


UNIVERSITY OF MANITOBA
2019-20 BUDGET
Supplementary Information



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2019-20 BUDGET – Supplementary Information

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I. Introduction

I. Introduction

The University of Manitoba 2019-20 Budget - Supplementary Information is presented as a document that supports budget transparency, accountability and communication to the members of the University community.

The budget supports the University's vision, mission and values, and is intended to reflect the priorities, activities and strategies that move the University toward the objectives described in *Taking Our Place: University of Manitoba's Strategic Plan 2015-2020*, and the University's other related planning frameworks.

The 2019-20 budget is the second year applying the University's new budget model and more decentralized budget process to the General Operating Fund. As familiarity and understanding of the budget model grows in the years to come, it is anticipated that future versions of this supplementary information will evolve.

Feedback or questions regarding the information in this document can be directed to the University of Manitoba Financial Planning Office: fpo@umanitoba.ca.

II. University of Manitoba Budget Overview

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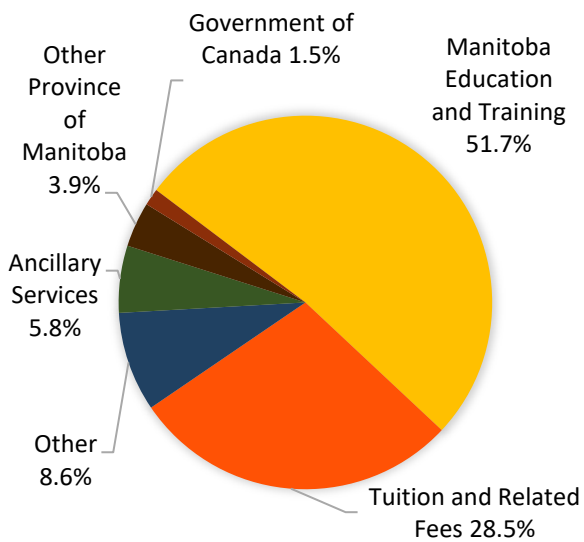
Each year, the University of Manitoba spends close to \$1 billion in support of its mission. The funds for this spending come from numerous sources and go toward a multitude of costs, from salaries to software.

As a public institution, the University’s largest funder is the taxpayer. For 2019-20, approximately 52 per cent of the University’s General Funds revenue is budgeted to come from Manitoba Education and Training in the form of operating grants. Additionally, provincial and federal grant funding is also received in support of capital and research.

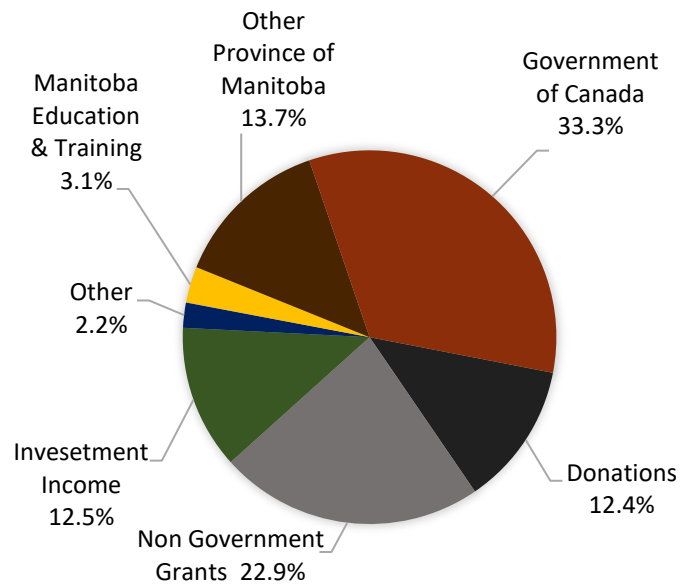
Tuition and related fees from students are the second largest source of General Funds revenue, at approximately 29 per cent.

Other revenue comes from various sources, primarily in the form of research funding, capital contributions, grants, donations and investment income.

2019-20 GENERAL FUNDS REVENUE



2019-20 RESTRICTED FUNDS REVENUE



Revenue budgeted in the General Funds supports the ongoing operational activities of the University.

Revenue planned in the Restricted Funds can only be used for specific purposes, such as to conduct research, to build or purchase capital assets, or to support student scholarships and awards.

