



Board of Governors  
May 26, 2015  
Agenda Item # 11.3.3

University of New Brunswick

# **BUDGET FOR CURRENT OPERATIONS**

Summary and Detail

## **2015-16**

*Presented by the Vice-President (Administration and Finance)  
Karen Cunningham, CA*



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## PRESIDENT'S COMMENTARY

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Our current focus is on reinvigorating our academic mission, providing strong support for our students and faculty, and enhancing national awareness of our innovative programs and entrepreneurial mindset. This will position us to achieve our strategic goals as well as continue to build a better UNB and a better New Brunswick.

In this document, you will find an overview of the detailed budgets prepared for UNB operations, capital activity, endowment spending and ancillary operations.

After considerable analysis and effort, we are presenting a proposed 2015-16 UNB operating budget that is in a net deficit position of \$3.6 million. This is not a decision taken lightly, but it is one we believe best positions UNB for the future.

UNB has undergone almost 10 years of cost containment – by 2014-15, expense growth had been reduced by more than \$27 million. These actions were necessary in an environment where expenses typically grow at a rate of four percent while expected revenue growth is closer to two percent. These measures, combined with unexpected revenue growth in outreach programs, have provided UNB with a degree of flexibility in the form of specific reserves to be employed for strategic change.

Our plan is to utilize these reserves over the next few years to help balance the budget and transition UNB to a new course.

Accordingly, our faculty is presently engaged in an academic planning process to further shape UNB as a national leader of higher learning and position us for fiscal challenges of the future. An administrative review will commence shortly to ensure our resources are being used in the most effective and efficient manner and seek new ways to improve our operations, further increasing efficiency. UNB is also actively engaged in developing a marketing campaign to create better awareness of who we are and all we have to offer.

Just as our budget was being finalized, the Government of New Brunswick introduced its budget. That included a freeze on both our operating grant and tuition rates for 2015-16. This was unexpected as we had a signed memorandum of agreement with the previous government that called for four years of funding and tuition stability stipulating a two percent increase to the operating grant and an increase in tuition of up to three percent. The impact on our operating budget was a reduction in estimated revenue of \$3.9 million. This has resulted in a net deficit budget of \$3.6 million after investing a portion of our reserves.

A deficit budget is needed at this time to allow the university the time to more fully develop a plan for transformational change and sustainability.

H. E. A. Campbell  
President and Vice-Chancellor  
University of New Brunswick

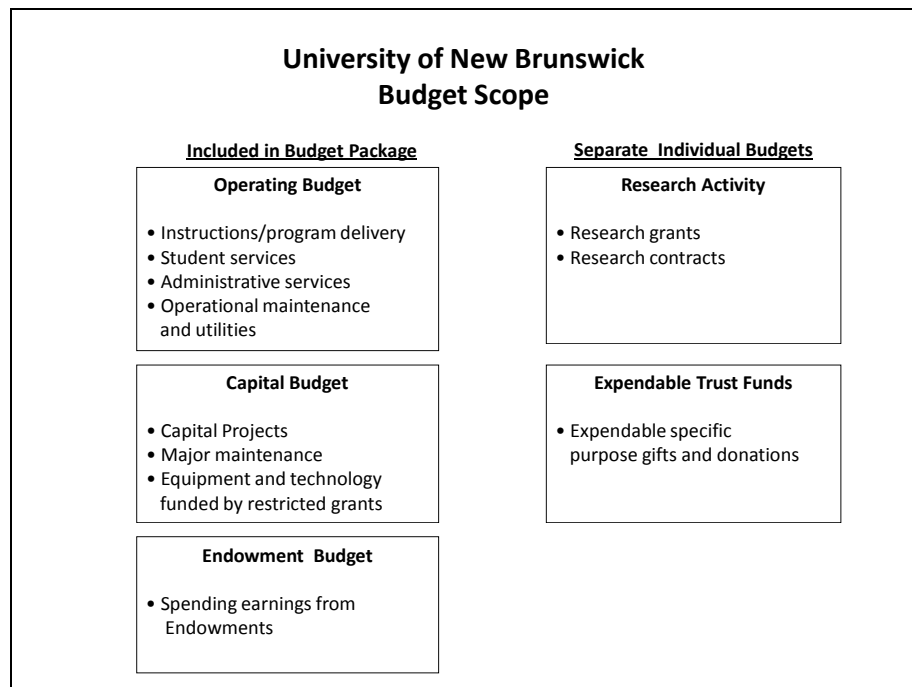


## SCOPE

*The package includes operating, capital, endowment spending and ancillary operations budgets. There are separate individual budgets for each research grant or contract and for expendable trust funds.*

### Scope of the Budget

The University of New Brunswick's budgets are developed and managed according to the principles of fund accounting. Revenue is segregated into a variety of fund types and the use of the revenue is governed by the restrictions on the specific fund. Funding is recorded in separate individual accounts to ensure strict adherence to terms associated with the funding and to ensure there is a clear chain of accountability for the funds.



The annual budget package includes information on the following funds:

#### Operating Budget

This fund contains the revenues and expenses associated with the day-to-day operations of the University, including instruction and program delivery, student services, administrative services, operational maintenance, cleaning, utilities and supplies.

The net position of ancillary operations, such as university residences, food services, bookstores and other non-academic activities that generate revenue, are included within the overall operating budget fund.

Each main campus, Fredericton and Saint John, prepares an annual operating budget for the activities of the campus. In certain areas, there are shared services that may be either housed in Fredericton or Saint John but are shared by both campuses. Cost-sharing mechanisms are in place to allocate the costs of shared services between campuses.

#### Capital Budget

This fund contains the resources and expenditures related to capital asset activity at the University, including the construction or major renovation of facilities. The capital budget also includes expenditures on equipment and

## SCOPE (continued)

technology that is funded from special purpose, restricted government grants and student fees.

### Endowment Budget

The University is the recipient of donations and gifts from employees, alumni, corporations, members of the public and foundations. Some of the gifts are not endowed, meaning the funds are received and utilized immediately or in the near future for the specific wishes of the donor as directed. Some of the gifts are endowed, meaning the funds are held in perpetuity and only the income generated from the investment of the endowments can be spent on an annual basis. These funds are accounted for in a series of special trust and endowment funds. An annual illustration of the expected payments in 2015-16 out of endowment account earnings is contained in the budget package.

### **Excluded from the Operating Budget Scope:**

Funds that are externally restricted for non-operational purposes are not included in the operating budget. For example, research funds that may only be used for research as designated by the external provider of funds are not included in the operating budget. Each research contract or grant typically requires a specific budget in order to administer the funds, these funds are not commingled with operating funds. Similarly, if other externally restricted funds, such as donations and special targeted non-operational grants are provided to the university, these are held separate from the operating account and spent in accordance with the external provider's specifications.

### Research Activities are Excluded

The University of New Brunswick conducts a wide variety of research activity funded primarily by Federal Research Programs and various types of contractual arrangements. Each research grant or contract is budgeted and accounted for individually in a unique restricted account. Annual research activity for the University of New Brunswick has varied from approximately \$45 million to \$50 million in recent years. Research overheads that flow

are included in the operating budgets.

### Expendable Trust Funds are Excluded

In some cases, donors provide funds to the University that are intended to be utilized in the very near future for the specific purpose that the donor has designated. The activity patterns for these activities can vary widely from year to year. The University accounts for these funds via restricted trust fund accounting. Larger balances related to capital projects are included in the University Capital Budget.

### Budget – Accounting Basis

University of New Brunswick's budgets are prepared on a cash basis. For clarity, this means that spending of a capital nature, such as equipment, computers, major building repairs or other similar items funded from operational funds, are considered as a use of funds when spent for budgeting purposes. Similarly, UNB budgets do not include a provision for depreciation expense.

Operational expenses, such as salaries and benefits, are accounted for on an accrual basis to reflect the number of days in the fiscal year rather than the timing of when the payroll or benefits are paid. Usual departmental carry forward policies and procedures apply.



## INTRODUCTION AND FISCAL CONTEXT

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### *Overall Context*

*The university sector, particularly in Atlantic Canada, continues to face enrolment challenges as the number of high school graduates shrink. The Province of New Brunswick is facing its own economic and demographic challenges resulting in an unstable fiscal situation. UNB is dependent on provincial funding as roughly 60% of our operating funds come from the Province. This, combined with a cost structure consisting primarily of employee wages and fixed operating costs, presents fiscal challenges.*

### **Introduction**

The Province of New Brunswick has continued to experience slower economic growth than the Canadian average as well as the impacts of a shrinking and aging population. These factors also impact the University of New Brunswick.

UNB has seen declining enrolments on both campuses in recent years as well as pressure from government and students to keep tuition increases to a minimum. Government funding was frozen for the 2015-16 year and future funding levels remain uncertain in view of the overall fiscal situation in New Brunswick.

The University has worked hard to mitigate these revenue constraints by such things as:

- Seeking to diversify enrolments with more international and non-New Brunswick students;
- Encouraging entrepreneurial activities such as developing educational programs in other locations with other institutions;
- Developing non-traditional revenue streams in non-credit and on-line courses;
- Increasing revenue from land development activities, primarily leases in the Woodlot.
- Cost containment initiatives such as hiring freezes, non-salary expense freezes and staff reductions.

These measures have reduced expense growth by over \$27 million over the past ten years resulting in operating account surpluses in recent years. The surpluses generated have been internally restricted for use in developing and implementing strategic initiatives to foster transformational change at UNB in terms of furthering our academic mission as well as generating new and increased revenue streams. However, this type of cost-containment is not sustainable if UNB is to continue to deliver quality academic programs and support services.

### **Operating Account Revenues**

In 2014-15, UNB budgeted for a 3.3% increase in ongoing operating revenue. Current projections indicate actual results will be slightly short of the budgeted level. This revenue growth resulted mainly from the Province confirming approximately \$1.8 million of previously designated one-time revenue as ongoing, as well as a 2% increase in the ongoing operating grant. Additionally, tuition rates were increased by 3% in 2014-15.

In light of the looming deficit facing the Province of New Brunswick and the predicted slow growth in the provincial economy, the current government was forced to take some drastic measures in its budget tabled in March, 2015 for the coming fiscal year. This included a freeze to the provincial operating grant to universities and a recommendation to freeze tuition at 2014-15 levels. This was unexpected given a signed agreement was in place for four years of funding stability that included a 2% increase in the operating grant and a tuition increase of up to 3% in 2015-16. The tuition and grant freezes, assuming stable enrolment, reduced our budgeted revenue for 2015-16 by \$3.9 million. This has resulted in an overall reduction to budgeted revenue of 1.1% from 2014-15.

UNB has created an Office of Student Recruitment and Strategic Enrollment Management responsible to increase enrolments through targeted recruitment both in domestic and international markets. The University is also embarking on a branding and marketing campaign designed to enhance the recruiting efforts.

## INTRODUCTION AND FISCAL CONTEXT

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### Operating Expenses

University expenses include salaries and benefits, utilities, building and equipment maintenance, supplies and other non-salary costs. Note that capital asset purchases and major repair expenses are included in the capital budget. Depreciation expense is not included in either the operating or capital budget. Certain ancillary units, such as the residence systems, include operating budget allocations to the capital budget.

Approximately 75 percent of the total operating expense budget is for wages and benefits of faculty and support staff. Operating expenses in the post-secondary education sector rise at a rate higher than general inflation because of the nature and composition of those expenses. This creates an additional challenge in achieving fiscal sustainability.

The 2015-16 budget is based on a number of underlying assumptions (see *Schedule J(4)*) and estimates. As a further cost containment initiative, non-salary budgets (with a few exceptions such as library acquisitions and utilities) were frozen at 2014-15 levels avoiding a \$0.6 million budget increase in 2015-16. Additionally, the Saint John campus included some targeted budget reductions totaling approximately \$1.2 million in a number of areas to help mitigate the impact of a significant enrolment decline on that campus. These actions combined with those in prior years have, through a combination of

expense growth and increased revenue, managed approximately \$29 million out of UNB's operating budget.

Budget expenses increased overall by 3.1% over last year's budget primarily as a result of wage increases, in particular the arbitrated settlement for full-time faculty which called for a 5% increase over 2014-15.

### Infrastructure Renewal

UNB is the oldest English-speaking university in Canada, and as such several of our buildings are heritage buildings that are well over 100 years old. While not alone, UNB has not had sufficient funding annually to maintain all its buildings and infrastructure to the level they should be. The cumulative result of this deficiency is referred to as accumulated deferred maintenance (ADM). The University continues to seek ways to reduce its ADM by leveraging funding and designing projects so that ADM is addressed whenever possible. For example, when a lecture theatre is renovated, the plan includes actions to upgrade components that have deferred maintenance attached to them such as air handling or other major systems. In addition, UNB has an Energy Management Program where energy efficiency projects are carried out and funded through energy savings over a maximum of eight years. To date, we have spent \$7.3 million in these projects and avoided \$9.8 million to date in energy costs with a total forecasted avoidance of \$17.9 million.



## OBJECTIVES – STRATEGY - PLAN

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*The overall objective of the 2015-16 budget is to align available resources with priorities in order to further accomplish the University's mission. The university financial framework is oriented towards long-term financial sustainability. The overall budget strategy, within the financial framework, is to exercise fiscal responsibility while striving to maintain quality of programs, manage risks and address requirements and priorities.*

### Overall Objectives of the University Budget

#### Operating Budget

- Position the University to achieve its strategic goals while minimizing financial risk
- Minimize the operating deficit
- Keep budget reductions to a minimum to allow academic planning to occur.

#### Residence Budgets

- Form part of the operating budget
- Fees should reflect a balance between market rates and cost recovery
- Intended to operate on a cost neutral basis.
  - Saint John residence system operates at a break even position
  - Fredericton residence system allocates funds for capital renewal resulting in a deficit.

#### Capital Budget

- Continue with the pay-as-you-go approach to large capital projects which requires funds be secured prior to commencing a project.
- Align capital projects with academic needs and planning.

#### Endowment Spending

Set endowment spending rate to achieve maximum spending for endowed purposes while maintaining and protecting the capital.

### 2015-16 Budget Plan

#### Operating Budget

- Operating grant frozen
- Freeze domestic tuition in compliance with government request
- Freeze non-salary expenses
- Targeted reductions on Saint John campus through attrition and reduced priority funding
- Aim for wage increases in bargaining consistent with inflation rate
- Use internally restricted risk reserves to mitigate the extent of the deficit
- Use of best estimate assumptions related to one-time revenues included in the budget
- All faculty vacancies to be filled to June 30, 2016 on the Fredericton campus

#### Capital Budget

- 2015-16 budget contains initiatives to:
  - . Address deferred maintenance
  - . Provide enhanced teaching and learning facilities
  - . Address infrastructure renewal
  - . Provide residence improvements, and
  - . Upgrade equipment and technology
- Committees on both campuses prioritize the capital project requests.

#### Endowment Spending

Spending rate remains at 4% with a top up for scholarship and bursary accounts to 4.25% provided from backstop revenues.



## 2015-16 BUDGET - OPERATING BUDGET SUMMARY

*The 2015-16 proposed operating budget has a deficit of \$5.8 million, including the one-time revenue from the College of Extended Learning. The budget reflects the impact of an unexpected operating grant and tuition freeze. UNB has also frozen non-salary expenses and made some targeted expense reductions on the Saint John campus. Existing risk reserves are being allocated to reduce the budgeted operating deficit to \$3.6 million.*

The 2014-15 budget was the first one since 2005-06 that was balanced before the use of one-time funds. Actual results to date for the 2014-15 year suggest the year will end with a small operating deficit. One-time revenue and salary savings may reduce the deficit to leave a near balanced result.

In 2015-16, the operating budget is submitted with a net deficit after one-time revenue of \$5.8 million. The main drivers of this are:

The University relied on the Stable Funding MOU signed by the previous government and had reserves earmarked to cover the impact of enrolment declines and wage arbitration while the recruitment, branding and academic planning processes worked concurrently to address the internal fiscal issues.

The 2014-15 operating budget included stretch targets totaling \$4.2 million in additional sources of tuition and outreach revenues, reflected as one-time due to uncertainty about the sustainability of the revenues. These revenues were only to be spent on pre-determined priorities if the revenues were realized. The stretch target related to enrolment (tuition) was not achieved and consequently was not spent. In view of the Registrars' predictions for future enrolments, no enrolment stretch targets have been included in the 2015-16 budget. The outreach stretch revenue remains in the budget although it is \$1 million less than in 2014-15, reflecting greater uncertainty about the sustainability of the single one-line program producing this revenue stream.

<b>UNB</b>		
<b>Key 2015-16 Operating Budget Figures</b>		
- Ongoing operating revenues	\$183.8	million
- Ongoing unrestricted provincial operating grant	\$112.0	million (frozen) (\$2.1m impact)
- Basic increase in undergraduate tuition fees	\$0	(frozen) (\$1.8 m impact)
- Budgeted student FTE enrolment	8,826	A decrease of 327 FTE, or 3.57% (\$1.8 m impact)
- Ongoing Operating expenses	\$191.6	million (3.1% increase)
- Level of budget adjustments	\$1.8	million (\$1.2 million reductions plus \$0.6 million non-salary freeze)
- Budgeted Target for additional revenues	\$1.9	million (considered as one-time until proven to be sustainable.)
- Operating budget deficit before transfers from one-time reserves	\$5.8	million
- Net operating budget deficit	\$3.6	million

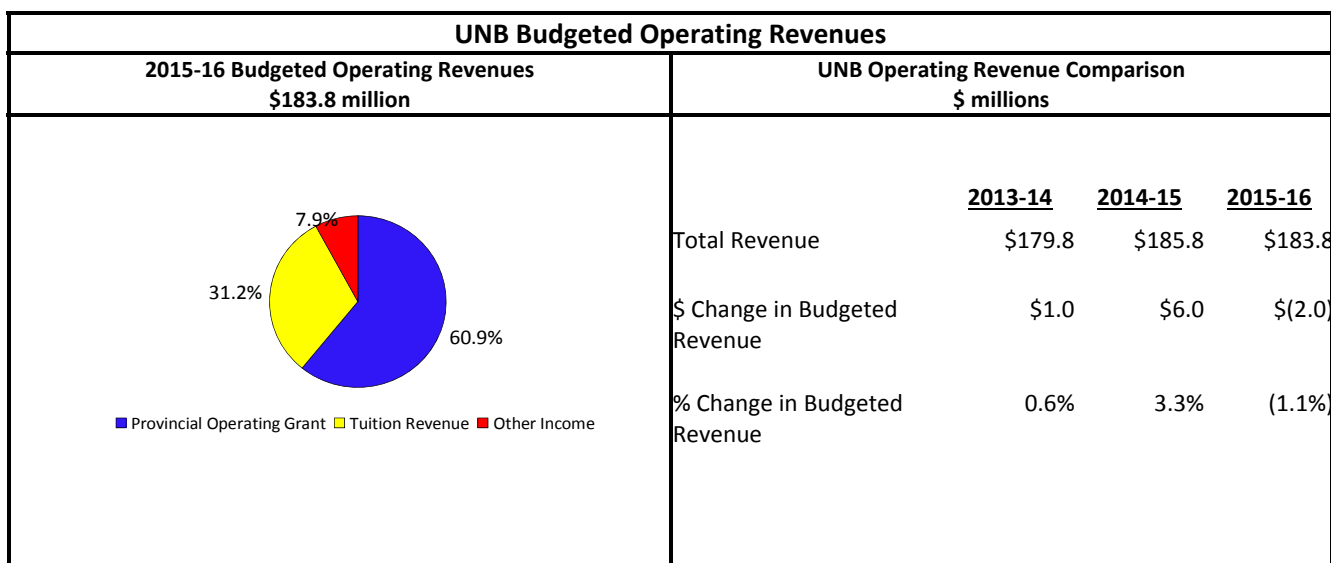
## 2015-16 OPERATING BUDGET – SOURCES OF REVENUE

### Overall Revenue

Total operating revenue is budgeted to decline by 1.1% in 2015-16. The largest component of operating revenue is the unrestricted provincial operating grant which was frozen at 2014-15 level in the Province of New Brunswick budget of March 31, 2015. The previously anticipated tuition increase of 3% has not been included at the request of the Province.

