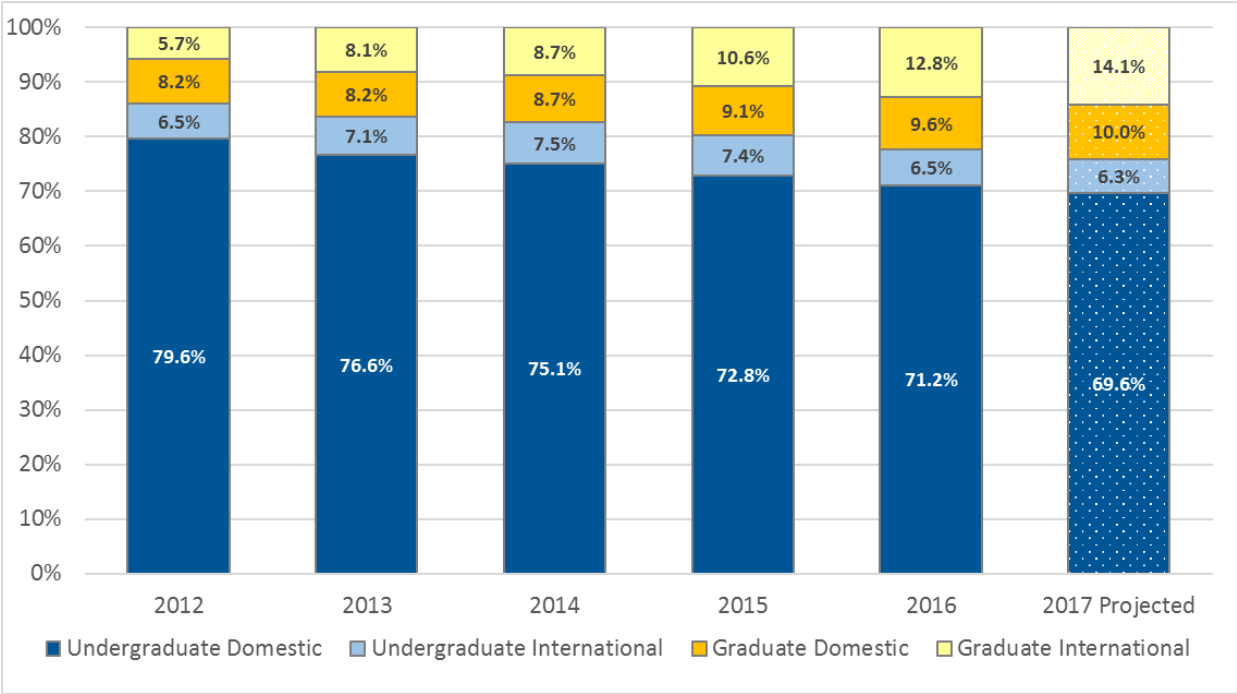
II. A FOCUS ON ENROLMENT

Enrolment is the driver of approximately 98% of UWindsor’s operating revenues and remains the foundation of the Enrolment Centred Management (ECM) budget model. Through ECM, the level of base budget that Faculties receive is directly impacted by their enrolments in all category of students. Faculties must be aware of and concentrate their efforts on enrolment management strategies. As noted in Section I, UWindsor is currently working on the implementation of its recently developed SEM Plan.

1. MANAGING ENROLMENT WITHIN THE FACULTIES

Enrolment is readily classified into four main components: 1) undergraduate domestic, 2) undergraduate international, 3) graduate domestic, and 4) graduate international. The following graph depicts the composition of full-time enrolment headcount at UWindsor projected for fall 2017 compared against the past five years.

Diagram 2: The Changing UWindsor Student Body

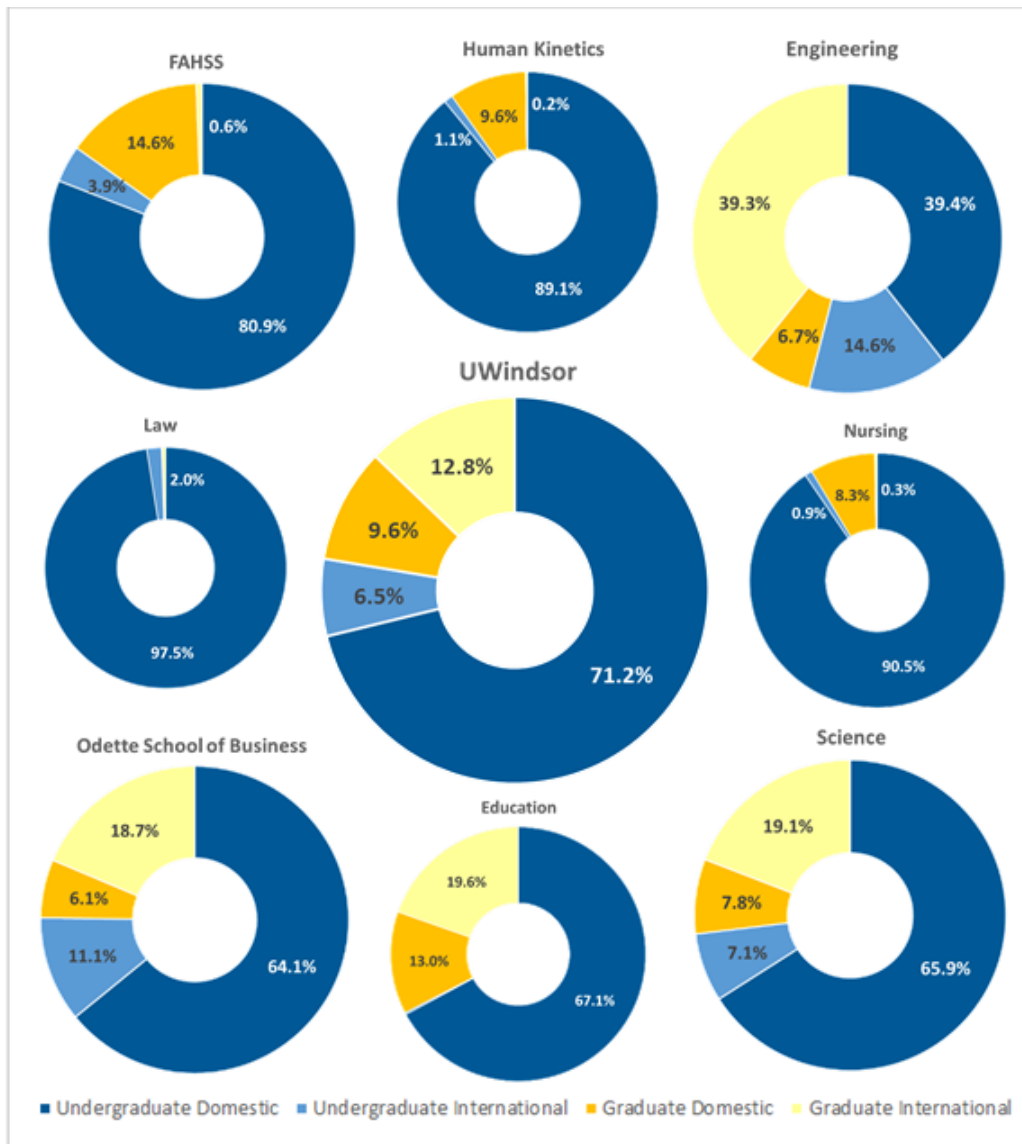


When examining these four major categories, a consistent decline of undergraduate domestic students as a percentage of the total student enrolment is evident. International enrolment is projected to represent more than 20% of total student enrolment in Fall 2017. This growth in international student enrolment is driven primarily by increasing enrolment in course-based masters across a number of Faculties.

A number of Faculties (*i.e.*, Engineering, Business and Science) have highly diversified student populations, while other Faculties (*i.e.*, Law, Nursing and Human Kinetics) tend to recruit domestic students and have not yet entered the international marketplace. This creates opportunities for these Faculties when examining where they might focus their enrolment growth efforts.

The graphic below provides an overview of the composition of enrolment for each Faculty based on Fall 2016 levels.

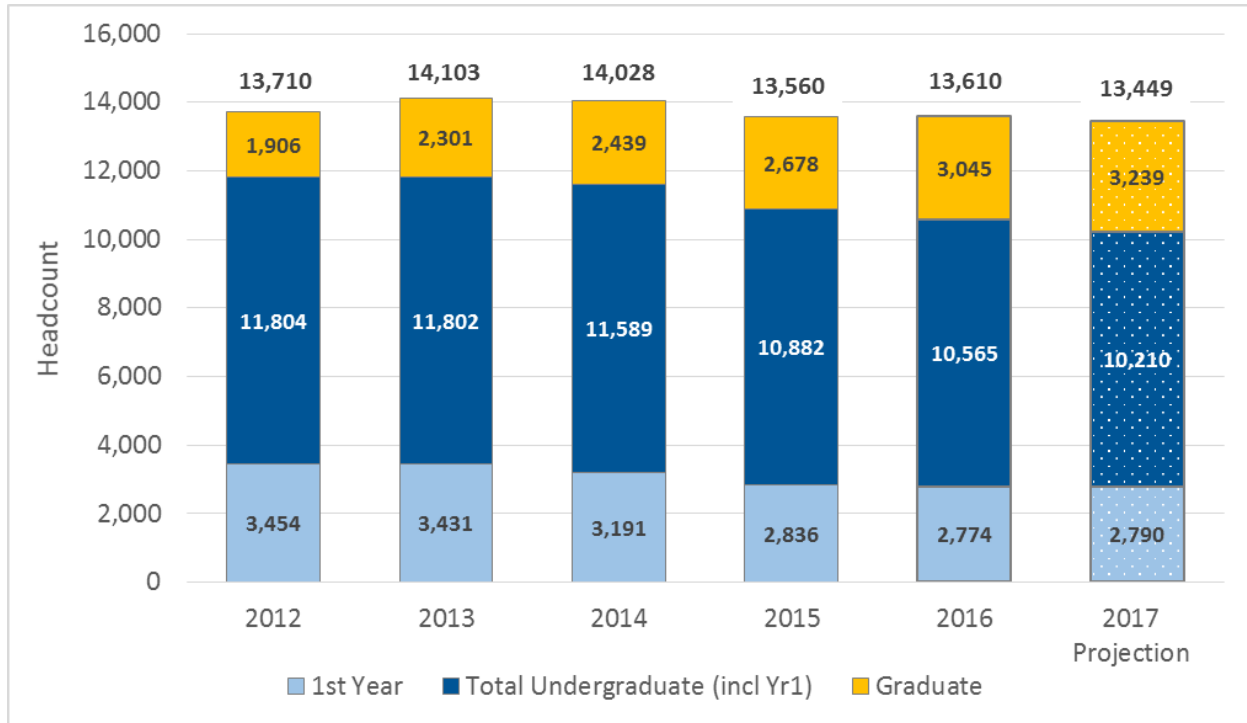
Diagram 3: Student Enrolment Diversity by Faculty (Fall 2016)



