



UNIVERSITY OF  
SASKATCHEWAN

## 2021-22 Budget Estimate

Submitted to:

**Saskatchewan Ministry of Advanced Education**

August 24, 2020

BE WHAT THE WORLD NEEDS

## Introduction

The world has changed in 2020 and COVID-19 has significantly impacted the way we work, learn and teach. Like other educational institutions across the country and around the world, the University of Saskatchewan rapidly shifted to remote program delivery for our students and remote work for our faculty and staff. We are continuing to operate with minimal in-person contact and are maintaining primarily online program delivery for the fall 2020 term. Our foremost priorities continue to be the health and safety of our faculty, staff, students and the broader community, providing a quality educational experience to our students, and contributing innovation and expertise to help our province and our country recover.

In many ways, the current global public health crisis has reinforced our mission to be the university the world needs. The COVID-19 pandemic has provided an acute example of the need for the critical work of university research and infrastructure. With support from the provincial and federal governments, the work of our Vaccine and Infectious Disease Organization – International Vaccine Centre (VIDO-InterVac) has come into sharp focus, with human vaccine trials on the near horizon. The Canadian Light Source (CLS) has shifted operations to prioritize research that will aid in understanding, treating and preventing the spread of COVID-19. And Merlis Belsher Place has been transformed into a field hospital as part of the Saskatchewan Health Authority’s pandemic response plan. We are proud to be an integral part of Saskatchewan—and Canada’s—pandemic response and recovery.

The rapid shift to online learning and work has shown what we can accomplish in a crisis and has enabled us to consider new ways of doing things into the future, including online delivery of microcredentials, a renewed role for remote working and reimagined use of space. It is also incumbent on us as a public institution to mitigate the impacts of the pandemic and consider and implement transformational organizational changes that will ensure our financial sustainability into the future.

The COVID-19 pandemic has put enormous financial pressure on every government, business, public institution and individual. We are grateful the provincial government increased our base operating grant for the 2020-21 fiscal year, particularly in the context of difficult financial decisions government must make to support the province’s economy during this global health crisis. The investments government have made in us have served us well and we have been able to adjust effectively to our new reality. We have had to reinvest any cost savings resulting from physical closure into new mechanisms and supports for conducting our operations remotely, and for safely and gradually resuming scaled-down on-campus activity. Also, the nature of our revenue and cost pressures going forward have changed and we continue to face difficult choices to remain financially sustainable.

***We respectfully ask that the Government of Saskatchewan maintain stable funding to the University of Saskatchewan for the 2021-22 fiscal year to allow us to remain financially sustainable.***

## The University of Saskatchewan and the COVID-19 Pandemic

In March 2020, our institution, along with others in the province, moved almost entirely to remote work and program delivery. A campus of 30,000 people cleared out over the course of a few days and our faculty, staff and students demonstrated tremendous flexibility in adapting to remote learning and service delivery. We came together as a community, as a sector and as a province to support our students in an effective way. The pandemic has affected virtually every aspect of our institution and, as a community, we have stepped up to the challenge. The impact of the pandemic on our institution is summarized below.

### *Our learning environment*

The learning environment for our students is critical. As we have moved to remote delivery, faculty are reflecting on their practice, re-evaluating the goals for their courses, and learning how to be effective educators online. Students are learning how to get the most out of their programs in this new context.

- The majority of our academic programs will be delivered remotely this fall, with some exceptions primarily in the health sciences where in-person delivery is essential for proper training (e.g., clinical skills development). Significant investments have been made over the last few months to position faculty members with the necessary supports to re-imagine courses for remote delivery. Supports range from class design, to assessment strategy, to the effective use of the learning management system. In addition, other units on campus have dedicated their time and people to re-designing and ramping up student learning supports for remote learning as well as re-imagining non-academic supports and services (e.g., student life, mental health) in a virtual environment. Over the spring and summer, we have seen many examples of creativity and innovation emerging (e.g., chemistry and biology labs developed for virtual delivery to ensure no bottlenecks to student progress, and virtual experiential learning opportunities in kinesiology). We have also made significant investments in online tools for learning and supports.
- For many of our health sciences students, clinical placements were suspended in the beginning of the pandemic, creating program delays and in some instances, affecting our ability to enroll new students as we addressed these delays. This has affected students across the health sciences, but in particular medicine, nursing and dentistry, and our colleges are working diligently with our clinical training partners and the professions' regulatory bodies to enable students to achieve the needed "catch-up" to complete their programs on time.
- International students have been particularly impacted by the pandemic, as many could not travel to their home country after our physical campus closed and they have largely been excluded from federal support programs for students (e.g., the Canada Emergency Student Benefit.) The team in our International Student and Study Abroad Centre has remained available to international students, connecting them with supports they need, and our residence team has worked diligently to ensure their access to safe housing. As we head into the fall, many international students with valid study permits still face difficulty entering the country; we are supporting each individual student to ensure they have as much documentation as possible to support their successful entry into Canada.

- Most on-campus and field research activity was suspended as of March 24 and researchers have worked hard to continue as much research as possible from home. Some research was automatically deemed exempt from the suspension of on-campus and field activity. These activities were subject to stringent safety protocols and included:
  - Research related to COVID-19;
  - Research that is part of essential clinical care activities; and
  - Research that was already ongoing (as of March 24) involving animals, plants and living organisms.
- In June of this year we implemented a process for a safe return to research activity on campus, giving researchers the opportunity to apply for approval to resume on-campus activity using the new safety protocols in place. We have received approximately 800 applications for safe resumption of on-campus research activity, most of which have been approved. At the same time, we have created a process to support instructors in the development of digital content for fall classes, which involved visits to campus in a small set of controlled spaces.

### *Our Expertise and Innovation*

With the support of our governments, the University of Saskatchewan has developed expertise in many areas that are, and will continue to be, critical in fighting COVID-19, and in recovering from its effects on our economy and society.

- The University of Saskatchewan's VIDO-InterVac is conducting leading research into a vaccine for COVID-19 and, with support from the provincial and federal government, is building a manufacturing facility that will improve Canada's ability to produce life-saving vaccines. This new facility will be a critical component of Canada's public safety and emergency preparedness infrastructure. As well, with shortages of personal protective equipment (PPE) all over the world, VIDO-InterVac has been approved by Health Canada to sanitize used N95 masks, facilitating an emergency stockpile for the Saskatchewan Health Authority.
- The CLS initially shut down with the rest of campus at the beginning of pandemic-related measures in Saskatchewan; however, the facility has since reopened with a focus on research that will aid in understanding, preventing and treating COVID-19. The CLS has approved 13 projects from scientists across the country, which range from visualising molecular structures of key proteins in this novel coronavirus, to understanding how potential drugs and vaccines work against it, as well as looking at ways to improve face respirators leading to efficient decontamination. The research is being conducted on a mail-in and/or remote access basis.
- Our Clinical Learning Resource Centre, a partnership of our health science programs, has helped facilitate PPE training for approximately 350 Saskatchewan physicians, surgeons, anesthesiologists, and other health care professionals. The centre also worked extensively with the provincial Departments of Anesthesia, Emergency Medicine, and Surgery to simulate the intubation process of COVID-positive patients, a high-risk procedure for healthcare professionals.

