



Report to Senate
on
SHARP Budget Model 2017-18 to 2019-20

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June 15, 2017

Agenda

1. Current Approved Budget Plan 2016 - 2018
 2. Year End Financial Results – 2016-17
 3. Divisional Carryforward Positions
 4. Capital Markets Update
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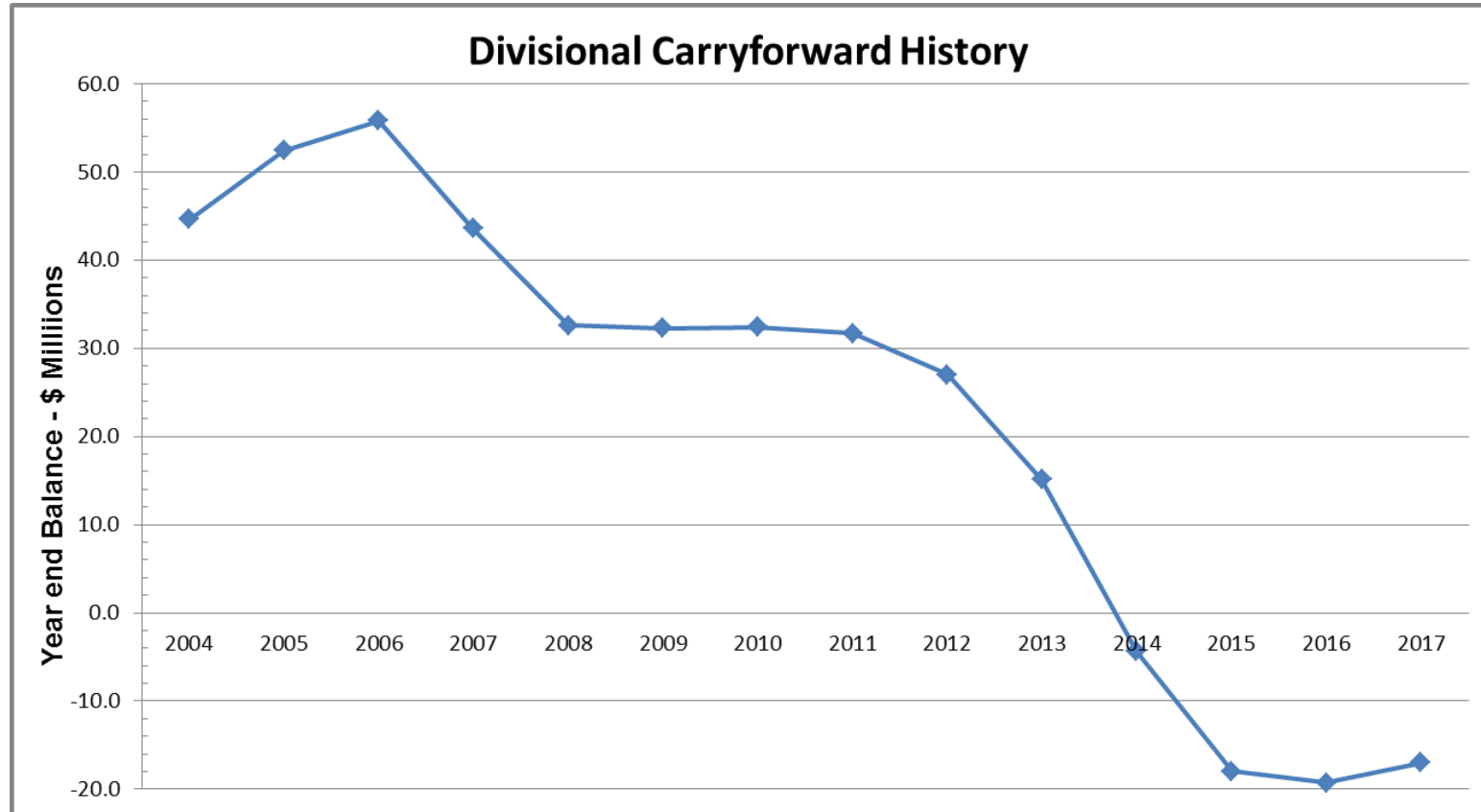
Current Approved Budget Plan 2016-2018 (including Projected Division Deficits)

OPERATING BUDGET PLAN SUMMARY			
2016-17 to 2018-19			
(\$ millions)			
	<u>2016-17</u>	<u>Illustrative</u>	
		<u>2017-18</u>	<u>2018-19</u>
<u>Revenue</u>			
Total Operating Revenue per June 2015 Plan	778.5	789.7	789.7
Tuition Fee Increases - 2018/19	in plan	in plan	10.0
Total Operating Revenue - June 2016 Plan	778.5	789.7	799.7
<u>Expenses</u>			
Total Operating Expenses per June 2015 Plan	780.8	786.0	786.0
Compensation/Benefits Escalation - 2018/19	in plan	in plan	10.0
Interest on May 2016 Bond Issue	3.6	3.6	3.6
Existing Base Budget Allocation Reductions:			
Progress Through the Ranks Deficit Repayment	(2.5)	(2.5)	(2.5)
Capital "Ripple Program" Deficit Repayment	(1.5)	(1.5)	(1.5)
Divisional Expenditures in excess of annual allocation	20.6	18.8	(0.0)
Total Operating Expenses per June 2016 Plan	801.0	804.4	795.5
Net Annual Surplus/Deficit	(22.4)	(14.7)	4.1
Prior Year Carryforward Balances	(19.2)	(41.6)	(56.3)
Ending Cumulative Balance (including Divisional Deficit postions)	(41.6)	(56.3)	(52.2)
Budget Cuts as per Plan	2.50%	TBD	TBD

Divisional Year End Results 2016-2017

Division	Opening Cumulative Position	Approved Budget In-year Surplus (Deficit)	Actual In-Year Surplus (Deficit)	Variance to Approved Budget Surplus (Deficit)	Actual Ending Cumulative Position
President's	1.9	0.7	0.0	(0.6)	2.0
VP Advancement	3.2	(0.2)	1.1	1.3	4.3
VP Academic					
Arts, Media, Performance & Design	(14.0)	(1.8)	(1.7)	0.1	(15.7)
Education	4.7	(1.2)	(0.7)	0.5	4.0
Environmental Studies	(1.7)	(0.7)	(1.3)	(0.6)	(3.0)
Glendon	(8.5)	(0.6)	(0.5)	0.1	(8.9)
Graduate Studies	3.6	(1.4)	(0.5)	0.9	3.1
Health	0.8	(1.2)	(0.6)	0.6	0.2
Liberal Arts & Professional Studies	(48.2)	(4.3)	(4.5)	(0.2)	(52.8)
Lassonde School of Engineering	(9.9)	(2.0)	(0.6)	1.4	(10.5)
Osgoode Hall Law School	7.9	2.4	3.9	1.5	11.7
Schulich School of Business	(11.2)	0.2	1.1	0.9	(10.1)
Science	(3.0)	(0.8)	0.1	0.9	(3.0)
Libraries	0.9	(1.2)	0.1	1.3	1.0
Total Faculties	(78.7)	(12.5)	(5.2)	7.3	(83.9)
VPA&P	34.7	3.6	3.2	(0.4)	38.0
Vice Provost Students	6.8	(1.9)	1.0	2.9	7.8
Divisional Contingency	0.0	(6.0)	0.0	6.0	0.0
VP Academic Total	(37.2)	(16.8)	(1.0)	15.8	(38.2)
VP Finance & Administration	11.7	(2.2)	0.4	2.6	12.1
VP Research	2.3	(0.6)	0.6	1.2	2.9
Total All Divisions	(18.0)	(19.2)	1.1	20.2	(16.9)