Total operating revenues are budgeted at \$183.8 million in 2015-16. The impact of the freeze in operating grant and tuition rates resulted in a \$3.9 million decrease to budgeted revenue from planned levels.

The following charts illustrate the key components of UNB budgeted operating revenues with an historical comparison of key elements:



Over the five-year period ended 2015-16, the average annual growth in operating budget revenue was 1.8%.

The following table illustrates the changes in the major components of operating revenue budgets over the last three years.

	13-14	14-15	15-16
<b>% Change in Revenue Components</b>			
Total Provincial Operating Grant	0%	3.7%	0%
Tuition Revenue	0%	2.0%	(3.1%)
Other Income	8.3%	5.6%	(1.0%)
Combined % Change	0.6%	3.3%	(1.1%)

## 2015-16 OPERATING BUDGET – PROVINCIAL GRANT FUNDING

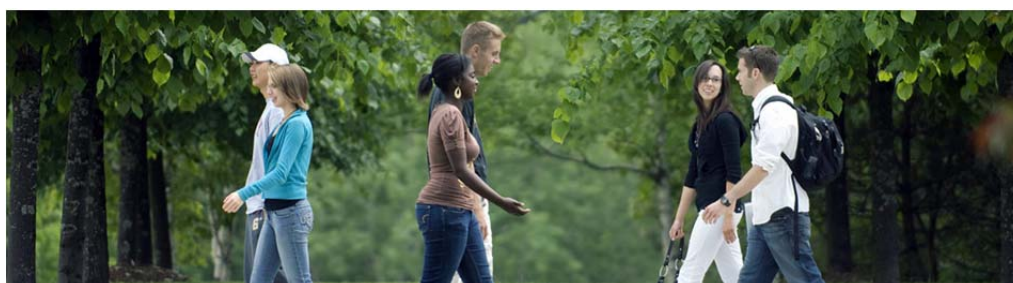
The Provincial operating grant accounts for over 60% of the total revenue and, as such, UNB is extremely vulnerable to fluctuations in the level of funding provided by the Province. Tuition revenue is driven by two variables, enrolment and tuition rate. In 2015-16, the provincial grant and tuition freezes, combined with declining enrolment, resulted in a compounded negative impact to the operating budget. In past years when the government requested a domestic tuition freeze, compensation was provided. A history of the changes in tuition and grant revenue is provided in the table below:

	Operating Grant	Tuition	Other Notes
2010-11	3.7% increase \$97.7 million	Frozen	Additional \$8.6 M grant in lieu of domestic tuition fee increase
2011-12	1.6% increase \$108.1 million	3.6% increase (\$200 per FT student)	Grant in lieu of tuition fee increase added to operating grant
2012-13	Frozen \$108.0 million	3.1% increase (\$175 per FT Student)	1.7% (\$1.8 M) provided as one-time funding
2013-14	Frozen \$108.0 million	2.6% increase (\$150 per FT student)	2.0% (\$1.8 M) provided as one-time funding
2014-15	2% increase plus 1.7% previously provided as one-time funding confirmed as ongoing \$112.0 million	3% increase (\$180 per FT student)	Previous one-time funding (\$1.8 M) added to operating grant.
2015-16	Frozen \$112.0 million	Frozen	No compensation provided re tuition freeze

The University has complied with the Province's request to freeze domestic tuition rates despite the fact that the UNB Act specifically grants the right to set tuition rates to the Board of Governors and that in recent years when a tuition freeze was requested, the government compensated the University. As previously stated, this decision has resulted in an estimated \$1.8 million of foregone tuition revenue to the University (based on constant enrolments).

The assumption in the budget is that the base unrestricted operating grant will be distributed to New Brunswick universities in accordance with the existing funding allocation formula administered by the Maritime Provinces Higher Education Commission (MPHEC). Approximately 75% of this formula is a fixed amount that changes annually based on the level of change prescribed in the provincial budget. The remaining 25% is subject to a formula allocation that allocates a fixed amount amongst the four public universities, utilizing relative enrolments for each institution and recognizing differences in level of intensity for degree programs.

The University of New Brunswick utilizes the same funding allocation formula as the MPHEC to allocate the provincial grant between the two main campuses of UNB, Fredericton and Saint John. A permanent adjustment to the Saint John campus base grant amount was made in 2008-09 through a reallocation mechanism resulting from the Report of the UNB Commission on Inter-campus Relations, Funding and Governance (31 October 2008). This adjustment continues to be reflected in campus allocations.



## 2015-16 OPERATING BUDGET - STUDENT ENROLMENT

### Context

Student enrolment is a key driver of operating revenue for the University. In the 2015-16 budget, tuition fee revenue accounts for 31.2% of total revenue. Declining student enrolment is an issue facing virtually all Atlantic Canadian universities and UNB is no exception. Statistics from the Maritime Provinces Higher Education Commission indicate in general that enrolments at New Brunswick universities have declined since 2009-10 but in Nova Scotia and Prince Edward Island, enrolments have increased.

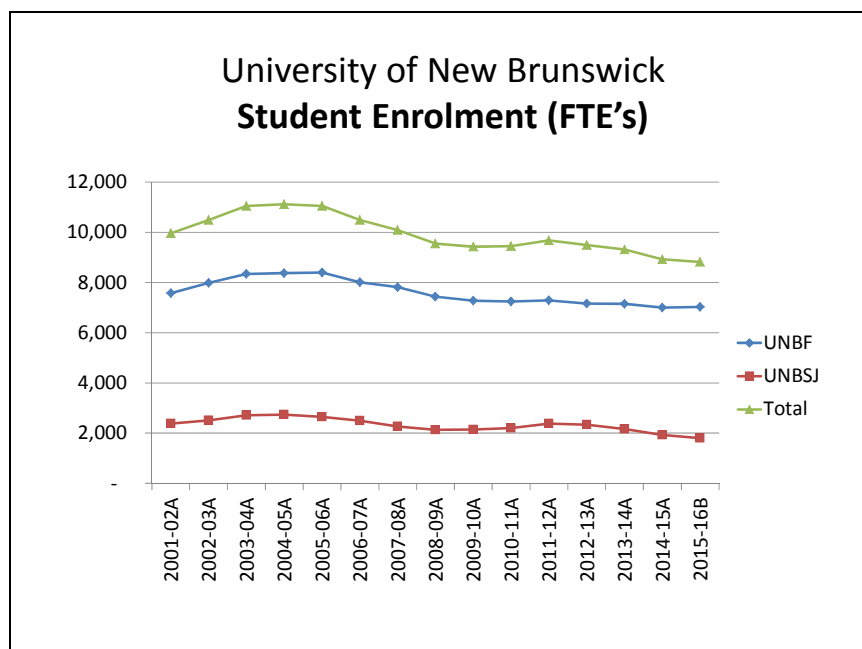
The table below shows the enrolments at UNB since 2001-02. As is very clear in the accompanying graph, enrolment levels have seen a steady decline since 2005-06 which was the last year of the double Ontario cohort (when grade 13 was phased out). The 2015-16 budget suggests a further decline of 175 students from 2014-15 actual enrolment.

University of New Brunswick Student Enrolment (FTE's)					
	Undergraduate	Graduate	Total	Change	% Change
2001-02 A	9,106	855	9,961	-	-
2002-03 A	9,523	971	10,494	533	5.4%
2003-04 A	9,961	1,093	11,054	560	5.3%
2004-05 A	9,973	1,144	11,117	63	0.6%
2005-06 A	9,858	1,190	11,048	(69)	(0.6%)
2006-07 A	9,341	1,155	10,496	(552)	(5.0%)
2007-08 A	8,910	1,180	10,090	(406)	(3.9%)
2008-09 A	8,389	1,170	9,559	(531)	(5.3%)
2009-10 A	8,199	1,230	9,429	(130)	(1.4%)
2010-11 A	8,143	1,307	9,450	21	0.2%
2011-12 A	8,281	1,397	9,678	228	2.4%
2012-13 A	8,174	1,320	9,494	(184)	(1.9%)
2013-14 A	8,039	1,279	9,318	(176)	(1.9%)
2014-15 A	7,698	1,231	8,929	(389)	(4.2%)
2015-16 B	7,502	1,324	8,826	(103)	(1.2%)

FTE is based on MPHEC definitions with figures as of December 01, excludes out-of-province offshore arrangements

<sup>1</sup> AUCC Trends in Higher Education, Volume 1 – Enrolment 2011

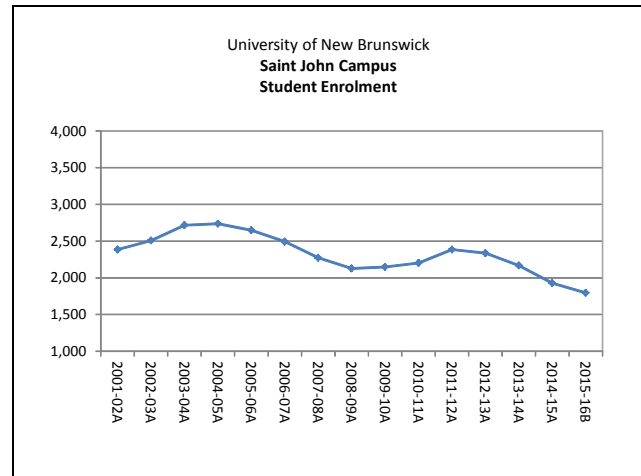
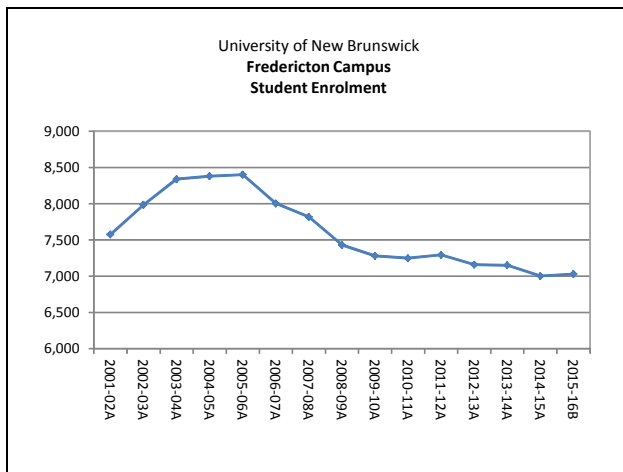
\*All figures from the MPHEC



## 2015-16 OPERATING BUDGET - STUDENT ENROLMENT (continued)

The Strategic Plan for UNB was approved in 2010 and contained specific goals for increasing enrolment by 10%. Based on 2010 enrolment levels of approximately 9,400 students, we were aiming to have over 10,300 students by now, whereas our budgeted enrolment for 2015-16 is just over 8,800. We have fallen short of this target.

The following graphs show that the situation on the two campuses is quite different.



While declines have occurred in both locations, the declines on the Saint John campus have been a much larger proportion of the total campus enrolment (29.6% decline in Saint John, versus a 16.0% decline in Fredericton since 2004). Particularly in the last two years, declining international students on the Saint John campus have had a significant impact on revenues.

Student enrolment figures reflect students on both the Fredericton and Saint John campuses (students at Bathurst and Moncton nursing programs are satellite locations within the Fredericton campus). UNB is also party to various agreements with other educational institutions around the world. The financial circumstances for each of these arrangements vary and the net financial contributions from these arrangements are included in the UNB budget. There is no New Brunswick provincial government funding for students in these programs. Tuition and other similar non-credit fees paid for programs through the College of Extended Learning or Saint John College are included in College budgets. The net result of College budgets appears as a line item in other revenues in the overall operating budget. Student fees paid for facilities improvement or technology appear as funding within capital budgets.

Current integrated recruitment and marketing initiatives are investments designed to bring us closer to the strategic plan goal for enrolment. The University also plans to implement a new budget model over the next three years that is intended to incentivize faculties to increase their enrolments to a greater extent than is now the case.



## 2015-16 OPERATING BUDGET – TUITION FEES

*Tuition fees are an important component of the overall financial framework of the University and can also factor into a marketing strategy. In 2015-16, UNB's domestic tuition fees remain frozen at 2014-15 levels in accordance with the wishes of our largest financial partner, the Government of New Brunswick.*

Budgeted tuition revenues for both campuses are provided in the table below:

<b>UNB Tuition Revenue (\$ thousands)</b>				
	2014-15 <u>Budget</u>	2015-16 <u>Budget</u>	\$ <u>Change</u>	% <u>Change</u>
- UNB Fredericton campus	\$43,472.3	\$43,352.5	(\$119.8)	(0.3%)
- UNB Saint John campus	15,660.7	13,958.3	(1,702.4)	(10.9%)
University Total	<u>\$59,133.0</u>	<u>\$57,310.8</u>	<u>(\$1,822.1)</u>	<u>(3.1%)</u>

As indicated in the table on page 11, the Province has had input into the process of establishing tuition rates over the past several years. Ultimately, the Board of Governors has the final authority over rates as part of its governance mandate. A summary of key tuition fees is presented in the following table:

<b>Summary of Key UNB Tuition Fees</b>						
	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<b>2014-15 to 2015-16 % Change</b>
- Undergraduate tuition fee	\$5,682	\$5,857	\$6,007	\$6,187	\$6,187	0.00%
- Supplemental fee for Undergraduate Int'l students	6,950	7,125	7,275	7,493	7,718	3.00%
- Graduate						
• Research-based (per term)	1,920	1,978	2,028	2,088	2,088	0.00%
• Course-based (excluding MBA) (per course)	715	733	748	770	770	0.00%
• Supplemental fee for Graduate Int'l students (per term)	1,296	1,363	1,404	1,446	1,489	2.97%
- Faculty of Business Administration	5,782	5,957	6,107	6,287	6,287	0.00%
- Faculty of Law	9,232	9,407	9,557	9,837	9,837	0.00%
- Faculty of Engineering	6,682	6,857	7,007	7,187	7,187	0.00%

Compulsory student ancillary fees levied for University purposes are listed below. The table indicates fee categories as well as the level of fees in 2014-15 and the 2015-16 fee proposals.

<b>UNB Compulsory Student Ancillary Fees Levied for University Purposes Per Year</b>		
	<u>2014-15</u>	Proposals <u>2015-16</u>
Facilities Improvement Fee	\$186	\$186
Facility Access Fee (UNBF Only)	156	156
Technology Fee	52	52
Student Health Centre Fee	52	52
	<u>\$446</u>	<u>\$446</u>

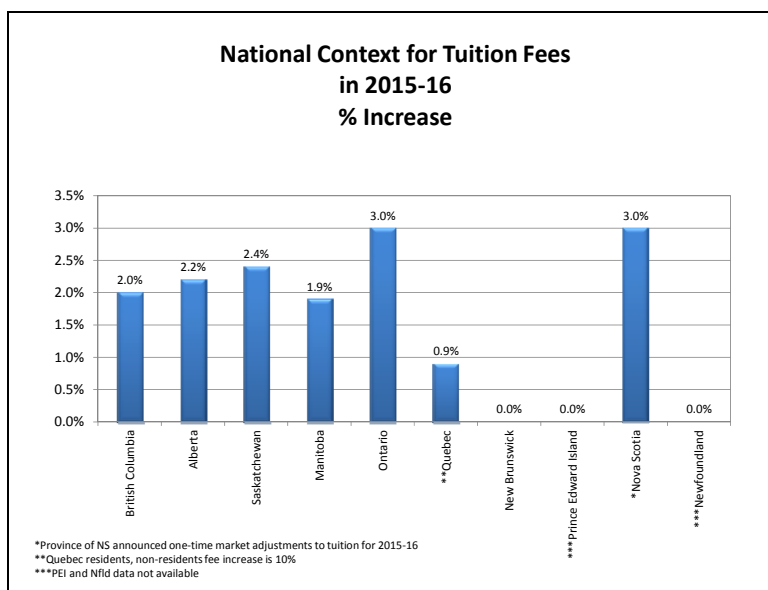
## 2015-16 OPERATING BUDGET – TUITION FEES (continued)

The table below illustrates the national context for average undergraduate tuition fees in provinces across Canada. The table illustrates that average Canadian undergraduate tuition fees increased by 3.3% in 2014-15 (the average increase in the previous year was 3.3%). Average tuition fees for New Brunswick universities increased by 3.5%, UNB's fees increased 3.0%. The table also shows that New Brunswick universities had the fourth highest average undergraduate tuition fees in Canada last year.

Average Undergraduate Tuition Fees for Canadian Full-time Students by Province			
	2013-14	2014-15	2013-14 - 2014-15
	Current Dollars		% Change
Ontario	\$7,257	\$7,539	3.9
Saskatchewan	6,402	6,659	4.0
Nova Scotia	6,215	6,440	3.6
New Brunswick	6,112	6,324	3.5
<b>UNB</b>	<b>6,007</b>	<b>6,187</b>	<b>3.0</b>
Canada	5,767	5,959	3.3
PEI	5,688	5,857	3.0
Alberta	5,675	5,730	1.0
British Columbia	5,018	5,118	2.0
Manitoba	3,790	3,887	2.6
Quebec	2,657	2,723	2.5
Nfld & Labrador	2,631	2,631	0.0

Source: Statistics Canada, The Daily, September 11, 2014

As illustrated in the following graph, 2015-16 tuition fee increases at universities across the country are largely being contained to 3% or less.