- Researchers with the Global Institute for Food Security have recently shown that agtech labs and equipment used for crop and animal breeding, seed testing, and monitoring of plant and animal diseases could easily be adapted for diagnostic testing and tracing in a human pandemic or epidemic. Rapid redeployment of digital agriculture infrastructure could be implemented for pandemic preparedness, which would relieve the pressure on limited testing tools in the health sector and speed up the ability to respond with treatment and measures to contain the spread and occurrence of disease.

### *Our Operations*

The closure of our campus has meant that ancillary services, such as Marquis Culinary Centre and most of our fee-for-service operations, including recreational programs, have not been operating.

- One of our most significant operational changes has been the conversion of our new recreation fee-for-service facility, Merlis Belsher Place, into a field hospital for the Saskatchewan Health Authority, to be used in the event of the major outbreak. We have foregone the revenue generated from this facility, including rental fees, gate receipts/ticket sales, advertising, vending and leasing revenues, among others, to meet a critical need; the facility is now converted and ready for use as a field hospital if the need arises. Marquis Culinary Centre remains on standby to meet the need of the Saskatchewan Health Authority to become a food production facility in the event that the field hospital within Merlis Belsher Place becomes operational.
- In our residence operations, we have made significant changes to protect the health and safety of students. In late March, we asked all students who had a home community to which they could safely return to vacate their residence unit. Despite this, about 540 students remained living with us on campus over the summer. Many of those students were international or did not have access to reliable internet services in their home communities to allow for remote learning. We moved all students who remained in residence out of our dormitory-style rooms and into our apartment-style accommodations where we are able to facilitate physical distancing and quarantine measures.
- As our campus community moved to remote work and learning, our buildings have largely remained closed. As we now begin our safe restart to research and welcome a limited number of faculty and students back to campus for in-person learning, we have developed cleaning protocols for safety, and building monitoring procedures to ensure we effectively support the Saskatchewan Health Authority with contact tracing in the event of an outbreak. COVID-19 safety training is mandatory for all staff returning to on-site activities. The training covers related COVID-19 risks and hazards, PPE selection and usage (masks, gloves, safety glasses), cleaning and disinfection requirements, handwashing and physical distancing information, symptom monitoring and exposure control plans. As an additional precaution, we have also implemented a required non-medical mask protocol for all indoor public spaces.
- Technology has been a primary enabler for the transition to working remotely and our ICT team has worked hard to provide the campus community with access to technology to support remote teaching, learning, and research activity. As we have moved to working and teaching remotely, we are increasingly vulnerable to security breaches and have stepped up monitoring; a cybersecurity awareness training program was introduced to help the university community identify online risks, learn about common types of cyberattacks, and be better equipped to report threats.

- As we move toward our reopen plan, we are investing significant resources in ensuring we meet public health requirements. This includes procuring PPE for research labs and classroom environments, signage, sanitizer, putting into place increased cleaning protocols, and developing monitoring and tracking mechanisms. We have also invested significant resources to support the health and wellness of our faculty, staff and students through more robust feedback by way of on-going pulse surveys of faculty and staff, and increases to health and wellness programming and supports, particularly in the area of mental health.

### *Our Future*

The University of Saskatchewan has witnessed an unprecedented period of success and heightened pre-eminence over the past decade. Much of this success can be attributed to our people—our researchers, faculty, staff, and students across the university—as well as strategic investments in our university’s research enterprise. However, the COVID-19 pandemic has required some difficult decisions to ensure that every part of our operations remain financially sustainable. With post-secondary budgetary challenges and the impact of the COVID-19 pandemic, we have an opportunity to implement significant transformation across our operations.

- In recent months, we have streamlined administrative functions by consolidating some activity while being mindful of the need to continue to provide a high level of service and support. This has included permanent layoffs of approximately 95 employees since May of this year. We have implemented temporary layoff measures, which have affected over 300 employees, primarily in ancillary and facilities operations including trades, custodial staff, and retail and culinary services staff.
- We have begun to reimagine our working environment post-COVID-19, including creating resources to support new ways of working, ongoing focus on safety, health and wellness, and potential for continued remote work arrangements. The opportunity to reimagine our workspaces in a way that contributes to a healthy work/life balance for our employees is an exciting path to explore.

### *Our Community*

Since the first cases of COVID-19 were announced in the province, members of the USask community have come together to support one another in these uncertain times.

- Our students are always top of mind in every decision we take, and so we have dedicated significant energy and resources to distributing crisis student aid during the pandemic. In the immediate weeks and months of the pandemic, the need for student financial support was overwhelming and we are grateful to the provincial government for enabling us to re-allocate Saskatchewan Innovation and Opportunity Scholarship funding to students in need. As an institution, we recognize the financial burden many of our students and their families experienced, and continue to experience, as a result of the pandemic. The university dispersed \$1.2 million in crisis aid to students; non-repayable resources were depleted over the firsts three months. We are examining how we can continue to support students into the fall term. In an effort to assist, we suspended late fees for unpaid tuition from April 1 to August 31. We also implemented a process through which employees could reallocate a portion of their professional development funds towards crisis aid for students and, to date, our employees, including senior leaders, have reallocated more than \$540,000 as part of this initiative.

- A \$175,000 fund for teaching support/graduate student employment was used through April and May to employ graduate students in financial need who are supporting our academic mission through assistantships (e.g., marking, content development for remote courses). This has been an incredibly successful endeavour in its contribution to our fall 2020 academic programming.
- We have also contributed where possible to our broader community. Many of our colleges and faculty donated PPE to the Saskatchewan Health Authority. Culinary services redistributed about \$4,000 worth of unused food to the Saskatoon Friendship Inn and White Buffalo Youth Lodge. The College of Medicine has been collaborating with the MS Society of Canada, Parkinson Canada and Spinal Cord Injury Saskatchewan to adapt neurologic care by providing physiotherapy-guided movement and social connection during COVID-19. These are just a few examples of the many ways the USask community stepped up to help.

## Our Financial Picture

In the 2020-21 fiscal year the university is realizing significant financial consequences as a result of the COVID-19 pandemic, including the required operational closures and expected changes to re-opening protocols to protect public health. The most significant impacts to the university have occurred through declining revenue streams: investment income, tuition revenue, and fee for service revenue, including ancillary revenue. The pace of re-opening is uncertain given the unknown trajectory of the pandemic and may be gradual, meaning that revenues will take time to return to pre-pandemic levels.