2. ENROLMENT PROJECTIONS

The following graph portrays the five-year trend of actual full-time enrolment headcount with a projection for Fall 2017:

Diagram 4: UWindsor Full-time Enrolment Headcount



UWindsor is continuing to undergo a dramatic shift in the composition of its student body. Full-time student enrolment is projected to decrease slightly in Fall 2017 as a result of declining undergraduate student enrolment. This decline is due to the flow-through of smaller first-year student intakes that began in Fall 2014 and have continued on a steady decline through Fall 2016. However, the undergraduate enrolment decline is nearly offset by increases in graduate student enrolment that have been driven primarily by course-based masters programs attracting ever-greater numbers of international students.

i) Undergraduate Students

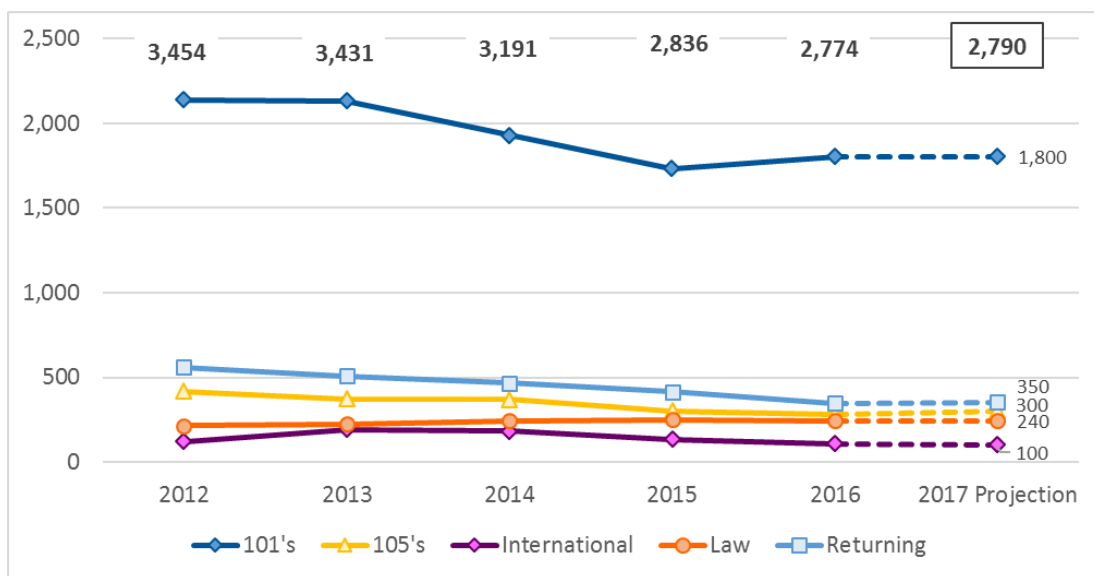
Total full-time undergraduate student enrolment is projected at 10,210 students in Fall 2017 – down 355 from Fall 2016. This is consistent with the projections made during the development of the SEM Plan. Based on current application statistics, there are signs of optimism as the steady drop-off observed in first year intake numbers that began in 2014 is projected to level off for 2017.

First year enrolment is an important driver of total undergraduate enrolment. First year enrolment is comprised of a number of components including: 101's (students entering into university directly from high school); 105's (college transfers and out of province Canadian enrollees); international students; first year Law School students; and returning students.

For Fall 2017, first year enrolment is projected at 2,790 which is up slightly against Fall 2016 results. This comes after three years of declining first year enrolments due mainly to a significant drop-off in the Faculty of Arts, Humanities and Social Science programs.

The graph below illustrates the various components of first year enrolment over the past five years compared against our projection for Fall 2017:

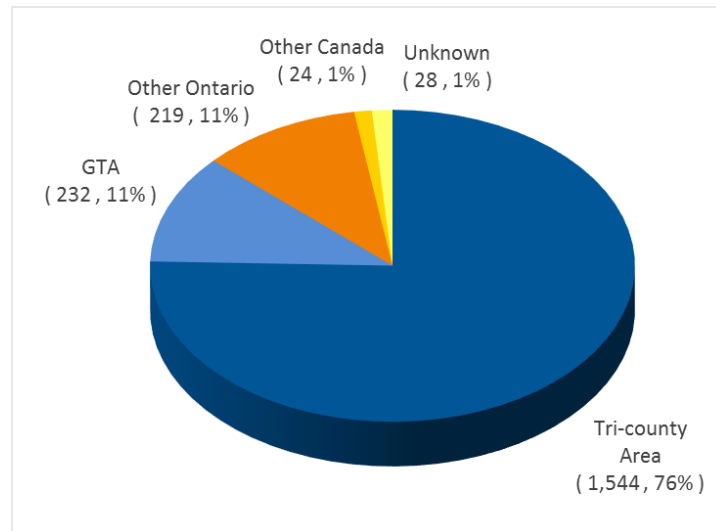
Diagram 5: Components of Year 1 Enrolment



Efforts will be continuing throughout the spring and summer months to continue to convert as many student applications and confirmations into actual registrations.

The following pie chart illustrates the origin of new first year domestic students in Fall 2016 (not including Law or returning first year students):

Diagram 6: Origin of Domestic First Year Students



As can be observed, UWindsor is heavily reliant on students who enrol from the local tri-county area, including Essex, Lambton and Kent counties. Unfortunately, demographic projections for youth aged 18-20 compiled by the Ontario Ministry of Finance (distributed Spring 2013) indicates that the tri-county area will experience a population decline for this age group over the next 5 years. The only regions in the province where growth for this age category is expected to occur are Ottawa and the Greater Toronto Area (GTA). Recruitment of students from the GTA will be heightened to allow for participation in this increase.

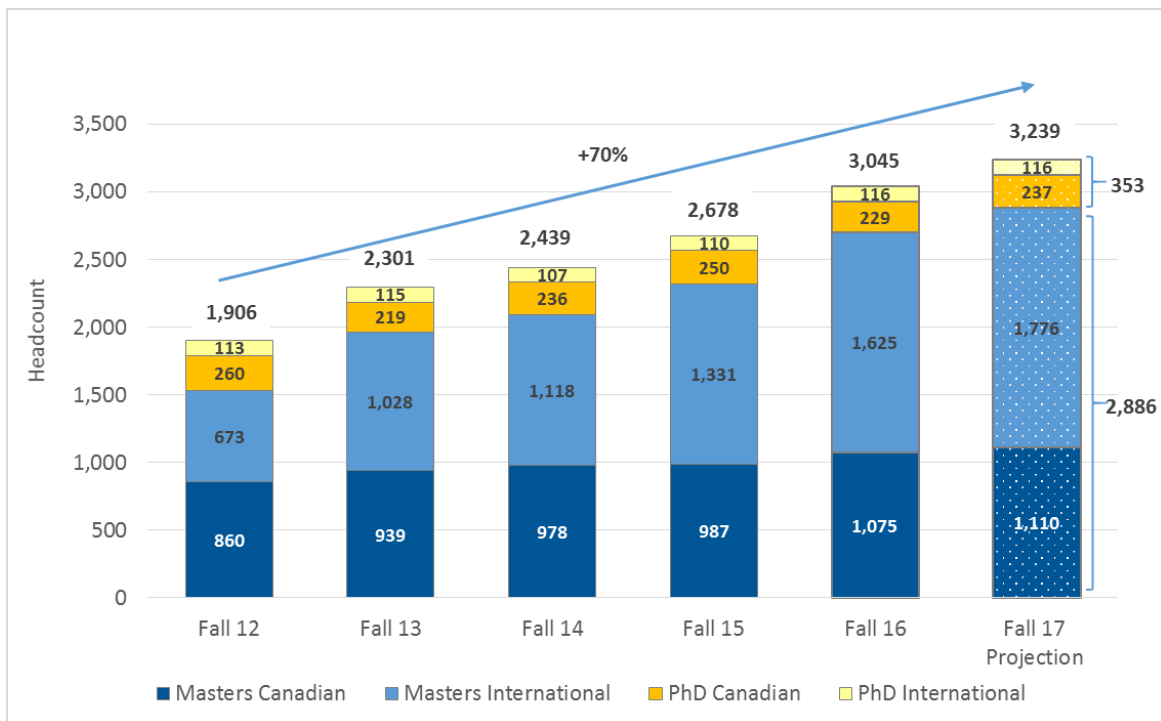
Recent student recruitment initiatives including the development of a marketing, branding, and advertising strategy to increase the visibility of the institution, raise awareness of our strengths, and communicate the advantages of studying here, are helping to offset the challenges of declining local demographics for the University age-group. UWindsor has recognized the need to take a more strategic approach to recruitment and a number of options are under review that will see a cohesive and integrated approach to recruitment of all category of students.

ii) Graduate Students

Total full-time graduate student enrolment is projected to reach 3,239 students in Fall 2017 – comprised of 2,886 Masters and 353 PhD students.