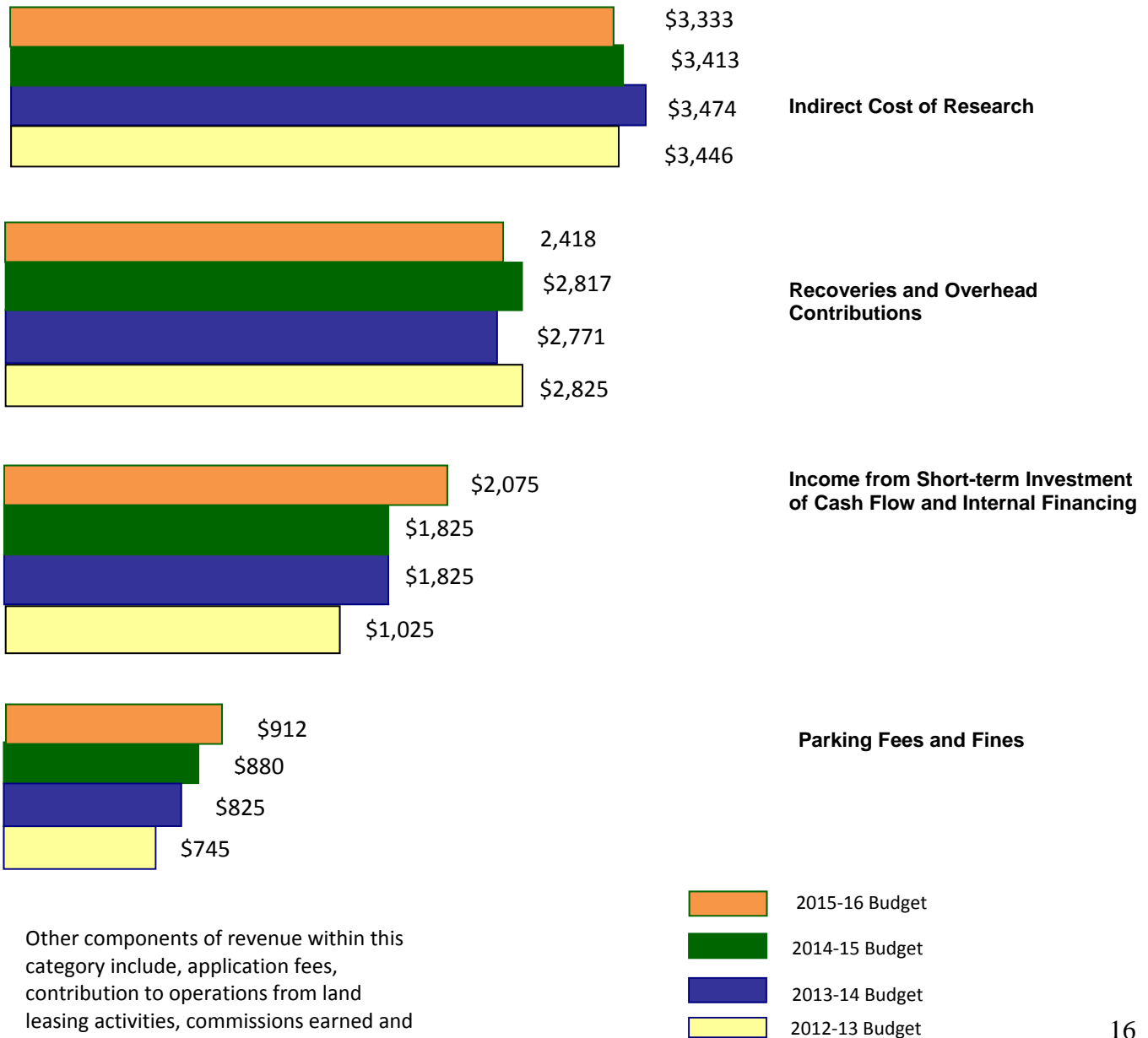


## 2015-16 OPERATING BUDGET – OTHER SOURCES OF REVENUE

*Alternative sources of revenue, other than provincial funding and tuition fees, are becoming an increasingly important component of the University's financial framework. Budgeted levels of alternative sources of revenue in 2015-16 have increased by 48% from 2009-10 levels.*

The 2015-16 operating budget contains just over \$15.5 million in revenues from other sources. This compares to \$14.7 million that was contained in the 2014-15 budget. The main areas of increase in the 2015-16 budget are, increased overhead recoveries, contributions from Saint Thomas University towards Student Health Centre and additional leasing income on the Saint John campus. The major components of centrally budgeted other revenues follows:

University of New Brunswick  
**Other Revenue Budget**  
 Key Items 2012-13, 2013-14, 2014-15 and 2015-16  
 \$000's





## 2015-16 OPERATING BUDGET – SPECIAL ONE-TIME SOURCES OF FUNDS

### Special One-Time Funds

The University maintains a system of internally restricted reserves as part of its risk management framework. These have included reserves for incidents below the insurance deductible level, employee benefit rate stabilization accounts and reserves for unexpected expenses such as, fuel price increases, investment losses to endowment funds, or other unpredictable costs. This is normal, prudent behavior and is a practice followed by many not-for-profit organizations.

In recent years, due to the unstable economic climate and funding uncertainty, UNB has consciously increased its reserves to mitigate other risks such as revenue declines. In 2014-15, the Board decided that certain risks no longer existed and that some of the risk reserves should be redeployed to current priorities that would be recommended, through campus processes, to the Board. These funds totaled \$6.0 million and are shown in the table below.

<b>One-Time Funds to be Released in 2014-15</b> \$(000's)			
	<u>UNB Fredericton &amp; University- wide Units</u>	<u>UNB Saint John</u>	<u>University Total</u>
- Academic Pension Plan Internal Rate Stabilization Reserve	\$2,560	\$640	\$3,200
- Endowment Backstop	2,520	280	2,800
	<u>\$5,080</u>	<u>\$920</u>	<u>\$6,000</u>

However, as the 2014-15 year was finalized, new risks became apparent including a large unexpected full-time faculty arbitration settlement and a further decline in enrolments. The Board of Governors put a moratorium on any spending from the \$6.0 million reserves in light of these developments.

A portion of these funds will be used to reduce the 2014-15 and 2015-16 operating deficits.

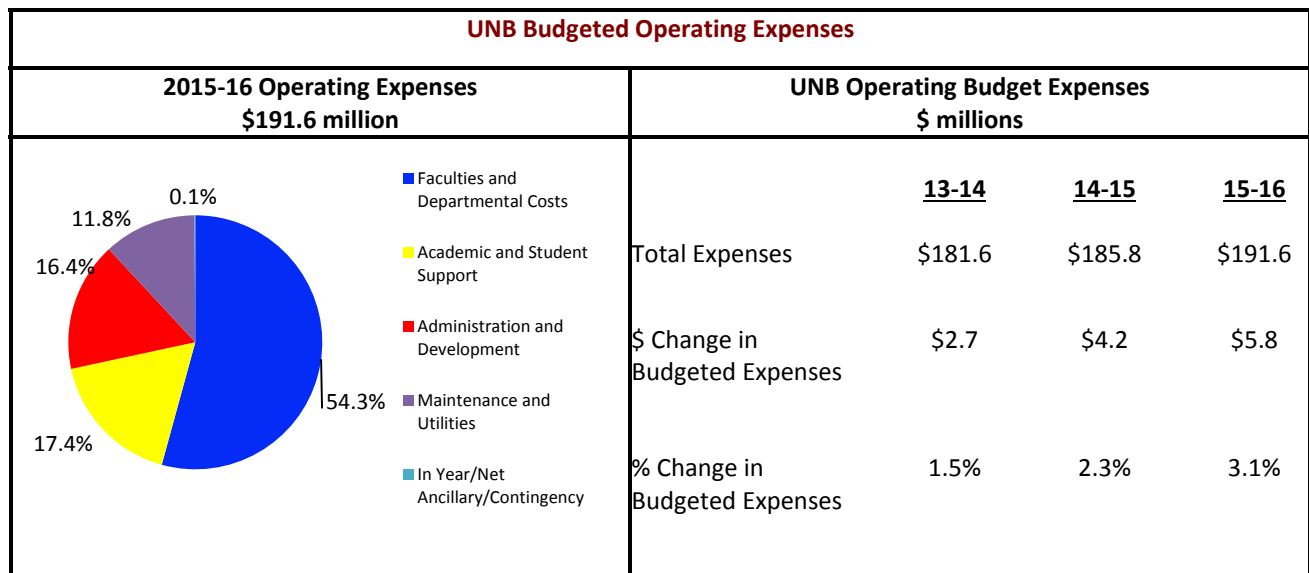


## 2015-16 OPERATING BUDGET - OPERATING EXPENSES

### Overall Expenses

Operating expenses are comprised of the salaries and benefits of faculty and support staff of the university, along with costs associated with instructional and library materials, as well as heating, cleaning, electricity and other operational costs. The operating budget does not include a provision for depreciation expense of facilities or equipment. Overall budgeted operating expenses increased by 3.1% after reflecting budget reductions of approximately \$1.2 million and a freeze of expenses avoiding \$0.6 million.

Budgeted operating expense for 2015-16 is \$191.6 million, a \$5.8 million, or 3.1%, increase over 2014-15 budgeted expenses. Overall expenses were reduced or avoided by approximately \$1.8 million which helped to limit budgeted expense growth by 1.0%. Expenses on the Saint John campus were reduced by \$1.2 million in the 2015-16 budget so there was no growth in budgeted expense level on that campus. This action was deemed necessary in light of the large actual enrolment decline over the past five years (12.5% from 2010 to 2014) and because the trend is projected to continue in 2015-16. Budget reductions on the Fredericton campus and University-wide units were confined to expense avoidance as non-salary expense budgets were frozen at 2014-15 levels, avoiding \$0.5 million in expenses. A similar freeze on the Saint John campus resulted in \$0.1 million cost avoidance.



The average level of budgeted expense increase over the five years ending 2015-16 was 2.9%.

The composition of budgeted expense changes on a campus basis is illustrated below:

University of New Brunswick % Change in Operating Expenses		
	% change	
	2014-15	2015-16
Fredericton campus and University-wide units	2.1%	4.0 %
Saint John campus	3.0%	0%
Overall University	2.3%	3.1%

## 2015-16 OPERATING BUDGET - OPERATING EXPENSES (continued)

The following table provides a high level summary of the composition of the main elements of the overall net change in budgeted operating expenses of \$5.8 million, or 3.1%

<b>UNB</b>		
<b>Net Change in Budgeted Operating Expenses</b>		
<b>2014-15 to 2015-16</b>		
	<u>Fredericton and</u> <u>University-wide</u>	<u>Saint John</u>
<b>Faculties and Departmental Costs</b>		
- Wages	\$ 2.4	\$ 0.8
- Decreased revenue	\$ 0.6	-
- Non-salary	\$ 0.6	-
- Budget reductions	-	\$ (0.2)
	<u>\$ 3.6</u>	<u>\$ 0.6</u>
<b>Academic and Student Support</b>		
- Wages	\$ 0.8	\$ 0.1
- Scholarships	\$ 0.1	-
- Budget reductions	-	\$ (0.1)
	<u>\$ 0.9</u>	<u>-</u>
<b>Administration and Development</b>		
- Wages	\$ 0.9	\$ 0.1
- Budget reductions	-	\$ (0.2)
	<u>\$ 0.9</u>	<u>\$ (0.1)</u>
<b>Maintenance and Utilities</b>		
- Wages	\$ 0.2	\$ 0.1
- Utilities	\$ 1.0	\$ 0.1
- Decrease in non-salary costs	\$ (0.3)	-
- Budget reductions	-	\$ (0.3)
- Increased recoveries from third parties	\$ (0.5)	-
	<u>\$ 0.4</u>	<u>\$ (0.1)</u>
<b>Decrease in Priority Allocations</b>	<u>-</u>	<u>\$ (0.4)</u>
	<u><u>\$ 5.8</u></u>	<u><u>-</u></u>

Approximately 94% of the net increase in budgeted expenses is related to increased costs of salaries and benefits, net of assumed in-year salary savings due to temporary vacancies. More details related to budget reductions and major drivers of budgeted expense increases are found in the campus budget documents.

## 2015-16 OPERATING BUDGET – OPERATING EXPENSES AND OTHER ITEMS (continued)

### Net Ancillary Operations

Ancillary operations are non-academic or non-research units that are expected to be self-funding. A detailed budget submission is made for each ancillary unit and is reviewed during campus budget processes. The net results of ancillary operations are included in the overall University operating budget to ensure completeness. The net budgeted cost for ancillary operations in 2015-16 remains unchanged at \$1.27 million. Loans related to UNB Fredericton campus residence improvements made in 1999 and 2006 matured last year. This allowed the amounts budgeted for debt repayment to be allocated for infrastructure renewal in the residence system with no budget increase.

A listing of the components within the ancillary category is illustrated below:

<b>UNB Summary of Net Ancillary Operating Budgets \$(000's) (Net Loss)</b>		
	<u>2014-15</u>	<u>2015-16</u>
UNBF Residence System	\$(879)	\$(879)
UNBSJ Residence System	0	0
Aitken University Centre	(552)	(552)
BMO Turf field & dome	22	22
UNBF Bookstore	137	141
UNBSJ Bookstore	0	0
Wu Conference Centre	4	1
(Net Loss)	<u><u>\$(1,268)</u></u>	<u><u>\$(1,268)</u></u>

### Contingency

The University budget contains a contingency provision of \$1.5 million for potential adverse deviations from budget covering both revenue and expense budget categories. The level of contingency is unchanged from the 2014-15 budget.

### In-Year Priority Allocations

As part of a strategy to retain a degree of budget flexibility and have unallocated budget funds available to respond to opportunities during the year, some budget funds remain unallocated within the budget. Each campus determines the appropriate allocation of these funds during the year based on priorities. The UNB Saint John allocation was reduced by \$401 thousand as part of the 2015-16 budget to reduce budgeted expenses and the budgeted operating deficit.

<b>UNB In-year Priority Allocations \$(000's)</b>		
	<u>2014-15</u>	<u>2015-16</u>
UNBF and University Wide Units	\$973	\$955
UNBSJ	660	259
	<u><u>\$1,633</u></u>	<u><u>\$1,214</u></u>

## 2015-16 OPERATING BUDGET - OPERATING EXPENSES (continued)

### Sources and Application of One-Time Operational Funding:

In order to establish clarity as to what components of operational revenues and expenses are considered ongoing or temporary in nature, separate line items are provided to illustrate sources of operational funding that are currently assessed as temporary, as well as one-time expenses planned from these sources:

<b>UNB</b>		
<b>Sources One-time Operational Funding</b>		
<b>\$(000's)</b>		
	<u>2014-15</u>	<u>2015-16</u>
Stretch enrolment target	\$1,074.9	-
Additional outreach revenues	3,000.0	\$1,934.0
Additional salary/retirement savings	133.6	
	<u>\$4,208.5</u>	<u>\$1,934.0</u>

The 2014-15 operating budget included stretch targets for tuition revenue related to increased enrolment and increased outreach revenues related to a successful on-line course offered by the College of Extended Learning. The intent was to recognize that additional efforts in recruitment at the University were expected to result in increased revenues. These amounts were identified in the "One-time Sources of Funding" category in recognition that there was significant uncertainty about realizing these revenues. Budgeted spending of the additional amounts was disclosed in the "Application of One-time Funding" section of the budget statement to reflect the fact that the funds were not to be used for ongoing operating expenses and would only be spent if actually earned. The stretch enrolment-based tuition revenue was not earned in 2014-15 and although recruitment efforts have increased, we have not included a stretch target in the 2015-16 budget based on enrolment projections from the Registrars. Should enrolments significantly surpass budget levels, there will be a revenue variance that would help reduce the structural deficit illustrated in the budget.

The one-time outreach revenue target stems from one particular on-line course that has been very successful to date. The College of Extended Learning cannot predict the life span of this course, therefore, a portion of the revenue generated from the course is considered one time. These funds are included in the budgeted net operating deficit of \$3.6 million.



## 2015-16 RESIDENCE AND CONFERENCE SERVICES BUDGET SUMMARY

*University residence systems on both campuses are an important element in the attraction and retention of students at UNB. Residence operations generate approximately \$14.5 million in annual revenues which is utilized to operate and maintain the residences, including the contracted food services. There is a net cost of \$879 thousand for current residence and conference services operations, including costs for a modest capital renewal program.*

As part of the overall strategy to attract and retain students, the University operates a residence system on the Fredericton and Saint John campuses. On the Fredericton campus, the system comprises 12 traditional undergraduate residences, one suite-style residence and one apartment building offering accommodation for a maximum of 1,606 students. As currently configured, the operational total is 1,419 beds. The Saint John system includes two residences with a bed capacity of 238. Residences are expected to operate on a full cost recovery basis, meaning revenues are expected to offset all operational and major maintenance expenses. Over the last several years, the decline in student enrolment has had a direct impact on overall occupancy rates on the Fredericton campus. This, combined with continuously rising utilities, heating and maintenance expenses, has

resulted in a structural budget shortfall for the Fredericton campus Residence system. The Saint John system continues to operate on a break-even basis. Campus residence budgets are prepared on a cash basis with infrastructure renewal included in budget submissions. For the UNB Fredericton Residence system, levels of accumulated deferred maintenance are high. Accordingly, when recent loans related to previous capital improvements matured, the resulting cash savings were redeployed towards additional infrastructure renewal with no increase to the total budget.

The following tables provide a summary of the key operational and financial data for the residence system as related to the budget:

### Fredericton Residence System

### Saint John Residence System

	2014-15 Budget *Restated	2015-16 Budget	% Change	2014-15 Budget	2015-16 Budget	% Change
<b>Financial \$(000's)</b>						
Revenues	\$12,695	\$13,130	3.2%	\$1,471	\$1,516	3.1%
Expenses	13,574	14,009	3.1%	1,471	1,516	3.1%
Net shortfall	<u>(\$879)</u>	<u>(\$879)</u>		<u>\$0</u>	<u>\$0</u>	
<b>Capital improvements (\$000's)</b>						
Included in expenses	\$2,406	\$2,153		\$65	\$24	
<b>Occupancy</b>						
Total beds in system	\$1,445	\$1,419		\$238	\$238	
Beds budgeted to be occupied	1,324	1,296		214	214	
Budgeted Occupancy %	<u>91.6%</u>	<u>91.3%</u>		<u>90%</u>	<u>90%</u>	

\*restated to include Wu Centre and Conference Services



## 2015-16 RESIDENCE AND CONFERENCE SERVICES BUDGET (continued)

After a review of the residence room and meal rates charged by other Atlantic universities, the local housing markets and budget requirements, recommendations are developed for UNB residence and meal rates. For the Fredericton residence system room rates in all categories will increase by 2.75% and the meal plan price will increase by 2.59%. For the Saint John residence system, the cost of declining balance meal plans will remain unchanged at \$2,600, residence accommodation increases are 4%.

