



Draft @ 2/24/12

Brock University 2012-13 Budget Development Principles & Guidelines

Principles:

1. A balanced operating budget will be achieved as quickly as possible and in a manner approved by the Board of Trustees.
2. The contractual, policy and legal obligations of the University to employees, students and to the public will be met.
3. The financial health and fiscal capacity of the University are prerequisites to sustaining our teaching, learning, research and creative activities.
4. The Budget will support Faculty strategic priorities and the interdisciplinary initiatives identified in the Integrated Strategic Plan and in Faculty Strategic Plans.
5. The Budget will be informed by the continued progress and development of the evolving resource allocation budget model.
6. Undergraduate and graduate enrolment will be maintained at annually-established activity target levels.
7. Revenue generating activity and entrepreneurial efforts will be strongly encouraged through the use of revenue sharing arrangements that benefit both the individual units and the University at large.
8. The openness and transparency of the budget process will be continually enhanced through the sharing of budget allocation priorities and decisions with faculty, staff, students and the broader university community.

Guidelines:

1. The on-going revenue enhancement or savings target for 2012-13 is 2.5%. This target may be reduced to 1.5% in recompense for a plan for significant pedagogical and/or operational reform to be implemented for the 2013-14 budget year.
2. The 2012-13 on-going revenue enhancement or savings target will be calculated on the 2011-12 base budgets (including salaries and benefits) as per the on-line budget development system. The base budget can exclude non-compressible budgets which are defined as those costs that are university-wide contractual,

regulatory compliance and other fixed costs (e.g. utilities, insurance, debt service, mandated student bursaries). For ancillary operations and cost recovery programs the target is based on the 2011-12 base contribution.

3. Targets may be achieved through a combination of on-going external revenue enhancement or savings resulting from cost reductions to the University's current operating budget. Targets need to consider the impact on students, programs and services.
 - a) Faculty units are encouraged to engage in any number of initiatives appropriate to their fields and which build on and expand recent discussions regarding new and innovative pedagogical approaches, flexible course offerings and scheduling, new and revised programming, alternate and mixed modes of delivery, and other inventive means of carrying out the University's mission. Such measures must be presented in a concrete and specific format so as to allow for the accurate determination of their impact on revenues and/or costs.
 - b) Administrative, Ancillary and Student Service areas are also encouraged to work collaboratively to consider initiatives that collectively can achieve an overall unit or divisional target.
4. Permanent salaries and benefits costs have been calculated by the Offices of Human Resources and Finance and include any additional faculty and staff positions previously approved. Vacant positions must be carefully reviewed in light of opportunities to achieve savings targets. All salary savings (including those from temporary delayed hires) will be considered toward the savings target. Savings resulting from the difference between the retiring faculty or staff member and the approved starting salary will be returned to the centre, except as specifically approved by the Budget Committee to be counted toward any target savings.
5. Funding for new budget initiatives or requests (Schedule 5) for central funding that are very critical for programs and services may be submitted. Those that are self-funding initiatives will be considered at any time and will be given the highest priority.
6. Minor capital requests (Schedule 7) for central funding are to be restricted to those that are essential (e.g. those that sustain programs and services or ensure regulatory compliance) and must be submitted to Facilities Management for review and prioritization.
7. IT requests (Schedule 8) for central funding that are essential for programs and services must be submitted on-line to Information Technology Services for review and prioritization. The annual call for requests will take place early in the fall of 2012, but requests can be made at any time.