The following diagram illustrates the growth of graduate students since Fall 2012 and projected graduate enrolment for Fall 2017:

Diagram 7: Full-time Graduate Student Enrolment

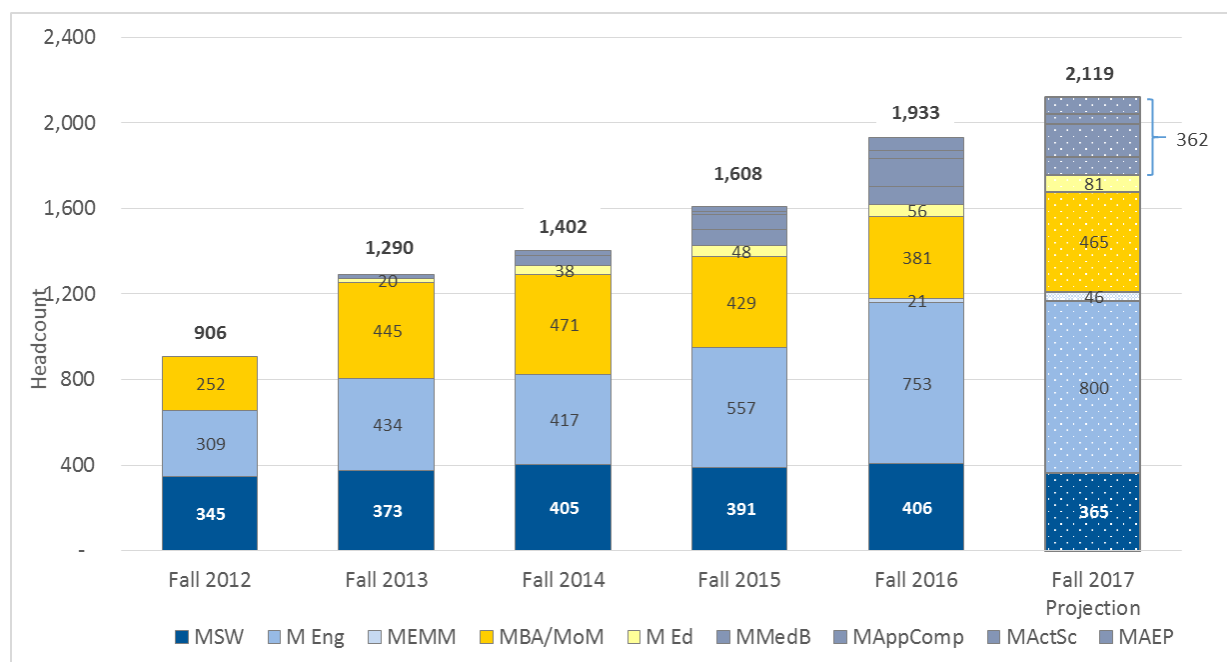


The introduction of new graduate programs have contributed to the success in growth of domestic graduate students. This has been an area of focus with the Province’s financial incentive to support growth of domestic graduate students through the Graduate Expansion grant.

As previously discussed, UWindsor has experienced significant growth in international graduate students, driven largely by increased enrolment in course-based masters programs in the Faculty of Engineering (Master of Engineering), Odette School of Business (Master of Management), and new programs recently introduced in the Faculty of Science (Master of Medical Biotechnology, Master of Applied Computing, Master of Actuarial Science, and Master of Applied Economic Policy).

The following graph details the professional course-based master programs enrolment over the past five years with a projection for Fall 2017:

Diagram 8: Professional Course-based Master Program Enrolment



iii) International Students

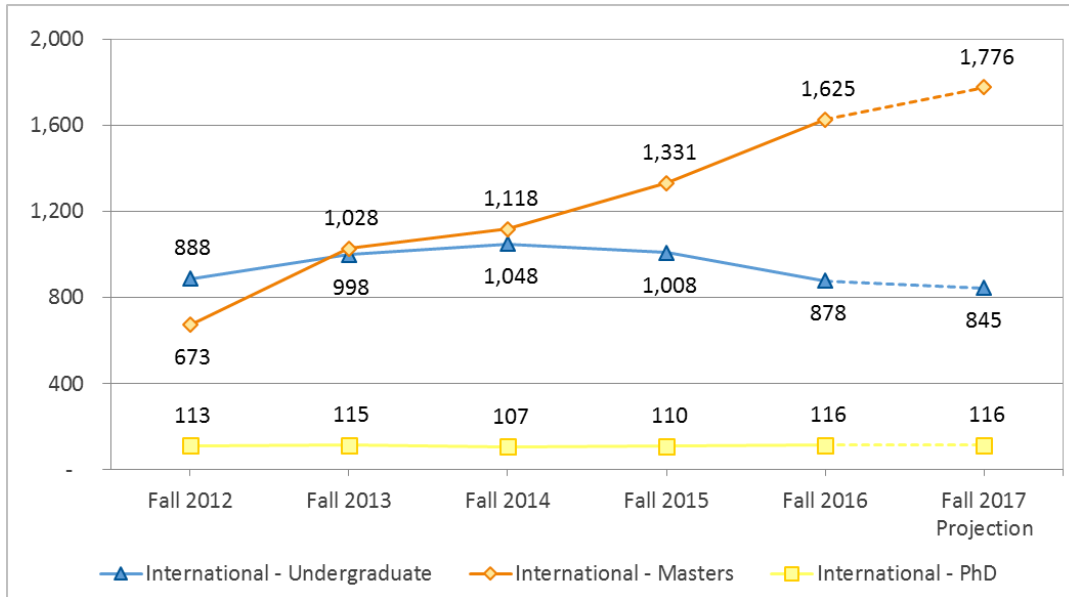
In Fall 2016 international students comprised about 19% of our institutional headcount; this number is projected to increase to over 20% in Fall 2017. UWindsor has a significant international student base. International student engagement has become a key area of focus and priority as articulated into the institution’s SMA.

UWindsor has one of the most internationally diverse student bodies in Canada, and international students contribute significantly to all aspects of our campus. A vibrant, centrally located International Student Centre (ISC) offers valuable services to students from over 90 countries. The ISC encourages access to various individuals and groups who are dedicated to international student needs, as well as providing a comfortable lounge area.

The Soft Landing Program is available for all new international students arriving to campus providing important information about arriving in Canada, getting to campus, and securing accommodation. Other special services for international students include an international student orientation program, a resume clinic for students seeking employment, assistance with visitation of dependents and other family members, a social media network, and a student handbook designed specifically for international students.

The following graph illustrates the trend of full-time international students over the last five years including a projection for Fall 2017:

Diagram 9: Trend of Full-time International Enrolment



III. ENROLMENT CENTERED MANAGEMENT (ECM) BUDGET MODEL

The Enrolment Centred Management (ECM) budget model was first introduced as part of the 2016/17 Operating Budget. This new budget model addressed the need to modify resource allocation to more closely reflect the new realities of UWindsor 2.0 enrolment – the vision for the next era of the University’s growth.

The UWindsor campus has changed significantly in recent years with the opening of new buildings, including the introduction of a Downtown campus. UWindsor student demographics have also changed significantly in recent years as student enrolment patterns shift towards professional programs coupled with international student growth. New provincial initiatives have been introduced that link enrolment changes and student outcomes articulated in the institution’s SMA to the government funding formula. These new realities require a resource allocation model that will incentivize support of institutional priorities while reacting to enrolment fluctuations. The introduction of ECM enables the University to meet these challenges.

1. PRINCIPLES AND PRIORITIES

The following four principles guided the development of the ECM and continue to be the foundation of the model:

1. **Strategic Mission** – Resource allocations should align and support the core academic and research mission and institutional priorities.
2. **Responsibility** – Ensure the alignment of authority for financial management decisions and the responsibility for those decisions.
3. **Sustainability** – Aim to foster a comprehensive university and incentivize behaviour in support of long-term financial sustainability of the institution.
4. **Transparency** – Provide a clear delineation of revenue and expenses by unit in order to support and rationalize decisions.

With these principles at its core, ECM was designed to achieve a number of institutional priorities, including:

- Responding to the new realities of UWindsor 2.0;
- Soliciting greater engagement from Faculties and Deans in matters of enrolment and financial planning;
- Aligning Faculty base expenditure budgets with enrolment and tuition generation;
- Providing greater clarity and transparency regarding how revenue is generated;
- Creating a more consistent and principled flow of funding for all Faculties; and
- Facilitating the ability to achieve the goals of the institution’s SMA.

2. ALIGNING RESOURCES WITH CAMPUS ACTIVITIES

UWindsor will continue its financial commitment of a balanced budget for 2017/18 under ECM which has been designed to promote entrepreneurship, encourage efficiency, and align actual revenue to budgeted expenditures. This incentive-based budget model reacts to actual enrolment fluctuations providing Faculties and non-Faculty areas with relevant information and resources that are reflective of the current environment.

ECM includes a revenue allocation methodology where the direct cost of teaching and learning in Faculty units are funded by tuition revenue, the enrolment-sensitive revenue. Government grants, investment income and other revenue are directed towards funding the non-Faculty areas (infrastructure and shared services that support teaching, learning and research).