### Fredericton Campus Residence & Meal Rates:

Room – Accommodation	2014-15	2015-16	Increase (Decrease) In 2015-16	
			\$	%
Meal Plan	\$3,984	\$4,087	\$103	2.59%
Undergrad Residence (Two Terms)				
Special Room	6,868	7,057	189	2.75%
Single Room	6,110	6,278	168	2.75%
Double Room	4,392	4,513	121	2.76%
Magee House (Sept to April)				
1 Bedroom Apt.	6,352	6,527	175	2.76%
2 Bedroom Apt.	7,648	7,858	210	2.75%
3 Bedroom Apt.	8,784	9,026	242	2.75%
Suite Style Residence (Sept to April)				
Single Suite	6,768	6,954	186	2.75%
One Bdrm in Double Suite	5,757	5,916	159	2.76%
One Bdrm in Triple Suite	5,142	5,283	141	2.74%

### Saint John Campus Residence & Meal Rates

Room - Accommodation	2014-15	2015-16	\$ Increase	% Increase
Meal Plan (declining balance)	\$2,600	\$2,600	\$0	0.00%
Sir James Dunn Residence				
Super Single (double bed)	5,096	5,300	204	4.00%
Large Single	4,979	5,178	199	4.00%
Single	4,660	4,846	186	4.00%
Double	4,158	4,324	166	4.00%
Dr. Colin B. Mackay Residence				
2 Bedroom Suites	5,227	5,436	209	4.00%
Meal Plan III	300	300	0	0.00%
Meal Plan IV	800	800	0	0.00%

## 2015-16 CAPITAL BUDGET SUMMARY

### Capital Budget

*In order to support the needs of world class teaching, research and the overall student experience, buildings, infrastructure, classrooms, laboratories and other, spaces must be constantly renewed, upgraded and modernized. The estimated current replacement value of UNB buildings, infrastructure and contents is close to \$1.0 billion.*

The capital budget reflects expenditures to be made on capital assets (equipment, buildings, renovations, improvements and capital renewal) that are funded from designated sources. The 2015-16 Capital Budget is just over \$11.7M compared to \$16.2M in the previous year.

No new major building projects are included in the 2015-16 capital budget.

A summary of the 2015-16 Capital Budget follows:

<b>University of New Brunswick 2015-16 Capital Budget Summary \$(000's)</b>					
	<u>Fredericton Campus</u>	<u>Saint John Campus</u>	<b>2015-16 Total</b>	<u>2014-15 Total</u>	<u>2013-14 Total</u>
<b>Buildings and Space</b>					
-Major maintenance, improvements and infrastructure renewal	\$7,230.3	\$1,860.2	\$9,090.5	\$13,517	\$16,441.6
<b>Equipment and Technology</b>					
-(including \$650K in library acquisitions)	2,227.9	434.8	2,662.7	2,641.4	2,641.4
			<u>\$11,753.2</u>	<u>\$16,158.4</u>	<u>\$19,053</u>





## 2015-16 CAPITAL BUDGET SUMMARY (continued)

The following table contains a summary of the Capital Budget:

<b>University of New Brunswick Summary of Capital Budget</b>		
	\$(millions)	
	<b>2014-15 Approved Budget</b>	<b>2015-16 Proposed Budget</b>
<b>Buildings and Spaces</b>		
Fredericton	\$11.8	\$7.2
Saint John	1.7	1.7
	13.5	8.9
<b>Equipment and Technology</b>		
Fredericton	\$2.2	\$2.2
Saint John	0.4	0.4
	2.6	2.6
	\$16.1	\$11.5

The following is a summary of the major projects included in the detailed campus capital budgets:

### **Fredericton Campus** (individual building and spaces projects greater than \$100,000)

Projects within the campus Energy Management Program (estimated)	\$900,000
Classroom Improvements	650,000
Egress at SHDH	350,000
Strategic Priorities	317,150
UDMP Bailey Hall Generator Replacement	300,000
UDMP Forestry and Geology - Roof Replacement	259,919
Asbestos Remediation Abatement and Mould Projects	225,000
Lady Beaverbrook Residence - Roof Replacement	198,400
UDMP Tunnel Top Replacements	180,000
Marshall D'Avray Entrance Slab Replacement	162,700
Campus Water & Sewer Infrastructure rehabilitation	150,000
Law Library Renovation Phase III	125,000
Replace Steam and Condensate Piping - DTK - Phase III	125,000
UDMP Head Hall (Old Civil) Roof Replacement	118,000
Joy Kidd House - Upgrade Washroom Ventilation	113,500
South Gym Deck Water Proofing	106,300
Accessibility projects	100,000

### **Saint John Campus** (individual building and spaces projects greater than \$75,000)

Building Envelope	\$214,480
Washroom Accessibility	188,000
Greenhouse Replacement	170,000
Classroom Improvements	100,000
Ganong Hall Room 305	80,000
Animal Care – De-chlorinated Water	77,000

## 2015-16 CAPITAL BUDGET SUMMARY (continued)

### Special Provincial Infrastructure funding

For the four years from 2009-10 to 2012-13, the Province of New Brunswick had in place a special \$60 million Provincial University Deferred Maintenance program (UDMP).

Over this four year period, the University of New Brunswick received \$32 million in UDMP funding which was deployed to various infrastructure renewal projects on both campuses. A total of 49 different projects were undertaken, ranging in dollar value from \$14,000 to nearly \$4 million, including projects such as window and roof replacements, underground infrastructure (water, sewer), campus electrical systems to renewal of classroom theatres and accessibility based projects.

The province continued the UDMP program in 2013-14 and 2014-15 with total funding of \$2 million. UNB's share of this funding amounted to approximately \$1 million annually.

The UDMP program has been continued into 2015-16, with total funding of \$2 million. UNB's share again amounts to approximately \$1 million. This funding has been allocated between the two main campuses and is included in UNB's 2015-16 capital budget submission.



### Level of Accumulated Deferred Maintenance

Deferred Maintenance, the backlog of necessary major maintenance on buildings and infrastructure is a significant issue for most Canadian universities. As referred to above, in recent years UNB was able to complete significant infrastructure renewal projects on both campuses, supported by special stimulus-based, limited duration, funding sources. After completing this work, the level of deferred maintenance at UNB is estimated to be approximately \$200 million on buildings and infrastructure, compared to a total replacement value estimated at close to \$1 billion. The ratio of

deferred maintenance to current replacement values, (FCI), of 20 is very high compared to industry standards, which state a ratio of 10 or more is considered as poor.



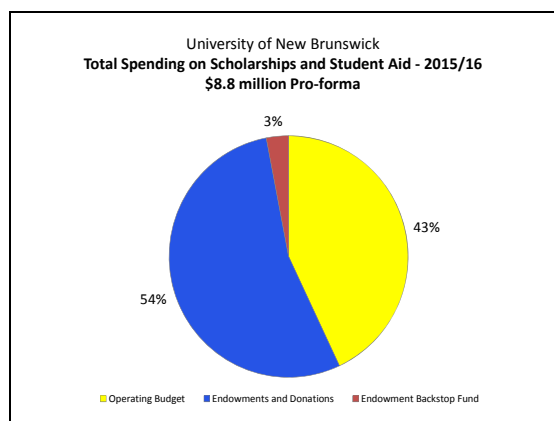
Without new sources of capital maintenance funding, deferred maintenance will continue to grow at UNB as facilities continue to age and necessary replacements and repairs are not funded. Recognized standards, including those from the Association of Physical Plan Administrators (APPA), indicate that organizations should be spending annually between 1.5% and 3% of the current replacement value of facilities on infrastructure renewal. As a minimum, this would indicate that UNB's annual spending should be approximately \$15 million to maintain the current condition. The challenge is, however, larger than this in two ways:

- The current backlog of over \$200 million must be addressed.
- Because of the age of many of our buildings significant life cycles of major building systems and components will be coming due over the next 5 to 10 years. This will have a substantial impact on the backlog of deferred maintenance if not addressed.



## 2015-16 Endowment Budget – Pro-forma Balances and Spending

At \$8.8 million, the University's budget for overall spending on scholarships and student aid in 2015-16 reflects an increase of 8.6% compared to the previous year. The overall spending is funded from a number of sources including an allocation from the operating budget, spending from scholarship endowment and trust accounts, and ongoing gifts from donors. The chart below provides a breakdown of how the overall spending will be financed in 2015-16. Actual amounts in each category may vary depending on circumstances:



The balance of this section is focused on spending from endowment and trust accounts and how this component is expected to be approached in 2015-16.

### *UNB Endowment Spending Rate – Long-term Target*

The University's objective is to set a long-term target endowment spending rate (the "policy rate") that is sustainable, competitive, and achieves inter-generational equity (inflation protection). Stability and predictability are important for planning scholarships and other programs and activities that are supported by trust and endowment spending.

The policy rate is based on the Investment Committee's expectations for a sustainable long-term real rate of return on endowment assets, at reasonable risk. To mitigate the impact of market and return volatility, a number of smoothing mechanisms are used to stabilize annual spending at the policy rate. Key smoothing mechanisms on the investments side include diversification by asset class and by manager, and the use of a low volatility global equity strategy. Key smoothing mechanisms on the spending side include applying the spending rate to a 48-month moving average market value asset base, and maintaining spending or timing reserves within the individual

endowment accounts. Timing reserves are increased in years when actual returns exceed target, and are used to support spending in years when returns are below target.

The Investments Committee reviews the policy spending rate on an annual basis. A number of key indicators are examined to determine the appropriate policy rate and the recommended level of endowment spending in the following fiscal year. Key indicators include the status of endowment spending and inflation reserves, expectations for future returns, donor expectations, and best practices at other institutions.

In 2013, the policy spending rate was reduced from 4.25% to 4.00%. This decision was based on a number of factors, including:

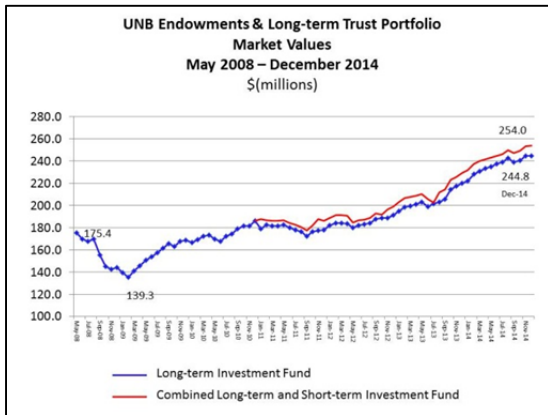
- Significant levels of volatility in capital markets
- Historically low levels of interest rates, and
- A prevalence of economic forecasts predicting that future investment returns will likely not be at historical levels.

Due to concerns about the impact of a spending rate reduction on scholarship and bursary support, a two year transition plan was developed whereby total spending from scholarship and bursary accounts would be maintained at the 4.25% level through a 0.25% transfer from endowment backstop funds in 2013-14 and 2014-15. It was expected that over this two-year period overall endowment and bursary spending would grow as a result of the upcoming capital campaign. As noted below, the two-year transition plan has been extended and the 0.25% top-up for scholarship and bursary endowment accounts will again be provided in 2015-16.

### *Update on Endowment Returns and Market Values*

The chart below tracks the market value of University endowment and other Trust accounts from May 2008 until December 31, 2014.

## 2015-16 Endowment Budget – Pro-forma Balances and Spending (continued)



The chart illustrates that following the significant losses experienced due to market declines during the 2008 financial crisis, the Fund has experienced substantial growth. This growth has resulted from a combination of new gifts and annual investment income net of spending. The market value of the combined Long-Term Fund and Short-Term Investment Funds stood at \$254 million as at December 31, 2014.

The following chart summarizes the annualized returns for the portfolio for one and two-year periods ended December 31, 2014.

University of New Brunswick Trust and Endowment Portfolio Returns Dec 31, 2014 Annualized		
	<u>1 Year</u>	<u>2 Years</u>
Actual Returns	11.28%	13.21%
Policy Benchmark	11.71%	13.18%
Primary Target	6.50%	6.50%

As noted, UNB returns for the one and two-year periods ending December 31, 2014 were positive, slightly exceeding the policy benchmark for the 2-year period. Most notably, returns for the one and two-year periods significantly exceeded the nominal return of 6.5% needed to support an endowment spending rate of 4.0%. **The excess returns have restored endowment** spending reserves to appropriate levels.

### *Endowment Spending 2015-16*

At the Board of Governors meeting of April 2015, the Board accepted an Investments Committee recommendation with respect to endowment spending in 2015-16.

Specifically, the policy spending rate will be maintained at 4.00%, and endowment spending in 2015-16 will be permitted as follows:

- Spending will be determined on an account-by-account basis
- Spending of up to 4% will be permitted from accounts where spending reserves are sufficient to support this level of spending
- In order to ensure that the University maintains a competitive level of spending on scholarships and bursaries, spending from scholarship endowment accounts will be topped up to 4.25%, with the top-up funded from endowment backstop funds.



## SUMMARY OF KEY BUDGET ASSUMPTIONS AND RISKS

*The University budget is prepared using a series of best estimate assumptions. These assumptions are influenced by a variety of factors, some of which are outside of the control of the University, while, in other cases, the University can influence or control the variables to various degrees.*

A summary of the key budget assumptions and risks follows:

### General Economic Environment

#### Interest Rates

The operating budget contains \$2.075 million in income earned from the short to mid-term investment of cash flow and other similar funds. It also contains interest earned from internal loans made on projects with a repayment cash flow. Earnings are related to the bank rate and the length of time that funds are invested. Budgeted earnings are based on an assumed average earning rate of between 1.05% and 2%.

#### Market Returns

The level of returns from Canadian and world equity markets, as well as the position of interest rates, has a direct impact on the level of earnings for university endowments and assets of the Shared Risk Pension Plan for Academic Employees. The basic assumption is that overall returns for the endowment fund will be in keeping with a real return objective of 4.0% and that real returns for the pension plan will be in keeping with actuarial assumptions. If there is a material negative variance in endowment or pension earnings, the impacts would be felt in future years.

### • Operating Revenues

#### Student Enrolment

- Operating budget revenue is based on overall student FTE enrolment of 8,826 students. This represents a 176 FTE decrease in the number of students from 2014-15 actual amounts and a decrease of 325 FTE from the 2014-15 budgeted level. Actual enrolments in 2014-15 were 390 less than the previous year. The most significant drop in enrolment in 2014-15 was on the Saint John campus (242) and largely related to a decline in international enrolment. Each change in 100 FTE students (depending on the nature of students, domestic or international, and which program) has an impact on operating revenues of between \$0.6 million and \$1.4 million.

#### Provincial Funding

- The amount in the 2015-16 budget reflects a freeze on the level of operating grant funding as announced by the Province in its March 2015 budget.

### • Operating Expenses

#### Collective Agreements

- The collective agreement with full-time faculty and professional librarians, represented by the Association of University of New Brunswick Teachers (AUNBT), expired on June 30, 2013. A renewal agreement for the period July 1, 2013 – June 30, 2016 was finalized through a binding arbitration process during summer 2014. The budget includes the impact of that settlement.
- The collective agreement with contract academic employees, represented by the AUNBT, expires on April 30, 2016. The budget reflects the financial aspects of the collective agreement.
- The collective agreement with graduate student workers, represented by the Public Service Alliance of Canada (PSAC), expired on April 30, 2013. Negotiations are ongoing. The budget contains assumptions related to the financial aspects of the collective agreement.
- Approximately 300 administrative, professional and technical employees are in a bargaining unit represented by PSAC. Negotiations for a first collective agreement are ongoing. The budget contains assumptions related to the financial aspects of salaries and benefits related to these employees.
- The University has a signed collective agreement with unionized support workers on the Saint John campus, represented by the Canadian Union of Public Employees (CUPE) expires on June 30, 2016. The budget reflects the financial aspects of the collective agreement.
- The collective agreement with unionized support workers on the Fredericton campus, represented by the University of New Brunswick Employees Association (UNBEA). The collective agreement is effective until June 30, 2015. The

## SUMMARY OF KEY BUDGET ASSUMPTIONS AND RISKS (continued)

budget reflects the financial aspects of the collective agreement.

- The University has approximately 300 non-unionized administrative, professional and technical staff. The budget contains assumptions related to compensation increases.

### Pension Plans

Eligible Academic employees of the University of New Brunswick are members of the Shared Risk Pension Plan for Academic Employees of the University of New Brunswick. The Plan was converted to the Shared Risk Model in 2013. The 2015-16 budget reflects funding requirements for the Pension Plan.

Eligible staff members are members of the Provincial PSSA Pension Plan. This Plan was converted to the

Shared Risk Model in 2014. The 2015-16 budget reflects the university's required contributions to the Plan.

- Non-Pension Benefit Costs

University Non-Pension Benefit Plans are cost shared equally between the University and members of the benefit plans. Certain components of these plans contain elements of self-insurance (with partial stop loss coverage). The assumption contained in the budget is that the utilization patterns of recent years will continue in 2015-16.

### Heating and Utility Costs

The operating budget contains electricity costs and heating costs. Estimates have been made for future utilization and prices.

The University Energy Management Program continues to have a positive effect on energy utilization and has contributed to stability in overall costs.



## **MULTI-YEAR OPERATING BUDGET OUTLOOK – OPERATING BUDGET**

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### **Background**

As each annual operating budget is prepared, a series of possible scenarios that illustrate what future operating revenues and expenses could look like in a steady state of operations is also compiled. This multi-year outlook is not a budget plan nor a prediction of what future events might be, rather it is a tool to provide insights as to the possible environment for future operations assuming the same level of operations. Scenarios are prepared to illustrate pessimistic, optimistic and best estimate assumptions with respect to levels of operating grant funding, tuition fees and enrolments in order to illustrate the range of possible scenarios. Future expense levels are modeled based on inflation.

The pro-forma statements are intended to identify the extent of the gap between revenue and expenses without University action. This helps drive decisions related to revenue generation and cost reduction initiatives.

### **Analysis**

All indications are that UNB, like many Canadian universities, is likely to face ongoing fiscal challenges. Given the current financial and economic outlook of the Province and messages we have received from the government to date, future provincial operating grant funding levels are uncertain. The government announced a Strategic Program Review of provincial programs that may result in budget reductions between five and ten percent in 2016-17. This would correspond to a reduction in UNB's operating grant of \$5.6 to \$11.2 million next year. It is clear from this that UNB must develop a strategy to reduce its dependence on provincial funding.

In addition to potential provincial funding declines, the Campus Registrars are currently forecasting continued enrolment shrinkage over the three years following 2015-16 of 1.5%, 0.8% and 3.6%, followed by a year of small growth of 1.3%. Operating expenses over the same period would increase by between 3.8% and 4.0% in each year after 2015-16 (assuming no changes to programs or services).