The financial schedules attached in the appendices are based on the assumption that operations will return to pre-pandemic levels on January 1, 2021. If this does not occur, further revenue impacts will be incurred in all fee-for-service areas, notably ancillary operations. Other key assumptions in the financial schedules are that 2020-21 enrolment stays constant at 2019-20 levels and that there are no net changes to faculty/staff FTE.

On a net basis, we are projecting a 2020-21 deficit in our operating fund of \$36.1 million. The 2020-21 deficit across all funds is \$36.2 million. Over the next two years, with no further actions, the operating fund deficit grows at about \$20 million per year based on the current assumptions while the deficit across all funds grows at about \$10 million per year. In 2020-21, the operating fund would be balanced without the impacts of COVID-19; as such, the operating fund deficit is fully attributable to COVID-19 impacts. It is also important to note that the ancillary fund is expecting a 2020-21 deficit of \$5.4 million due to net revenue declines of \$11.2 million attributable to COVID-19. This ancillary deficit will need to be supported by the operating fund. Across all funds, the university expected a 2020-21 surplus of \$36.6 million without the impacts of COVID-19.

## *Revenue Pressures*

The attached schedules include details on expected 2020-21 COVID-19 impacts across all funds. The net impact is \$50.0 million for the operating and ancillary funds and \$72.7 million across all funds. The primary impacts are decreases in the university's highly diversified revenue streams. The full impact of the pandemic on our revenue streams is not yet known; it is an evolving situation that likely will be fluid for several years. Key revenue streams potentially affected are grants and contracts, tuition revenue, investment income, and revenue from ancillary operations / fee-for-service.

We understand that the pandemic has caused financial uncertainty for many students and their families, and so we made the decision in 2020-21 to freeze tuition at 2019-20 levels, with the exception of Law, Veterinary Medicine and Dentistry. Our plans to reset graduate tuition were also put on hold in 2020-21. Pre-pandemic, the university was planning for five per cent enrolment growth in 2020-21. Our current indications are that 2020-21 overall enrolment levels will be similar to 2019-20 levels. This is a favorable outcome resulting from enhanced student recruitment and retention efforts post-pandemic into a primarily remote learning environment. International enrolment will continue to be dependent on immigration practices. The combined impact of holding tuition rates at prior year levels and the loss of planned enrolment growth is \$18.0 million in lost revenue from tuition and student fees in 2020-21. For 2021-22 we are planning to propose a 4.0 per cent increase to undergraduate and graduate tuition, and a 4.0 per cent increase to the international graduate student differential to bring it from 1.58 in 2020-21 to 1.64 in 2021-22; we are not planning to propose an increase to the international undergraduate student differential in 2021-22 therefore it will remain at the 2020-21 rate of 2.73. These increases will be subject to our tuition consultation process.

Investment revenues across all funds are expected to decrease by \$35.8 million in 2020-21. In the long-term, investments will recover but the university will need to find alternative sources to support activities in the short to medium term. Due to these economic circumstances, financial reserves have been depleted and funds available for investment are greatly reduced, resulting in lower post-pandemic investment income.

External fee-for-service revenues, including ancillary revenues, are expected to decline by \$33.0 million in 2020-21. This will continue to be one of the significant revenue pressures during and after the pandemic as these revenues (which include residence, food services, retail sales, recreation and athletics revenues) rely on the physical presence of customers on campus. With gradual reopening of campus and stricter physical distancing measures post-pandemic, these revenues will continue to experience pressure. One of our primary fee-for-service recreation facilities, Merlis Belsher Place, will not generate revenue for several months as it has been redeployed to the Saskatchewan Health Authority as a COVID-19 field hospital. Like many other multi-purpose recreational facilities, our Physical Activity Complex has also been closed since mid-March 2020.



## *Expenditure Pressures*

We expect to see cost reductions related to expenses that generate fee-for-service revenues (e.g., cost of goods sold) although these will only partially offset the related revenue reductions. While cost savings in other non-salary expenses are also expected (e.g., travel, office supplies, utilities, convocation ceremonies), these will be modest as non-salary costs represent 25 per cent of the university's total cost base for general operations. It is also important to note that cost savings will be partially offset by additional costs that are expected in order to gradually resume activities on campus in a manner that ensures public health requirements are met. Additional costs include PPE, cleaning and sanitizing supplies, investments to support our workforce and students including mental health and remote work and learning supports, health monitoring and tracking, signage and other investments required for the safe opening of buildings. In some cases, capital investments may be required to reconfigure space to post-pandemic standards (e.g., dental clinic, food preparation outlets).

Salaries and benefits represent 75 per cent of the university's general operations expense base. In considering changes to this expense base, it is important to note that public health standards will drive additional duties that were not required pre-pandemic. Also, remote working and teaching create different workforce demands that need to be addressed, as do remote student support requirements for students studying in a different manner than before. To date, we have undertaken a temporary layoff program for employees unable to work remotely between May and October. Limited permanent layoffs have also occurred in some areas in conjunction with restructuring. Longer-term workforce strategies are being carefully considered given post-pandemic requirements, labour legislation, collective agreements and the need to ensure fair and equitable treatment of our employees.

## *Mitigation Strategies to Manage our Financial Pressures*

In response to COVID-19, we immediately implemented strategies to reduce adverse financial impacts while remaining attuned to heightened government, public and regulatory expectations. The following provides a brief summary of our key mitigation strategies:

1. Liquidity - Detailed cash flow tracking and modeling are continuously being updated for the 2020-21 fiscal year based on the latest financial impact analysis. The Ministry of Advanced Education advanced \$10 million in grant funding and approved our ability to increase our line of credit via an Order in Council. Banking arrangements are being finalized.
2. Investments - Approximately \$35.7 million of the projected revenue impacts relate to a reduction in budgeted investment returns due to uncertainty in expected market returns for 2020-21. Our successful efforts to address cash flow and liquidity eliminate the need to redeem investments until the markets recover.
3. Enrolment, Tuition and Fees – For the 2020-21 academic term, we had budgeted based on an overall 3.0 per cent increase in tuition, and projected an enrolment increase of five per cent. Updated estimates for tuition revenue reflect two components; the known effect of freezing tuition fees of approximately \$4.7 million and the estimated decline related to enrolment/credit units which is currently forecasted at \$13.3 million for the fiscal 2020-21. In terms of enrolment risk, the areas of greatest concern for the fall of 2020 include undergraduate direct entry and graduate programs. Extensive efforts continue to be invested to encourage enrolment and participation in the 2020-21 academic year including building a robust academic program for the

fall to attract and retain students and providing supports and building student life in a virtual environment. There are numerous risk factors for enrolment levels that the university cannot control such as international travel regulations and students' finances.