3. THE FLOW OF FUNDS

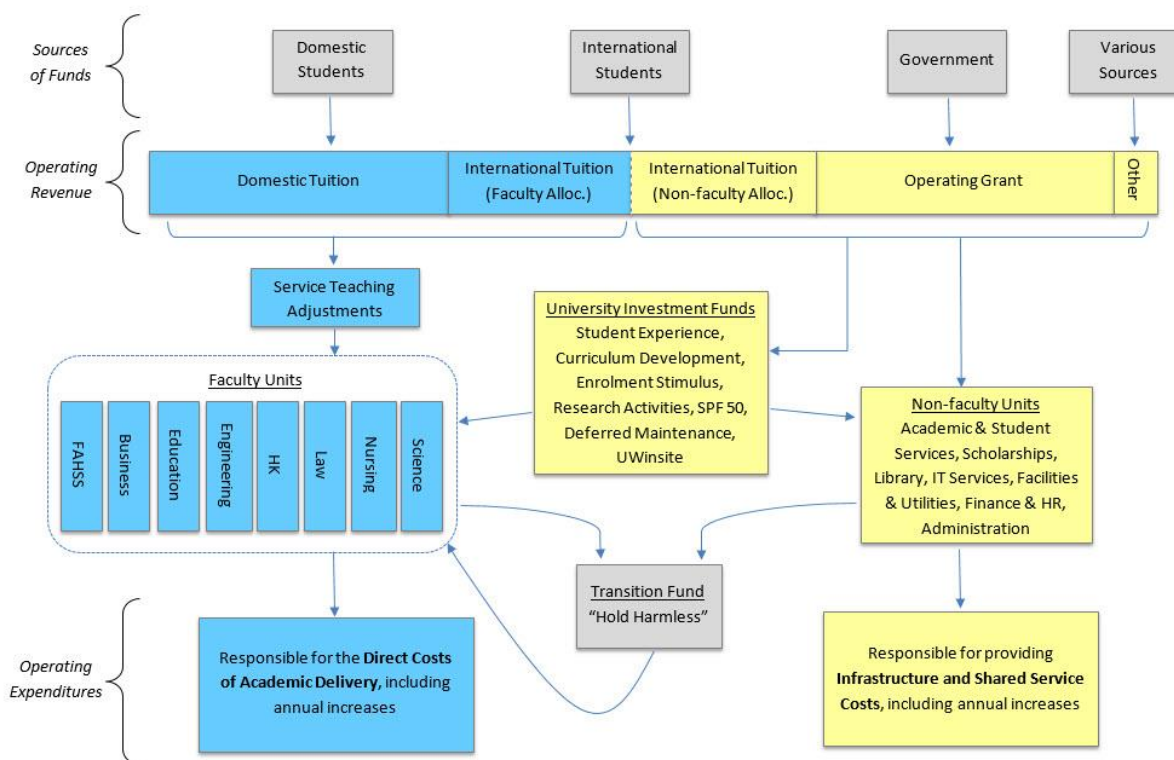
Under ECM, Faculties receive the tuition revenue for those students majoring within their Faculty. The underlying driver of this distribution of revenue being enrolment. The introduction of new academic programs, curriculum reform, and student experiential learning activities influence enrolment growth; thereby increasing financial support for Faculties.

Government grants and other revenues are attributed to the support of the non-Faculty costs associated with providing the educational environment, including: academic & student services, scholarships, libraries, IT services, facilities, administration and strategic investment funds.

There have not been significant changes to the budget model since inception. The University Investment Funds have been updated based on current strategic priorities and are discussed in a subsequent section of this document.

The following diagram provides an illustration of the flow of funds under ECM for 2017/18:

Diagram 10: Enrolment-Centred Management - Flow of Funds



4. THE ECM TRANSITION CONTINUES

A significant challenge recognized during the development of the new budget model was transitioning to a budget model that could fully recognize and respond to the enrolment levels in each of the Faculties. Base budgets evolved over time to a position where there is often no correlation between tuition generated by a Faculty and their base expenditure budget. Some Faculties are in a position where tuition revenues exceed base expenditure budgets, while others have the opposite reality. Salaries, wages and benefits represent approximately 93% of the base expenditure of any one Faculty, so the ability to reallocate base budgets quickly is limited.

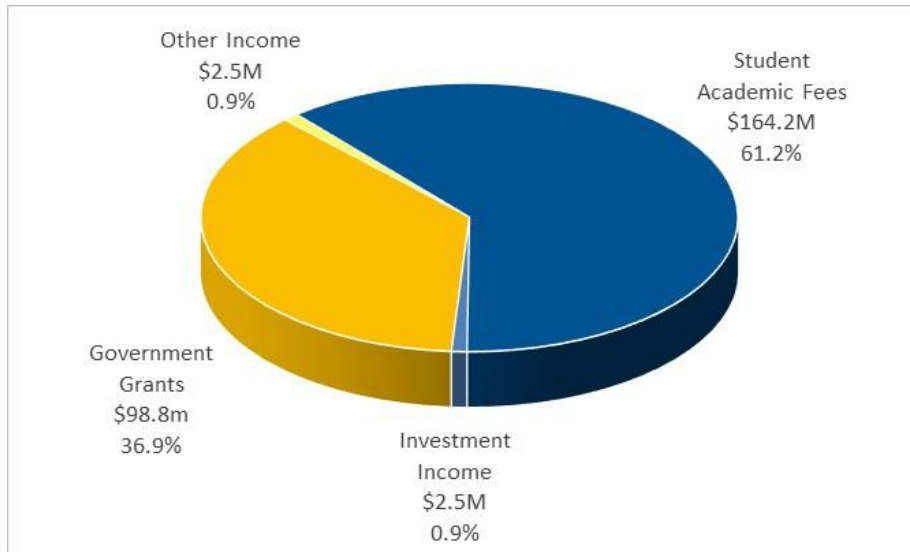
A staged implementation of ECM has been adopted whereby a portion of the net position (revenue over expenditures) for each Faculty is being calculated annually. Enrolments fluctuate annually as does the net position of each Faculty.

For 2017/18, the reallocation of base budgets represents 15% of each Faculty's net position (revenue less expenditures) based on their actual 2016/17 activity. This transition percentage is consistent with 2016/17. Faculties are being "held harmless" (*i.e.*, not being impacted positively or negatively) for 85% of their net position. This strategy serves to smooth any sudden changes in enrolment and revenue.

IV. 2017/18 OPERATING REVENUE

Operating revenue for 2017/18 is budgeted at \$268M; an increase of \$10.4M (4%) over 2016/17 (see Appendix A for further details). The pie graph below provides a breakdown of the four major sources of UWindsor's operating revenue:

Diagram 11: 2017/18 Operating Revenue (in \$millions)



1. STUDENT ACADEMIC FEES

MAESD announced an extension of the previous tuition fee framework for the 2017/18 and 2018/19 academic years. Below is a summary of this framework which applies only to domestic student tuition fees:

- Maximum 3% annual overall increase (2% (CPI) + 1%) for the institution;
- Maximum 5% increase for professional undergraduate programs (namely Engineering, Business, Law & Computer Science);
- Maximum 3% increase for undergraduate programs not included above;
- Maximum 5% increase for graduate programs;
- Full cost-recovery and self-funded programs are exempt; and
- International tuition remains unregulated.

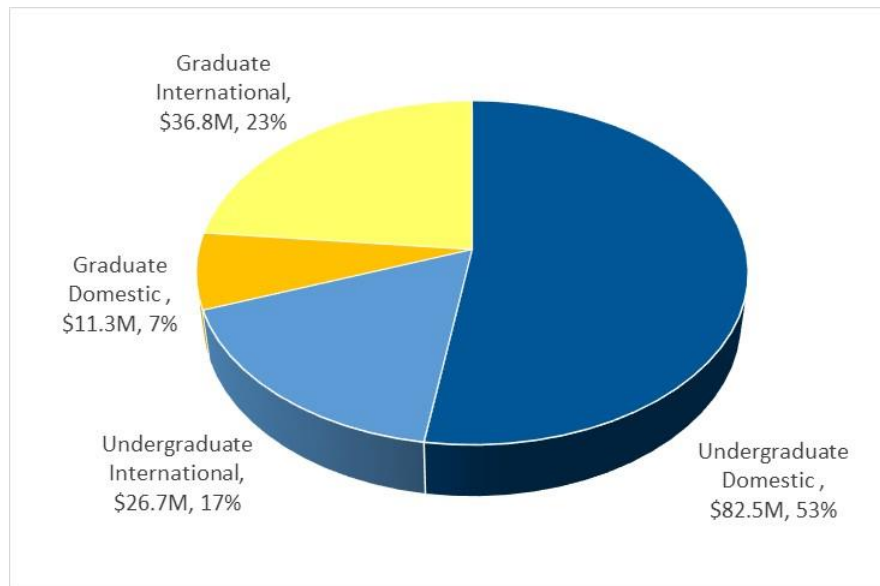
The Board of Governors approved tuition fees for the two academic years 2017/18 and 2018/19 at its April 25, 2017 meeting. MAESD recommended institutions gain approval for two years to coincide with the transformation and communication of student aid changes as discussed earlier in this document. Fee increases approved for the 2017/18 and 2018/19 academic years are fully compliant with the Ministry framework.

Total Student Academic Fees (including Tuition and Student Incidental Fees) are projected at \$164.2M for 2017/18, an increase of \$9.5M (6.1%) over 2016/17. This net increase is the result of an increase of \$5.7M generated based on the tuition fee increases and an increase of \$3.8M as a result of student complement shifts. Student incidental fees are budgeted flat against last year.

i) Tuition Fees

Total institutional Tuition Fee Revenue is budgeted at \$155.9M for 2017/18, an increase of \$9.5M over the prior year's budget. The chart below provides a summary of the 2017/18 tuition fee revenue budget by major enrolment category:

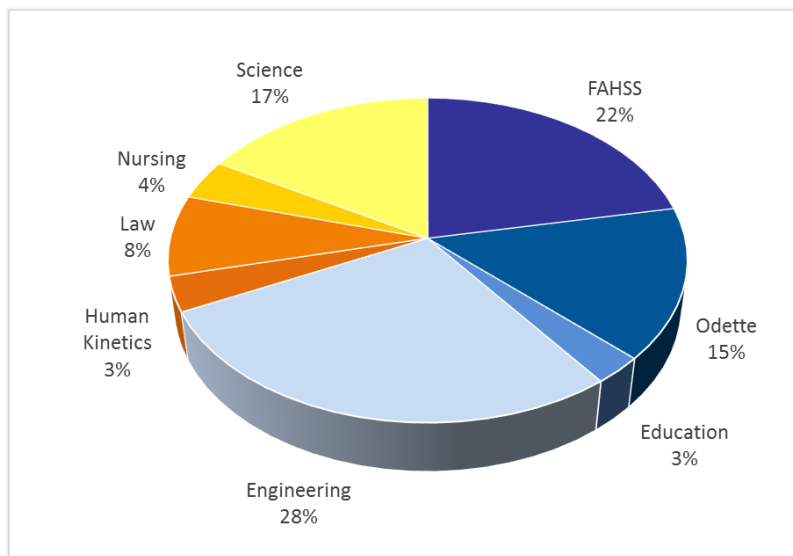
Diagram 12: Tuition Fee Revenue Budget by Category (in \$millions)



As the ECM distributes tuition fee revenue to Faculties based on their enrolment, understanding the allocation of tuition revenue across campus is important.