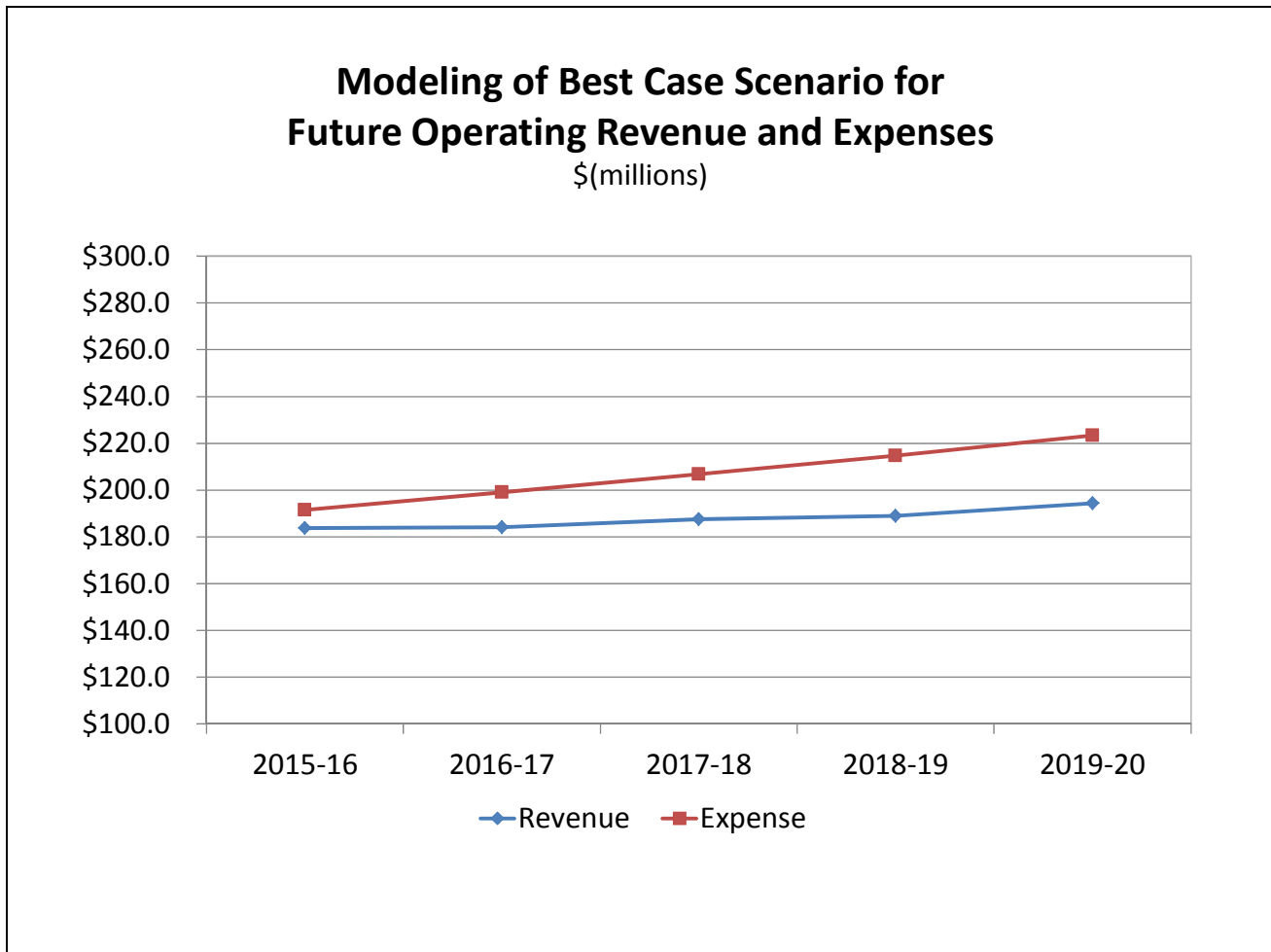
Accordingly, we modeled three scenarios for the future. The best case modeled scenario is included in the schedule labeled the Multi-year Outlook and depicted in the graph below. Other scenarios modeled include operating grant reductions of 5 and 10 percent. It is important to note that these pro-forma statements do not represent an actual forecast of future results. They merely display the impact of various revenue scenarios and steady state, inflation-based expense growth. They also do not reflect any potential deployment of risk reserves past 2015-16 that would reduce annual deficits.

The University has accumulated some reserve funds that can mitigate the impact of the structural deficit for a short period of time while a strategy is implemented for long-term sustainability. UNB is currently applying considerable effort to recruiting and marketing initiatives aimed at expanding markets and increasing enrolment. An academic planning exercise is underway to help inform the overall academic vision of UNB.

### **Conclusion**

The 2015-16 budget is submitted in a deficit position and concerns exist about the ongoing level of provincial funding and enrolment. It is apparent that without changes, ongoing expenses will exceed revenues in future years. This indicates that status quo is not an option and changes are required in order to be financially sustainable over the longer term.

**MULTI-YEAR OPERATING BUDGET OUTLOOK OPERATING BUDGET (continued)**



**Modeling of Best Case Scenario for  
Future Operating Revenues and Expenses**  
\$(millions)

	<u>Revenue</u>	<u>Expense</u>	<u>% Growth</u>	
			<u>Grant</u>	<u>Tuition</u>
2015-16	\$183.8	\$191.6	0%	0%
2016-17	184.2	199.0	0%	3%
2017-18	187.6	206.8	2%	3%
2018-19	189.0	214.7	2%	3%
2019-20	194.3	223.3	2%	3%

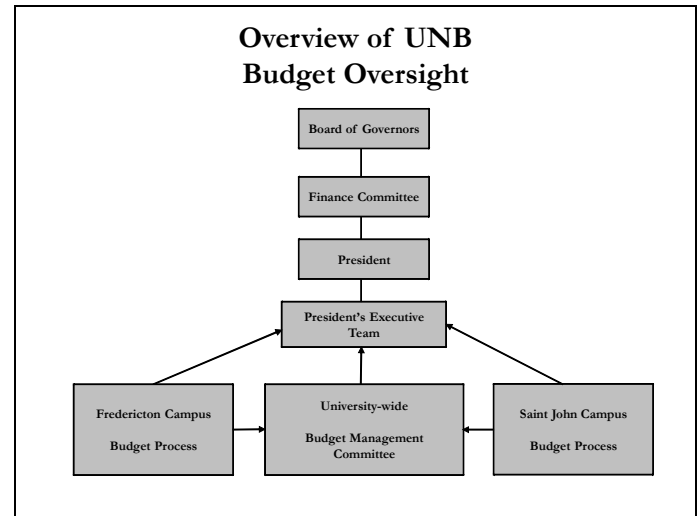


# BUDGET PROCESS

Preparing the annual budgets for the University of New Brunswick is a significant undertaking requiring planning, coordination and the effort and contributions from a number of stakeholders. There were three basic phases to the 2015-16 budget process as outlined below:

## UNB 2015-16 Budget Process Overview of Stages and Timing

The following chart provides an overview of the budget oversight process at UNB to ensure that budget options and choices are reviewed and analyzed prior to the President bringing forward the final budget proposal to the Board of Governors for consideration and approval.



**Phase I**  
**Assess/Develop Strategy**  
**October – December 2014**

- Assessing context
- Establishing broad priorities
- Assessing risks
- Financial modeling
- Major assumptions and budget parameters
- Assessing options/choices
- Strategy development
- Assignment of budget targets

**Phase II**  
**Decisions/Compilation**  
**January – April 2015**

- Detailed budget preparation
- Review of detailed budgets
- Budget Committee review of budgets
- Reassessing parameters and direction
- Reviewing budget for objectives/targets

**Phase III**  
**Completion/Approval**  
**April – May 2015**

- Complete budget package
- Assess in relation to objectives/risks
- Presentation to Board
- Communication
- Establish funding in accounts

The following is a summary of the role of the University-wide Budget Management Committee, as well as all the membership of budget committees and basics of the Fredericton campus budget process:

### University-wide Budget Management Committee

This group ensures coordination between campus budget processes and committees and provides oversight to the University budget process. The committee reviews budget submissions from University-wide budget units and acts as a forum for discussion of budget policy matters as well as inter-campus allocations. The committee is advisory to the President's Executive Team (PET).



## **BUDGET PROCESS (continued)**

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The following individuals were members of the University and campus budget committees for the 2015-16 budget process:

### **University-wide Budget Management Committee**

Eddy Campbell, President, Chair  
Karen Cunningham, Vice-President (Administration and Finance), Vice-Chair  
Tony Secco, Vice-President Fredericton (Academic)  
David Burns, Vice-President (Research)  
Bob Skillen, Chief Advancement Officer  
Robert MacKinnon, Vice-President Saint John  
Mary Ann Campbell, Faculty representative, Saint John  
Wayne Albert, Faculty representative, Fredericton  
Julian Meng, Senate representative  
Bruce MacDonald, Dean, Graduate Studies  
vacant, Undergraduate Student representative, Fredericton  
Wayne Solomon, Graduate Student representative  
Chris Mahar, Undergraduate Student representative, Saint John  
Mark Bishop, Staff representative, Saint John  
Peter McDougall, Staff representative, Fredericton (Directors Plus)  
Chris Callbeck, Assistant Vice-President (Finance & Administration) UNBSJ  
Don Harrington, Comptroller  
William (Bill) Ivey, Director, University Budget and Decision Support  
Eleanor Curtis, Committee Secretary

### **Saint John Campus Budget Management Committee**

Robert MacKinnon, Vice-President (Saint John)  
Chris Callbeck, Assistant Vice-President (Financial & Administrative Services) UNBSJ  
Laurelle LeVert, Associate VP  
Joanna Everitt, Dean, Faculty of Arts  
Fazley Siddiq, Dean, Faculty of Business  
Roberta Clark, Acting Dean, Faculty of Science, Applied Science and Engineering (SASE)  
Michael Bradley, Faculty member, Arts  
Saiful Huq, Faculty member, Business  
Lisa Keeping-Burke, Faculty member, SASE  
James Kieffer, Acting Associate Dean, Graduate Studies  
Peter McGill, Director, Saint John College  
Karen Keiller, Director, Information Services and Systems  
Heather Finkle, Director, Financial & Administrative Services  
Kathy Robertson, Manager, Budgets & Financial Analysis  
Mark Bishop, Registrar  
Chris Mahar, Student representative  
Nick Cameron, Staff representative

### **Fredericton Campus Budget Process**

During the 2015-16 campus budget process, discussions were held with campus stakeholders through the Fredericton Campus Deans Council, individually with members of the campus and university-wide directors group, as well as consultation through the University-wide Budget Management Committee.

## BUDGET PROCESS (continued) – Accountability and Budget Policies

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The University of New Brunswick has a long tradition of fiscal responsibility and provides clear open disclosure of its financial position, budgets and results. Among the chief tools that support this approach are:

- A comprehensive set of University financial and budget planning principles and policies which are available on the secure University website at <http://www.unb.ca/secretariat/policy-repository/resources/php/download-policy.php?id=Yw>
- Preparation and disclosure of annual independently audited financial statements, available on the University open website [http://www.unb.ca/financialservices/consolidated\\_financial\\_statements.html](http://www.unb.ca/financialservices/consolidated_financial_statements.html)
- Annual reports by the University Comptroller and the Vice-President Administration and Finance which describe the financial results and compare to budget targets, both are available on the open University website at <http://www.unb.ca/vpfinance/reports-presentations.html>
- The 2015-16 and previous years' budgets are available on the open University website at <http://www.unb.ca/vpfinance/budgets/index.html>



## Schedule A

# University of New Brunswick Operating Budget Statement

\$(000's)

University of New Brunswick Consolidated	BUDGET (\$000)		Increase (Decrease)	
	2014-15 Approved	2015-16 Proposed	Dollars	Percent
<b>Revenue</b>				
Provincial Operating Grant	\$ 112,018.4	\$ 112,009.4	\$ (9.0)	0.0%
Tuition Revenue	59,132.9	57,310.8	(1,822.0)	-3.1%
Other Revenue	14,665.9	14,513.6	(152.3)	-1.0%
<b>Total Revenue</b>	<b>185,817.2</b>	<b>183,833.8</b>	<b>(1,983.4)</b>	<b>-1.1%</b>
<b>Expense</b>				
<b>Academic and Research</b>				
Faculties and Departmental Costs	99,797.3	103,912.6	4,115.3	4.1%
Academic and Student Support	32,486.6	33,439.6	953.0	2.9%
Sub-total	132,283.9	137,352.2	5,068.3	3.8%
<b>Administration and Support Services</b>				
Administration and Development	30,567.4	31,483.4	916.0	3.0%
Maintenance and Utilities	22,270.0	22,549.9	279.9	1.3%
Sub-total	52,837.4	54,033.3	1,195.9	2.3%
<b>Total Operating Expense</b>	<b>185,121.3</b>	<b>191,385.5</b>	<b>6,264.2</b>	<b>3.4%</b>
Ancillary Operations (Net)	1,268.0	1,267.5	(0.5)	0.0%
In-Year Contingency	1,500.0	1,500.0	-	0.0%
In-Year Salary Savings	(3,769.4)	(3,769.4)	0.1	0.0%
In-Year Priority Allocations	1,633.3	1,214.0	(419.3)	-25.7%
Sub-total	631.9	212.2	(419.7)	
<b>Total Expense</b>	<b>185,753.2</b>	<b>191,597.7</b>	<b>5,844.5</b>	<b>3.1%</b>
<b>Net Position before One-Time Funds</b>	<b>64.0</b>	<b>(7,763.9)</b>	<b>(7,827.9)</b>	
<b>Sources and Applications of One-Time Funding</b>				
One-Time Tuition Revenue (Stretch Target)	1,074.9	-	(1,074.9)	
One-time (Additional) Outreach Revenue	2,580.7	1,934.0	(646.7)	
One-time Exceptional Retirements	133.5	-	(133.5)	
	<b>3,789.1</b>	<b>1,934.0</b>	<b>(1,855.1)</b>	
<b>Net Position After Sources of One-Time Funding</b>	<b>3,853.1</b>	<b>(5,829.9)</b>	<b>(9,683.0)</b>	
Applications of One-Time Funding	(3,853.1)	-	3,853.1	
<b>Net Position Before Transfers From Internally Restricted Net Assets</b>	<b>-</b>	<b>(5,829.9)</b>	<b>(5,829.9)</b>	
Transfers From Internally Restricted Net Assets	-	2,229.9	2,229.9	
<b>Net Position</b>	<b>\$ -</b>	<b>\$ (3,600.0)</b>	<b>\$ (3,600.0)</b>	
Net Position as a Percentage of Revenues	0.0%	-2.0%		

University of New Brunswick  
**Operating Budget Statement**

**Schedule A**

\$(000's)

University of New Brunswick Fredericton & University-wide Units	BUDGET (\$000)		Increase (Decrease)	
	2014-15 Approved	2015-16 Proposed	Dollars	Percent
<b>Revenue</b>				
Provincial Operating Grant	\$ 93,627.4	\$ 93,627.4	\$ (0.0)	0.0%
Tuition Revenue	43,472.3	43,352.5	(119.7)	-0.3%
Other Revenue	10,628.1	10,854.1	226.0	2.1%
<b>Total Revenue</b>	<b>147,727.8</b>	<b>147,834.0</b>	<b>106.2</b>	<b>0.1%</b>
<b>Expense</b>				
<b>Academic and Research</b>				
Faculties and Departmental Costs	78,099.1	81,656.1	3,557.0	4.6%
Academic and Student Support	27,057.8	27,972.6	914.8	3.4%
Sub-total	105,156.9	109,628.7	4,471.8	4.3%
<b>Administration and Support Services</b>				
Administration and Development	24,694.7	25,674.6	979.9	4.0%
Maintenance and Utilities	16,817.8	17,244.1	426.3	2.5%
Sub-total	41,512.5	42,918.7	1,406.2	3.4%
<b>Total Operating Expense</b>	<b>146,669.4</b>	<b>152,547.4</b>	<b>5,878.0</b>	<b>4.0%</b>
Ancillary Operations (Net)	1,268.0	1,267.5	(0.5)	0.0%
In-Year Contingency	1,500.0	1,500.0	-	0.0%
In-Year Salary Savings	(3,044.4)	(3,044.4)	-	0.0%
In-Year Priority Allocations	973.3	955.3	(18.0)	-1.8%
Sub-total	696.9	678.5	(18.5)	
<b>Total Expense</b>	<b>147,366.3</b>	<b>153,225.9</b>	<b>5,859.5</b>	<b>4.0%</b>
<b>Net Position before One-Time Funding</b>	<b>361.5</b>	<b>(5,391.9)</b>	<b>(5,753.3)</b>	
<b>Sources of One-Time Funding</b>				
<u>Operating</u>				
One-Time Tuition Revenue (Stretch Target)	655.6	-	(655.6)	
One-time (Additional) Outreach Revenue	3,000.0	1,934.0	(1,066.0)	
Sub-total	3,655.6	1,934.0	(1,721.6)	
<u>Transfers from Internally Restricted Assets</u>				
One-time Funding from Reserves	-	616.4	616.4	
Sub-total	-	-	-	
<b>Application of One-Time Funding</b>				
<u>Transfers to Internally Restricted Assets</u>				
Operating	(3,361.5)	-	3,361.5	
Strategic	(655.6)	-	655.6	
Sub-total	(4,017.1)	-	4,017.1	
<b>Net Position</b>	<b>\$ -</b>	<b>\$ (2,841.5)</b>	<b>\$ (2,841.5)</b>	
Net Position as a Percentage of Revenues	0.0%	-1.9%		

University of New Brunswick  
**Operating Budget Statement**  
 \$(000's)

**Schedule A**

UNIVERSITY OF NEW BRUNSWICK Saint John Campus	BUDGET (\$000)		Increase(Decrease)	
	2014-15 Approved	2015-16 Proposed	Dollars	Percent
<b>Revenue</b>				
Provincial Operating Grant	\$ 18,391.0	\$ 18,382.0	\$ (9.0)	0.0%
Tuition Revenue	15,660.6	13,958.3	(1,702.3)	-10.9%
Other Revenue	4,037.8	3,659.5	(378.3)	-9.4%
<b>Total Revenue</b>	<b>38,089.4</b>	<b>35,999.8</b>	<b>(2,089.6)</b>	<b>-5.5%</b>
<b>Expense</b>				
<b>Academic and Research</b>				
Faculties and Departmental Costs	21,698.2	22,256.5	558.3	2.6%
Academic and Student Support	5,428.8	5,467.0	38.2	0.7%
Sub-total	27,127.0	27,723.5	596.5	2.2%
<b>Administration and Support Services</b>				
Administration and Development	5,872.7	5,808.8	(63.9)	-1.1%
Maintenance and Utilities	5,452.2	5,305.8	(146.4)	-2.7%
Sub-total	11,324.9	11,114.6	(210.3)	-1.9%
<b>Total Operating Expense</b>	<b>38,451.9</b>	<b>38,838.1</b>	<b>386.2</b>	<b>1.0%</b>
Ancillary Operations (Net)	-	-	-	0.0%
In-Year Contingency	0.0	0.0	-	0.0%
In-Year Salary Savings	(725.0)	(725.0)	-	0.0%
In-Year Priority Allocations	660.0	258.7	(401.3)	-60.8%
Sub-total	(65.0)	(466.3)		
<b>Total Expense</b>	<b>38,386.9</b>	<b>38,371.8</b>	<b>(15.1)</b>	<b>0.0%</b>
<b>Net Position before One-Time Funds</b>	<b>(297.5)</b>	<b>(2,372.0)</b>	<b>(2,074.5)</b>	
<b>Sources of One-Time Funding</b>				
<u>Operating</u>				
One-Time Tuition Revenue (Stretch Target)	419.3	-	(419.3)	
One-time (Additional) Outreach Revenue	(419.3)	-	419.3	
One-time Exceptional Retirements	133.5	-	(133.5)	
Sub-total	133.5	-	(133.5)	
<b>Transfers from Internally Restricted Assets</b>				
One-time Funding from Reserves	-	1,613.5	1,613.5	
Sub-total	-	1,613.5	1,613.5	
<b>Application of One-Time Funding</b>				
<u>Transfers to Internally Restricted Assets</u>				
Capital	164.0	-	(164.0)	
Sub-total	164.0	-	(164.0)	
<b>Net Position</b>	<b>\$ -</b>	<b>\$ (758.5)</b>	<b>\$ (758.5)</b>	
Net Position as a Percentage of Revenues	0.0%	-2.1%		

**PROVINCIAL OPERATING GRANT 2015-16**

On March 31<sup>st</sup> the provincial government announced its intention to freeze operating grants for New Brunswick universities. At the time of this report, the provincial government had not formally communicated any additional information regarding this decision including confirmation of the grant calculation formula as administered by the Maritime Provinces Higher Education Commission. In absence of this information the University has taken a conservative approach and projected the 2015-16 operating grant at 2014-15 budget levels.