4. **Expense Management**- The projected expense savings relate primarily to suspension of travel estimated at \$6 million and temporary staff layoffs estimated at \$1.5 million. Since the beginning of May, the university has temporarily laid off over 300 employees who were rendered substantively inactive due to the pandemic and related closure of most on-campus activities. For employees currently temporarily laid off with no imminent recall identified, colleges and units will continue to evaluate a variety of options that may include permanent layoffs with severance pay, as may be required by provincial legislation, or continued temporary pay supports, but likely at a reduced level from current arrangements.

### *Financial Sustainability Strategy*

To address these financial pressures, the USask board of governors approved our *Financial Sustainability Strategy* in July 2020. The strategy identifies critical areas of sustainability for the institution: developing plans to eliminate structural deficits for ongoing operating activities; ensuring that one-time costs associated with these plans are fully funded within two years; developing plans to fully fund the financial impacts of COVID-19 within five years; and, addressing the institution's compliance gap from the minimum threshold specified by its financial reserve policy.

In conjunction with this strategy, a multi-year *Financial Sustainability Plan* has been developed that identifies actions in the areas of financial management, organizational effectiveness and structural alignment, internal funding model effectiveness and continuous improvement, government relations, revenue generation and maximization, and governance effectiveness.

### **Priorities for 2021-22**

It is difficult to know what the next fiscal year will bring; there are many unknowns with the trajectory of the pandemic, making medium-term planning very difficult in this uncertain time. In the short term, we continue to focus on providing a high-quality educational experience, on maintaining alignment with public health orders to protect the health and safety of our students, faculty and staff; and on facilitating a safe return to research on our campus. All of this requires investment, from software and IT program licensing, to sourcing PPE, to infrastructure adjustments.

Our long-term priorities have not changed because they remain fundamental to our purpose as Saskatchewan's research-intensive university. We continue in our aim to support the Saskatchewan economy, meet the province's labour market demands, and to consider the future of our physical campus, including addressing capital needs and partnering on small and large USask infrastructure projects that can get Saskatchewan companies back to work.

## *Sustainability*

The University of Saskatchewan's *University Plan 2025* established sustainability as one of four key principles underpinning our aspiration to be the university the world needs. The principle of sustainability ensures that we take care of the relationships with which we have been entrusted—with the land, with the air and water, with our students, colleagues, and neighbours—guided by mindfulness, respect, and reverence. In November of 2019, President Stoicheff committed to the development of an institution-wide sustainability strategy that will not only encompass our own operations but will articulate how our commitment to sustainability permeates our teaching, research, and community engagement missions. Sustainability is not merely something that we do, rather it is an underlying principle guiding all decisions within the institution. This strategy is expected to be presented to our governing bodies this winter for endorsement.

## *Meeting Saskatchewan's Labour Market Needs*

With our broad programming and expertise, the University of Saskatchewan is an essential contributor to Saskatchewan's economy as we train this province's doctors, nurses, dentists, veterinarians and crop specialists, to name a few. We are proud of our unique capacity to help grow Saskatchewan's labour force and drive economic growth.

## **Growing the Technology Sector**

Demand for computer science graduates continues to grow rapidly in Saskatchewan. Enrolment in the computer science department has increased nearly 170 per cent in the last 10 years, to a department of almost 1,000 students. The College of Arts and Science strategic plan to 2025 includes further growth in this important discipline, enabling us to meet the growing demand in Saskatchewan for computer science professionals. Our faculty have expertise in a wide range of areas, from bioinformatics to the fusion of computing technology and education. The department is a central partner in the Plant Phenotyping and Imaging Research Centre, driving transformative innovation in plant breeding through powerful new computational techniques.

## **Biomedical Sciences**

The Colleges of Medicine and Arts and Science have established an innovative, experiential, student-centred, and multi-disciplinary undergraduate training program in the biomedical sciences. The new Bachelor of Biomedical Science will begin intake in September 2021 with a new approach to training, providing students with improved opportunities for employment or pursuing further training in research, bio-tech engineering or in professional health programs, strengthening innovation and skills in the province's health sector.

## *Innovation to Grow Saskatchewan*

We are excited to be a vital part of the Government of Saskatchewan's growth plan to 2030, in particular supporting economic growth through innovation. We have the research infrastructure and capacity to help this province continue to build an innovation ecosystem, and drive growth across many sectors, including technology, water management, agriculture, mining and metals and energy.

### **Innovation, Design, Engineering and Applied Sciences facility (IDEAS)**

USask is developing a revised \$60 million concept that envisions IDEAS as a leading edge learning facility that supports collaborative teaching and research in engineering, health sciences, agriculture, veterinary medicine, business, arts, sciences and computer science. The IDEAS facility would provide space required to support the creation of new high-demand undergraduate programs in areas such as sustainable energy and power, computer science, robotics and biomedical engineering, as well as the ability to expand current programs in environmental, geological, chemical and bioprocessing engineering.

### **Innovation Corridor**

USask is committed to realizing the full potential of its close geographic proximity with Innovation Place. We are eager to work with key stakeholders, including the Government of Saskatchewan and Innovation Place, to move forward with the creation of an innovation corridor—a district aimed at unlocking creativity and spurring innovation by clustering companies, entrepreneurs, and investors with dynamic researchers, students, and skills-training infrastructure. In close collaboration with the provincial government, USask will work with Innovation Place to: develop a new framework that renews and expands the original vision of Innovation Place; lay a strong foundation for a modern, bold and impactful innovation district; launch the compelling new brand of an innovation corridor; and establish clear aspirations and guideposts to enhance accountability, drive action, and create value for the province of Saskatchewan.

### **Agricultural Technology Portal and Innovation Hub**

USask is piloting an agricultural technology (agtech) portal and innovation hub to bridge industry, government and community needs with USask's expertise and discoveries. Agtech is the innovative application of science and advanced technologies to increase value in the agricultural supply chain through incremental and disruptive technologies. The agricultural supply chain creates value locally and contributes solutions to global issues as far ranging as poverty reduction and wealth creation, job creation and human dignity, food and water security, energy diversification, human health and wellbeing, climate adaptation, and environmental sustainability. The agtech portal and innovation hub will be led by the Global Institute for Food Security and will engage scientists from across many disciplines and professions at USask in serving the needs of industry and society.