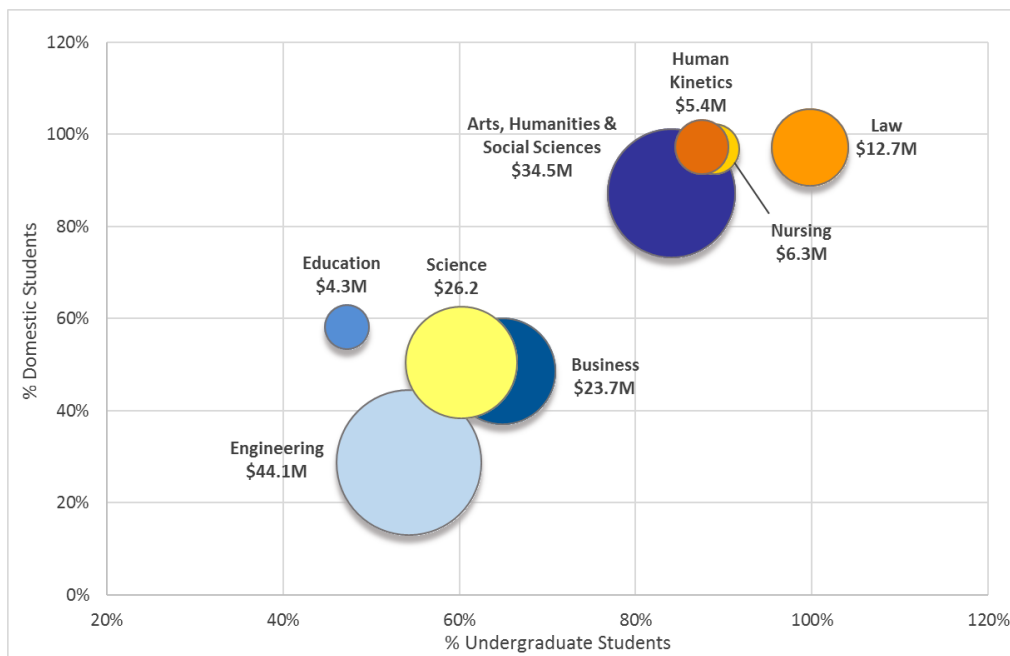
The following chart illustrates the 2017/18 tuition fee revenue by Faculty:

Diagram 13: Tuition Fee Revenue by Faculty



As detailed in this section, there are two distinct groupings of Faculties on campus: 1) those with highly diversified revenue sources, and 2) those that rely primarily on undergraduate domestic student enrolment. The diagram below graphically depicts these two groupings of Faculties and their relative size based on their 2017/18 tuition fee budget:

Diagram 14: Diversified and Non-diversified Faculties



As can be observed, the Faculties of Engineering, Education, Science, and the Odette School of Business are highly diversified and generate a significant amount of their tuition revenue from international and graduate students. The Faculties of Human Kinetics, Nursing, and Arts, Humanities & Social Sciences rely heavily on domestic tuition revenues and receive only a small portion of their tuition fees from graduate students. The Faculty of Law relies almost entirely on domestic undergraduate tuition fees.

As the University implements the SEM plan, opportunities and challenges inherent in the student complement in each Faculty will be considered and action plans will be developed to achieve enrolment targets for each Faculty.

ii) Student Incidental Fees

Compulsory incidental and ancillary fees are budgeted flat to the prior year at \$8.3M. The incidental and ancillary fees tracked within the operating budget include items such as: Withdrawal Fees, Student Centre Fees, Late Payment Fees, Student Health Fees, Co-op Fees, and Athletics & Recreation Services Fees. Revenue generated against these areas is either specifically designated in support of particular expenditures or directed to non-academic units to support costs associated with providing the academic environment.

2. GOVERNMENT OPERATING GRANTS

Provincial Government Grants are projected at \$95.5M in 2017/18, an increase of approximately \$800,000 from 2016/17 as a result of 1) increases in the *Graduate Expansion* and the *Nursing Collaborative* grants, and 2) a reduction in government grant due to the increase in the *International Student Recovery* (see Appendix B for complete details).

As previously discussed, MAESD has transformed the government grant funding formula. This transformation has resulted in grants being grouped into the following 3 categories:

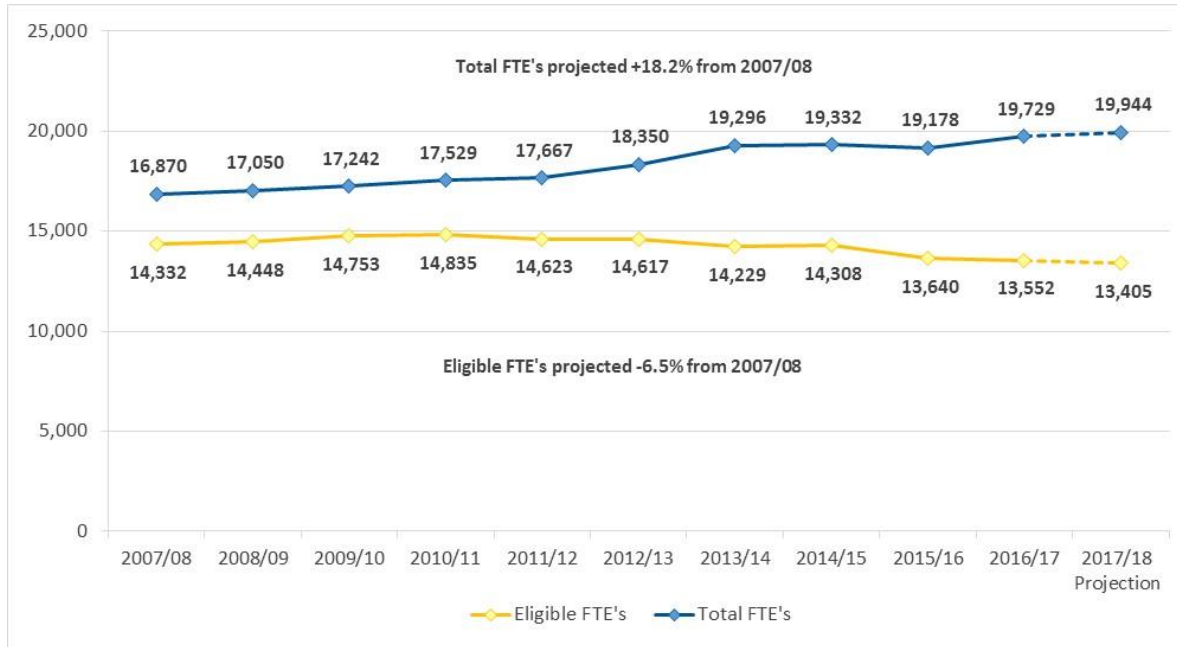
- i) Core Operating Grant (enrolment-based funding);
- ii) Differentiation/Student Success envelope; and
- iii) Special Purpose and Other Grants.

i) Core Operating Grant (COG)

The COG for UWindsor is budgeted at \$78.3M in 2017/18. Funding for this grant is governed by an enrolment corridor mechanism where the funded level of actual eligible enrolments in 2016/17 will set the midpoint of each university's corridor. Funding for the COG will remain at a fixed amount so long as the university maintains actual eligible enrolment within +/- 3% of this midpoint.

The following chart illustrates the history of UWindsor's total eligible full-time equivalent enrolment since the end of the double-cohort era. Total full-time equivalents (eligible and ineligible) are projected to grow by 18.2% over 2007/08 while eligible full-time equivalents are expected to decrease by 6.5% over the same time period. Enrolment growth in international undergraduate and graduate programs, considered ineligible enrolments, is the main reason for this difference in trending.

Diagram 15: UWindsor Full Time Equivalent (FTE) Enrolment



In order to establish the appropriate COG funding amount in this first year under the new funding format, MAESD calculated a preliminary adjustment allocation that represents funding transferred from the former *Basic Operating Grant* to equalize per student funding across the system. For UWindsor, this preliminary allocation amounted to \$7.6M that was moved from the COG (enrolment-based grant) into the Differentiation/Student Success envelope (see Appendix B).

ii) Differentiation/Student Success Envelope

In 2017/18, the Differentiation/Student Success envelope for UWindsor is budgeted at \$12.5M and is comprised of the following:

1. \$4.2M from the former *Quality Grant*;
2. \$446,000 from the former *Performance Grant* (employment and graduation rates);
3. \$258,000 from the former *Research Overhead Grant*; and
4. \$7.6M transferred as a preliminary allocation from the former *Basic Operating Grant* to equalize per student funding across the system.

iii) Special Purpose and Other Grants

The 2017/18 budget for Special Purpose grants total \$1.7M: 1) Funding for Students with Disabilities - \$391,000; 2) Municipal Tax grant - \$834,000; and 3) Clinical Nursing grant - \$427,000.

In addition to the above grants, UWindsor has budgeted \$5.3M for the Nursing Collaborative Grant. This separate envelope supports the Collaborative Nursing program offered jointly with St. Clair and Lambton Colleges. This grant is budgeted based on prior year enrolment levels.

The International Student Recovery (ISR), which was phased in over a number of years, is now fully implemented and effectively reduces the Provincial government grant in the amount of \$750 for each international undergraduate and Masters’ student enrolled at the institution (PhD’s are excluded). The ISR is budgeted at \$2.3M for 2017/18, an increase of \$285,000. This increase is due to the increase in international student enrolment at UWindsor and reduces the government grant for the institution.