	2014-15		2015-16		Increase / Decrease over 2014-15 Budget	
	Approved Budget		Proposed Budget		(\$000)	Percent
<b>University of New Brunswick</b>						
<b>Unrestricted Operating Grants</b>						
Provincial Unrestricted Operating Grant	\$ 110,061.8		\$ 110,052.9		\$ (8.9)	0.0%
Fiscal transfer for St.Thomas University	1,956.6		1,956.6		-	0.0%
<b>Total</b>	<b>112,018.4</b>		<b>112,009.5</b>		<b>(8.9)</b>	<b>0.0%</b>
<b>Restricted Operating Grants</b>						
Non-space	2,176.4		2,176.4		-	0.0%
Alteration & Renovation	2,439.5		2,439.5		-	0.0%
<b>Total</b>	<b>4,615.9</b>		<b>4,615.9</b>		<b>-</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>\$ 116,634.2</b>		<b>\$ 116,625.4</b>		<b>\$ (8.9)</b>	<b>0.0%</b>
<b>Fredericton Campus and University-wide Units</b>						
<b>Unrestricted Operating Grants</b>						
Provincial Unrestricted Operating Grant	\$ 91,670.8		\$ 91,670.8		\$ -	0.0%
Fiscal transfer for St.Thomas University	1,956.6		1,956.6		-	0.0%
<b>Total</b>	<b>\$ 93,627.4</b>		<b>\$ 93,627.4</b>		<b>\$ -</b>	<b>0.0%</b>
<b>Restricted Operating Grants</b>						
Non-space	1,862.9		1,862.9		-	0.0%
Alteration & Renovation	2,105.4		2,105.4		-	0.0%
<b>Total</b>	<b>3,968.3</b>		<b>3,968.3</b>		<b>-</b>	<b>0.0%</b>
<b>Grand Total</b>	<b>\$ 97,595.7</b>		<b>\$ 97,595.7</b>		<b>\$ -</b>	<b>0.0%</b>
<b>Saint John Campus</b>						
<b>Unrestricted Operating Grants</b>						
Provincial Unrestricted Operating Grant	\$ 18,391.0		\$ 18,382.1		(8.9)	0.0%
Fiscal transfer for St.Thomas University	-		-		-	
<b>Total</b>	<b>18,391.0</b>		<b>18,382.1</b>		<b>\$ (8.9)</b>	<b>0.0%</b>
<b>Restricted Operating Grants</b>						
Non-space	313.5		313.5		-	0.0%
Alteration & Renovation	334.1		334.1		-	0.0%
<b>Total</b>	<b>647.6</b>		<b>647.6</b>		<b>-</b>	<b>0.0%</b>
<b>Grants Total</b>	<b>\$ 19,038.5</b>		<b>\$ 19,029.7</b>		<b>\$ (8.9)</b>	<b>0.0%</b>

**Note:** The Fiscal transfer represents the amount allotted to UNB from MPHEC in recognition of the joint services that are provided by the Fredericton Campus that also service the St. Thomas University. These include student services, medical centre and library services.

**Recommended Tuition and Related Fee Changes for 2015-16**

**NEW PROGRAM PROPOSAL**

**Program Fee for Masters in Technology Management & Entrepreneurship (MTME)**

**Applicability:**

- Fredericton Campus

**Recommendation:**

Effective September 1<sup>st</sup>, 2015, it is recommended that the Board of Governors approve a program fee of \$500 per course related to the Masters in Technology Management & Entrepreneurship (MTME) in the Faculty of Engineering. Students will pay the program fee in addition to the per course fee for Graduate level courses.

**Background:**

Responding to needs expressed by students, industry, and the province as a whole, the TME program is building on its years of experience at the undergraduate level to develop a similar program at the graduate level. The proposed Masters in TME will focus on leadership, innovation, and entrepreneurship – aligning the program directly with the UNB strategic plan. Through unique partnerships between students and industry, both parties will benefit as students work on innovative industrial projects. These partnerships, combined with collaboration with researchers, serial entrepreneurs, and investors, will produce graduates who are equipped to be the next generation of entrepreneurs.

**Revenue Potential and Allocation:**

This change will provide no significant incremental revenues to the University.

**Consultation:**

A complete academic proposal has been submitted and approved by Senate, the Board of Governors, the Academic Planning Committee and is currently under review by MPHEC.



Recommended Tuition and Related Fee Changes for 2015-16

	2010-11	2011-12	2012-13	2013-14	2014-15	Recomm. 2015-16	Change from 2014-15 \$	%
<b>Basic Tuition Fees:</b>								
Undergraduate Tuition Fee - (including students in a qualifying year)								
Full-time students	5,482	5,682	5,857	6,007	6,187	6,187	0	0.00%
Per course (0 - 5 credit hours)	548	568	586	601	619	619	0	0.00%
Per course (6 - 11 credit hours)	1,096	1,136	1,172	1,202	1,238	1,238	0	0.00%
Faculty of Business Administration								
Full-time students (includes a \$100 Program Fee applicable to UNBF students only)	5,482	5,782	5,957	6,107	6,287	6,287	0	0.00%
Per course (0 - 5 credit hours) (includes a \$10 Program Fee)	548	578	596	611	629	629	0	0.00%
Per course (6 - 11 credit hours) (includes a \$20 Program Fee)	1,096	1,156	1,192	1,222	1,258	1,258	0	0.00%
Faculty of Engineering								
Full-time students (includes a \$1,000 Program Fee) <sup>2</sup>	6,482	6,682	6,857	7,007	7,187	7,187	0	0.00%
Per course (0 - 5 credit hours) (includes a \$100 Program Fee) <sup>2</sup>	648	668	686	701	719	719	0	0.00%
Per course (6 - 11 credit hours) (includes a \$200 Program Fee) <sup>2</sup>	1,296	1,336	1,372	1,402	1,438	1,438	0	0.00%
Faculty of Law								
Full-time students (includes a \$3,650 Program Fee)	9,032	9,232	9,407	9,557	9,837	9,837	0	0.00%
Per course (0 - 5 credit hours) (includes a \$365 Program Fee)	903	923	941	956	984	984	0	0.00%
Per course (6 - 11 credit hours) (includes a \$730 Program Fee)	1,806	1,846	1,882	1,912	1,968	1,968	0	0.00%
Graduate Tuition Fees for Research Based Programs								
Full Time Program Fee (per term)	1,854	1,920	1,978	2,028	2,088	2,088	0	0.00%
Part time or Continuing Fee (per term)	927	960	989	1,014	1,044	1,044	0	0.00%
Visiting GR Students Registered at Non-Canadian Universities (up to 1 year)	927	960	989	1,014	1,044	1,044	0	0.00%
Graduate Tuition Fees Per Course for Course Based Programs								
All Programs (except MTIME & MBA) Per course (0 - 5 credit hours)	690	715	733	748	770	770	0	0.00%
M.Ed On-line program Administration Fee Per 3 credit hour course	100	100	100	100	100	100	0	0.00%
Masters of Engineering, Technology Management & Entrepreneurship - Per 3 credit hour course	-	-	-	-	-	1,270	1,270	NEW
Masters of Business Administration - Per 3 credit hour course	838	858	876	891	917	917	0	0.00%
MBA in Engineering Mgt. - Compressed Courses (includes a \$462 Program Fee)	1,300	1,320	1,338	1,353	1,379	1,379	0	0.00%
MBA in Engineering Mgt. - Independent Study (includes a \$1,662 Program Fee)	2,500	2,520	2,538	2,553	2,579	2,579	0	0.00%

<sup>1</sup> All fee changes for 2015-16 will take effect as of September 1, 2015.

<sup>2</sup> \$1,000 maximum per Academic Year (September 1, 2015 to August 31, 2016).

Recommended Tuition and Related Fee Changes for 2015-16

	2010-11	2011-12	2012-13	2013-14	2014-15	Recomm. 2015-16	Change from 2014-15 \$	%
Supplementary Tuition Fee for International Students								
Undergraduate (for Academic Year)	6,750	6,950	7,125	7,275	7,493	7,718	225	3.00%
Undergraduate Per course (0 - 5 credit hours)	675	695	713	728	749	771	22	2.94%
Undergraduate Per course (6 - 11 credit hours)	1,350	1,390	1,426	1,456	1,498	1,542	44	2.94%
Graduate (per term)	1,296	1,296	1,354	1,404	1,446	1,489	43	2.97%
Graduate (per course)	388	388	406	421	433	446	13	3.00%
Program for Academic English Preparation (PAEP)								
Full time students in SP/INSU (May to August term)	1,145	1,229	1,229	1,266	1,304	1,304	0	0.00%
<b>Other Fees:</b>								
Work Term Fee (for Faculty of Computer Science)	730	730	730	730	752	752	0	0.00%
Work Term Fee (for all other Undergraduate and Graduate Co-Op Programs)	730	730	730	730	730	730	0	0.00%
Intensive One-year MBA Program (UNBSU)								
International Full time	24,500	24,500	24,500	24,500	24,500	24,500	0	0.00%
International Continuing Full time (per term)	-	-	-	-	2,723	2,723	0	0.00%
Canadian Full time	18,000	18,000	18,000	18,000	18,000	18,000	0	0.00%
Canadian Continuing Full time (per term)	-	-	-	-	2,000	2,000	0	0.00%
Faculty of Arts								
Practicum Fee for Applied Behaviour Analyst course (UNBF)	-	-	-	-	1,250	1,250	0	0.00%
Faculty of Education								
Practicum Fee for one-year consecutive B.Ed (UNBF)	500	500	500	500	500	500	0	0.00%
Out-of-Province Intern Differential Fee	500	500	500	500	500	500	0	0.00%

1 All fee changes for 2015-16 will take effect as of September 1, 2015.

Recommended Tuition and Related Fee Changes for 2015-16

	2010-11	2011-12	2012-13	2013-14	2014-15	Recomm. 2015-16	Change from 2014-15	
							\$	%
Diploma in University Teaching								
Affiliated	300	300	307	316	325	325	0	0.00%
Non-Affiliated	583	583	586	601	620	620	0	0.00%
Distance Education Fees								
Toronto	50	50	50	50	50	50	0	0.00%
Maritimes	50	50	50	50	50	50	0	0.00%
Application Fee								
Undergraduate - Canadian	45	45	55	55	55	55	0	0.00%
Undergraduate - International	60	60	60	60	60	60	0	0.00%
Graduate	50	50	50	50	50	50	0	0.00%
Faculty of Law	50	50	125	125	125	125	0	0.00%
Intensive One-year MBA Program (UNBSJ)	-	100	100	100	100	100	0	0.00%
Registration Confirmation Deposit <sup>7</sup>								
Undergraduate - Faculty of Education <sup>8</sup>	100	100	100	100	300	300	0	0.00%
Undergraduate - Faculty of Nursing	250	250	250	250	250	250	0	0.00%
Undergraduate - all other programs	100	100	100	100	100	100	0	0.00%
Faculty of Law	300	300	300	300	300	300	0	0.00%
Masters of Business Administration (Fredericton Campus only)	100	500	500	500	500	500	0	0.00%
MBA in Engineering Management	100	500	500	500	500	500	0	0.00%
Intensive One-year MBA Program (UNBSJ)	-	1,000	1,000	1,000	1,000	1,000	0	0.00%
Late Payment Fee (per term)	25	25	50	50	50	50	0	0.00%
Reregistration Fee (per term)	25	25	100	100	100	100	0	0.00%
Non Sufficient Funds (NSF) Fee	25	25	25	25	25	25	0	0.00%
Audit courses (percentage of normal course fees)	50%	50%	50%	50%	50%	50%	0	0.00%
Challenge for Credit Examinations (percentage of normal course fees)	25%	25%	25%	25%	25%	25%	0	0.00%
Review of Final Course Grade	15	15	15	15	15	15	0	0.00%
Transcript Fee	6	6	10	10	10	10	0	0.00%
Graduation Fee (A deposit of \$60 is required for graduation regalia. Upon return of the regalia, \$25 is refunded)	35	35	35	35	35	35	0	0.00%

1 Bathurst, Moncton and Miramichi students are exempt.

7 The Registration Confirmation Deposit is credited against a student's tuition balance upon arrival and enrollment at UNB.

Recommended Tuition and Related Fee Changes for 2015-16

	2010-11	2011-12	2012-13	2013-14	2014-15	Recomm. 2015-16	Change from 2014-15 \$	%
<b>On-Line Administrative &amp; Technical Fees</b>								
Open Access Learning Program (OALP)	100	100	100	100	100	100	0.00	0.00%
M.Ed On-line program Administration Fee Per 3 credit hour course	100	100	100	100	100	100	0.00	0.00%
Web-Based	100	100	100	100	100	100	0.00	0.00%
<b>Technology Fee<sup>3</sup></b>								
Full-time Undergraduate programs per term for 2 terms	25.00	25.00	25.00	25.50	26.00	26.00	0.00	0.00%
Full-time & Cont. Research Based Graduate programs per term for 3 terms	16.50	16.50	16.50	17.00	17.25	17.25	0.00	0.00%
Part-time Research Based Graduate programs per term for 3 terms	8.25	8.25	8.25	8.25	8.50	8.50	0.00	0.00%
Undergraduate and Course Based Graduate Programs per course	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00%
<b>Facilities Improvement Fee<sup>4,5,6</sup></b>								
Full-time Undergraduate programs per term for 2 terms	87.50	87.50	87.50	90.50	92.75	92.75	0.00	0.00%
Full-time & Cont. Research Based Graduate programs per term for 3 terms	58.00	58.00	58.00	60.00	61.50	61.50	0.00	0.00%
Part-time Research Based Graduate programs per term for 3 terms	29.00	29.00	29.00	29.00	30.00	30.00	0.00	0.00%
Undergraduate and Course Based Graduate Programs per course	17.50	17.50	17.50	17.50	17.75	17.75	0.00	0.00%
<b>Student Health Fee<sup>4,5,6</sup></b>								
Full-time Undergraduate programs per term for 2 terms	25.00	25.00	25.00	25.50	26.00	26.00	0.00	0.00%
Full-time & Cont. Research Based Graduate programs per term for 3 terms	16.50	16.50	16.50	17.00	17.25	17.25	0.00	0.00%
Full-time Course Based Graduate Programs per course	5.00	5.00	5.00	5.00	5.00	5.00	0.00	0.00%
<b>Facility Access Fee<sup>3,5</sup></b>								
Full-time Undergraduate programs per term for 2 terms	-	75.00	75.00	76.50	78.00	78.00	0.00	0.00%
Full-time & Cont. Research Based Graduate programs per term for 3 terms	-	50.00	50.00	51.00	52.00	52.00	0.00	0.00%
Full-time Course Based Graduate Programs - students may opt in per term	-	50.00	50.00	51.00	52.00	52.00	0.00	0.00%
Undergraduate or Graduate part time students may opt in per term	-	50.00	50.00	50.00	51.00	51.00	0.00	0.00%
<b>Prior Learning Assessment Fee</b>	400	400	400	400	400	400	0	0.00%

On-Line Administrative & Technical Fees  
 Open Access Learning Program (OALP)  
 M.Ed On-line program Administration Fee Per 3 credit hour course  
 Web-Based

Technology Fee<sup>3</sup>  
 Full-time Undergraduate programs per term for 2 terms  
 Full-time & Cont. Research Based Graduate programs per term for 3 terms  
 Part-time Research Based Graduate programs per term for 3 terms  
 Undergraduate and Course Based Graduate Programs per course

Facilities Improvement Fee<sup>4,5,6</sup>  
 Full-time Undergraduate programs per term for 2 terms  
 Full-time & Cont. Research Based Graduate programs per term for 3 terms  
 Part-time Research Based Graduate programs per term for 3 terms  
 Undergraduate and Course Based Graduate Programs per course

Student Health Fee<sup>4,5,6</sup>  
 Full-time Undergraduate programs per term for 2 terms  
 Full-time & Cont. Research Based Graduate programs per term for 3 terms  
 Full-time Course Based Graduate Programs per course

Facility Access Fee<sup>3,5</sup>  
 Full-time Undergraduate programs per term for 2 terms  
 Full-time & Cont. Research Based Graduate programs per term for 3 terms  
 Full-time Course Based Graduate Programs - students may opt in per term  
 Undergraduate or Graduate part time students may opt in per term

Prior Learning Assessment Fee

1 All fee changes for 2015-16 will take effect as of September 1, 2015.  
 3 Co-Op Work Term students are exempt.  
 4 Bathurst, Moncton and Miramichi students are exempt.  
 5 Bathurst, Moncton, Miramichi and Saint John students are exempt.  
 6 international students studying outside the country are exempt.