### *Internationalization*

We share the Government of Saskatchewan's priorities around internationalization. We recognize that internationalization will improve the quality of teaching, learning and discovery at our institution. We also recognize this will be facilitated by internationalizing learning experiences, diversifying our university community, strengthening our global impact through discovery, and growing our global citizenship and international community service. Over 3,000 students from more than 100 countries were enrolled during this past year. While the pandemic has caused significant uncertainty around international enrolments, we are working towards an almost 40 per cent increase in undergraduate international student enrolment by 2025. As part of Saskatchewan's recovery from the pandemic, we need to focus attention on expanded international student recruitment and retention.

We are also keenly interested in supporting government in building and expanding trade relationships in areas where we have academic and research partnerships and look forward to working together in this area.

### *Equity, Diversity and Inclusion*

The University of Saskatchewan has been working across the institution to develop a robust Equity, Diversity and Inclusion strategy that crosses all aspects of our work and relationships inside and outside the institution. We are also launching our new Indigenous strategy this fall, which is the result of many months of consultation and has been developed with Indigenous community partners.

### *Comprehensive Campaign*

A foundational component to the success of *The University Plan 2025* is the comprehensive campaign, *Be What the World Needs*. The comprehensive campaign is a coordinated campus-wide program that combines donor-driven interests with the areas of greatest institutional priority. It is an opportunity to ask donors to support the university more deeply and more generously. The campaign also gives us the opportunity to prioritize the projects, programs and people that will inspire philanthropy.

As a result of the pandemic, USask has adapted to new methods of connecting with our donors, and in some cases, we have been able to increase connectivity with those in remote locations who have embraced virtual communications. Through the campaign, USask will develop a more meaningful connection to alumni, and the larger community will see USask as an institution on the rise. Donors will view USask as a place where transformational philanthropy happens, and where they make their most significant philanthropic investments.

### *Addressing Capital Needs*

#### **Supplementary Funding**

As part of our efforts to find creative financial solutions to address significant capital needs, we ask the province to consider maintaining the current level of capital support via supplementary facilities funding. This strategy could be employed to address the province's outstanding commitments with regard to deferred funding amounts for the Canada Excellence Research Chair in Water Security and Health Sciences capital.

#### **College of Dentistry Renewal**

The College of Dentistry's facilities require significant upgrades to ensure the college meets accreditation requirements and is positioned to successfully achieve its vision, including supporting expanded enrolment. The cost to renew the College of Dentistry is estimated to be \$16 million, with renovations addressing building code and accessibility upgrades, expansion and upgrades to clinical learning spaces, centralized sterilization facilities, and improved and expanded student space, among other requirements. Additionally, the college experienced lost revenue of \$580,000 as a result of the pandemic and requires a further \$644,000 to enable its dental clinics to meet new public health protocols for dentistry.

## Summary

The University of Saskatchewan is experiencing significant change to our operations, our revenues and expenditures. The ongoing impact of the COVID-19 pandemic requires that we think carefully and deliberately about all aspects of this institution's future and the organizational change that might be possible. What has not changed is our aspiration to be the university the world needs us to be, to be responsive to the priorities of the people of Saskatchewan, and to find solutions to local problems that can have a global impact. We thank the Government of Saskatchewan for its continued investment and will work diligently to do our part in helping the province recover from this global health crisis.

APPENDIX 1.1

**Government Budget Request  
Operating Fund**

Figures in thousands of \$

	2020/21 Operating*	2020/21 Subsidiaries*	2020/21 Total*	Incremental Change	2021/22 Total	Incremental Change	2022/23 Total
<b>Inflows</b>							
Advanced Education Funding Letter	317,414	0	317,414	0	317,414	0	317,414
College of Medicine funding adjustment				8,092	8,092	5,921	14,013
WCVM funding adjustment				84	84	84	168
subtotal	317,414	0	317,414	8,176	325,590	6,005	331,595
All Other Grants & Contracts	118,169	8,822	126,991	(7,043)	119,948	50	119,998
Tuition & Student Fees	162,058	-	162,058	9,509	171,567	2,657	174,224
Investment Income	5,419	(208)	5,211	1,011	6,222	22	6,244
Gifts and Grants	7,228	(289)	6,939	575	7,514	150	7,664
All Other Inflows	37,589	(173)	37,416	10,181	47,597	952	48,549
<b>Total Inflows</b>	<b>647,877</b>	<b>8,152</b>	<b>656,029</b>	<b>22,409</b>	<b>678,438</b>	<b>9,836</b>	<b>688,274</b>
<b>Outflows</b>							
Salary & Benefits	498,098	20,268	518,366	16,582	534,948	21,218	556,166
Interest Expense	0	5	5		0		0
Scholarships & Bursaries	3,548	-	3,548	993	4,541	91	4,632
Capital Expenditures	11,222	-	11,222	1,712	12,934	259	13,193
Principal Payment on Debt	0	0	0		0		0
Pension Special Payment	1,333	-	1,333	190	1,523	(304)	1,219
Internal Fee For Service Recoveries	(65,459)	-	(65,459)	(3,825)	(69,284)	(1,385)	(70,669)
College of Medicine Strategic Investment Opportunities				6,272	6,272	4,065	10,337
All Other Outflows	237,114	(13,957)	223,157	20,072	243,229	4,865	248,094
<b>Total Outflows</b>	<b>685,856</b>	<b>6,316</b>	<b>692,172</b>	<b>41,996</b>	<b>734,163</b>	<b>28,809</b>	<b>762,972</b>
Excess (Deficiency) of Inflows over Outflows	(37,979)	1,836	(36,143)	(19,587)	(55,725)	(18,973)	(74,698)
net impact of COVID	(38,784)	0	(38,784)				

\* this column represents the Board approved budget

this document is prepared on a funds flow basis, is not prepared in accordance with GAAP, and therefore is not comparable to the annual audited financial statements

APPENDIX 1.2

**Government Budget Request**

**Ancillary Fund**

Figures in thousands of \$

	2020/21 Total*	Incremental Change	2021/22 Total	Incremental Change	2022/23 Total
<b>Inflows</b>					
Advanced Education Funding Letter	0		0		0
All Other Grants & Contracts	100		100		100
Tuition & Student Fees	0		0		0
Investment Income	8	(2)	6	-	6
Gifts and Grants	0		0		0
All Other Inflows	38,509	16,695	55,204	1,104	56,308
<b>Total Inflows</b>	<b>38,617</b>	<b>16,693</b>	<b>55,310</b>	<b>1,104</b>	<b>56,414</b>
<b>Outflows</b>					
Salary & Benefits	8,138	94	8,232	339	8,571
Interest Expense	0		0		0
Scholarships & Bursaries	0		0		0
Capital Expenditures	1,260	(561)	699	14	713
Principal Payment on Debt	0		0		0
Pension Special Payment	0		0		0
Internal Fee For Service Recoveries	(3,061)	(804)	(3,865)	(78)	(3,943)
All Other Outflows	37,678	10,215	47,893	958	48,851
<b>Total Outflows</b>	<b>44,015</b>	<b>8,944</b>	<b>52,959</b>	<b>1,233</b>	<b>54,192</b>
Excess (Deficiency) of Inflows over Outflows	(5,398)	7,749	2,351	(129)	2,222
net impact of COVID	(11,234)				