Divisional Carry Forward Positions - 2004 to 2017



Capital Markets Update - Endowment and Pension Fund

Endowment Performance to April 2017

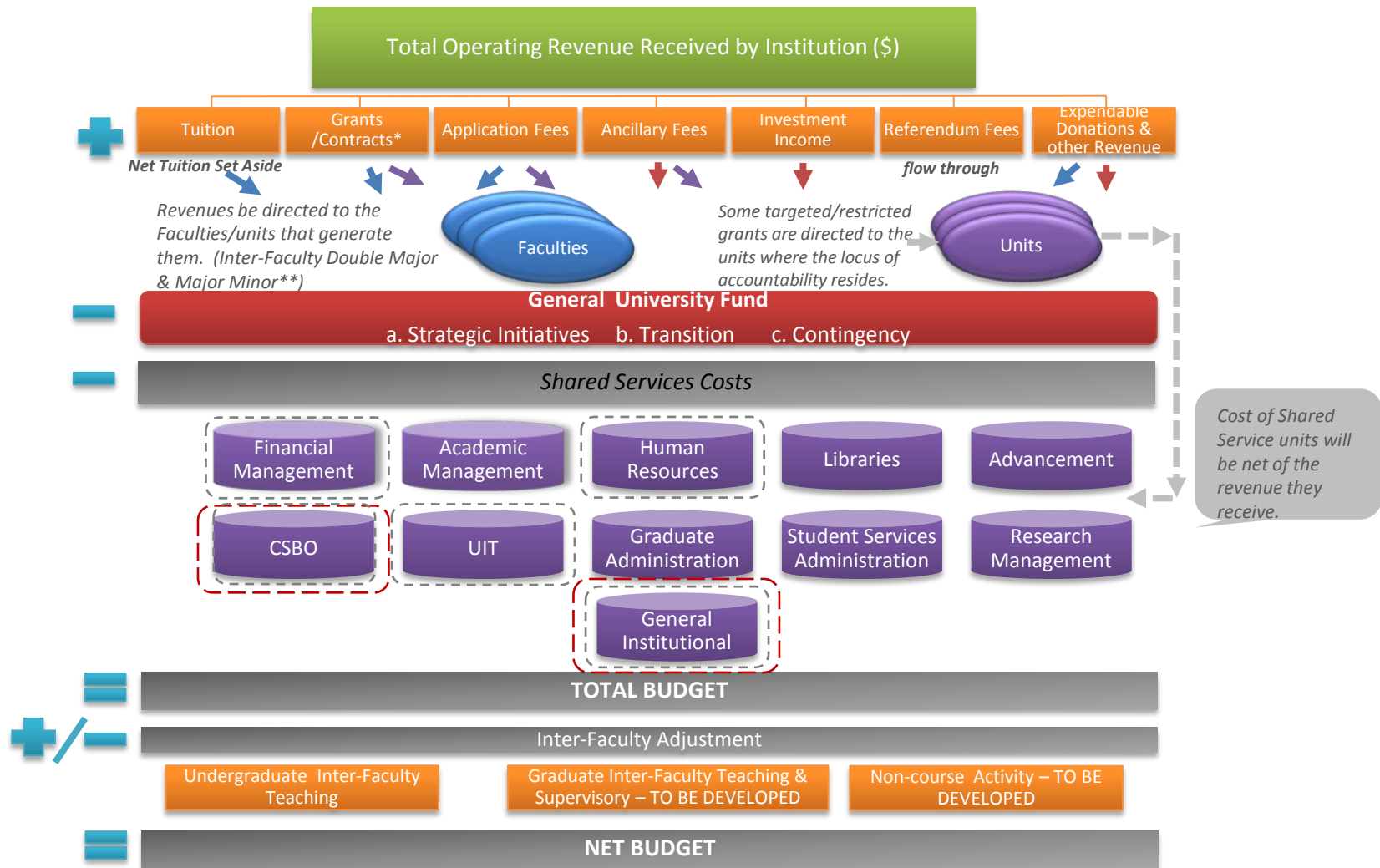
	<u>Fiscal YTD</u> <u>12 months</u>	<u>Calendar YTD</u> <u>4 months ended</u>
Fund Rate of Return	17.22%	6.45%
Policy Benchmark	<u>18.98%</u>	<u>5.92%</u>
Value Added	<u>-1.75%</u>	<u>0.53%</u>

Pension Fund Performance Calendar Year 2016

Total Fund (net return)	7.60%
Benchmark	<u>4.30%</u>
Value Added	<u>3.30%</u>

SHARP BUDGET MODEL

SHARP Budget Model - Conceptual



* Grants /Contracts includes formula funding, target grants, research overhead, accessibility grants, grant in lieu .

** Inter-Faculty tuition and grant revenues for Double Major and Major Minor programs will be allocated to both Faculties.

■ Shared Service units cost bins attributed to Faculties. Each cost bin has associated sub-bins and drivers. Service level and commitments will be defined through SHARP.

□ Cost attribution to Faculties and Ancillary units.

▭ Assigned space (CSBO bin), Collective Agreement benefit commit. and Pension & post-retirement benefit costs (GI bin) attributed to Faculties, Ancillary and Shared Service units.