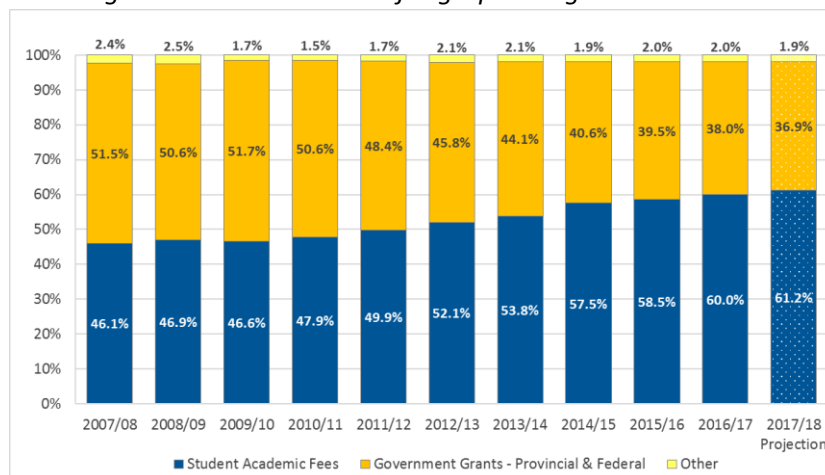
Finally, the Federal Government provides a Federal Indirect Cost of Research Grant (FICR) to support research overhead on campuses. The grant is based on each institution’s funding from the three Federal granting agencies (NSERC, SSHRC and CIHR) in the three years preceding the grant cycle. UWindsor has budgeted \$3.4M in FICR grant for 2017/18, up \$194,000 from 2016/17.

3. OTHER SOURCES OF OPERATING REVENUE

Other sources of operating revenue include Investment Income on working capital, Student Application Fees, and other Miscellaneous Revenue items. These revenues are budgeted approximately flat to last year at \$5M. The Government Grant portion of the total operating revenue continues to decline while reliance on tuition and other student fees intensifies. UWindsor is now budgeting 61.2% of its operating revenue to be derived from Student Fees.

The chart below illustrates this steady shift in revenue pattern which is expected to continue. UWindsor’s trend is very comparable to other institutions in the Province.

Diagram 16: UWindsor’s Shifting Operating Revenue Pattern



V. 2017/18 OPERATING EXPENDITURES

The 2017/18 operating budget continues the philosophy of fiscal responsibility with a balanced position projected. Total expenditures are budgeted at \$268M, an increase of \$10.4M (4%) over 2016/17 (see Appendix A for details).

Under the ECM all operating units, Faculty and non-Faculty, are responsible for their full cost of operation including all cost increases resulting from negotiated wage and benefit changes. Net tuition revenue funds the Faculty units in support of their “Direct Costs of Academic Delivery” while government grant revenue, a portion of international student tuition, and other institutional and departmental revenues support non-Faculty units to cover “Infrastructure and Shared Service Costs”.

The largest single component of the institutional budget, comprising approximately 75% of all planned expenses and amounting to \$199.3M, is the cost of salaries, wages and benefits for faculty, staff and students.

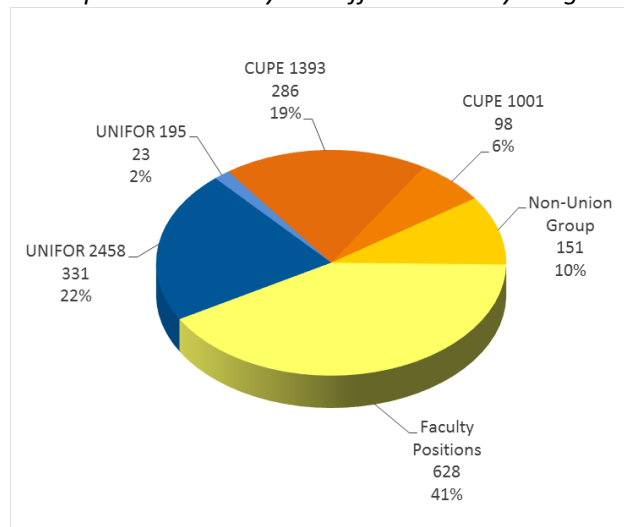
1. FACULTY & STAFF SALARIES, WAGES & BENEFITS

The University operates with eight bargaining units and a non-union group, including:

1. Windsor University Faculty Association (WUFA) – Faculty, librarians, ancillary academic staff and sessional instructors
2. UNIFOR Local 195 – Campus Community Police & Parking
3. UNIFOR Local 2458 Full-time – Office & Clerical Staff
4. UNIFOR Local 2458 Part-time – Office & Clerical Staff
5. UNIFOR Local 2458 Engineers – Stationary Engineers
6. CUPE Local 1001 – Full- & Part-time Food Services, Housekeeping & Grounds
7. CUPE Local 1393 – Technical staff, trades, and professional staff
8. CUPE Local 4580 – Graduate and Teaching Assistants
- 9.

The following graph illustrates the total number of full-time equivalent positions by bargaining unit:

Diagram 17: Full-time Equivalent Faculty & Staff Positions by Bargaining Unit



The current collective agreement with WUFA is in effect until June 30, 2017. The 2017/18 budget includes certain assumptions regarding the costs associated with this settlement. Collective agreements were successfully negotiated with all staff bargaining units during 2016. The 2017/18 budget includes increases to salaries and benefits consistent with the terms of all collective agreements.

The benefit cost to the institution includes the contributions to the University’s two pension plans, the Employee Plan and the Faculty Plan, which provide post-retirement support to faculty and staff. Due to the significance of pension plan contribution costs, planning for these required contributions is ongoing. Mandatory tri-annual actuarial valuations, completed for each pension plan, dictate contribution levels required by the members of the plans and UWindsor. Mandatory valuations filed as of July 1, 2014 for both pension plans have set the contribution levels for the plan members and the institution. The next mandatory valuation for both pension plans will be as of July 1, 2017. The 2017/18 operating budget includes preliminary assumptions for incremental pension contributions based on expected market conditions, pension participations statistics, and actuarial assumptions.

The Employees’ Plan is fully cost-shared between the University and the plan members. Employees are currently contributing in the range of 6.4% and 9.2% of their salaries, depending on their earning level, and the University matches this contribution.

The following graph illustrates the pension contributions to the Employee Plan since the 2010/11 fiscal year.

Diagram 18: Employee Pension Plan Contributions (in \$millions)



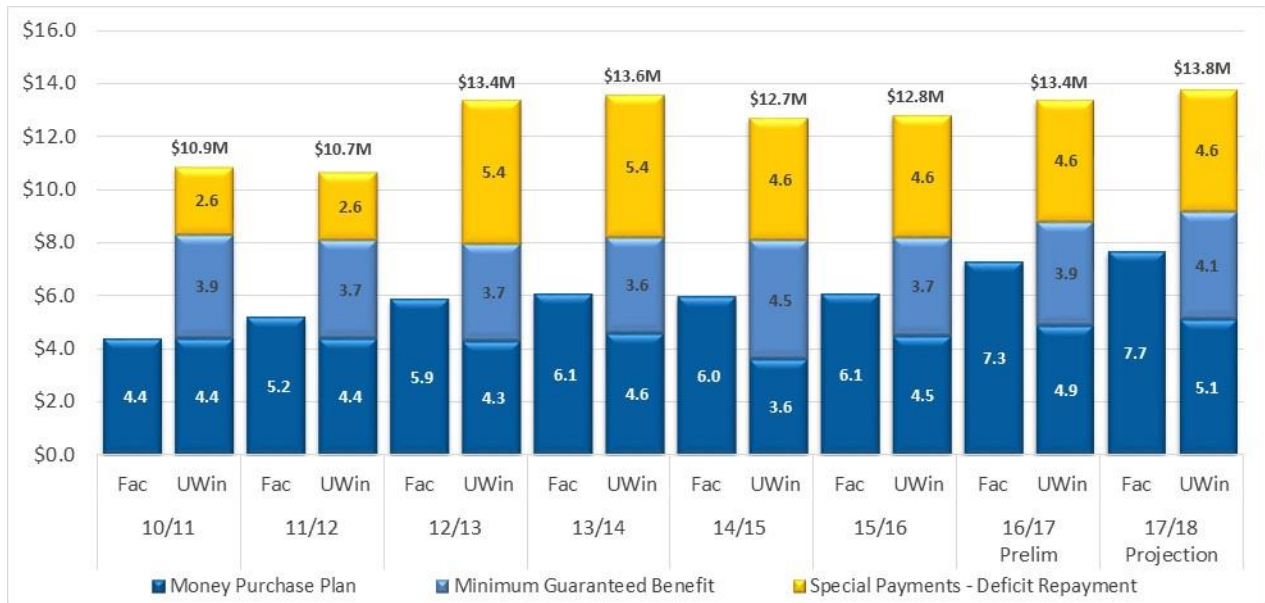
The Faculty Plan is a hybrid plan comprised of two components: 1) a money purchase plan component; and 2) the minimum guaranteed benefit.

Contributions to the money purchase plan component of the plan are currently 9% of faculty salaries for plan members and 6% of faculty salaries for the employer, subject to Income Tax Act annual contribution limits. The University is solely responsible for funding the minimum guaranteed benefit which represents the amount paid to ensure pensions are at a defined benefit level as prescribed in the plan.

The actuarial valuation filed as of July 1, 2014 resulted in a \$36.4M going concern deficit with no solvency deficit. The University is making annual contributions in the amount of \$4.6M to fund the going concern deficit. Depending on the valuation as of July 1, 2017, should there be an increase in special payments, those payments are deferred one year and would be effective as of July 1, 2018.

The graph below illustrates the pension contributions to the Faculty Plan since the 2010/11 fiscal year.

Diagram 19: Faculty Pension Plan Contributions (in \$millions)



2. DIRECT COSTS OF ACADEMIC DELIVERY

Salaries, wages and benefits for faculty and staff working within Faculty units comprise about 93% of the direct cost of academic delivery. The 2017/18 operating budget also includes \$10M in graduate and undergraduate teaching assistantship budget and a further \$6.6M for other expenses.

As noted in Section III, increases/decreases in base expenditure budgets represent 15% of each Faculty's net position (actual revenue generated less base expenditure budgets) based on their prior year activity. Faculties are being "held harmless" for 85% of their net position.