\* this column represents the Board approved budget

this document is prepared on a funds flow basis, is not prepared in accordance with GAAP, and therefore is not comparable to the annual audited financial statements



APPENDIX 1.3

**Government Budget Request  
Student Financial Aid Fund**

Figures in thousands of \$

	2020/21 Total*	Incremental Change	2021/22 Total	Incremental Change	2022/23 Total
<b>Inflows</b>					
Advanced Education Funding Letter	1,269	0	1,269	0	1,269
All Other Grants & Contracts	281	5	286	6	292
Tuition & Student Fees	0		0		0
Investment Income	6,076	2,751	8,827	241	9,068
Gifts and Grants	7,000	140	7,140	143	7,283
All Other Inflows	321	7	328	6	334
<b>Total Inflows</b>	<b>14,947</b>	<b>2,903</b>	<b>17,850</b>	<b>396</b>	<b>18,246</b>
<b>Outflows</b>					
Salary & Benefits	1,353	159	1,512	39	1,551
Interest Expense	0		0		0
Scholarships & Bursaries	25,724	514	26,238	525	26,763
Capital Expenditures	11	0	11	0	11
Principal Payment on Debt	0		0		0
Pension Special Payment	0		0		0
Internal Fee For Service Recoveries	0		0		0
All Other Outflows	(13,940)	(279)	(14,219)	(284)	(14,503)
<b>Total Outflows</b>	<b>13,148</b>	<b>394</b>	<b>13,542</b>	<b>280</b>	<b>13,822</b>
Excess (Deficiency) of Inflows over Outflows	1,799	2,509	4,308	116	4,424

net impact of COVID

(1,944)

\* this column represents the Board approved budget

this document is prepared on a funds flow basis, is not prepared in accordance with GAAP, and therefore is not comparable to the annual audited financial statements

**APPENDIX 1.4**

**Government Budget Request  
Research Fund**

Figures in thousands of \$

	2020/21 Total*	Incremental Change	2021/22 Total	Incremental Change	2022/23 Total
<b>Inflows</b>					
Advanced Education Funding Letter	0		0		0
All Other Grants & Contracts	189,903	3,798	193,701	3,874	197,575
Tuition & Student Fees	0		0		0
Investment Income	5,860	8,410	14,270	466	14,736
Gifts and Grants	10,016	200	10,216	205	10,421
All Other Inflows	234	4	238	5	243
<b>Total Inflows</b>	<b>206,013</b>	<b>12,412</b>	<b>218,425</b>	<b>4,550</b>	<b>222,975</b>
<b>Outflows</b>					
Salary & Benefits	60,063	3,217	63,280	2,034	65,314
Interest Expense	0		0		0
Scholarships & Bursaries	19,420	389	19,809	396	20,205
Capital Expenditures	9,433	189	9,622	192	9,814
Principal Payment on Debt	0		0		0
Pension Special Payment	0		0		0
Internal Fee For Service Recoveries	27,528	550	28,078	562	28,640
All Other Outflows	85,720	1,714	87,434	1,749	89,183
<b>Total Outflows</b>	<b>202,164</b>	<b>6,059</b>	<b>208,223</b>	<b>4,933</b>	<b>213,156</b>
Excess (Deficiency) of Inflows over Outflows	3,849	6,353	10,202	(383)	9,819
net impact of COVID	(2,890)				

\* this column represents the Board approved budget

this document is prepared on a funds flow basis, is not prepared in accordance with GAAP, and therefore is not comparable to the annual audited financial statements

**APPENDIX 1.5**

**Government Budget Request**

**Capital Fund**

Figures in thousands of \$

	2020/21 Total*	Incremental Change	2021/22 Total	Incremental Change	2022/23 Total
<b>Inflows</b>					
Advanced Education Funding Letter	25,136	0	25,136	(4,102)	21,034
All Other Grants & Contracts	837	1,163	2,000	0	2,000
Tuition & Student Fees	0		0		0
Investment Income	1,416	493	1,909	(243)	1,666
Gifts and Grants	5,571		5,500		5,500
All Other Inflows	0		0		0
<b>Total Inflows</b>	<b>32,960</b>	<b>1,656</b>	<b>34,545</b>	<b>(4,345)</b>	<b>30,200</b>
<b>Outflows</b>					
Salary & Benefits	0		0		0
Interest Expense	7,395	(809)	6,586	(350)	6,236
Scholarships & Bursaries	0		0		0
Capital Expenditures	49,007	14,798	63,805	(14,650)	49,155
Principal Payment on Debt	10,906	(85)	10,821	(2,225)	8,596
Pension Special Payment	0		0		0
Internal Fee For Service Recoveries	0		0		0
All Other Outflows	(39,011)	17,499	(21,512)	2,637	(18,875)
<b>Total Outflows</b>	<b>28,297</b>	<b>31,403</b>	<b>59,700</b>	<b>(14,588)</b>	<b>45,112</b>
Excess (Deficiency) of Inflows over Outflows	4,663	(29,747)	(25,155)	10,243	(14,912)

net impact of COVID

5,455

\* this column represents the Board approved budget

this document is prepared on a funds flow basis, is not prepared in accordance with GAAP, and therefore is not comparable to the annual audited financial statements

**APPENDIX 1.6**

**Government Budget Request  
Endowment Fund**

Figures in thousands of \$

	2020/21 Total*	Incremental Change	2021/22 Total	Incremental Change	2022/23 Total
<b>Inflows</b>					
Advanced Education Funding Letter	0				
All Other Grants & Contracts	-				
Tuition & Student Fees	0				
Investment Income	(14,622)	22,247	7,625	(179)	7,446
Gifts and Grants	7,500		7,500		7,500
All Other Inflows	366		366		366
<b>Total Inflows</b>	<b>(6,756)</b>	<b>22,247</b>	<b>15,491</b>	<b>(179)</b>	<b>15,312</b>
<b>Outflows</b>					
Salary & Benefits	-				
Interest Expense	-				
Scholarships & Bursaries	-				
Capital Expenditures	-				
Principal Payment on Debt	-				
Pension Special Payment	0				
Internal Fee For Service Recoveries	-				
All Other Outflows	(1,821)		(1,821)		(1,821)
<b>Total Outflows</b>	<b>(1,821)</b>	<b>-</b>	<b>(1,821)</b>	<b>-</b>	<b>(1,821)</b>
Excess (Deficiency) of Inflows over Outflows	(4,935)	22,247	17,312	(179)	17,133
net impact of COVID	(23,337)				