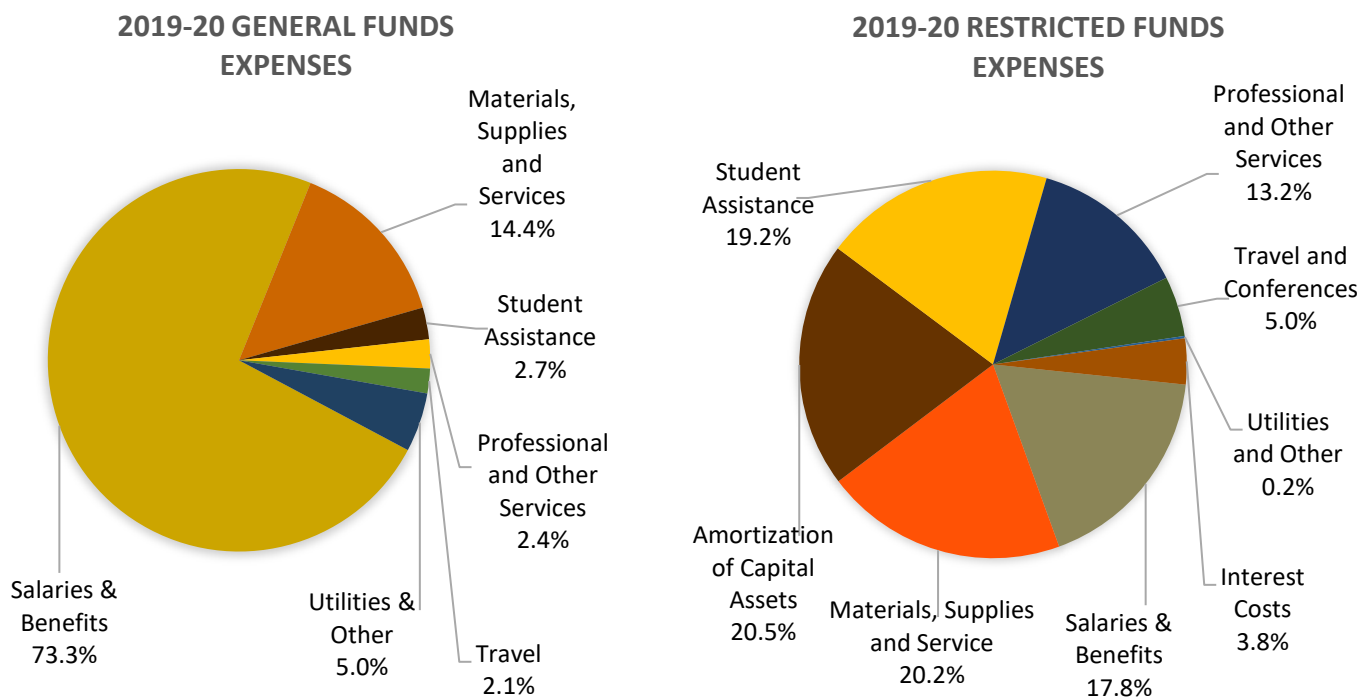
Like revenue, expenses are budgeted in various fund categories according to their purpose.

For 2019-20, consolidated costs for all funds in the amount of \$883 million are budgeted to be spent in several primary areas.

Core to the University’s mission is its people. Academic and administrative salaries support the mission of the University, from teaching and learning to grounds maintenance and security. Salaries and benefits, therefore, are by far the most significant expenditure.

The next most significant expenditure is for materials, supplies and services. This is for essential supports across the University, such as audio/visual and other information technology, teaching lab and office supplies.

The remaining expenses include scholarships and bursaries, utilities and amortization of capital assets.



Expenses budgeted to keep the University in operation are recorded in the General Funds.

Expenses related to, for example, conducting research, managing investments in the Trust and Endowment Funds, and servicing our debt, are planned in the Restricted Funds.

III. Budget Development

III. Budget Development

PLANNING

Planning excellence is necessary to manage effectively, particularly in times of uncertainty.

The University of Manitoba is a large and complex organization whose component parts share varying levels of autonomy and interconnectedness. Integrated planning is a way to draw together these components, and the planning of the University, in a more coherent and coordinated manner. This planning methodology is being embraced at many universities inside and outside of Canada as a response to the increased complexity of the planning context within higher education.

Integrated planning means more effective management of the University's resources toward common institutional goals and enhanced communication and collaborative planning across administrative and academic units. This approach facilitates our academic plans and priorities, and aligns these priorities with financial and capital resources in order to better coordinate and ensure the responsible use of our limited resources.

Integrated planning draws upon the academic and administrative units' own strategic and operational plans. Our planning activities are designed to align unit level plans with the University's strategic plan, while serving the unique character and needs of those units.

The new budget model supports integrated planning at the University and *Taking Our Place: University of Manitoba Strategic Plan 2015-2020* by helping form better linkages between planning and resource allocation to achieve the University's academic mission and priorities.

BUDGET MODEL

In 2016, the University formed a Budget Model Redesign Steering Committee, chaired by the Provost and Vice-President (Academic), tasked with examining the University's approach to resource allocation and developing a set of recommendations for a new resource planning, allocation and management process. Following the work of this Committee, which included engagement and consultation with stakeholders from across the institution, the University implemented a new budget model for the 2018-19 fiscal year.