SHARP Budget Model - Background

- The Working Group on Budget Modelling (WGBM) was established in summer 2011 with the following deliverables:
 - **Stage 1:** Explore alternative budget model approaches and make a recommendation
 - **Stage 2:** Design the conceptual model for the recommended approach
 - **Stage 3:** Model the results and develop a transition
 - **Stage 4:** Model implementation, training and shadow budget

SHARP Revenue Formulas – Guiding Principles

- Flows to the unit that generates it
- Is attributed using the same formula or simplified version through which the institution receives it
- What cannot reasonably be attributed has been put in the University Fund
 - (e.g. interest income, undesignated donations, fines & penalties, institutional overhead from student ancillaries, Ancillary & York Lanes contributions to operating)

Context for Budget Planning

- Current approved Budget Plan to 2016-17 based on incremental Budget approach
- SHARP Budget Model adopted by University May 1, 2017
- Budget presentation format different under SHARP
- Budget Plan has not yet been approved by the Board; approval sought for 2017-18 only
- The new Markham campus has not yet been incorporated into the proposed 2017-18 Budget Plan

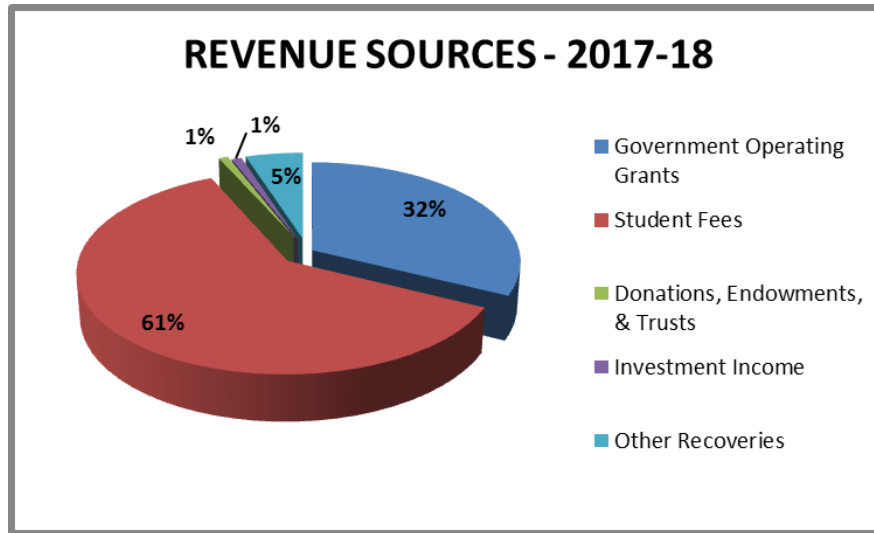
The University Budget Plan

- Significant uncertainty exists with respect to total revenue in the outer years as the University is negotiating its second round of the Strategic Mandate Agreement covering 2017-18 to 2019-20
- With the completion of these negotiations, significant changes may be required with respect to the enrolment growth projected in the current plan

Operating Budget Plan Summary – 2017-18 to 2019-20 (\$ millions)

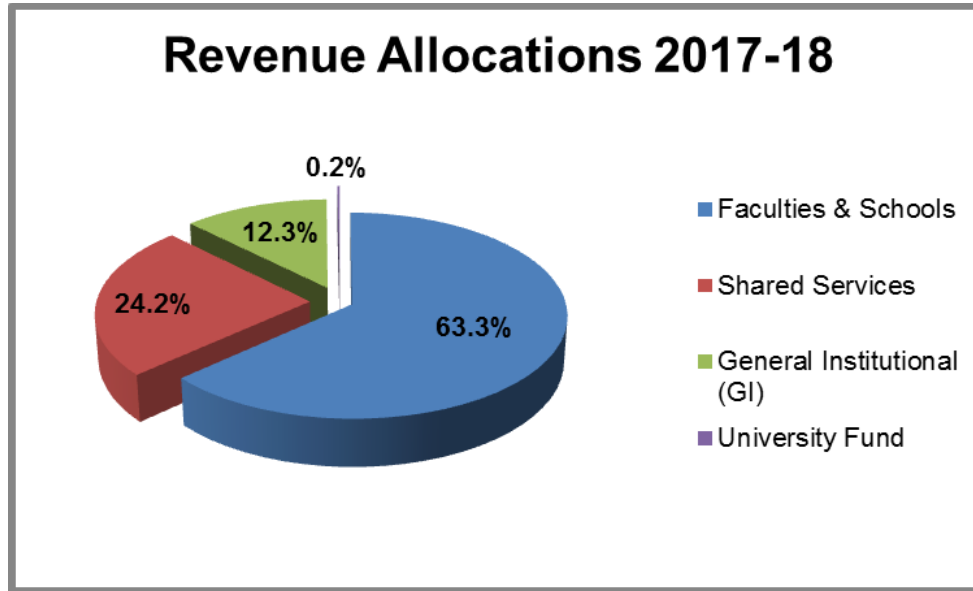
Operating Revenues	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Government Operating Grants	\$ 309.6	\$ 311.7	\$ 316.6
Student Fees	584.7	633.8	683.6
Grants and Student Fees Subtotal	894.2	945.5	1,000.1
Funding from Donations, Endowments, & Trusts	8.0	6.9	6.9
Investment Income	8.6	8.5	8.5
Other Recoveries	48.3	45.7	45.9
Total Operating Revenues	<u>\$ 959.1</u>	<u>\$1,006.6</u>	<u>\$ 1,061.5</u>
Total Expenditures			
Salaries and Wages	\$ 541.8	\$ 559.4	\$ 581.7
Employee Benefits	148.7	152.6	158.1
Operating Costs	138.8	152.0	153.1
Taxes and Utilities	26.2	28.7	28.9
Scholarship and Bursary	73.7	72.9	74.1
Interest on Long-Term Debt	20.8	21.0	21.1
Transfers to Research, Ancillary, and Capital Funds	25.9	24.3	24.9
Total Expenditures	<u>\$ 976.0</u>	<u>\$1,010.9</u>	<u>\$ 1,041.9</u>
In Year Surplus (Deficit)	(16.9)	(4.2)	19.6
Opening Accumulated Surplus (Deficit)	(16.9)	(33.8)	(38.3)
Closing Accumulated Surplus (Deficit)	<u>\$ (33.8)</u>	<u>\$ (38.0)</u>	<u>\$ (18.4)</u>

Major Budgeted Revenue Sources (\$ millions)



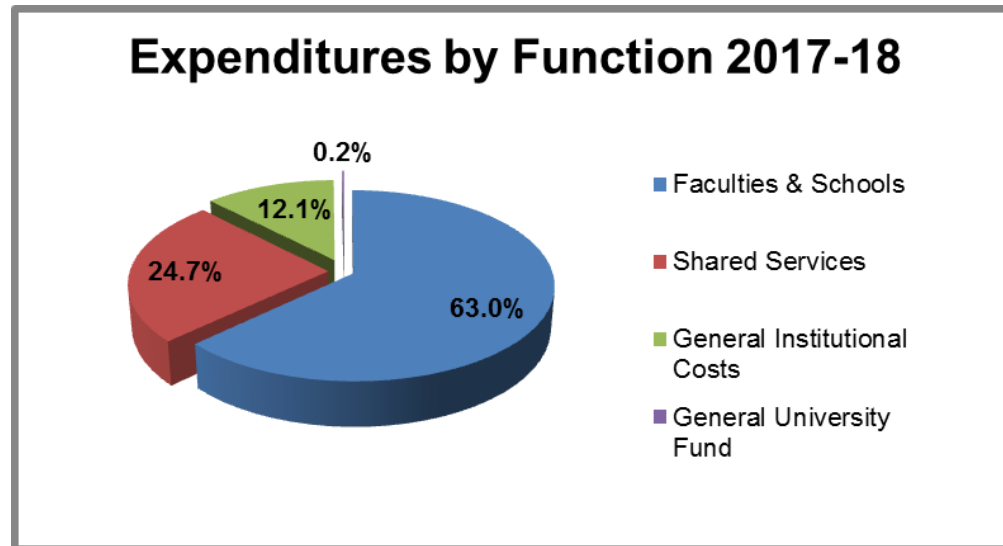
	2017-18		2018-19		2019-20	
	Amount	% Share	Amount	% Share	Amount	% Share
Government Operating Grants	\$ 309.6	32%	\$ 311.7	31%	\$ 316.6	30%
Student Fees	584.7	61%	633.8	63%	683.6	64%
Donations, Endowments, & Trusts	8.0	1%	6.9	1%	6.9	1%
Investment Income	8.6	1%	8.5	1%	8.5	1%
Other Recoveries	48.3	5%	45.7	5%	45.9	4%
TOTAL REVENUE	\$ 959.1	100%	\$ 1,006.7	100%	\$ 1,061.5	100%