## Recommended Parking Fee Changes for 2015-16

## Schedule D

	2010-11	2011-12	2012-13	2013-14	2014-15	Proposal		
						Recomm. 2015-16	Change from 2014-15 \$ %	
<b>Students</b>								
12 month permit	205.00	138.00	142.00	147.00	151.00	155.00	4.00	2.65%
10 month permit	-	115.00	119.00	123.00	126.00	129.00	3.00	2.38%
8 month permit	81.00	94.00	97.00	101.00	105.00	107.00	2.00	1.90%
4 month permit	58.00	64.00	66.00	68.00	70.00	72.00	2.00	2.86%
1 month permit	28.00	28.00	29.00	30.00	31.00	32.00	1.00	3.23%
Daily Visitor Pass	4.00	4.00	4.00	4.00	4.00	4.00	-	0.00%
Hourly - SJ only	1.25	1.25	1.25	1.25	1.25	1.25	-	0.00%
Replacement of Decal Permit	10.00	10.00	10.00	10.00	10.00	10.00	-	0.00%
<u>Fines</u>								
Tier 1	15.00	15.00	15.00	15.00	15.00	15.00	-	0.00%
Tier 2	30.00	30.00	30.00	30.00	30.00	30.00	-	0.00%
Tier 3	-	-	-	125.00	125.00	125.00	-	0.00%
Vehicle Immobilizer (Boot) Removal - FR o	-	50.00	50.00	50.00	50.00	50.00	-	0.00%

### Faculty and Staff

12 month permit	205.00	211.00	216.00	224.00	230.00	236.00	6.00	2.61%
10 month permit	-	176.00	181.00	187.00	192.00	197.00	5.00	2.60%
8 month permit (full-time)	140.00	144.00	148.00	153.00	157.00	161.00	4.00	2.55%
8 month permit (part-time)	-	-	-	105.00	109.00	111.00	2.00	1.83%
4 month permit (full-time)	96.00	98.00	101.00	105.00	109.00	111.00	2.00	1.83%
4 month permit (part-time)	66.00	67.00	69.00	71.00	73.00	75.00	2.00	2.74%
1 month permit	28.00	28.00	29.00	30.00	31.00	32.00	1.00	3.23%
UNBREA members	50.85	50.85	50.85	50.85	50.85	59.00	8.15	16.03%
Daily Visitor Pass	4.00	4.00	4.00	4.00	4.00	4.00	-	0.00%
Hourly - SJ only	1.25	1.25	1.25	1.25	1.25	1.25	-	0.00%
Replacement of Decal Permit	10.00	10.00	10.00	10.00	10.00	10.00	-	0.00%
<u>Fines</u>								
Tier 1	15.00	15.00	15.00	15.00	15.00	15.00	-	0.00%
Tier 2	30.00	30.00	30.00	30.00	30.00	30.00	-	0.00%
Tier 3	-	-	-	125.00	125.00	125.00	-	0.00%
Vehicle Immobilizer (Boot) Removal - FR o	-	50.00	50.00	50.00	50.00	50.00	-	0.00%

### Notes:

All permits are issued on a "per vehicle" basis.

Faculty and Staff are able to utilize payroll deductions over a maximum of 16 pay periods to purchase their permits.

Increases were adjusted for rounding and for HST calculations

### Additional Notes:

All parking rates are for both the Fredericton and Saint John campuses unless specifically identified as being for only one campus.

UNBF and UNBSJ have agreed to synchronize parking rates so as to increase transparency and reduce potential "perverse incentives".

### Ancillary Fees

#### **Background**

At its February 7th 2013 meeting, Finance Committee approved a framework through which stakeholders may review and assess Ancillary Fees, including the ongoing requirement for fees as well as the protection of each fee's purchasing power through potential inflationary increases.

As part of its annual budget to the Board of Governors, university management recommends tuition and related fee changes which comprise:

- “*Basic tuition fees*”;
- “*Program fees*” which are currently specific to the Faculties of Business Administration, Education (graduate), Engineering and Law;
- “*Supplementary tuition fees*” applicable to our international students;
- “*Residence and related fees*” comprising room and board fees; and,
- “*Other fees*” which include a variety of charges including coop, work term fees, practicum fees, application fees, registration confirmation deposit and late-payment fees etc. Other fees are intended to recover the costs of specific activities which directly support the learning environment, but only indirectly support the instructional activity of the institution. These fees include a special grouping identified as “*Ancillary Fees*”. This group is comprised of a *Technology Fee, Facilities Improvement Fee, Student Health Fee, and Facility Access Fee.*

This year's “Recommended Tuition and Related Fee Changes” can be found in Schedule C.

It is important to note that the University successfully lobbied on behalf of students to the Canada Revenue Agency that its Ancillary Fees be considered tuition for the purposes of the Canada Student Loan program and for income tax purposes. Accordingly, such fees have also been restricted when restrictions on tuition increases are put in place by the Province of New Brunswick.

In the March 31, 2015 budget speech, the provincial government announced its intention to freeze tuition fees across New Brunswick Universities. Without further provincial guidance on which types of fees are included in this freeze and given the above-noted context with regard to restrictions on Ancillary Fees, the 2015-16 Operating Budget holds these fees at 2014-15 levels.

### Technology Fee

#### **Objective of the Fee**

From the Budget Plan submitted to Board of Governors in April 2002, “The income from this fee... will be transferred to the capital budget and be designated for specific improvements to computer equipment and technology that directly impacts students.”

From the formal announcement of the Student Technology Fee in September 2002, “...the University of New Brunswick has instituted the student technology fee to ensure that students have access to appropriate technological resources. The student technology fee is important because it allows the university to remain up-to-date with regards to computer hardware and software... New technology is needed to help students prepare for the work world, and to aid in teaching, research and administrative work.”

#### **Does the need identified in the original proposal for the Ancillary Fee still exist?**

Approximately \$476 K is expected to be available from Technology Fee revenues in 2015-16. Over 25 applications (totaling \$427 K) were submitted by faculty, staff and students in 2014-15 for projects which directly impact students of the Fredericton Campus. While applications are not sought on the Saint John Campus, a survey is sent to students containing potential projects. UNBSJ funds are then deployed strategically to such projects by the Vice-President (Saint John) based upon review and recommendation on those survey results. For 2015-16, UNBSJ projects from Technology Fee revenues are approximately \$90 K.

#### **Has the need increased, mitigated or eliminated since the time of the original proposal?**

Per Information Technology Services, who administers the Technology Fee on the Fredericton Campus,

*“Over the past few years, the number of smaller projects being approved is decreasing in favour of larger, wider impact projects. These larger projects, including campus-wide infrastructure projects such as wireless and “virtualization”, are deemed to be higher priority by the committee as compared to individual workstations or smaller labs.*

*These projects benefit the maximum number of students. In the early years of the Technology Fee, lab renewals were the biggest projects. While still important, the need for large scale infrastructure projects with a wider impact continues to grow. This need is both reflective of evolving technology as well as a reduction in funding available from other sources (e.g. operating funds and the provincial Non-Space restricted grant).*

*There is a strong case for maintaining, and growing, these funds. These projects directly impact and are visible to students.”*

#### **Historical Increase (Decrease) in the Technology Fee schedule**

Until 2013-14, the \$25 per full-time student (per term) fee had not increased since its inception in 2002-03, (i.e. 11 yrs). In 2014-15, the fee increased by 2% to \$26.00.

### **Context**

#### **What are the cost drivers related to the good/services provided?**

While there is a small service element (e.g. the installation of equipment, wiring or other infrastructure), the majority of the costs relate to the information technology.

#### **What has the *historical* increase (decrease) applicable to those drivers been?**

Due to the lack of historical Statistics Canada indices related to information technology, a general consumer price index is believed to form the best proxy for historical increases applicable to those drivers. The average Consumer Price Index (CPI) for the period 2008 to 2014 was 1.6% per annum. The most recent measure (2014) was 2%.

#### **What is the *expected* increase (decrease) applicable to those drivers?**

One could expect that, given recent economic downturns, the historical increase may not perpetuate into the future. It is also true, however, that many information technology items are subject to global manufacturing markets (and costs) as well as global demand. It is considered reasonable to assume that a 2% CPI will continue into the short and medium term for these products.

#### **What portion of the costs related to the goods/services provided are recovered from the Technology Fee?**

The committee recovers 100% of expended funds with the following exceptions:

- The committee administering the Student Technology Fee is mandated to maintain a 5% reserve for project overruns and contingency.
- In addition, on the Fredericton Campus, the committee has a standing allocation of up to \$1,500 for “marketing” related to the fee, e.g. the solicitation of proposals in student publications.

The committee is not mandated to allocate funds in excess of those available.

### **Recommendation**

The original purpose of the fee remains valid.

Prior to the March 31<sup>st</sup> Government of New Brunswick budget release, a recommendation was drafted to increase this fee by 2% in 2015-16 to mitigate deterioration of purchasing power. The University is recommending this fee be frozen at the 2014-15 level.

### **Governance**

This briefing note shall be reviewed by University management, Finance Committee and Board of Governors. University-wide Budget Management Committee, Finance Committee and Board of Governors each have student representation on behalf of each Campus.

It is important to note that the Technology Fee is administered (annually) by information technology departments on each campus on behalf of a committee of voting members (eight on the UNBF committee and nine on the UNBSJ committee). Students are included on each committee (four on the UNBF committee and two on the UNBSJ committee).



### Facilities Improvement Fee

#### ***Objective of the Fee***

From the Budget Plan submitted to Board of Governors in April 2005, “The funds derived from this fee... would be placed into a separate fund to be used solely for infrastructure renewal purposes. It is estimated that this new fee would generate an additional \$2 million in annual cash flow for UNB, this would nearly match the level of the annual infrastructure renewal grant that is received from the Provincial Government.” The proposal also stated, “This level of cash flow provides the university with a number of new options to address the significant level of infrastructure renewal that is required at UNB. These options include, financing annual additional projects on a “pay as you go” basis, funding to service debt and thereby front-end load the infrastructure projects, or provide a source of funds to possibly lever with Provincial and/or Federal programs as required.”

#### **Does the need identified in the original proposal for the Ancillary Fee still exist?**

The University of New Brunswick currently estimates its annual capital spending requirement at \$20 Million to maintain current levels of deferred maintenance. Recurring sources of funding approximate \$6.5 Million (or 32%) of our annual requirement.

#### **Has the need increased, mitigated or eliminated since the time of the original proposal?**

In 2005-06, when the Facilities Improvement Fee was proposed, it was estimated that annual capital spending of \$17 Million was required to maintain UNB’s deferred maintenance at current levels. At that time, the restricted operating grant provided by the Province (Alteration & Renovation “A&R” funding) totaled \$2.1 Million. The proposed Facilities Improvement Fee was \$1.9 Million (or a matching of almost 92% of Provincial A&R) and 11.4% of total annual capital requirement.

In 2015-16, \$20 Million of capital spending is required to maintain UNB’s deferred maintenance at current levels. The restricted operating grant provided by the Province is expected to be \$2.4 million. The Facilities Improvement Fee is expected to yield \$1.6 Million (or a matching of 67% of Provincial A&R) and 8% of total annual capital requirement.

Based on increasing deferred maintenance and declining fee revenue, it is reasonable to assume the need has increased since the time of the original proposal.

#### ***Historical Increase (Decrease) in the Facilities Improvement Fee schedule***

Until 2013-14, the \$87.50 per full-time student (per term) fee had not increased since its inception in 2005-06, i.e. 8 yrs). In 2014-15, it increased by 2.25% to \$92.75.

### **Context**

#### **What are the cost drivers related to the good/services provided?**

The major cost driver related to the work funded by the Facilities Improvement Fee is construction labour and materials.

#### **What has the *historical* increase (decrease) applicable to those drivers been?**

Statistics Canada indices related to construction of non-residential buildings and institutional structures, ("Construction Price Index") is believed to best reflect the historical increase (decrease) applicable to those drivers. The average Construction Price Index for the period 2010 to 2014 was 1.7% per annum.

#### **What is the *expected* increase (decrease) applicable to those drivers?**

During the period 2010 to 2014, considerable variation in the annual rate occurred, i.e a range of 0.1% to 3.5%. The most recent measure (2014) was 1.4%. These costs, while variable in the short term, will inflate over the medium to long term.

#### **What portion of the costs related to the goods/services provided is recovered from the Facility Improvement Fee?**

As indicated above, it was expected (at inception of the fee) that the Facility Improvement would represent approximately 11% of annual capital requirement. In 2014-15, this fee represented 8% of the annual capital requirement.

### **Recommendation**

The original purpose of the fee remains valid.

Prior to the March 31<sup>st</sup> Government of New Brunswick budget release, a recommendation was drafted to increase this fee by 2% in 2015-16 to mitigate deterioration of purchasing power. The University is recommending this fee be frozen at the 2014-15 level.

### **Governance**

This briefing note shall be reviewed by University management, Finance Committee and Board of Governors. University-wide Budget Management Committee, Finance Committee and Board of Governors each have student representation on behalf of each Campus.

It is important to note that proposals for funding from the Facilities Improvement Fee are reviewed and recommended from committees on each campus. In Fredericton, there are two student representatives on that committee.

### **Ancillary Fees**

#### **Student Health Fee**

##### ***Objective of the Fee***

From the Budget Plan submitted to Board of Governors in April 2009, “The opportunity for revenue generation in this area is limited. There is continued ongoing pressure on costs, direct and indirect, related to providing these services. Given today’s fiscal context, there is extreme pressure to reduce budgets- not expand them... In order to provide stable service to full-time students, and to provide improved health education and promotion to all students, it is important that these {student health} services remain funded in an ongoing manner.”

##### **Does the need identified in the original proposal for the Ancillary Fee still exist?**

Student health centres continue to operate and provide services on both the Fredericton and Saint John Campuses. Almost 10,500 student visits occurred at UNB’s Student Health Centres during the year this fee was introduced. This increased to 13,398 in 2013-14 (an increase of 2,898 visits or 28%).

##### **Has the need increased, mitigated or eliminated since the time of the original proposal?**

In 2009-10, the gross cost of providing students with their student health centres was \$1.1 Million of which the University provides \$383 K (or 35%) against the cost of staff and benefits, supplies and facility support. The proposed fee was expected to raise \$487 K (or 44%) of the annual cost.

In 2015-16, the gross cost of providing students with their student health centres is budgeted at \$1.5 Million of which the University provides \$638 K (or 42%) against the cost of staff and benefits, supplies and facility support. The current fee is expected to raise \$529 K (or 35%) of the annual cost.

##### ***Historical Increase (Decrease) in the Student Health Fee schedule***

Until 2013-14, the \$25 per full-time student (per term) fee had not increased since inception in 2009-10, (i.e. 4 yrs). In 2014-15, the fee increased by 2% to \$26.00.

##### ***Context***

##### **What are the cost drivers related to the good/services provided?**

The major cost drivers related to the provision of student health is the human resources required to do so, i.e. doctors, nurses and support staff.

##### **What has the *historical* increase (decrease) applicable to those drivers been?**

With regard to human resources, the University of New Brunswick has experienced an average annual increase to salaries within its non-bargaining group of 1.8% over the past five years.

##### **What is the *expected* increase (decrease) applicable to those drivers?**

In our current fiscal context, and that of the Province, non-bargaining support staff salaries have been assumed to increase at a rate of 2.5% per annum.

##### **What portion of the costs related to the goods/services provided is recovered from the Student Health Fee?**

At inception, it was expected that the Student Health Fee would collect approximately 44% of the annual funding requirement. In 2015-16, this fee is expected to represent 35% of the annual funding requirement.

### ***Recommendation***

The original purpose of the fee remains valid.

Prior to the March 31<sup>st</sup> Government of New Brunswick budget release, a recommendation was drafted to increase this fee by 2% in 2015-16 to mitigate deterioration of purchasing power. The University is recommending this fee be frozen at the 2014-15 level.

### ***Governance***

This briefing note shall be reviewed by University management, Finance Committee and Board of Governors. University-wide Budget Management Committee, Finance Committee and Board of Governors each have student representation on behalf of each Campus.

**Ancillary Fees****Facility Access Fee****Objective**

The Budget Plan submitted to Board of Governors in April 2011 stated:

*“The Facility Access Fee will provide both a student contribution towards the \$2.9 Million annual operating cost of the facility (comprised of \$0.9 Million URec and \$2.0 Million facility operation, utilities, regular maintenance with provision for special maintenance) as well as a student contribution towards the expanded URec program .... The Facility Access Fee will automatically make students URec members with benefits to include free access to all recreational facilities (e.g. cardio & strength training room, recreational gymnasiums, pool, squash courts, indoor walking and jogging track, changing room with day-use lockers, noon-hour skating at the Aitken University Center) as well as free participation in all non-ice intramural sports and the majority of group fitness classes.”*

**Does the need identified in the original proposal for the Ancillary Fee still exist?**

The Richard J. Currie Centre and expanded programming which it offers remain available to faculty, staff and students of the Fredericton Campus. In Fall 2014, over 3,500 student FTE (or 50% of enrolled FTE) accessed these facilities.

**Has the need increased, mitigated or eliminated since the time of the original proposal?**

In 2011-12, the proposed fee was expected to raise \$1.1 Million (or 36%) of the annual funding required to operate the facility and related programs and services within the Richard J. Currie Centre (estimated at \$2.9 Million).

In 2015-16, the proposed fee is expected to raise 0.9 Million (or 37%) of the annual funding required to operate the programs and services in the Richard J. Currie Centre (estimated at \$2.5 Million).

**Historical Increase (Decrease) in the Facility Access Fee schedule**

The original fee approved in 2011-12 was \$75.00 per full-time student (per term). In 2014-15, the fee was increased by 1.5% to \$78.00.

**Context****What are the cost drivers related to the good/services provided?**

The major cost drivers related to the provision of services at the Richard J. Currie Centre are the costs of:

- human resources to staff URec, administrative and regular maintenance functions;
- utilities to run the facility (e.g. fuel, water and electricity); and,
- major maintenance on this state-of-the-art facility (construction-related).

**What has the *historical* increase (decrease) applicable to those drivers been?**

With regard to human resources, the University of New Brunswick has experienced an average annual increase to salaries within its non-bargaining group of 1.8% over the past five years.

Statistics Canada indices related to utilities (i.e. water, fuel and electricity) indicate an average annual increase of 2.2% over the past six years.

## **Ancillary Fees**

### **What is the *expected* increase (decrease) applicable to those drivers?**

In our current fiscal context, and that of the Province, non-bargaining support staff salaries have been assumed to increase at a rate of 2.5% per annum. It is reasonable to assume that utilities will increase at a rate of 2% per annum.

### **What portion of the costs related to the goods/services provided is recovered from the Facility Access Fee?**

At inception, it was expected that the Facility Access Fee would represent approximately 36% of the annual funding requirement. In 2014-15, this fee is expected to represent 37% of the annual funding requirement.

### ***Recommendation***

The original purpose of the fee remains valid.

Prior to the March 31<sup>st</sup> Government of New Brunswick budget release, a recommendation was drafted to increase this fee by 2% in 2015-16 to mitigate deterioration of purchasing power. The University is recommending this fee be frozen at the 2014-15 level.