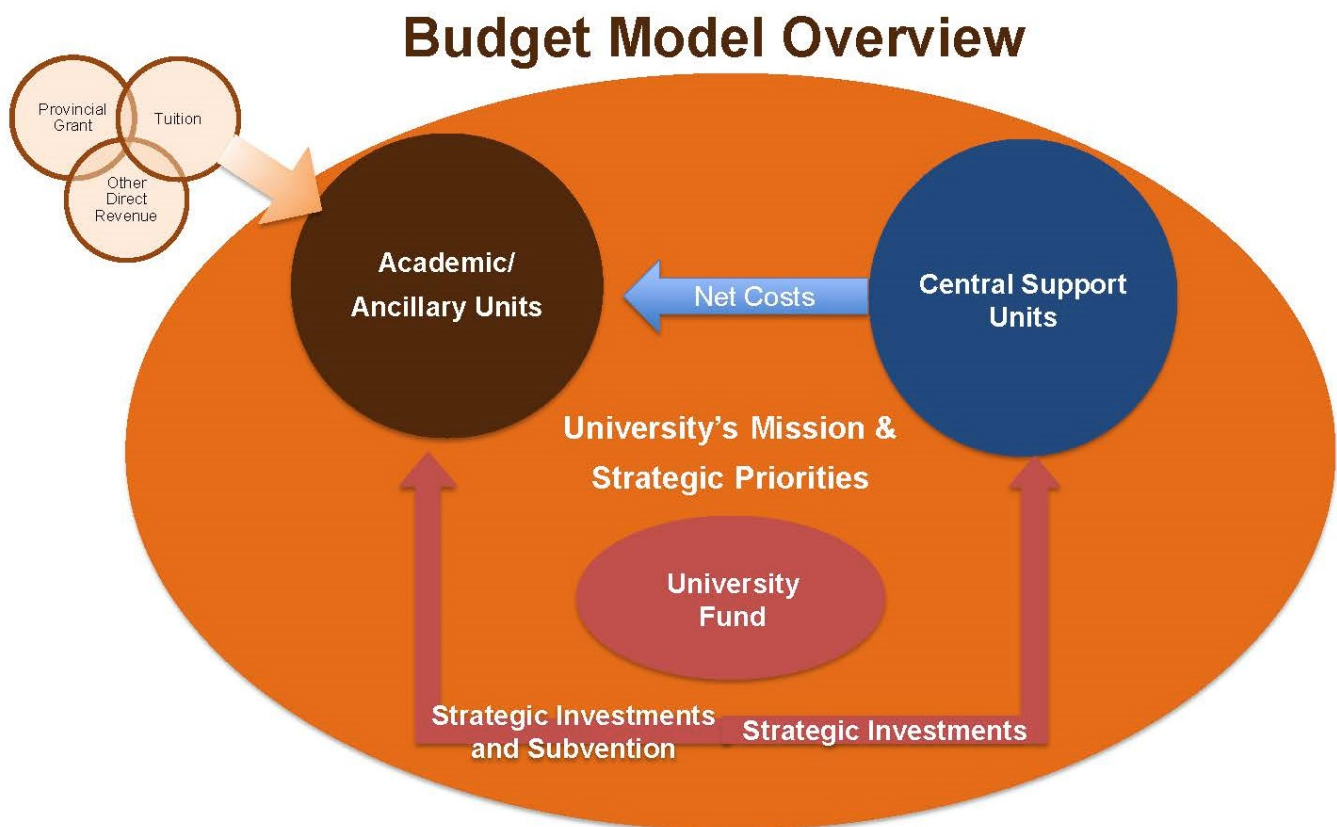
As part of the implementation of this new, more decentralized budget model, the approach to resource allocation shifted from a centrally driven allocation activity to one where revenues flow to individual units, providing them with more flexibility to support strategic initiatives from their own budgets.

More information on the history and development of the decentralized budget model can be found on the [Budget Model Redesign](#) website.

The more decentralized budget model is guided by five key principles:

- aligning resource management, planning, and allocation with the University's mission and strategic priorities
- enhancing collaboration between and within academic and support units
- incenting creativity, innovation and the pursuit of revenue opportunities to position the University for a strong, sustainable future
- promoting fiscal understanding, responsibility, and accountability throughout the University
- being straightforward and transparent

The three main elements of the budget model are academic and ancillary units (revenue units); central support units (grouped into nine cost pools); and the university fund.



The model allocates tuition and provincial operating grant revenues to academic units based on an established set of allocation drivers. The allocated revenues support academic units' direct expenses as well as the net expenses of the central support units. Academic units contribute a portion of the allocated revenue to the university fund based on the participation rate, which was set at 17.75% for 2018-19 and 2019-20. Other sources of funding to the university fund include income from investments and the International College of Manitoba, as well as an annual contribution from Ancillary Services. The university fund enables reallocation of funds to invest in the University's strategic priorities, including to subvent (or subsidize) academic units whose revenues are not adequate to fully support all expenses and allocated costs.