\* this column represents the Board approved budget

<p>this document is prepared on a funds flow basis, is not prepared in accordance with GAAP, and therefore is not comparable to the annual audited financial statements</p>
---

APPENDIX 1.7

**Government Budget Request  
Comprehensive**

Figures in thousands of \$

	2020/21 Total*	Incremental Change	2021/22 Total	Incremental Change	2022/23 Total
<b>Inflows</b>					
Advanced Education Funding Letter	343,819	8,176	351,995	1,903	353,898
All Other Grants & Contracts	318,112	(2,077)	316,035	3,930	319,965
Tuition & Student Fees	162,058	9,509	171,567	2,657	174,224
Investment Income	3,949	34,910	38,859	307	39,166
Gifts and Grants	37,026	844	37,870	498	38,368
All Other Inflows	76,846	26,887	103,733	2,067	105,800
<b>Total Inflows</b>	<b>941,810</b>	<b>78,249</b>	<b>1,020,059</b>	<b>11,362</b>	<b>1,031,421</b>
<b>Outflows</b>					
Salary & Benefits	587,920	20,052	607,972	23,630	631,602
Interest Expense	7,400	(814)	6,586	(350)	6,236
Scholarships & Bursaries	48,692	1,896	50,588	1,012	51,600
Capital Expenditures	70,933	16,138	87,071	(14,184)	72,887
Principal Payment on Debt	10,906	(85)	10,821	(2,225)	8,596
Pension Special Payment	1,333	190	1,523	(304)	1,219
Internal Fee For Service Recoveries	(40,992)	(4,079)	(45,071)	(901)	(45,972)
College of Medicine Strategic Investment Opportunities		6,272	6,272	4,065	10,337
All Other Outflows	291,783	49,222	341,005	9,924	350,929
<b>Total Outflows</b>	<b>977,975</b>	<b>88,791</b>	<b>1,066,766</b>	<b>20,667</b>	<b>1,087,433</b>
Excess (Deficiency) of Inflows over Outflows	(36,165)	(10,542)	(46,707)	(9,305)	(56,012)
					(56,012)
net impact of COVID	(72,734)				

\* this column represents the Board approved budget

this document is prepared on a funds flow basis, is not prepared in accordance with GAAP, and therefore is not comparable to the annual audited financial statements

## APPENDIX 1.8

### Government Budget Request - Forecasting Assumptions

- 1 starting point for 20/21 budget is schedule 2 - adjusted budget from Board package
- 2 post-pandemic operations will resume for the 2021/22 fiscal year at levels comparable with pre-pandemic
- 3 no increase in faculty and staff FTE over the next two years

**APPENDIX 1.9**

<b>Government Budget Request</b>								
<b>Ministry of Advanced Education Request For Supplementary Facilities Funding</b>								
\$ thousands								
	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28	Total
existing payment schedule	11,910	7,808	1,342	884	459	228		22,631
release of deferred funding (see below)		5,722	12,188	7,865				25,775
contribution towards future capital debt repayment (40 yrs)				4,781	13,071	13,302	13,530	
2019/20 funding level for supplementary facilities funding		<u>13,530</u>	<u>13,530</u>	<u>13,530</u>	<u>13,530</u>	<u>13,530</u>	<u>13,530</u>	
<b>Deferred Funding Commitments</b>								
Special Initiatives								
CERC Water Security								4,675
Capital Projects								
Health Sciences capital costs								21,100
								<u>25,775</u>

Project costs have been incurred by the university on the above projects that the Province previously agreed to fund. To date, cash has not been advanced by the Province for these obligations.

**Government Budget Request  
Notes**

- 1 This analysis does not include impact of potential funding adjustments from Innovation Saskatchewan or other ministries.
- 2 Funding provided as supplementary facilities will decline as university external debt is repaid. Securing a constant level of funding in this category would enable the university to plan for future debt issuance to finance capital plans
- 3 Funding provided for preventative maintenance is below industry standards required to manage deferred maintenance of facilities.
- 4 Predictability of operating and capital funding is required to ensure effective long-term financial planning.
- 5 Government has made financial commitments (\$25.8M) with respect to CERC and Health Sciences capital costs.
- 6 College of Medicine-subject to separate budget process with Ministry of Advanced Education and Ministry of Health.
- 7 WCVM-subject to the negotiated Interprovincial Agreement between governments of Saskatchewan, Manitoba and British Columbia.
- 8 We have unfunded research commitments of approximately \$40M over the next five years.
- 9 The future financing of capital needs is an emerging risk.
- 10 Impacts of COVID on the university exceed \$70M in the 20/21 fiscal year; primarily in declining revenues.
- 11 University does not have operating reserves to cover current year budget deficit and forecasted future deficits; currently in a deficit position of \$15M.
- 12 Losses incurred in the ancillary fund as a result of COVID-19 will have to be covered from the operating fund.
- 13 Significant financial risk in 20/21 budget. This budget was prepared with the assumption that operations would return to pre-pandemic levels Jan 1/21. If this does not occur further revenue impacts will be incurred in all fee for service areas, particularly ancillary operations.



**APPENDIX 2**

**Government Budget Request**

**Fund Balances**

Figures in thousands of \$

Financial Statement Reference	General Funds			Restricted Funds				Endowment	Total
	Operating	Ancillary	Total	SFA	Research	Capital	Total		
Note 24	Internally restricted - sinking fund					1,838	1,838		1,838
Note 24	Internally restricted - donor funds	43,628		43,628			-		43,628
Note 24	Internally restricted - other	(10,519)		(10,519)	8,310	26,876	296	35,482	50,669
	sub-total	33,109	-	33,109	8,310	26,876	2,134	37,320	50,669
Note 25	Unrestricted	2,515	(19,108)	(16,593)					(16,593)
Note 10/12	Invested in collections and capital assets	44,195		44,195			1,410,997	1,410,997	-
Note 23	Externally restricted	-	0	-	49,830	344,872	38,754	433,456	207,788
Note 23	Externally restricted - permanent endowments								149,094
	Total as per audited financial statements April 30, 2020	79,819	(19,108)	60,711	58,140	371,748	1,451,885	1,881,773	407,551
	2020-2021 budget impact	(36,143)	(5,398)	(41,541)	1,799	3,849	4,663	10,311	(4,935)
	sub-total	43,676	(24,506)	19,170	59,939	375,597	1,456,548	1,892,084	402,616
	2021-2022 forecast impact	(55,725)	2,351	(53,374)	4,308	10,202	(25,155)	(10,645)	17,312
	sub-total	(12,049)	(22,155)	(34,204)	64,247	385,799	1,431,393	1,881,439	419,928
	2022-2023 forecast impact	(74,698)	2,222	(72,476)	4,424	9,819	(14,912)	(669)	17,133
	sub-total	(86,747)	(19,933)	(106,680)	68,670	395,618	1,416,481	1,880,769	437,061
	<b>April 30, 2020 financial reserves</b>			<b>(14,933)</b>					

