University Resource Allocation Overview (2014/15 example)

Scope: Operating Budget

Operating Revenue Sources $492.6 M
- Restricted Provincial Operating Grant $122 M
- Unrestricted Provincial Operating Grant $230.5 M
- Tuition $117.2 M

Allocation Decisions $492.6 M
- Restricted Provincial Operating Grant $122 M
- TABBS Revenue to be Allocated $347.7 M
- TABBS Indirect Cost $205.9 M
- Support Centre Envelopes $113.2 M
- University Expenses (Central Funds) $92.7 M

Results $492.6 M
- Restricted Provincial Operating Grant $122 M
- TABBS Revenue to be Allocated $347.7 M
- TABBS Indirect Cost $205.9 M
- Support Centre Envelopes $113.2 M
- University Expenses (Central Funds) $92.7 M

Strategic Investments $8.6 M
- Strategic Envelope $12.6 M
- Institutional Envelope $10.3 M

Strategic Allocations $4 M
- Strategic Investments $8.6 M
- Institutional Fund $10.3 M

Outside TABBS
- Investment $18.1 M
- Miscellaneous $4.8 M
Revenue Centre Resource Allocation Overview

Scope: Operating Budget

- Multi-year historical actuals
- College/unit profiles
- Financial health (balance sheets)
- Comprehensive forecasts
- College plans

Baseline plus year over year change

Capital
Student Aid
Research
Hold Neutral

1. Envelope
   - Baseline
   - TABBS Tuition

2. Envelope
   - Baseline
   - TABBS Indirect Costs

3. Envelope
   - Baseline
   - Provincial Operating Grant

Unrestricted Provincial Operating Grant

X %
Allocation of Unrestricted Provincial Operating Grant

**Baseline Year**

- **Proportion** of unrestricted operating grant driven by the hold neutral

- **Size** of unrestricted operating grant is driven by the province

- **$220 M**
  - 10% = **$22 M**

**Year 2**

- The baseline % plus the TABBS activity change of 0.5%

- **$230 M**
  - 10.5% = **$24.2 M**

**Year 3**

- Province increases unrestricted grant by $10 M

Same process is used for each successive year
Revenue centres

- College of Agriculture & Resources
- College of Arts & Science
- College of Dentistry
- College of Education
- College of Engineering
- College of Kinesiology
- College of Law
- College of Medicine
- College of Nursing
- College of Pharmacy & Nutrition
- Edward’s School of Business
- Western College of Veterinary Medicine
- School of Environment & Sustainability
- School of Public Health
- School of Public Policy
Support centres

- President’s office
- University secretary
- Huskie athletics

- Provost’s office
- Institutional planning and assessment
- Vice-provost teaching & learning
- Vice-provost faculty relations
- Vice-provost health
- Graduate studies and research
- University library
- Museums and galleries

- Office of the vice-president research
- Toxicology
- VIDO/InterVac
- Sask structural sciences centre
- ICNGD
- Centre for the study of cooperatives

- Office of the vice-president finance and resources
- Facilities management
- Information and communication technology
- Financial services
- Human resources
- Consumer services
- Corporate administration
- Audit services
- ConnectionPoint

- Office of the vice-president university relations
Unrestricted Provincial Operating Grant

- **Teaching**
  - 30% Full Load Equivalent Teaching Activity
  - 10% Student Headcount
  - 10% Qualifications Awarded

- **Research, Scholarly and Artistic Work**
  - 30% Research Revenue (3 year average)
  - 20% Active Researchers
Full Load Equivalent Teaching Activity

<table>
<thead>
<tr>
<th>Category</th>
<th>Discipline</th>
<th>Undergrad</th>
<th>Master’s</th>
<th>Doctoral</th>
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</thead>
<tbody>
<tr>
<td>1</td>
<td>Humanities Education Social Sciences Business &amp; Admin Food Sciences</td>
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<td>1.9</td>
<td>3.5</td>
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<tr>
<td>2</td>
<td>Law Physical Education Fine &amp; Applied Arts Agriculture Math &amp; Physical Sciences Music Biological Sciences</td>
<td>1.5</td>
<td>3.6</td>
<td>5.7</td>
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<tr>
<td>3</td>
<td>Nursing Other Health Professionals Pharmacy Engineering &amp; Applied Sciences</td>
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<td>4.2</td>
<td>7.2</td>
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<tr>
<td>4</td>
<td>Veterinary Medicine Medicine Dentistry</td>
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</table>