In order to smooth the transition to a more decentralized model, both 2018-19 and 2019-20 fiscal years were learning years, with budgeting activities focused on enabling units to become more comfortable with the budget model dynamics and new software while collaboratively working through the challenges. Both of these fiscal years were also deemed ‘hold harmless’ years, whereby units received budgets sufficient to operate at levels consistent with the prior year, subject to overall funding availability.

2019-20 BUDGET PROCESS

The 2019-20 budget is the second year applying the new budget model to the General Operating Fund. Through this year’s budget development process, early benefits of the transition to this model became evident. Informed by initial planning parameters, detailed budget planning by all units enabled the University to respond to evolving circumstances and to prepare a balanced general operating budget.

The 2019-20 budget development process began in early summer 2018, when academic, ancillary and central support units were advised of the initial planning parameters and provided guidance regarding the anticipated process timelines and milestones.

Over the summer months, central support units developed their budgets, leading up to the meetings of the Central Unit Allocation Committee (CUAC) in early fall 2018. Academic units submitted their plans and strategic priorities for the coming year to the Office of the Provost and Vice-President (Academic) in October, prior to their budget preparation in the fall and subsequent budget meetings with the Provost in January and February.

As part of the budget development process, meetings were held with the President’s Budget Advisory Committee (BAC) and Deans and Directors, and the Executive Budget Committee (EBC) developed final recommendations for consideration by the Board of Governors.

The following is a summary timeline of the 2019-20 planning and budgeting activities.

June 2018	Request for 2019-20 operating estimates received from Manitoba Education and Training (MET)
	Preliminary planning assumptions communicated to all units
Jul. - Sep. 2018	2019-20 operating estimates prepared based on planning assumptions provided by the Province; submitted to MET in early September
	Academic, ancillary and central support units received training and other supports in decentralized budget model and software
	2019-20 Budget Development Guidelines released
	Central support units prepared and submitted budgets and information regarding alignment to the overall strategic plan priorities

- Oct. – Dec. 2018** Financial Planning Office reviewed central support unit submissions
- Central support units met with the Central Unit Allocation Committee (CUAC) to present budget submissions
- Academic and ancillary units prepared and submitted budgets and information regarding alignment to the overall strategic plan priorities
- Jan. – Apr. 2019** Financial Planning Office reviewed budget submissions
- Deans and Directors met with the Provost and Vice-President (Academic) and Vice-President (Administration) to review budget submissions and discuss strategic plans and priorities
- The President’s Budget Advisory Committee (BAC) discussed planning and budget development
- The Executive Budget Committee (EBC) developed budget recommendations in consideration of *Taking Our Place: University of Manitoba Strategic Plan 2015-2020*
- Financial Planning Office prepared draft operating budget based on EBC recommendations for presentation to the President’s Budget Advisory Committee (BAC) and Deans and Directors
- The Provost and Vice-President (Academic) and the Vice-President (Administration) met with the BAC for feedback/advice on budget recommendations
- Province announced 2019-20 operating grant funding
- Proposed operating budget prepared for submission to the Board of Governors
- May 2019** 2019-20 Budget presented to, and approved by, the Board of Governors

IV. All Funds Budget

All Funds Budget - 2019-20
(In thousands of dollars)

	General Operating	Other General Funds	Research and Special	Capital and Capital Trust	Staff Benefits	Trust and Endowment	Total/All Funds
REVENUE							
Tuition and Related Fees	192,493	-	-	-	-	-	192,493
Donations	1,798	-	500	5,000	-	22,800	30,098
Non-Government Grants	6,340	-	50,000	2,200	-	-	58,540
Investment Income	9,273	-	-	599	530	27,300	37,702
Miscellaneous Income	8,142	-	150	1,500	3,300	-	13,092
Government Grants:							
Education and Training	349,120	-	-	7,120	-	-	356,240
Other Province of Manitoba	26,334	-	30,000	1,152	-	-	57,486
Government of Canada	9,888	-	66,000	9,939	-	-	85,827
City of Winnipeg	51	-	-	-	-	-	51
Sales of Goods and Services	32,636	-	50	-	-	-	32,686
Ancillary Services	39,207	-	-	-	-	-	39,207
Total Revenue	675,281	-	146,700	27,510	3,830	50,100	903,421
EXPENSES							
Salaries	393,398	-	36,000	-	-	-	429,398
Staff Benefits and Pay Levy	79,108	-	6,480	-	-	-	85,588
Materials, Supplies and Services	93,108	-	42,095	-	5,942	300	141,445
Amortization of Capital Assets	-	-	-	49,000	-	-	49,000
Student Assistance	17,324	-	23,460	-	-	22,500	63,284
Professional Consulting and Externally Contracted Services	15,773	-	26,200	-	150	5,075	47,198
Travel and Conferences	13,474	-	12,000	-	-	-	25,474
Utilities, Municipal Taxes, and Insurance	24,801	-	65	-	-	-	24,866
Interest	-	-	-	9,129	-	-	9,129
Maintenance and Repairs	7,402	-	400	-	-	-	7,802
Total Expenses	644,388	-	146,700	58,129	6,092	27,875	883,183
Net Revenue	30,893	-	-	(30,618)	(2,262)	22,225	(32,880)
Net Inter-Fund Transfers*	(30,893)	(19,430)	(551)	50,976	3,300	(3,402)	-
Remeasurement Gains (Losses)	-	-	-	-	4,000	21,450	25,450
TOTAL INCREASE (DECREASE) TO FUND BALANCE	-	(19,430)	(551)	20,358	5,038	40,273	45,688