Projected Budgeted Revenue Allocations (\$ millions)



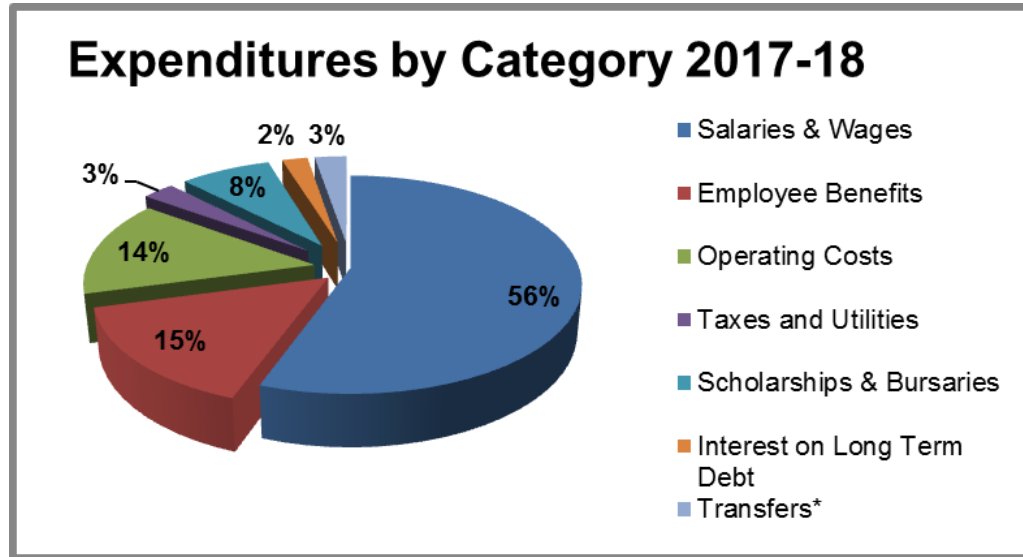
	<u>2017-18</u>		<u>2018-19</u>		<u>2019-20</u>	
	<u>Amount</u>	<u>% Share</u>	<u>Amount</u>	<u>% Share</u>	<u>Amount</u>	<u>% Share</u>
Faculties & Schools	\$ 606.8	63.3%	\$ 646.4	64.2%	\$ 702.4	66.2%
Shared Services	232.2	24.2%	229.4	22.8%	231.3	21.8%
General Institutional (GI)	118.2	12.3%	110.9	11.0%	120.9	11.4%
University Fund	1.9	0.2%	20.0	2.0%	7.0	0.7%
TOTAL ALLOCATIONS	\$ 959.1	100%	\$ 1,006.7	100%	\$ 1,061.5	100%

Projected Budgeted Expenditures by Function (\$ millions)



	2017-18		2018-19		2019-20	
	Amount	% Share	Amount	% Share	Amount	% Share
Faculties & Schools	\$ 614.7	63.0%	\$ 642.1	63.5%	\$ 676.1	64.9%
Shared Services	241.2	24.7%	237.9	23.5%	238.0	22.8%
General Institutional Costs	118.2	12.1%	110.9	11.0%	120.9	11.6%
General University Fund	1.9	0.2%	20.0	2.0%	7.0	0.7%
Total Operating Expenditures	\$ 976.0	100%	\$ 1,010.9	100%	\$ 1,041.9	100%

Projected Budgeted Expenditures by Category (\$ millions)



	2017-18		2018-19		2019-20	
	Amount	% Share	Amount	% Share	Amount	% Share
Salaries & Wages	\$ 541.8	55.5%	\$ 559.4	55.3%	\$ 581.7	55.8%
Employee Benefits	148.7	15.2%	152.6	15.1%	158.1	15.2%
Operating Costs	138.8	14.2%	152.0	15.0%	153.1	14.7%
Taxes and Utilities	26.2	2.7%	28.7	2.8%	28.9	2.8%
Scholarships & Bursaries	73.7	7.5%	72.9	7.2%	74.1	7.1%
Interest on Long Term Debt	20.8	2.1%	21.0	2.1%	21.1	2.0%
Transfers*	25.9	2.7%	24.3	2.4%	24.9	2.4%
Total Budgeted Expenses	\$ 976.0	100%	\$ 1,010.9	100%	\$ 1,041.9	100%

* Transfers to Research, Ancillary and Capital Funds

Projected Shared Services & GI Allocations (\$ millions)

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Shared Services Costs			
Financial Management	\$ 13.8	\$ 13.8	\$ 13.9
Academic Management: President's Division	10.5	10.5	10.6
Academic Management: VPA&P	15.2	15.3	15.3
Human Resources	7.0	7.0	7.1
York Libraries	31.3	31.7	32.2
Advancement	6.7	6.8	6.8
CSBO & Community Safety	53.5	53.8	54.1
UIT	16.4	16.5	16.6
FGS	2.7	2.7	2.7
Student Services	18.6	18.8	19.0
VPRI	7.9	8.0	8.0
Shared Services Cost Charged to Faculties & Schools	183.5	184.8	186.2
Attribution of General Institutional Costs to Shared Services	(4.6)	(4.6)	(4.6)
Total Shared Services Budget Allocations	\$ 178.9	\$ 180.2	\$ 181.6
General Institutional Costs			
Collective Agreement	\$ 7.0	\$ 7.0	\$ 7.0
Pension & Post Retirement	8.4	8.4	8.4
Tuition Waivers	7.5	7.5	7.5
Bad Debts	4.8	4.8	4.8
Other GI Costs	11.5	11.5	11.5
Capital Debt	20.9	21.1	21.2
Capital Reserve Payments	11.0	11.0	11.0
Scholarships & Bursaries	11.5	11.5	11.5
General Institutional Costs Charged to Faculties & Schools	82.5	82.7	82.9
Recovery from Shared Services ¹	4.6	4.6	4.6
Total General Institutional Allocations	\$ 87.1	\$ 87.3	\$ 87.5
Total Allocations to Shared Services and General Institutional	\$ 266.0	\$ 267.5	\$ 269.0

*Note*¹

The amount reported for each Shared Service is reflective of its respective cost of space, collective agreement benefits, pension & post retirement, and bad debts.

