University of Regina  
Unit Budget Submissions for 2015-16

The anticipated provincial operating grant to the University for 2015-16 is, according to communication from the Minister, expected to include a “modest, if any,” increase, almost certainly less than the approximately 2 per cent increases of recent years. As well, we are challenged to:

- Limit increases in tuition fees;
- Increase support for research activities, and for graduate student financial assistance (scholarships);
- Increase base funding to academic units where enrolments have grown significantly;
- Address difficulties units are facing in providing for consumable and equipment expenses; and
- Respond to a number of emerging needs (such as improved mental health services for students).

The greater-than-anticipated uptake of the Voluntary Incentive Program for Retirement (VIPR) may provide some assistance with respect to the 2015-16 budget, depending on replacement/backfill decisions. However, given the circumstances described above, we will need to reduce spending in some areas. And not replacing some positions vacated under VIPR has an impact for some units equivalent to a budget cut.

Across-the-board cuts are off the table. Accordingly, the scenarios of 1% and 3% unit budget reductions noted below will allow all of us to understand how units would respond on a selective basis to a budget reduction, and what the resultant impact would be not just on the units concerned, but on the University as a whole. The calculated amounts of 1% and 3% for each unit will be provided by Financial Services to each unit, and will be based on the unit’s budget after any 2014-15 budget adjustments due to VIPR.

**Budget submissions**

- Submissions are to be sent in electronic format to the Office of Resource Planning (orp@uregina.ca) by Monday 2 February 2015

- Submissions should be a maximum of 2 pages in length and can be in point form or in a spreadsheet. In all cases, identify the FOAPAL for the reduction or investment. *All submissions will be made available to CCB and all ULT members, except for material specifically marked Confidential by the submitter because it deals with sensitive personnel matters.*

- Submissions should describe **two scenarios** in terms of **how** they could be accomplished and **their impact**: a permanent reduction to each net budget for 2015-16 of
  - 1 per cent
  - 3 per cent

  A permanent reduction means a permanent reduction to the “POOL” discretionary amount or the sessional budget of a Faculty, or the elimination of a permanent budgeted position.

- As in previous years, if a cut involves the elimination of a position, the unit will be credited for the full current salary and benefits of that position (with benefits at 17% of salary).
• Budget managers may include a very short list of **high-priority initiatives**. The discussion of each item should describe concisely its strategic impact, enrolment and revenue impacts, and a risk assessment. These can involve either permanent budget increases or one-time (seed or start-up) funding for an initiative.

• If budget managers choose, short proposals may be included for the funding of critical new and/or replacement **equipment** for teaching and research purposes. Funds are expected again to be very limited.

**Budget presentations**

• Presentations will be limited, occurring only on request and where the need is evident. Fellow budget managers and members of the Council Committee on Budget will be invited to observe the presentations.

### **Budget Principles**

The following budget principles, approved by the Board of Governors, guide the development of the University of Regina’s annual budget:

1. The annual budget process will be committed to transparency and openness. It will be a consultative process, including consultation with the Board of Governors and its Finance and Facilities Committee.

2. Deans and directors will have meaningful opportunities to make their budgetary needs known early in the budget process and shall be given opportunities for input during the budget development process.

3. The University’s strategic goals and objectives will underpin the budget process.

4. The operating budget shall be balanced.

5. Any change in the level of tuition fees shall conform to the tuition policy of the university.

6. Total operating expenditures should be comparable to those at other universities of a similar size and with a similar range of programs and services, all things being equal.

7. Annualized, base-budget operating funding shall be allocated in respect of all permanent faculty and staff positions.

8. Actual operating revenue and expenditure amounts will be used to prepare the budget insofar as they are known. Where it is necessary to estimate, the practice will be to underestimate revenues and overestimate expenditures, with the degree of under or over estimation to depend on the amount of uncertainty inherent in a given estimate.

9. The operating budget shall comprise, insofar as possible, all of the operating revenues and expenses of the University. Any restructuring required to achieve and maintain this state will occur as quickly as incremental funding will allow.

10. The operating budget will recognize incremental revenues and expenditures as they arise and not defer such recognition to future budgets.
The following decision criteria will be employed in the development of the budgets for 2015-16:

1. The budget decision-making process will be grounded in the goals and objectives of the University’s new strategic plan.

2. The process will promote long-term institutional sustainability in terms of an appropriate program array to meet current and projected student demand, strategic enrolment management, and reputational improvement based on fine teaching and research.

3. The process will be premised on the fact that all campus units support, and indeed make possible, the University’s mission of teaching, research, and public service.

4. Budget allocations will therefore speak to the future of all units, including aspects such as recruitment and enrolment of students in current or planned new programs, retention and student success strategies, research productivity, appropriateness of unit administrative structures and employee complement, and efficient use of resources across all units in support of the University’s core mission of teaching, research, and public service.

5. Budget allocations for academic units will be based in part on enrolments and credit hours taught, on relative program costs, and on other financial resources available to the unit currently and in recent years. Estimated revenues to be earned by faculties from partnering with CCE, for example, will be included in each faculty’s budget submission, and such revenues shall be used in a manner that meets the budget principles outlined here.

6. In authorizing faculty recruitment, first priority will be given to areas in which productivity in research, scholarship and artistic work is high, and where this productivity is engaging and retaining students.

7. Targeted recruitment of qualified Aboriginal faculty and staff will be a high priority across all units.

8. The decision-making process will look carefully for efficiencies and economies of scale in all campus units.

9. The decision-making process will take into consideration the impacts on units of the Voluntary Incentive Program for Retirement.

January 15, 2015