30%

**Undergraduate**
The Operational Credit Units (OCU) associated with the class registration divided by 30

**Medicine, Vet Medicine and Dentistry**
1 student = 1 FLE

**Doctoral & Master’s Thesis-based**
Full time students are counted as 1/3 FLE for each registered summer/fall/winter session, if they are part time then they are counted as 1/9 FLE

**Master’s Non-Thesis**
The Operational Credit Units (OCU) associated with the class registration divided by 15

- 30% Research Revenue (3 year average)
- 10% Student Headcount
- 20% Active Researchers
- 10% Qualifications Awarded
## Student Headcount

### 10%
- Obtained from Sirius (the university’s student registration system)
- Based on full academic year headcount
- Obtained on an annual basis and reported on the institutional website maintained by the Information Communication and Technology office.

<table>
<thead>
<tr>
<th>Qualification</th>
<th>Weight</th>
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<tbody>
<tr>
<td>Certificates/Diplomas/Unknown/Undeclared</td>
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<tr>
<td>Undergraduate &amp; Graduate Non-Thesis</td>
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<tr>
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<tr>
<td>PhD Thesis</td>
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30% Full Load Equivalent Teaching Activity
30% Research Revenue (3 year average)
20% Active Researchers
Qualifications Awarded

- A count of degrees, diplomas and certificates awarded
- Accounts for fall and spring convocations in a calendar year

<table>
<thead>
<tr>
<th>Qualification</th>
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Research Revenue

30%

"External funding used to support the direct costs of research activities at the university. For example, research grants and contracts, donations (restricted for the purpose of research) and any related investment income on research funds"

- Revenue is attributed to the unit where the research is being conducted and administered unless:
  A) The projects is funded from continuous research funds as they are considered internally funded and are recorded as inter-fund transfers
  B) The project’s external funding was sub-granted to the researcher via an inter-fund transfer
- TABBS uses a 3 year rolling average to reduce model volatility

<p>| | |</p>
<table>
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<tbody>
<tr>
<td>Non Tri-Agency Revenue</td>
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</tr>
<tr>
<td>Tri-Agency Revenue</td>
<td>4.0</td>
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</tbody>
</table>
Active Researchers

- Faculty holding one or more active projects

**Active projects:**
- Started within the past 5 years
- Are not transfers or continuous research
- Have a funded amount > 0
- Are from an external granting agency
- Have an end date in or beyond the current year

**OR**

- Faculty deemed active by their respective Dean based on the standards used within their college/school relating to tenure and promotion

No weightings are used
Tuition Allocation Percentages

Undergraduate
- 75%
- 25%

Graduate
- 40%
- 40%
- 20%
Indirect Cost Bins & Cost Drivers

Student Support Cost Bin
Example: Student Enrollment Services Division
Driver: Student Headcount

Faculty/Staff Support Cost Bin
Example: Human Resources Division
Driver: Faculty/Staff Count

Research Support Cost Bin
Example: Vice-President Research
Driver: Research Eligible Faculty

Occupancy Support Cost Bin
Example: Facilities Management Division
Driver: Net Assignable Square Meters (NASMs)

General Support Cost Bin
Example: Provost’s Office
Driver: Total Expenses

Graduate Student Sub Bin
Driver: Graduate Student Headcount

Utilities / Custodial Services / Leases
Driver: Allocated at the property level

Health Sciences Sub Bin
Council of Health Sciences Deans Office
Drivers:
- Expenses shared equally
- Shared services based on Health Sciences & E-Wing NASMs
Collect meter and custodial data to determine consumption at the property level.

Assign building level consumption to occupants.

Use campus-wide rates to convert consumption by unit to cost.

Add general occupancy and centrally paid leases.