* See the next page for Interfund transfer details.

All Funds Budget - 2019-20

(In thousands of dollars)

	General Operating	Other General Funds	Research and Special	Capital and Capital Trust	Staff Benefits	Trust and Endowment	Total All Funds
INTERFUND TRANSFERS							
Employee Future Benefits	-	-	-	-	-	-	-
Benefit Premiums Net of Employer Contributions for Benefits	(3,300)	-	-	-	3,300	-	-
Benefit Refunds	-	-	-	-	-	-	-
Funding of Capital Asset Additions:							
Current Year Acquisitions	(5,079)	-	(5,000)	10,079	-	-	-
Other Funded Projects	(13,750)	-	-	13,750	-	-	-
Faculty and Unit Funded Projects	(7,559)	-	-	7,559	-	-	-
Long Term Debt Repayment	-	-	-	-	-	-	-
Ancillaries	(7,321)	-	-	7,321	-	-	-
Faculties	(1,542)	-	-	1,542	-	-	-
Unit Capital Development Assessment	(5,901)	-	-	5,901	-	-	-
Student Contributions for Technology	(4,231)	-	-	4,231	-	-	-
Other	(593)	-	-	593	-	-	-
Student Contribution to University Development Fund	(1,227)	-	-	-	-	1,227	-
Scholarships, Bursaries & Prizes:							
Faculty and Unit Funded	(2,428)	-	-	-	-	2,428	-
Centrally Funded	(8,333)	-	-	-	-	8,333	-
Overhead Recoveries	4,949	-	(4,949)	-	-	-	-
Funding of General Operating Expenses	23,113	(10,023)	-	-	-	(13,090)	-
Net Change in Unit Carryover	9,662	(9,662)	-	-	-	-	-
Funding of Research Projects	(7,098)	-	9,398	-	-	(2,300)	-
Transfers to Provisions: Specific Projects	-	-	-	-	-	-	-
Faculty and Unit Funded	(255)	255	-	-	-	-	-
Total Net Inter-Fund Transfers	(30,893)	(19,430)	(551)	50,976	3,300	(3,402)	-

V. General Operating Fund Budget

2019-20 University-Wide Budget
General Operating Fund
(in thousands of dollars)

	Net Fund		Central	Contribution	University	Net	
	Revenue	Expenses	Transfers In / (Out)	Support Cost Allocations	to University Fund	Fund Allocations	Surplus (Deficit)
Academic Units & Ancillaries							
Faculty of Agricultural & Food Sciences	36,231	23,981	1,151	17,287	(5,958)	9,844	-
Faculty of Architecture	10,434	8,522	336	5,131	(1,756)	4,639	-
Faculty of Arts	95,580	46,717	(18)	32,159	(16,686)	-	-
School of Art	5,259	5,223	207	3,393	(887)	4,037	-
I.H. Asper School of Business	41,486	20,477	(549)	13,470	(6,990)	-	-
Faculty of Education	10,543	8,883	(44)	6,470	(1,815)	6,669	-
Faculty of Engineering	35,116	23,585	672	18,927	(6,050)	12,774	-
Clayton H. Riddell Faculty of Environment, Earth & Resources	17,651	9,313	265	7,481	(3,055)	1,932	-
Extended Education	13,963	13,425	172	4,876	(355)	4,521	-
Faculty of Kinesiology & Recreation Management	20,821	17,591	(1,702)	8,184	(1,416)	8,072	-
Faculty of Law	8,024	6,008	(9)	3,292	(1,378)	2,663	-
Desautels Faculty of Music	3,638	6,791	1,155	2,934	(526)	5,459	-
Faculty of Science	92,364	38,335	(1,001)	38,622	(15,876)	1,470	-
Faculty of Social Work	12,586	8,743	(88)	5,399	(2,177)	3,821	-
Rady Faculty of Health Sciences	184,138	135,634	5,552	58,975	(24,147)	29,066	-
Ancillaries	39,207	25,488	(13,719)	-	-	-	-
Total Academic Units & Ancillaries	627,041	398,716	(7,620)	226,600	(89,072)	94,967	-
Central Support Cost Pools							
Academic	2,027	31,900	(5,102)	(30,575)	-	4,400	-
Executive (President and External)	396	14,835	1,315	(13,124)	-	-	-
Information Technology	301	28,602	1,769	(26,032)	-	500	-
Administration	1,438	30,571	1,050	(28,083)	-	-	-
Facilities	2,023	48,739	483	(46,233)	-	-	-
Research	11,102	16,500	(8,332)	(9,930)	-	3,800	-
Student Services	5,217	21,918	(4,091)	(19,207)	-	1,585	-
Libraries	1,012	29,763	243	(28,508)	-	-	-
General University	10,644	22,844	(19,531)	(24,908)	-	6,823	-
Total Central Support Cost Pools	34,160	245,672	(32,196)	(226,600)	-	17,108	-
University Fund	14,080	-	8,923	-	(23,003)	-	-
Grand Total	675,281	644,388	(30,893)	-	(112,075)	112,075	-