Calculation of Budget Envelopes for 2017-18

(\$ millions)

	SHARP Revenues	Budget Allocations to Shared Services & GI	Contribution to University Fund	Net Transition Adjustments	SHARP Budget Envelope	Strategic University Fund Commitments	Faculty/Unit Revenues	Total Budgeted Revenues
Faculties & Schools:								
Liberal Arts & Professional Studies	\$ 293.7	\$ (100.3)	\$ (5.0)	\$ (5.5)	\$ 182.9	\$ 6.0	\$ 1.5	\$ 190.3
Arts, Media, & Performance Design	43.5	(21.2)	(0.9)	13.7	35.1	0.9	2.0	38.0
Environmental Studies	13.3	(5.6)	(0.4)	4.0	11.4	0.4	0.5	12.3
Education	19.5	(6.2)	(0.4)	2.5	15.4	1.0	5.1	21.5
Glendon	29.8	(13.5)	(1.0)	3.5	18.9	1.0	16.5	36.4
Schulich	84.5	(17.3)	(2.2)	(0.3)	64.7	2.2	21.8	88.7
Osgoode	40.0	(10.0)	(1.2)	3.6	32.5	1.2	8.6	42.2
Health	119.4	(45.8)	(2.2)	(8.9)	62.6	2.3	3.8	68.6
Science	68.8	(25.8)	(1.0)	8.8	50.8	1.2	1.3	53.3
Lassonde	46.7	(15.7)	(0.6)	(0.3)	30.1	2.6	2.6	35.3
Continuing Studies	-	(1.3)	(0.5)	(0.5)	(2.3)	0.5	21.9	20.1
Faculties & Schools Subtotal	759.4	(262.7)	(15.4)	20.6	501.9	19.3	85.6	606.8
Shared Services		[Table 6] 178.9		(4.0)	174.9	10.4	46.9	232.2
General Institutional		[Table 6] 87.1			87.1	4.4	26.7	118.2
Contribution from Ancillary Units	4.5	(3.2)		(1.3)	-	-		-
University Fund	36.0	(0.1)	15.4	(15.4)	36.0	(34.1)		1.9
Total University	\$ 799.9	-	-	-	\$ 799.9	-	\$ 159.2	\$ 959.1

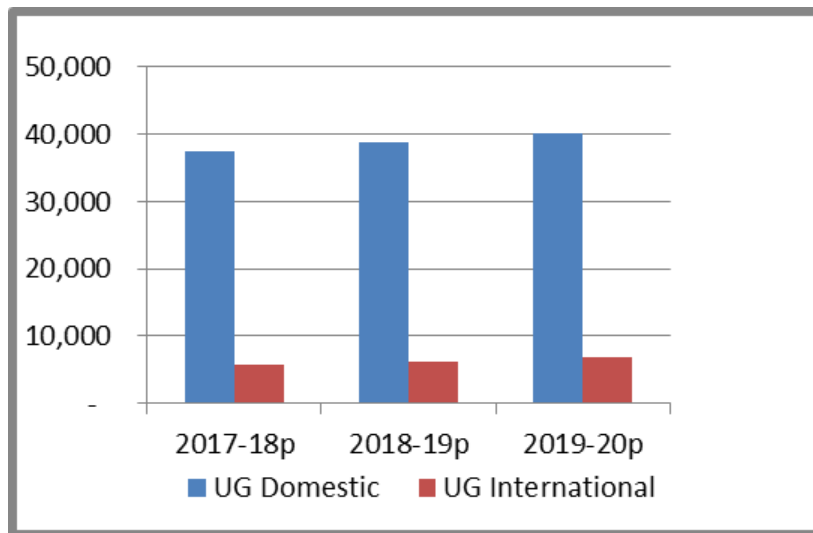
Major Budget Risks

- The budget planning context remains a challenging one
- Looking ahead, the significant issues to be managed include:
 - Achieving enrolment targets
 - Achieving the budget plans
 - Addressing structural deficits within specific areas
 - Impact of government funding formula changes
 - Managing emerging budget pressures and funding strategic priorities in a resource constrained context

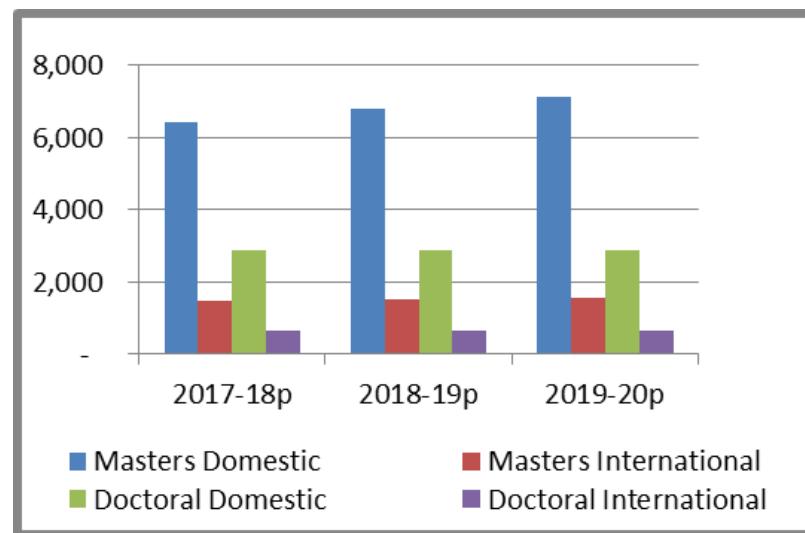
Appendices

Appendix 1. Budget Assumptions - University Enrolment Plans

Undergraduate Enrolments



Graduate Enrolments



Enrolment projections 2017-18 to 2019-20

	2017-18p	2018-19p	2019-20p
UG Domestic	37,395	38,746	40,262
UG International	5,703	6,301	6,768
Masters Domestic	6,426	6,802	7,101
Masters International	1,465	1,515	1,557
Doctoral Domestic	2,869	2,872	2,893
Doctoral International	633	654	672
TOTAL	54,491	56,889	59,253

Appendix 1. Budget Assumptions - University Enrolment Plans Cont'd

- The enrolment plan is a key planning assumption that drives revenue and cost changes
- The plan is based on the assumption that the University will grow back its enrolment to the original SMA targets where both UG & Graduate enrolment reached its peak (2012-13 for UG and 2008-09 for graduate)
- Plan to be informed by the outcome of the current SMA2 negotiations and the recent Funding Formula changes
- SMA2 negotiations expected to conclude at the end of June

Appendix 2. Budget Assumptions - Institutional Complement Plans

- The University Budget Plan includes an assumption to hire 98 new faculty members (tenure track and contractually limited appointments) in 2017-18, for a net increase of 50 new hires when retirees and departures are taken into account
- In 2018-19 and 2019-20, the plan is to increase faculty by a net increase of 27 and 28 faculty, respectively, for a total of 105 net new faculty by 2019-20
- The complement plans in the outer years may be adjusted once the implications of SMA2 and Funding Formula changes are confirmed+

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
New Hires			
Tenure Track	79	58	54
CLAs	19	7	11
Total	98	65	65
Retirements/Departures			
Tenure Track	35	25	20
CLAs	13	13	17
Total	48	38	37
In-Year Increase (Decrease)			
Tenure Track	44	33	34
CLAs	6	(6)	(6)
Total	50	27	28

NOTE: These are budgeted numbers only, and do not represent authorized hires at this time.