Faculties receiving incremental base budget are able to allocate these budgets to best meet the needs of their Faculty. Funds could be invested in faculty to support new program development, staff to enhance student services, or other means that align with the respective Faculty's strategic direction.

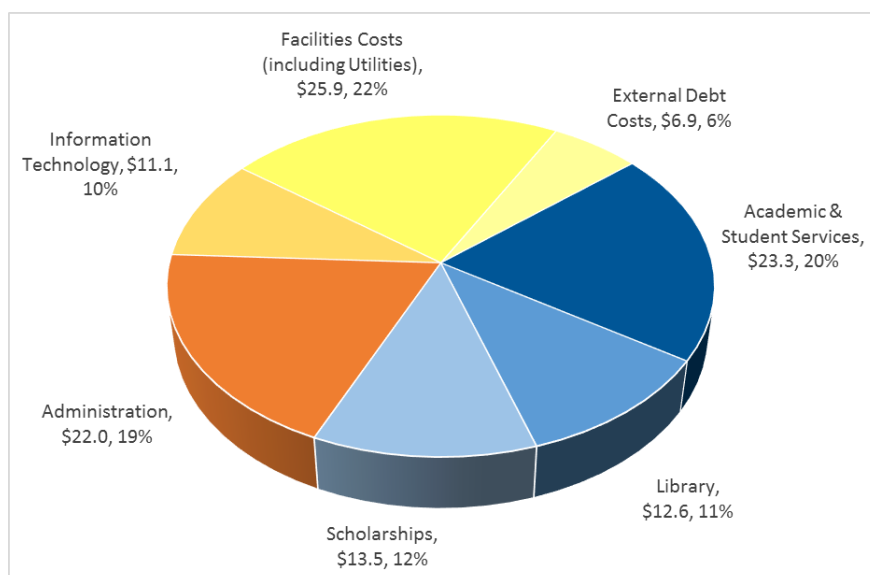
Faculties with base reductions will be required to find savings within their base budgets or identify revenue growth opportunities to bridge this gap in the short term.

3. NON-FACULTY COSTS

Non-Faculty costs include the cost of delivering key services as part of the student experience. These costs include Academic & Student Support, Library and Scholarships – while other cost areas are more indirectly linked and provide the infrastructure from which academic services can be provided – such as Facilities, Maintenance, Utilities, IT Services, Administration and Debt Financing.

The graph below provides a breakdown of the funding for non-Faculty units in the 2017/18 budget:

Diagram 20: Non-Faculty Costs (in \$millions)



Non-Faculty units continue to be responsible for improving the effectiveness of their services in addition to identifying efficiencies. Resources need to be allocated strategically to support and respond to evolving academic and research programs. Similar to the Faculty units, the non-Faculty units are responsible for funding all annual increases to their costs, including salaries, wages and benefits. Under ECM, the government grant and a portion of the international student tuition (deemed government grant) are the primary sources of funding for non-Faculty budgets.

4. ANCILLARY SERVICES

UWindsor operates a number of services in support of the core academic delivery services. These Ancillary Services, including Residence Services, Food Services, Campus Bookstore, Parking Services, and the UWinCARD office, function as business operations outside of the operating budget and are required to cover their respective costs, including capital renewal and other overhead contributions.

i) Residence Services

Residence Services (RS) will manage four residences on campus in 2017/18 with a capacity to accommodate approximately 1,000 students. A variety of room style offerings are available; ranging from traditional dormitories to suite-style accommodations. RS' primary role is to provide transition support for first-year students. In addition, RS continues to retain residence students and attract upper year students. Off-campus housing competition continues to increase and serves as an option primarily for upper year students.

RS involved students and RS staff in the creation of the 2017/18 RS budget. The process began with a presentation of the current year budget to student representatives on the Residence and Food Services

Advisory Board (RFSAB) and to Windsor Inter-Residence Council (WIRC). These advisory committees are comprised of residence students, with representatives from UWSA, GSS and OPUS also invited to participate. Residence fee increases for 2017/18 were approved by the Board of Governors at their April 2017 meeting.

Continued lower residence enrolment, on-going deficits and the recent closure of two residence buildings has placed RS in a challenging financial position. A comprehensive review will be led by the Associate Vice-President, Student Experience with the goal of developing recommendations that will result in a financially sustainable operation focussed on the student experience. Recommendations from this review are expected during 2017/18.

ii) Food Services

Food Services (FS) continue to operate all food venues on campus in addition to providing catering services. FS continues to look at enhanced offerings for students and ones that are responsive to the changing student profiles. The FS operation is dependent on the number of students living on campus. As noted above, the number of students living on campus continues to decrease putting further financial pressure of the FS operation. FS will be participating in the comprehensive review as noted above. Establishing a food program that can meet the needs of our student, those that live on campus and those that commute, will be the focus of the review. Recommendations will be developed to ensure the financial sustainability of this operation. Meal plan fee increases for 2017/18 were approved by the Board of Governors at their April 2017 meeting.

iii) Parking Services

Parking Services (PS) funds its operating expenses and capital enhancements from parking permit revenue and parking fine revenues. PS operates on the guiding principles of being equitable for all campus patrons, with rates that are in line with the median cost at other Ontario universities. Parking fee increases are proposed for 2017/18. The pre-tax annual rate for a faculty/staff permit is \$803.76, an increase of \$38.27, with the Remote Lot fee of \$653.69, an increase of \$31.12. The proposed pre-tax parking rates for students are as follows: 8 month surface lot \$351.23, an increase of \$16.27; a 12-month pass \$420.00, an increase of \$20.00; and an 8-month Parking Garage pass of \$537.07, an increase of \$25.57.

VI. UNIVERSITY INVESTMENT FUNDS

In the 2016/17 operating budget, UWindsor established \$9.4M of “University Investment Funds” as a way to support strategic priorities and revenue growth strategies. This year, the operating budget includes funding aimed at the following strategic initiatives for the campus:

1. SPF50 - incremental base funding \$2M
2. Curriculum Development Fund - \$1M
3. Enrolment Stimulus Fund - \$1M
4. Student Experience Fund - \$500,000
5. Research Activity and Stimulus Funds - \$1M
6. UWinsite (Enterprise Resource Planning system) - \$1.7M
7. Deferred Maintenance - \$1.5M

1. SPF50 – HIRING OF 50 FACULTY POSITIONS

A significant initiative associated with UWindsor 2.0 was the creation of up to fifty new tenure-track faculty positions over a three-year period (www.uwindsor.ca/spf). Over the previous two years, \$4.4M base budget has been allocated in support of Round 1 (2015/16 operating budget) and Round 2 (2016/17 operating budget) hiring of the new SPF50 positions. The 2017/18 budget includes the final base investment of \$2.0M to achieve the hiring of the 50 new faculty positions announced as part of this initiative. The following table outlines the approved positions in each of the Faculties:

Diagram 21: Approved SPF 50 Faculty Positions

Faculty	2015/16	2016/17	2017/18	Total Positions
	Round 1	Round 2	Round 3	
Arts, Humanities & Social Sciences	3	3	TBD	6
Education	-	-	TBD	-
Engineering	4	5	TBD	9
Kinesiology	-	1	TBD	1
Law	2	1	TBD	3
Nursing	1	1	TBD	2
Odette School of Business	3	3	TBD	6
Science	5	3	TBD	8
UWindsor Total	18	17	15	50

2. CURRICULUM DEVELOPMENT FUND

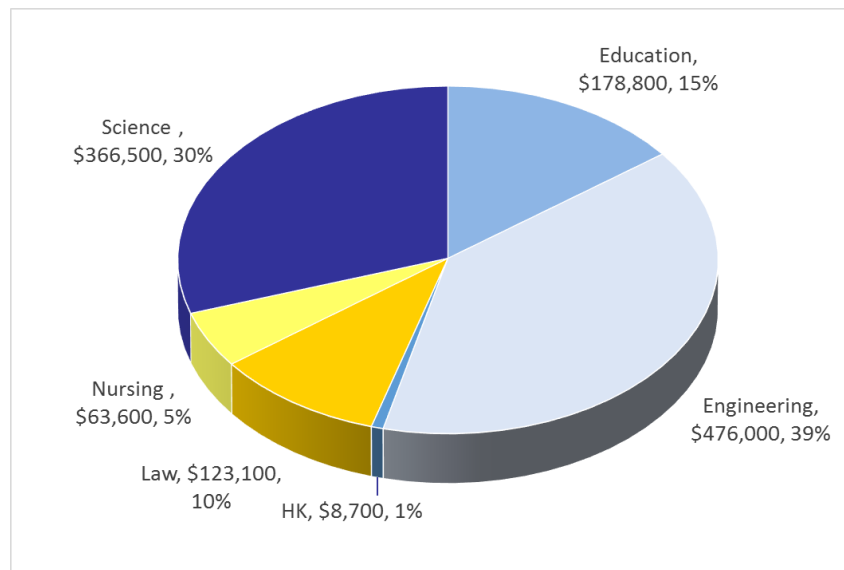
For the 2017/18 budget year, \$1M in one-time funding has been set aside to support curriculum development across the Faculties. Funding that has been generated from one-time savings in the SPF50 Fund will be aimed at supporting the initial upfront costs incurred by Faculties to develop new academic programs or refresh existing academic programs. This initiative supports the recommendations as outlined in the above-mentioned SEM Plan. This Fund will be under direction and purview of the Provost's Office. Details on the criteria and distribution of the Fund will be announced shortly.

3. ENROLMENT STIMULUS FUND

Enrolment is at the core of the ECM budget model and it is recognized that investments are often necessary to stimulate and support enrolment growth. Therefore, this year's budget continues to include a \$1M Enrolment Stimulus Fund that is allocated annually on a one-time basis to those Faculties with projected increases in net tuition revenue over the prior fiscal year. This is a built-in mechanism in the ECM that funds Faculties for their increase in enrolment and related costs in-year.