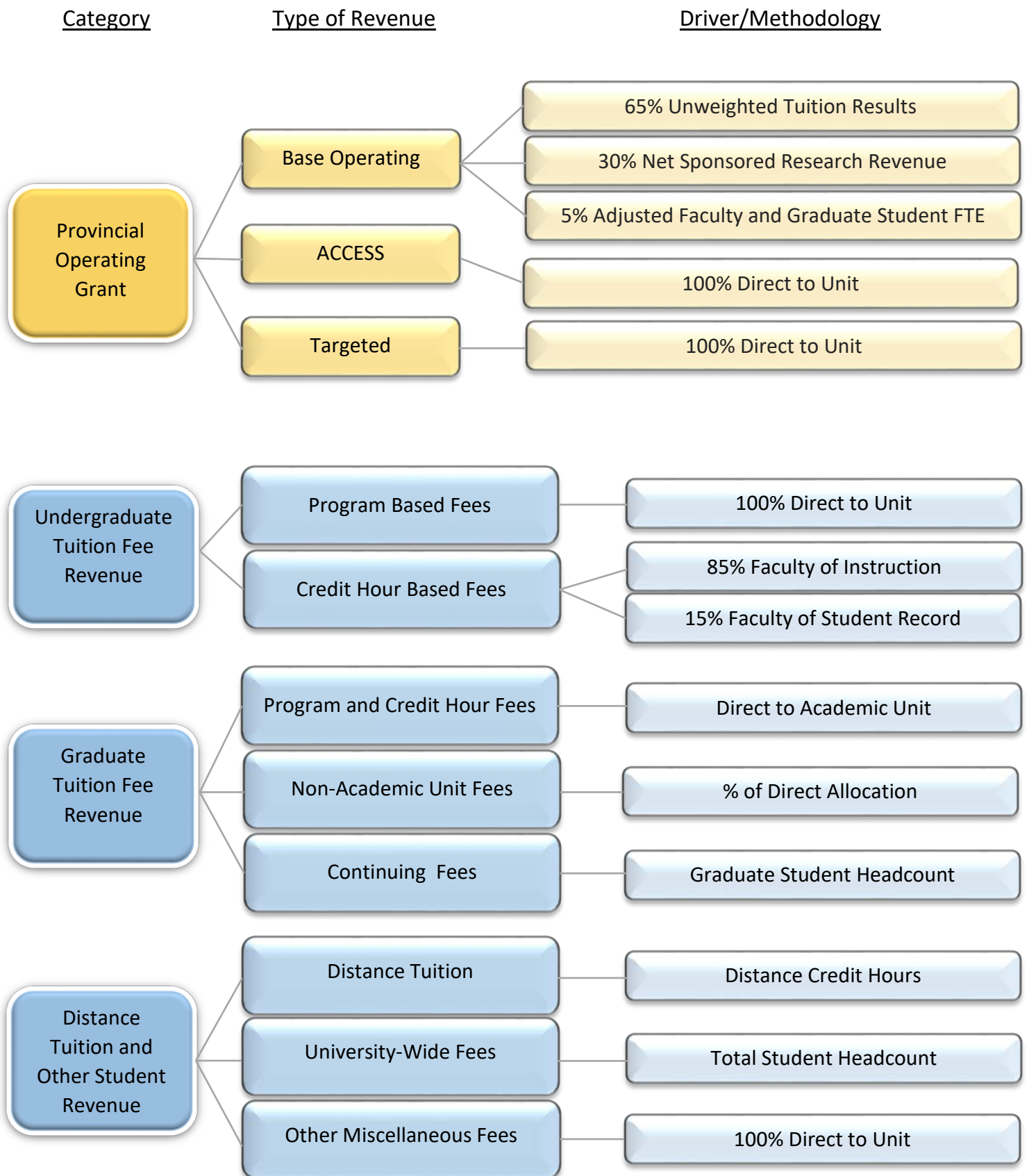
*Figures may not add due to rounding

2019-20 University Fund
(in thousands of dollars)