Appendix 3. Budget Assumptions - Tuition Revenue

- Tuition revenue projections for 2017-18 to 2019-20 were developed based on the Ministry Tuition Fee Framework and using enrolment projections based on faculty enrolment contracts
- The Framework allows university governing boards to increase tuition fees for domestic students subject to the following constraints:
 - Fee rates for Arts and Science, and selected other undergraduate programs may increase by 3% per year
 - Fee rates for graduate programs and high cost professional programs may increase by 5% per year
 - The overall average fee rate increase across all publicly funded programs is capped at 3.0% per year
- Revenue projections for 2017-18 and 2018-19 fall within the tuition fee framework (in place for 2017-18 and 2019-20) and for 2019-20, the projections assume a continuation of the framework
- For international students, fee rates are determined based on market demand and pricing in comparison to peer institutions
- Domestic and international fee rates were approved by the Board of Governors in February 2017

Appendix 4. Budget Assumptions - Operating Grants Funding Formula

- The Budget Plan is based on the following assumptions regarding operating funding from the Ministry:
 - Enrolments funded based on the current funding formula, no changes to revenue related to the new funding formula
 - Funding will be received for enrolment growth for both undergraduate and graduate students using the current funding formula and existing envelopes
 - Graduate growth will be funded up to the SMA1 target allocation
- The SHARP Budget model will continue to attribute funds to faculties based on the current funding formula until details of SMA2 negotiations are completed and a transition plan has been developed

Appendix 5. Budget Assumptions - Compensation Assumptions

- Most compensation increases driven by collective agreements; these have been factored into budgets of faculties, schools and shared service units
- Extension of the current negotiated rates of increases assumed where collective agreements are not known
- The SHARP Budget model holds all faculties responsible for covering salary and benefit increases
- Shared service units receive 50% of their salary increments and are responsible to fund the remaining portion

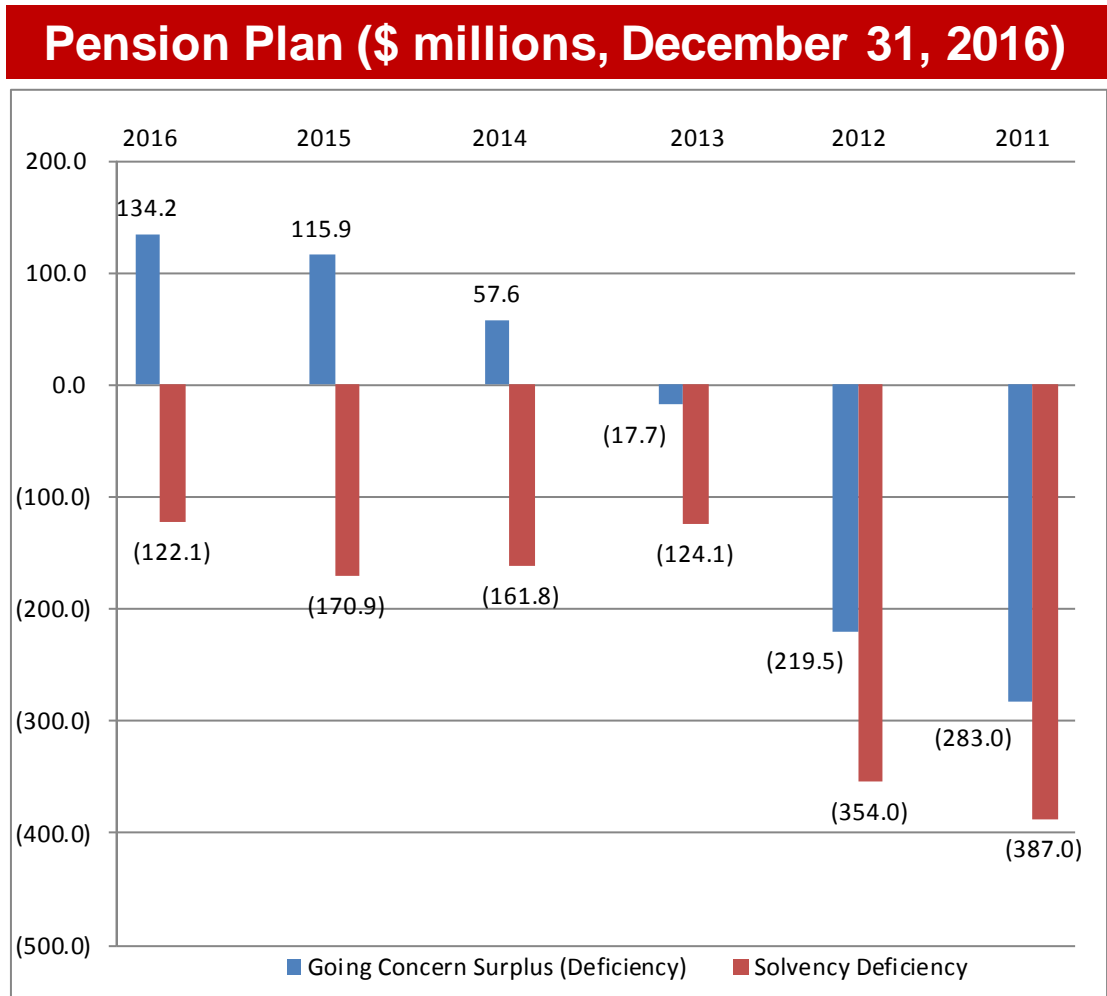
Appendix 6. Budget Assumptions - Pension Plan Special Payments

- York is required to file a pension valuation every three years
- The last year the valuation was filed was for December 2013, when the University reported a going concern deficit of \$17.7 million and a solvency deficit of \$124.1 million
- The University was granted solvency relief under stage 2 of the Government's temporary solvency funding relief program, and the required contribution was limited to interest only that amounted to special payments of \$4.0 million annually
- The relief program was extended in fall 2016, and based on the terms of the extension, York's Pension Special Payment will increase to \$8.0 million effective 2018
- A new funding framework for Defined Benefit plans was recently announced, no details of the calculation of reserves have been released