The 2016/17 Enrolment Stimulus Fund was allocated to Faculties as outlined below to support their in-year increase in net tuition revenue:

Diagram 22: 2016/17 Enrolment Stimulus Allocation



4. STUDENT EXPERIENCE FUND

The Student Experience Fund remains at \$500,000 for the 2017/18 budget. One-time and base investments will be made from this Fund to continue UWindsor's commitment to the student experience. The 2017/18 budget includes funding for the following student experience related initiatives:

- ✓ Enhanced Student Career Services
- ✓ Student Centre Visioning
- ✓ Student Bike-share Program
- ✓ Continued Support for the EPICentre
- ✓ Developing a Student Mental Health Strategy

i) Enhanced Student Career Services

UWindsor continues its support to this key student service in the 2017/18 budget. Career outcomes have become an important indicator of a university's effectiveness and are included as a significant part of the UWindsor Strategic Mandate Agreement (SMA). Several stakeholders (including but not limited to, government funding agencies, prospective students and their parents, and current students) are interested in the employment outcomes associated with attending and graduating university. Funding from the Student Experience Fund be directed in support of new Career Services positions responsible for Job Development and Career Counselling.

ii) Student Centre Visioning

UWindsor has been working with the student government associations towards a new vision for the Student Centre. This vision is intended to address the needs of students with the goal of enhancing the student experience and improving the space for students and the entire University community. This budget includes support for this consultative process anticipated to be completed in 2017/18.

iii) Student Bike-share Program

UWindsor, together with the University of Windsor Student Alliance (UWSA), introduced a convenient, healthy, environmentally friendly form of transportation for students, faculty and staff by financially sponsoring the UWSA's pilot Bike-share program. The program is a service where bicycles are made available for shared use to individuals on a short-term basis. The two year funding commitment made to this initiative will continue in 2017/18 with subsequent support to be reviewed based on student use/ridership data.

iv) EPICentre – Continued support

The Entrepreneurship Practice and Innovation Centre (EPICentre) is a campus-wide initiative created to encourage entrepreneurship on campus, and to support students and alumni interested in launching their own businesses. Each year EPICentre hosts more than 60 programs and activities in the following areas:

- In-class education and research;
- Extra-curricular involvement;
- Consulting/Mentoring;
- Competitions;
- EPIC Founders program; and
- Incubator programs.

Research grant funding enables most of the programming provided through the EPICentre. The 2017/18 budget again includes funding to support faculty and staff positions linked to providing these programs and activities for all students across all Faculties as entrepreneurship has been identified as a priority in UWindsor's SMA.

v) Developing a Student Mental Health Strategy

Across Canada, universities are challenged with meeting the growing needs of a student population with a range of serious and often complex mental health issues. In a recent Maclean's survey, more than 50 percent of students reported that they feel "overwhelmed" on a daily or weekly basis. In recent years a number of important investments have been made to support students with increased counselling resources and a number of prevention-oriented initiatives such as WellTrack, a free online wellness app.

Recognizing that more can be done, UWindsor has struck a campus-wide Steering Committee to develop a comprehensive mental health strategy with the stated purpose of "fostering a thriving community that actively promotes mental well-being and supports students to flourish in their personal and academic lives."

Funding in the amount of \$150,000 over the next three years will support the hiring of students that will conduct research into existing mental health strategies and best practices. This research will serve as a foundation for discussions with six different working groups and will eventually inform the recommendations for a new mental health strategy for campus. The aim is to have a strategy in place for the 2018/19 academic year. In addition, funding has been included to support the Enhanced Access, Acknowledge Act (EAAA) Sexual Assault Resistance Education program.

5. RESEARCH ACTIVITY AND STIMULUS FUNDS

The initial ECM announced in 2016/17 included two investment funds linked to supporting research totalling \$1M: 1) the Research Stimulus Fund - \$500,000 and 2) the Research Activity Fund - \$500,000. These funds continue under the purview of the V.P., Research and Innovation. These funds are allocated with the intention of building upon research strengths; enhancing future research funding, especially from the Tri-Council; and enhancing graduate training and experiential learning. The guiding principle is that research activities that will receive the highest priority for funding will be those that have the greatest potential for attracting additional funding to the University.

In addition to the above referenced investment funds, the ECM recognizes the importance of faculty research by including a financial component to support Faculty research activities. Through ECM, every Faculty receives funding based upon 10% of the average external research grants earned (received) by their faculty members.

6. UWINSITE (ENTERPRISE RESOURCE PLANNING SYSTEM)

The Board-approved project “UWinsite” (www.uwindsor.ca/uwinsite) which will update a significant portion of the institution’s core software infrastructure, including transformative changes to the Student Information System (SIS), Financial Information System (FIS), and a new Customer Relationship Management (CRM) system, is underway.

In February 2017, Deloitte was selected as the project implementation partner along with respective Oracle PeopleSoft products to form the overall solution that will modernize core campus systems. Based on current timelines, systems are scheduled to go live during 2017/18.

The 2017/18 operating budget includes \$1.681M representing the full cost of funding this project over sixteen years as approved by the Board of Governors.

7. DEFERRED MAINTENANCE & CAPITAL FINANCING

Improvements and maintenance of existing buildings is of utmost importance as properly maintained facilities reflect the pride of the institution. In 2016/17 the University implemented a \$1M fund to address major repairs in our existing facilities that form part of the current deferred maintenance backlog. The 2017/18 budget includes a further investment of \$500,000 annually to address deferred maintenance on campus.

In addition to the increase in Deferred Maintenance Fund, further external financing will be required to replenish working capital funds currently being utilized for capital projects. The external financing base budget has been increased by \$500,000 to support additional external financing. Board of Governors’ approval to take on additional external financing is pending at the time of this report.

VII. CONCLUSION

While considering the significance of many of the transformational changes outlined in this document, the need for UWindsor to be fiscally responsible is paramount. To that end, the 2017/18 operating budget confirms a balanced budget while including a number of strategic investments. This budget includes funding that will enable the goals and objectives as articulated in SMA2 to be met and continues to support a resource allocation model responsive to enrolment. Enrolment, cost containment, alignment with the SMA2, and implementation of the SEM Plan will be the main focus for 2017/18.

APPENDIX A: 2017/18 OPERATING BUDGET

	2017/18 PROPOSED BASE BUDGET (\$000s)	2016/17 RECLASSIFIED BASE BUDGET (\$000s)	\$ INCREASE/ (DECREASE) OVER 2016/17 (\$000s)	% INCREASE/ (DECREASE) OVER 2016/17
BASE OPERATING REVENUE				
Student Academic Fees	\$ 164,179	\$ 154,672	\$ 9,507	6.1%
Government Grant - Provincial	95,478	94,684	794	0.8%
Government Grant - Federal	3,365	3,171	194	6.1%
Investment Income	2,500	2,500	-	0.0%
Other Revenue	2,529	2,607	(78)	(3.0%)
TOTAL OPERATING REVENUE	\$ 268,051	\$ 257,634	\$ 10,417	4.0%
BASE OPERATING EXPENDITURES				
Faculty & Research Expenditures				
Direct Costs of Academic Delivery	\$ 140,724	\$ 136,304	\$ 4,420	3.2%
Strategic Priority Fund (SPF 50)	6,440	4,440	2,000	45.0%
Research Activity & Stimulus Funds	1,000	1,000	-	0.0%
Enrolment Stimulus Fund	1,000	1,000	-	0.0%
	\$ 149,164	\$ 142,744	\$ 6,420	4.5%
Non-faculty Expenditures				
Academic & Student Services	\$ 23,319	\$ 22,583	\$ 736	3.3%
Library	12,552	11,949	603	5.0%
Scholarships	13,452	13,302	150	1.1%
Administration	20,242	19,864	378	1.9%
Information Technology	11,098	10,851	247	2.3%
Facility Costs	27,623	26,921	702	2.6%
External Debt Costs	6,920	6,420	500	7.8%
Student Experience Fund	500	500	-	0.0%
UWinsite	1,681	1,500	181	12.1%
Deferred Maintenance Fund	1,500	1,000	500	50.0%
	\$ 118,887	\$ 114,890	\$ 3,997	3.5%
TOTAL EXPENDITURES	\$ 268,051	\$ 257,634	\$ 10,417	4.0%
BASE OPERATING POSITION	\$ 0	\$ 0	\$ 0	0.0%

APPENDIX B: 2017/18 PROVINCIAL GRANTS

	2017/18 PROPOSED BASE BUDGET (\$000s)	2016/17 RECLASSIFIED BASE BUDGET (\$000s)	\$ INCREASE (DECREASE) OVER 2016/17 (\$000s)	% INCREASE (DECREASE) OVER 2016/17
CORE OPERATING GRANT (COG)				
Basic Operating Grant	\$ 81,671	\$ 81,671	\$ -	0.0%
Education Funding	1,621	1,600	21	1.3%
Accessibility Fund (Graduate)	2,625	2,020	605	30.0%
Equalization Amount to Differentiation	(7,629)	-	(7,629)	n/a
TOTAL COG	\$ 78,288	\$ 85,291	\$ (7,003)	(8.2%)
DIFFERENTIATION GRANT				
Quality Improvement Fund	\$ 4,200	\$ 4,200	\$ -	0.0%
Performance Fund	446	450	(4)	(0.9%)
Research Overhead	258	265	(7)	(2.6%)
Equalization Amount from COG	7,629	-	7,629	n/a
TOTAL DIFFERENTIATION	\$ 12,533	\$ 4,915	\$ 7,618	155.0%
SPECIAL PURPOSE GRANTS				
Disabilities Grant	\$ 391	\$ 435	\$ (44)	(10.1%)
Municipal Tax Grant	834	843	(9)	(1.1%)
Clinical Nursing	427	430	(3)	(0.7%)
TOTAL SPECIAL PURPOSE	\$ 1,652	\$ 1,708	\$ (56)	(3.3%)
OTHER PROVINCIAL GRANTS				
Collaborative Nursing	\$ 5,290	\$ 4,770	\$ 520	10.9%
International Student Recovery	(2,285)	(2,000)	(285)	14.3%
TOTAL OTHER PROVINCIAL GRANTS	\$ 3,005	\$ 2,770	\$ 235	8.5%
TOTAL PROVINCIAL GRANTS	\$ 95,478	\$ 94,684	\$ 794	0.8%