	\$000s
Funding Sources	
Contribution from Academic Units	\$ 89,072
Investment income	9,273
International College of Manitoba	4,807
Ancillary Services overhead	2,000
2018/19 Contingency / Strategic priorities reserve	6,923
Total Funding Available	\$ 112,075
Funding Allocations to Strategic Priorities	
<i>Subvention allocated to academic units</i>	94,967
<i>Respectful Workplace and Learning Environment</i> including Anti-Racism Initiatives and Sexual Violence Supports	250
<i>Scholarships and Bursaries</i>	
Undergraduate Student Support	500
Graduate Student Financial Support (UMGF)	400
<i>International student health care (April - August 2019)</i>	835
<i>Learning Spaces Renewal and Enhancement</i>	3,500
<i>Research</i>	
Canada 150 research chair - Faculty (year 2/7)	250
National Centre for Truth and Reconciliation (year 4/5)	900
Research initiatives (year 5/7)	1,000
Mitigate Research Manitoba funding reduction	1,650
Graduate Enhancement of Tri-Council Stipends (GETS)	500
<i>Information Technology Renewal</i>	
Network switch replacement (year 4/6)	500
<i>Contingency / Strategic priorities reserve</i>	6,823
Total Funding Allocated	\$ 112,075

VI. Appendices

APPENDIX A Revenue Allocation



APPENDIX B

Central Support Units Cost Allocation Methodology

Academic
VP (Academic) & Provost Institutional Analysis Indigenous Achievement St John's College St. Paul's College University College Vice Provost (Acad Planning Prgms) University of Manitoba Press Vice Provost (Academic Affairs) Centre Advancement of Teach & Learn Graduate Studies
Driver: Credit Hours by Student Major (Taught To) – Total

Administration
VP (Administration) Fair Practice & Legal Affairs Risk Management & Security Human Resources Associate VP (Administration) Campus Planning Office Sustainability Office Financial Services Treasury Services Audit Services
Driver: Total Direct Expenses (incl. Restricted) - Clinical Expenses Removed

President's Office & External Relations
President's Office University Secretariat VP (External) Alumni Relations Government and Community Engagement Marketing Communications Office Convocation & Special Events Donor Relations Advancement Services Outreach & Engagement
Driver: Faculty and Staff FTE

Facilities
Operations & Maintenance Facilities Architectural & Engineering Srvcs Administrative Services Physical Plant Utilities
Driver: Net Square Footage Occupancy - All Units

Information Technology
CIO IST-Information Secur. & Compliance IST - Planning & Governance IST - Client Services IST - Technology Services Director
Driver: Faculty, Staff, and Student (Fall) Headcount

Libraries
Libraries Libraries Acquisitions
Driver: Adjusted Faculty and Student (Fall) Headcount

Research
International Centre Mosaic VP (Research & International) Office Centre on Aging RESOLVE Research Data Centre Manitoba Institute of Materials Centre for Human Rights PHDA Centre for Truth & Reconciliation Assoc VP (Research) Human Ethics Assoc VP (Research) Animal Care Research Quality Management Technology Transfer Office Office of Research Services Operating Research
Driver: Net Sponsored Research Revenue

Student Services
Vice Provost (Students) Student Support Enrolment Services Registrar's Office Transit Service Student Engagement & Success
Driver: Credit Hours by Instructor (Taught By) Total

General University
General University
Driver: Total Direct Expenses (Incl. Restricted) - Clinical Expenses Removed

APPENDIX C

Glossary of Terms

Academic Units - Units to which revenues are allocated in support of teaching, research and service activities; comprised of faculties, schools and the Extended Education Division.

Ancillary Units - Financially self-supporting businesses and departments. These units extend the learning environment beyond the classroom to enhance campus life through the delivery of quality goods and services (e.g. Bookstores, Conference and Catering, Dining, Parking, Student Residences, etc.).

Board of Governors - The corporate governing body overseeing the University's administrative and business affairs. Its responsibilities include approving the annual budget and appointing and monitoring the performance of the President and Vice-Chancellor. The Board consists of 23 members: the Chancellor, President, 12 members appointed by the Lieutenant-Governor in Council, three members elected by graduates of the University, three members elected by the University Senate and three members appointed by the University of Manitoba Students' Union.