Appendix 7. Pension Plan Update - Going Concern Valuation Results as of December 2016

	December 31, 2016	December 31, 2015
Assets		
Market Value of assets	\$ 2,314.2	\$ 2,162.4
Money purchase accounts	<u>1,090.1</u>	<u>1,037.0</u>
Defined Benefit Assets	\$ 1,224.1	\$ 1,125.4
Going Concern Liabilities		
Non-retired member minimum guarantee liability	\$ 93.2	\$ 89.4
Pensioner liability	946.1	865.3
Deferred indexing reserve	30.4	44.0
Non-reduction provision	<u>14.8</u>	<u>10.8</u>
Total Liabilities	\$ 1,084.5	\$ 1,009.5
Going Concern Position		
Prior year credit balance	<u>(5.4)</u>	<u>\$ 0.0</u>
Surplus/(Unfunded Liability)	\$ 134.2	\$ 115.9
Assumptions		
Discount rate	5.75%	5.75%
Salary increases	4.00%	4.00%
Inclusion of non-reduction reserve	Post January 1, 1992 Money Purchase only	Post January 1, 1992 Money Purchase only

Appendix 8. Pension Plan Update - Going Concern/Solvency Valuation Year End Results



Appendix 9. Other Strategic Investments

- The following strategic investments have been incorporated in the Budget Plan:
 - \$1.0 million in Strategic enrolment response funding
 - \$1.4 million in start-up costs for the Markham Campus
 - \$0.5 million for the Sexual Violence Response Office
 - \$1.0 million in Library investments
 - \$1.0 million for Community safety
 - \$1.0 million for Academic Strategic Appointments
 - \$0.35 million for new positions in the VP – Research and Innovation Division

Appendix 10. Cost Attribution Methodology - Shared Services, Cost Bins and Drivers

Shared Service	Cost Bins	Sub-Bins	Driver Methodology
VPF&A Division (<i>excl. CSBO, UIT, HR & Faculty Relations</i>)	Financial Management		Total Oper. & Research Expend. (3-yr rolling average, slipped 1 yr)
President's Division; VPA&P; Faculty Relations	Academic Management		UG FFTE/Grad & fac FTE (FT&PT); excl. SCS
Human Resources	Human Resources		Population of faculty & Staff (Headcount)
Libraries	Collections		UG FFTE/Grad & faculty FTE (FT&PT); excl. OSG, SCS
	Operating Costs		UG FFTE/Grad & faculty FTE (FT&PT); excl. OSG, SCS
Advancement	Alumni & Community Relations		Degrees Awarded (5yr Average)
	Development (<i>excl. Development Officers</i>)		75% Degrees Awarded (5yr Avg) & 25% Funds Raised (10 yr Avg)
CSBO (<i>Space costs separated by campus - Keele & Glendon - and exclude Nadal & PDP which are self-funded</i>)	Utilities & Facility Maintenance	Assigned Space	Net Assignable Square metres (NASM)
		Common/Unassigned Space	Total Population – FFTE (UG) and FTE (Grad, fac, staff); excl. off-campus students (OSG - PDP, EDU - off-campus, SSB - India) & SCS students
		Teaching Space	Space Utilized/Length of Time Space is Utilized
	Other Campus Services (e.g. Security, etc)		Total Population - Headcount (UG, Grad, fac, Staff); excl. off-campus students (PDP, Education, Schulich - India) & SCS students
UIT	Enterprise Academic Services		Student Population – FFTE (UG) and FTE (Grad); excl. SCS students
	Common Services		Total Population – FFTE (UG) and FTE (Grad, fac, staff), excl. YUELI, DCE students
Faculty of Graduate Studies	Graduate Administration		Grad Population (Headcount) - excl. LLM/PDP and SSB Masters
Student Services	Student Services Administration	Other - Office of VP, etc	Student Population (Headcount); GL @ 75%,
		Recruitment	Student Population (Headcount); excl OSG LLM/PDP; OSG UG @25%; Schulich Grad @ 0%; GL @ 75%
		Admissions	Student Population (Headcount); OSG UG @25%; Schulich Grad @ 75%
VP Research & Innovation	Research Services		Population of faculty (Headcount) - Ten. Stream & Prob (50%) Research Expenditure (3-yr rolling average, slipped 1 yr); (50%)
General Institutional Costs	Collective Agree. Benefit Commitments		Adjust Standard Fringe Benefit Rate to include collective agreements by employee group
	Pension & Post-Retirement Benefits		Pensionable Salary Base of eligible employee groups
	PTR Deficit Repayment		Population of faculty (Headcount) – TS/Prob, CLAs, SRCs
	Tuition Waivers		Population of eligible Faculty employees (Headcount of fac & staff)
	Bad Debts		Ratio of uncollectible fee to total revenue (stud. accounts only)
	Other General Institution Costs		UG FFTE/Grad & fac FTE (FT&PT); excl. SCS
	Capital Debt/Reserve Payment	Capital Debt	Net Assignable Sq. Metres (NASM) of Faculties, SCS adj. for Donations/Funds Raised
		Capital Reserve Paymt	Net Assignable Square Metres (NASM) of Faculties, SCS
	Centrally Funded UG & Grad Scholarships/Burs.		Stud. Population of FFTE(UG) and FTE(Grad); OSG UG @ 75%; excl. SCS students