**APPENDIX 3**

**Government Budget Request  
COVID Impacts 2020-2021 Budget**  
Figures in thousands of \$

	Note:	Operating	Ancillary	Student Financial Aid	Research	Capital	Endowment	Total
<b>Inflows</b>								
Advanced Education Funding Letter	1							-
All Other Grants & Contracts	2				299			299
Tuition & Student Fees	3	(17,987)						(17,987)
Investment Income	4	43		(2,918)	(8,733)	(810)	(23,337)	(35,755)
Gifts and Grants	5	(258)						(258)
All Other Inflows	6	(7,221)	(25,836)		(23)			(33,080)
<b>Total Inflows</b>		<b>(25,423)</b>	<b>(25,836)</b>	<b>(2,918)</b>	<b>(8,457)</b>	<b>(810)</b>	<b>(23,337)</b>	<b>(86,781)</b>
<b>Outflows</b>								
Salary & Benefits	7	(496)	(3,003)		(5,940)			(9,439)
Interest Expense	8							-
Scholarships & Bursaries	9	14			(1,921)			(1,907)
Capital Expenditures	10	719			(933)	9,268		9,054
Principal Payment on Debt	11							-
Pension Special Payment	12							-
Internal Fee For Service Recoveries	13	11,108	2,462		(299)			13,271
All Other Outflows	14	2,016	(14,061)	(974)	3,526	(15,533)		(25,026)
<b>Total Outflows</b>		<b>13,361</b>	<b>(14,602)</b>	<b>(974)</b>	<b>(5,567)</b>	<b>(6,265)</b>	<b>-</b>	<b>(14,047)</b>
Excess (Deficiency) of Inflows over Outflows		<b>(38,784)</b>	<b>(11,234)</b>	<b>(1,944)</b>	<b>(2,890)</b>	<b>5,455</b>	<b>(23,337)</b>	<b>(72,734)</b>

Impact of COVID - All Funds				
Loss of Revenue	New Revenue	Cost Savings	New Costs	Total
				-
(16,701)	17,000			299
(17,987)				(17,987)
(35,755)				(35,755)
(258)				(258)
(33,080)				(33,080)
<b>(103,781)</b>	<b>17,000</b>	<b>-</b>	<b>-</b>	<b>(86,781)</b>
		(10,369)	930	(9,439)
				-
		(1,921)	14	(1,907)
		(969)	10,023	9,054
				-
				-
		13,271		13,271
		(26,619)	1,593	(25,026)
<b>-</b>	<b>-</b>	<b>(26,607)</b>	<b>12,560</b>	<b>(14,047)</b>
<b>(103,781)</b>	<b>17,000</b>	<b>26,607</b>	<b>(12,560)</b>	<b>(72,734)</b>

**Notes:**

<b>1</b> N/A								-
<b>2</b> loss of revenue from campus closure VIDO/Intervac-WEDC covid funding					(16,701)			(16,701)
					17,000			17,000
		0	0	0	299	0	0	299
<b>3</b> tuition freeze		(4,400)						(4,400)
enrolment impact		(8,757)						(8,757)
student fees reduction		(4,830)						(4,830)
		<b>(17,987)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(17,987)</b>
impact on normally expected investment returns due <b>4</b> to market volatility associated with pandemic		43		(2,918)	(8,733)	(810)	(23,337)	(35,755)

**APPENDIX 3**

<b>5</b>	identified loss of donations due to donor situations resulting from pandemic	(258)					(258)
<b>6</b>	loss of revenue from campus closure	(7,221)	(25,836)	-	(23)	-	(33,080)
<b>7</b>	salaries and benefits						
	Savings due to campus closures	(1,426)	(3,003)		(5,940)		(10,369)
	Incremental costs for Agriculture & Bioresources	63					63
	Incremental costs for clinical operations re SHA restrictions	340					340
	Incremental costs for new positions to support working remotely	100					100
	Incremental costs for new positions to support procurement	75					75
	Incremental costs for for protective services	352					352
		<u>(496)</u>	<u>(3,003)</u>	<u>-</u>	<u>(5,940)</u>	<u>-</u>	<u>(9,439)</u>
<b>8</b>	N/A						
<b>9</b>	additional costs to support student enrolment	14					14
	Savings due to campus closures				(1,921)		(1,921)
		<u>14</u>	<u>0</u>	<u>0</u>	<u>(1,921)</u>	<u>0</u>	<u>(1,907)</u>
<b>10</b>	Capital Expenditures						
	Savings due to campus closures	(36)			(933)		(969)
	VIDO construction					9,268	9,268
	Increase computing capacity and network uplifts	340					340
	Dentistry-clinic renovations	375					375
	Working from home related expenses	40					40
		<u>719</u>	<u>0</u>	<u>0</u>	<u>(933)</u>	<u>9,268</u>	<u>9,054</u>
<b>11</b>	N/A						-
<b>12</b>	N/A						-
<b>13</b>	Lost revenues due to campus closures (offset appears as an expense; net neutral to the university)	11,108	2,462	-	(299)	-	13,271

APPENDIX 3

14 All Other Outflows

Savings due to campus closures	(8,984)	(10,255)	(7,381)		(26,620)		
Incremental costs for software licences for working remotely	787				787		
Incremental costs for insurance premiums	100				100		
Incremental costs for additional bank fees to secure line of credit	92				92		
Incremental costs for dental clinic PPE	156				156		
Incremental costs for Nursing	35				35		
Incremental costs for protective services	230				230		
Incremental cost related to bad debts associated with collection of student fees and tuition	221	(28)			193		
Interfund transfers					-		
Institutional-transfer to offset investment loss in restricted funds	7,521		(974)	(6,547)	-		
Research funding received for VIDO capital project				17,454	(17,454)		
Defer dividend to operating fund	1,750	(1,750)			-		
Defer MBP transfer to capital reserve		(175)		175	-		
Reduced debt repayment on Vienna Bldg and reduced transfer for college quarter		(1,256)		1,256	-		
Reduced transfer to utility infrastructure development fund		(394)		395	1		
Other transfer	203	(203)			-		
Engineering-defer capital expenditures	(95)			95	-		
	<u>2,016</u>	<u>(14,061)</u>	<u>(974)</u>	<u>3,526</u>	<u>(15,533)</u>	<u>-</u>	<u>(25,026)</u>