Budget Advisory Committee - The committee responsible for making recommendations to the President on the priorities for allocation of funds to meet the University's strategic objectives and for reviewing the annual budget that is recommended to the Board of Governors. The committee consists of representation from the President's Executive Team; Senate Planning and Priorities Finance Sub-Committee; support staff; the Board of Governor's Finance, Administration and Human Resources Committee; students; and the University of Manitoba Faculty Association.

Budget Model - The process an organization uses to create a budget when it wants to match its actual future performance to an ideal scenario that incorporates its best estimates of revenue, expenses and other factors. A number of alternative budgeting models are used by post-secondary institutions, including variations of similar models.

Central Support Units - Units whose net expenses are allocated to Academic Units based on a set of cost allocation variables. The central support units are currently grouped into nine central cost pools: Academic, Administration, Executive (President's Office & External Relations), Facilities, Information Technology, Libraries, Research, Student Services and General University.

Central Unit Allocation Committee - The committee responsible for understanding central unit operations and services, reviewing central unit budgets and financial plans, and recommending comprehensive budgets for central units to the Executive Budget Committee. The committee consists of 11 members: four Deans, four administrators, two faculty members, and the Vice-Provost (Integrated Planning and Academic Programs).

Executive Budget Committee - The committee responsible for developing operating budget recommendations which align to the University's strategic plan. The operating budget is prepared based on the committee's recommendations and presented to the President's Budget Advisory Committee. The committee consists of the Provost and Vice-President (Academic) and the Vice-President (Administration).

Endowment Fund - Records donations received with the stipulation that these funds are invested in perpetuity to earn income for designated purposes. Allocations of investment income support faculties and schools, students, professorships, chairs, research, libraries and athletics.

Fiscal Year - Twelve consecutive months used as an accounting period. For 2019-20, the 12-month fiscal year begins April 1, 2019 and ends March 31, 2020.

General Funds:

General Operating Fund - Includes the academic, administrative, operational and ancillary costs that are funded by tuition and related fees, government grants, investment income, miscellaneous income, sales of goods and services to external parties and ancillary income. As such, this Fund reports unrestricted resources and restricted resources earmarked for general operating purposes.

All funds received or accrued by the University for general operating purposes and for equipment and renovation expenses not meeting the University's capitalization criteria are included in the General Operating Fund.

Specific Provisions Fund - Record of appropriations made to and from the General Operating Fund, Capital Asset Fund and Research and Special Funds to provide future funding for the replacement, improvement or emergency maintenance of capital assets, unit carryover, a fiscal stabilization provision to offset potential spending in excess of future budgets and other matters.

Expenses Funded from Future Revenues Fund - Records the amount of non-vesting sick leave benefits and unpaid vacation pay that will be funded from future revenues, as well as the actuarially determined expense for future benefits and change in pension liability.

Manitoba Education and Training - The Manitoba government department whose responsibility includes funding, policy development, and oversight related to Manitoba's post-secondary education system.

Participation – Academic Unit contributions to the University Fund based on a pre-established rate (17.75% for 2019-20) applied to the budgeted tuition (undergraduate, graduate, distance), differential fees, and operating grant revenue allocated to Academic Units. The participation is set to provide sufficient funds for balancing the budget, including funding subvention and other strategic priorities.

Restricted Funds:

Research and Special Fund - Contributions specifically restricted for research or other special activities. Contributions are provided from federal and provincial granting agencies and other public and private sources. Funds are spent in accordance with the conditions stipulated in the governing contracts and agreements.

Capital Asset Fund - Restricted contributions for the purpose of acquiring capital assets and/or making debt repayments. Expenses include interest on debt relating to the acquisition or construction of capital assets, amortization, and gains or losses on disposal of capital assets, including write-downs resulting from obsolescence.

Staff Benefits Fund - Accounts for the pension reserve and the self-insured long-term disability income and dental plans. The revenues of these accounts are restricted for the purposes noted.

Trust Fund - Record of gifts and bequests received by the University that may be used in their entirety along with the net investment income earned on these funds, according to donor restrictions. The majority of these funds are used for scholarships, bursaries, awards, loans and other scholarly activities.

Subvention - Support for Academic Units that do not generate sufficient revenue to cover their costs. Subvention may be deemed necessary for a variety of reasons, including high cost of a program that is a priority of the University; desire to enhance the quality of a program beyond the financial resources it generates; and assisting in the development of a new program or initiative. Within the University of Manitoba budget model, subvention is funded from the annual university fund.

Strategic Allocations – Specific funding allocated in support of strategic priorities, as outlined in the University’s Strategic Plan and as identified through the annual planning and budgeting process. Within the University of Manitoba budget model, strategic allocations are funded from the annual university fund.

University Fund - One of the main elements of the University of Manitoba’s budget model, used to invest in strategic priorities, including mission-critical subvention.