Appendix 11. Shares – 2015-16 Shared Service Costs

York University														
Activity Drivers														
2015-16		Expense Drivers												
		Faculties, SCS & ELC												
		LAPS	AMPD	Env Studies	Education	Glendon	Schulich	Osgoode	Health	Science	Engin.	SCS	ELC	Total
	Enrolment Share (UG FFTEs, GRAD FTEs)	46.1%	6.6%	1.7%	2.6%	4.9%	5.7%	2.5%	20.3%	7.1%	2.5%	-	-	
	Enrolment Share (Heads, FT & PT)	49.4%	5.8%	1.8%	1.7%	3.7%	5.4%	2.7%	19.7%	7.2%	2.6%	-	-	
Driver	BIN													
Total Operating Exp. (3yr rolling avg)	Financial Management	27.9%	6.1%	2.0%	3.8%	4.9%	12.0%	5.4%	10.5%	8.9%	4.0%	1.7%	1.2%	88.4%
UG FFTE/Grad, Fac. excl. SCS FTE (FT&PT)	Academic Management	46.1%	6.7%	1.8%	2.6%	5.0%	5.8%	2.5%	20.0%	7.1%	2.5%	0.0%	0.0%	100.0%
Faculty & Staff Heads	Human Resources	36.9%	9.0%	5.4%	3.8%	5.2%	6.0%	3.2%	12.6%	9.5%	3.1%	0.7%	0.3%	95.8%
UG FFTE/Grad, Fac. excl. SCS FTE (FT&PT)	York Libraries - Collections	47.3%	6.9%	1.8%	2.7%	5.2%	5.9%	0.0%	20.5%	7.3%	2.6%	0.0%	0.0%	100.0%
UG FFTE/Grad, Fac. excl. SCS FTE (FT&PT)	York Libraries - Operating Costs	47.3%	6.9%	1.8%	2.7%	5.2%	5.9%	0.0%	20.5%	7.3%	2.6%	0.0%	0.0%	100.0%
Degrees Awarded (5yr Avg)	Advancement - Alumni & Comm. Rel.	43.6%	5.8%	2.4%	8.8%	3.9%	8.0%	4.1%	17.9%	4.3%	1.3%	0.0%	0.0%	100.0%
Degrees Awd(5yr Avg) & Funds Raised(10yr Avg)	Advancement - Development	33.9%	5.9%	2.9%	6.9%	3.8%	10.1%	8.4%	16.8%	4.7%	6.8%	0.0%	0.0%	100.0%
Net Assignable Sq metres(NASM)	CSBO - Assigned Space - GL	0.0%	0.0%	0.0%	0.5%	99.5%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Net Assignable Sq metres(NASM)	CSBO - Assigned Space - KL	20.7%	18.0%	2.5%	2.7%	0.0%	5.3%	8.2%	12.4%	18.0%	11.1%	1.2%	0.0%	100.0%
Total Population - FFTE(UG) and FTE(G,Fac, Staff)	CSBO - Common/Unassigned Space - GL	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Population - FFTE(UG) and FTE(G,Fac, Staff)	CSBO - Common/Unassigned Space - KL	48.6%	7.1%	1.9%	2.2%	0.0%	6.3%	2.5%	21.0%	7.6%	2.7%	0.1%	0.0%	100.0%
Space Utilized & length of time utilized	CSBO - Teaching Space - GL	0.0%	0.0%	0.0%	0.4%	99.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Space Utilized & length of time utilized	CSBO - Teaching Space - KL	63.5%	2.9%	2.8%	0.9%	0.1%	8.0%	0.1%	9.3%	6.1%	1.8%	4.6%	0.0%	100.0%
Total Pop. - Heads (UG,G,Fac Staff)	CSBO - Other Campus Services - GL	0.0%	0.0%	0.0%	0.0%	100.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	100.0%
Total Pop. - Heads (UG,G,Fac Staff)	CSBO - Other Campus Services - KL	51.1%	6.3%	2.0%	1.5%	0.0%	5.9%	2.1%	20.4%	7.7%	2.8%	0.1%	0.0%	100.0%
Total Pop. - Heads (UG,G,Fac Staff)	CSBO - Other Campus Services - Security	48.6%	6.0%	1.9%	1.4%	5.0%	5.6%	2.0%	19.4%	7.3%	2.7%	0.1%	0.0%	100.0%
Student Pop. - FFTE(UG) and FTE(G)	UIT - Enterprise Academic Services	46.1%	6.6%	1.7%	2.6%	4.9%	5.7%	2.5%	20.3%	7.1%	2.5%	0.0%	0.0%	100.0%
Total Pop. - FFTE(UG) and FTE(G,Fac, Staff)	UIT - Common Services	45.7%	6.7%	1.8%	2.7%	5.0%	5.9%	2.6%	19.8%	7.2%	2.5%	0.1%	0.0%	100.0%
Grad Heads - Excl. LLM/PDP and SSB Masters	FGS - Graduate Admin.	40.4%	8.8%	8.0%	7.3%	3.6%	1.2%	2.4%	14.4%	9.6%	4.1%	0.0%	0.0%	100.0%
Student Heads - Admin. no discount	VPS - Student Services - Admin.	49.4%	5.8%	1.8%	1.7%	3.7%	5.4%	2.7%	19.7%	7.2%	2.6%	0.0%	0.0%	100.0%
Student Heads - Recruitment discount	VPS - Student Services - Recruitment	51.8%	6.1%	1.9%	1.7%	3.8%	3.0%	0.6%	20.6%	7.6%	2.8%	0.0%	0.0%	100.0%
Student Heads - Admission discount	VPS - Student Services - Admissions	49.7%	5.8%	1.9%	1.7%	4.9%	4.8%	1.5%	19.8%	7.3%	2.7%	0.0%	0.0%	100.0%
Faculty Heads & Research Exp. -50/50	VPRI - Research Management	30.1%	5.9%	3.8%	3.3%	3.6%	4.3%	3.0%	19.8%	17.7%	8.6%	0.0%	0.0%	100.0%
As determined by collective agreements	GI - Collective Agree. Benefit Commit.	43.0%	8.5%	1.7%	2.6%	7.5%	9.2%	1.7%	13.3%	6.9%	2.2%	0.6%	0.2%	97.4%
Pensionable Salary Base - Eligible Emp.	GI - Pension & Post-Retirement Ben.	35.8%	7.7%	2.2%	3.3%	6.0%	10.5%	5.7%	10.8%	8.5%	5.1%	1.2%	0.1%	96.8%
Population of faculty Heads (TS/Prob, CLAs, SRCs)	GI - PTR Deficit Repayment	43.0%	8.0%	2.7%	3.4%	6.1%	6.0%	4.5%	11.6%	9.8%	5.0%	0.0%	0.0%	100.0%
# of Eligible Emp. in revenue generating units	GI - Tuition Waivers/Exchange Stdns	36.6%	7.3%	2.3%	3.5%	5.7%	7.9%	5.7%	11.1%	9.1%	4.0%	1.4%	0.2%	94.8%
Ratio of Uncoll. fees to Total rev. (stud a/cs)	GI - Bad Debts	39.2%	4.8%	1.3%	1.4%	3.7%	11.3%	5.3%	13.3%	6.3%	2.6%	0.0%	0.0%	89.2%
UG FFTE/Grad, Fac & YUELI FTE (FT&PT)	GI - Other General Institution Costs	46.1%	6.7%	1.8%	2.6%	5.0%	5.8%	2.5%	20.0%	7.1%	2.5%	0.0%	0.0%	100.0%
NASM - Assigned Space adj. for Funds Raised (Fac & SCS)	GI - Capital Debt	20.4%	17.2%	2.4%	2.6%	3.8%	3.5%	7.9%	12.3%	17.8%	10.9%	1.1%	0.0%	100.0%
NASM - Assigned Space (Fac & SCS)	GI - Reserve Payment	19.9%	17.3%	2.4%	2.6%	3.8%	5.1%	7.9%	12.0%	17.3%	10.6%	1.1%	0.0%	100.0%
FFTE(UG) and FTE(G) - Excluding SCS	GI - Centrally Funded UG & G Scholarships/Burs.	46.3%	6.7%	1.8%	2.6%	4.9%	5.8%	2.0%	20.4%	7.1%	2.5%	0.0%	0.0%	100.0%

Note: The total may not sum up to 100% where shared service costs are also attributed to Ancillary units.