### ***Governance***

This briefing note shall be reviewed by University management, Finance Committee and Board of Governors. University-wide Budget Management Committee, Finance Committee and Board of Governors each have student representation on behalf of each Campus.

**Student Health and Optional Dental**

**Student Health and Optional Dental Coverage Premiums effective September 1, 2015**

	2010-11	2011-12	2012-13	2013-14	2014-15	Recommended 2015-16	Change from 2014-15	
							\$	%
<b><u>Undergraduate Supplemental<sup>1</sup></u></b>								
<b>Health Plan</b>								
Student	137	137	142	142	142	142	0.00	0.00%
Family	-	-	275	275	275	275	0.00	0.00%
1 dependent	175	175	-	-	-	-		
2 or more dependents	215	215	-	-	-	-		
<b>Optional Dental Plan</b>								
Student	112	112	118	118	118	118	0.00	0.00%
Family	-	-	315	315	315	315	0.00	0.00%
1 dependent	180	180	-	-	-	-		
2 or more dependents	220	220	-	-	-	-		

<b><u>Graduate Supplemental<sup>2</sup></u></b>								
<b>Health Plan</b>								
Student	176	193.50	221.75	265.00	265.00	278.00	13.00	4.91%
Family	293	370.00	410.25	485.00	485.00	485.00	0.00	0.00%
Couple	226	-	-	-	-	-		
<b>Optional Dental Plan</b>								
Student	176	199.25	217.75	200.00	200.00	210.00	10.00	5.00%
Family	317	380.00	402.50	370.00	370.00	370.00	0.00	0.00%
Couple	211	-	-	-	-	-		

<b><u>Health Coverage for International Students<sup>3</sup></u></b>								
Registered Student (mandatory)	861	861	904	906	966	966	0.00	0.00%
Registered Student + 1 Family (optional)	1,722	1,722	1,808	1,812	1,932	1,932	0.00	0.00%
Registered Student + 2 Family (optional)	2,583	2,583	2,712	2,718	2,898	2,898	0.00	0.00%
Registered Student + 3 Family (optional)	3,444	3,444	3,616	3,624	3,864	3,864	0.00	0.00%
Registered Student + 4 Family (optional)	4,305	4,305	4,520	4,530	4,830	4,830	0.00	0.00%

Notes:

- 1 All full-time undergraduate students on both campuses including International students.
- 2 All full-time graduate students on both campuses including International students.
- 3 All full-time and part-time International students on both campuses.

## **Student Health and Optional Dental**

### **Student Health and Optional Dental Coverage Premiums**

#### **Background:**

##### ***Undergraduate Supplementary Health and Dental Coverage***

The Fredericton Student Union (SU) and the Saint John Student Representative Council (SRC) jointly operate a health and optional dental insurance program for their members. The plan is fully insured, and is designed to supplement the coverage provided by provincial Medicare Plans or by the Medicare equivalent plan for international students. The plan provides students with a comprehensive set of extended health and dental benefits including 80% coverage on prescription drugs, paramedical services, ambulance services, etc.

Students providing proof of alternate coverage may opt out of the Student Health Plan. To opt out, students must access an on-line Student Union web site. Students who opt out will be credited for the Health fee. Students may opt out of the Dental Plan without providing proof of alternate coverage.

Fees for the Health/Dental Plan are treated as compulsory fees by the University and accordingly must be approved by the Board. Fees are negotiated annually by the SU/SRC and the insurer based on utilization rates. The premiums for both Health Benefits and for the Dental Plan remain the same as the prior year.

##### ***Graduate Supplementary Health and Dental Coverage***

The plan is fully insured, and is designed to supplement the coverage provided by provincial Medicare Plans or by the emergency health plan for international students. The plan provides students with a comprehensive set of extended health and dental benefits including 80% coverage on prescription drugs, paramedical services, ambulance services, etc.

The GSA began a new contract with C&C Insurance Consultants for 2011-2012. The initial term of the contract with C&C was for one year, from September 1, 2011, to August 31, 2012, and the agreement will be renewed annually thereafter.

Students providing proof of alternate coverage may opt out of the GSA Health Plan. To opt out, students must sign an opt-out form and have it signed by a GSA staff member. Students who opt out will be credited for the Health fee. Students may opt out of the Dental Plan without providing proof of alternate coverage.

Fees are negotiated annually by the GSA and the insurer based on utilization rates. The premiums for both Health Benefits and for the Dental Plan are increasing due to usage of prescription drugs.

Fees for the Health/Dental Plan are treated as compulsory fees by the University and accordingly must be approved by the Board.

##### ***Health Plan for International Students***

Basic health and hospital benefits for Canadian students are provided by the provincial Medicare Plan of the province of their permanent residence. International students with landed immigrant status also qualify for Medicare. However, international students studying at UNB on a student visa do not qualify. Health coverage for such students is provided by a fully insured health plan administered on behalf of the University and underwritten by the Royal & Sun Alliance Insurance Company of Canada. This plan was first introduced in 2002-2003.

Since the vast majority of plans across Canada are set as mandatory we implemented a mandatory plan in September 2012. Only International students who are provided insurance from an approved sponsor program or NB Medicare are allowed to opt-out.

We have negotiated a 0% increase in the premium with no changes in benefits for the 2015-16 academic year.



# Student Organization Fees

# Schedule G

The University, on behalf of four recognized student organizations, collects student organization fees, billed to students on a term basis, on the two campuses. Student organization fees are treated as compulsory fees by the University and accordingly must be approved by the Board. All recommended fees for 2015-2016 have been established in accordance with the duly ratified constitution and by-laws of the respective student organizations.

	2010-11	2011-12	2012-13	2013-14	2014-15	Recomm. 2015-16	Change from 2014-15	
							\$	%
<b>FREDERICTON Campus</b>								
<b>Full Time Undergraduates</b>								
UNB Student Union								
Full-time fee (per term)	44.50	47.50	47.50	47.50	47.50	57.50	10.00	21.05%
First year orientation fee (Fall term only)	60.00	60.00	65.00	65.00	65.00	65.00	-	0.00%
CHSR Broadcasting Inc. (per term)	7.50	7.50	7.50	7.50	7.50	7.50	-	0.00%
Brunswickan Publishing Inc. (per term)	5.00	5.00	5.00	6.50	6.50	6.50	-	0.00%
<b>Part Time Undergraduates</b>								
Adult Learners Part time Students (per 0-5 credit hour course) <sup>1,2</sup>	10.00	10.00	10.00	10.00	10.00	10.00	-	0.00%
CHSR Broadcasting Inc. (per 0-5 credit hour course) <sup>1</sup>	1.50	1.50	1.50	1.50	1.50	1.50	-	0.00%
Brunswickan Publishing Inc. (per 0-5 credit hour course) <sup>1</sup>	1.00	1.00	1.00	1.00	1.00	1.00	-	0.00%
<b>Graduates (applicable to three terms)</b>								
Graduate Student Assoc.								
Full time	37.50	40.50	43.50	46.00	44.00	44.00	-	0.00%
Part time	12.50	13.50	16.50	15.00	22.00	22.00	-	0.00%
U-Pass (Fall Term Fee only)	100.00	100.00	100.00	140.00	140.00	140.00	-	0.00%
<b>SAINT JOHN Campus</b>								
<b>Full Time Undergraduates</b>								
UNB Student Rep Council								
Full-time fee (per term)	67.50	67.50	70.00	70.00	70.00	70.00	-	0.00%
First year orientation fee (Fall term only)	40.00	40.00	40.00	40.00	40.00	40.00	-	0.00%
CRSJ Inc. (per term)	10.00	10.00	10.00	10.00	10.00	12.50	2.50	25.00%
Baron (per term)	10.00	10.00	10.00	10.00	10.00	10.00	-	0.00%
<b>Part Time Undergraduates</b>								
UNB Student Rep Council (per 0-5 credit hour course) <sup>1</sup>	13.00	13.00	13.00	13.00	13.50	13.50	-	0.00%
CRSJ Inc. (per 0-5 credit hour course) <sup>1</sup>	2.00	2.00	2.00	2.00	2.00	2.00	-	0.00%
Baron (per 0-5 credit hour course) <sup>1</sup>	2.00	2.00	2.00	2.00	2.00	2.00	-	0.00%
<b>Graduates (applicable to three terms)</b>								
Graduate Student Assoc.								
Full time	26.75	26.75	29.75	31.00	28.00	28.00	-	0.00%
Part time	9.00	9.00	12.00	15.00	14.00	14.00	-	0.00%

**Notes:**

- 1 Part-time fees for 6-11 credit hour courses are double the 0-5 credit hour rate.
- 2 To a maximum of \$30 per Academic Term

# Residence and Related Fees

# Schedule H

## Recommended Fredericton Campus Residence Fees for 2015-16

	2010-11	2011-12	2012-13	2013-14	2014-15	Recom. 2015-16	Change from 2014-15	
							\$	%
<b>Elizabeth Parr Johnson Residence<sup>1</sup></b>								
Single Room (3 Bedroom Suite)	4,660	4,759	4,884	5,041	5,142	5,283	141	2.74%
Single Room (2 Bedroom Suite)	5,220	5,330	5,516	5,645	5,757	5,916	159	2.76%
One Bedroom Suite	6,140	6,269	6,436	6,635	6,768	6,954	186	2.75%
Communication Fee	300	300	300	300	450	500	50	11.11%
Additional Occupant (e.g. Couple)	+ 15%	+ 15%	+ 15%	+ 15%	+ 15%	+15%		
<b>Maggie Jean Chestnut Residence<sup>1&amp;2</sup></b>								
Double	4,311	4,397	4,507	4,642	4,735	na		
Special Double	4,642	4,735	4,853	4,999	5,099	na		
Single	5,652	5,765	5,909	6,086	6,208	na		
House Dues	70	70	70	70	70	na		
Communication Fee	300	300	300	300	450	na		
<b>Lady Beaverbrook Residence<sup>2</sup></b>								
Same Room options as All Other Residences								
House Dues	70	70	70	70	70	70	-	
Communication Fee	285	285	285	285	450	500	50	11.11%
<b>All Other Residences<sup>2</sup></b>								
Double	3,999	4,079	4,181	4,306	4,392	4,513	121	2.76%
Special Double	4,299	4,385	4,495	4,631	5,024	5,162	138	2.75%
Single	5,291	5,396	5,531	5,696	6,110	6,278	168	2.75%
Super Single/Special Single	5,979	6,099	6,251	6,439	6,868	7,057	189	2.75%
Suite	6,312	6,438	6,599	6,797	6,933	7,124	191	2.75%
House Dues	70	70	70	70	70	70	-	0.00%
Communication Fee	300	300	300	300	450	500	50	11.11%
<b>Magee House Apartments - Sept-April</b>								
1 Bedroom	5,760	5,880	6,040	6,224	6,352	6,527	175	2.76%
2 Bedroom	6,960	7,080	7,280	7,496	7,648	7,858	210	2.75%
3 Bedroom	8,000	8,160	8,360	8,608	8,784	9,026	242	2.76%
<b>Magee House Apartments - May-August</b>								
1 Bedroom	2,200	2,260	2,320	2,388	2,436	2,504	68	2.79%
2 Bedroom	2,540	2,600	2,660	2,740	2,796	2,873	77	2.75%
3 Bedroom	3,000	3,060	3,140	3,236	3,300	3,392	92	2.79%
<b>Required Meal Plan (Choices)</b>								
Meal Plans (5 options)	3,561	3,688	3,866	-	-	-		
Infinite Meal Plan	-	-	-	3,900	3,984	4,087	103	2.59%
200 Meals per Term Plan	-	-	-	3,900	3,984	4,087	103	2.59%
<b>Other Fees and Fines</b>								
Activating Fire Alarm for non-emergency	500	500	500	500	500	500	-	0.00%
Contract Cancellation Fee (per Term of Contract)	full fees	full fees	full fees	400	400	400	-	0.00%
Winter Holiday Break Extended Stay	200	200	200	200	280	na		0.00%
Storage Fee	-	200	200	200	200	200	-	0.00%
Unauthorized Room Change Fee	80	80	80	80	80	80	-	0.00%
Improper Check Out	80	80	80	80	80	80	-	0.00%
Early Arrivals/Late Stays per Day	25	25	25	25	30	30	-	0.00%
Room Change Fee	30	30	30	30	30	30	-	0.00%
<b>Damages (Intentional)<sup>3</sup></b>								
Tier 1	20	20	20	20	20	20	-	0.00%
Tier 2	40	40	40	40	40	40	-	0.00%
Tier 3	80	80	80	80	80	80	-	0.00%

**Notes:**

1 Meal plan is optional.

2 Includes \$300 Residence Deposit Fee and Fall and Winter payments.

3 All Damages (intentional or otherwise) require payment of replacement cost of item plus any labour regarding installation.

4 A non-refundable \$500 Residence Application Fee will be introduced during the 15-16 academic year for admission to residence for Fall 2016. The application fee will replace the \$300 Residence Deposit Fee in 2016-17.

## Residence and Related Fees

## Recommended Saint John Residence Fees for 2015-16

	2010-11	2011-12	2012-13	2013-14	2014-15	Recom.	Change from 2014-15	
						2015-16	\$	%
<b>Sir James Dunn Residence<sup>2</sup></b>								
Super Single (Double Bed)	4,574	4,665	4,804	4,948	5,096	5,300	204	4.00%
Large Single (Single Bed)	4,472	4,561	4,698	4,834	4,979	5,178	199	4.00%
Single	4,122	4,266	4,394	4,525	4,660	4,846	186	3.99%
Double	3,624	3,805	3,920	4,037	4,158	4,324	166	3.99%
House Dues	50	50	70	70	70	70	-	0.00%
Required Meal Plan <sup>3</sup>	2,400	2,400	2,400	2,400	2,600	2,600	-	0.00%
Apartment (per Month, per Person) <sup>4</sup>	400	400	400	400	400	450	50	12.50%
<b>Dr. Colin B. Mackay Residence<sup>2</sup></b>								
Single Room (2 Bedroom Suite)	4,646	4,785	4,928	5,075	5,227	5,436	209	4.00%
House Dues	50	50	70	70	70	70	-	0.00%
<b>Required Meal Plan (Choices)</b>								
Meal Plan III <sup>1</sup>	300	300	300	300	300	300	-	0.00%
Meal Plan IV <sup>1</sup>	800	800	800	800	800	800	-	0.00%
<b>Other Fees and Fines</b>								
Activating Fire Alarm for non-emergency	100	100	100	100	100	100	-	0.00%
Winter Holiday Break Extended Stay	200	200	200	200	250	250	-	0.00%
Early Arrivals/Late Stays per Day	32	32	34	35	35	35	-	0.00%
Room Change Fee	-	-	-	-	50	50	-	0.00%
<b>Damages (Intentional)<sup>3</sup></b>								
Tier 1	50	50	50	50	50	50	-	0.00%
Tier 2	75	75	75	75	75	75	-	0.00%
Tier 3	100	100	100	100	100	100	-	0.00%

**Notes:**

1 Taxable

2 All room rates include \$300 deposit, Fall and Winter payments, fibre-opt internet, television and telephone

3 Tax exempt

4 Rental of two person apartment by one person requires payment of \$800 per month.

## Overview

**Objective** To obtain PET and Board approval to amend cost recovery based fees for UNB Health Clinic services not covered under the NB Medicare program.

**Background** The UNB Fredericton Health Clinic is a fully functioning primary health care facility, providing physician and nursing services to full-time students of both UNB and STU. The majority of the services provided at the Health Center are covered and reimbursed to UNB under the agreement between the University and NB Medicare. NB Medicare also reimburses the University for all inter-provincial Medicare services provided, as they are covered under the inter-provincial reciprocal Medicare agreements, with the exception of Quebec students who pay for services and submit to the Quebec government for re-imburement.

The services in the table below are either:

- (1) not currently covered under the NB Medicare program or any inter-provincial reciprocal agreement, and have been provided by the UNB Health Clinic free of charge or at a lesser rate to date;
- (2) are additional and revisions to no show fees. As seen with regular appointments, charging such a fee will encourage students to take responsibility for cancelling an appointment they intend to miss so that the appointment time can be used for another student instead of simply being lost. This is meant to be signals to students, but not so punitive those students don't return to the clinic or that it interferes with necessary medical management.

The Health Clinic administration is aware that most other Canadian post-secondary institutions with campus-based Health Centre's do publish and charge similar fees.

Suggested billing rates, based upon both the *NB Medical Society Physicians Guide to Direct Billing* and the fees currently published on the *Dalhousie University Health Services* website are listed below. Fees for other Maritime and Canadian universities, as well as local family physician's offices have also been investigated.

**Fredericton Proposal** The Health Clinic would implement the fees outlined in the table below as soon as approval is received, and appropriate marketing and education is in place.

The Health Clinic will utilize the current system in place to implement and administer the additional fee based services at the Clinic.

**Saint John Proposal** The Student Health Centre would implement only the No Show fee increase related to Physician appointments in the same manner as the Fredericton proposal. The proposed increase would raise the fee to \$35.

**UNB Health Centre Fee Based Services**

**Proposed Fee Based Services**

<b>Proposed Fee Based Service</b>	<b>Proposed Billing Rate</b>	<b>NBMS Charge Rate (1)</b>	<b>Dalhousie University (2)</b>
<b>UNB Fredericton Health Clinic</b>			
No show fee Blood Work appointment (new) Physician appointment Psychiatrist appointment	\$10 \$35 (increase from \$30) \$75 for 30 minute, \$150+ for > 30 minute following Medicare rates	30 to 100% of fee	Charge to draw blood \$35 \$150 +/visit 24 hour notice required
Quebec billing Office visit PAP and other 30 minute appointments <i>(All other uninsured fees also apply as set by Medicare.)</i>	\$40 \$60 Follow Medicare billing rates	\$40.04 \$51.48	\$35 Follows NS MSI rates
Uninsured Visit (eliminate Office visit for service not covered by Medicare, combine to one fee)	\$40 for 15-minute appointment. > 15 minute appointments - Follow Medicare rates		\$35 to \$70
Practitioner documentation (combine Letter for Work Absence, Blue Cross Special Authorization Form, Accidental / Disability Form)	\$10 + (based on time required to complete, at a rate of \$2.60 per minute, based on Medicare appointment fee rate)	\$10 to \$100	
Minor Procedures: (new) Tray fee, nursing services	\$25		\$10 to \$35
CANCEL – Morning After Pill	No longer provided		
<p>Requesting authorization to increase rates proportional to increases approved by Medicare. i.e. rate increase by Medicare currently under review and will be retro-active to April 1, 2014 once approved. Student Health will always round down to nearest full dollar value.</p>			
<b>UNB Saint John Health Centre</b>			
No show fee Physician appointment	\$35 (increase from \$30)	30 to 100% of fee	\$35

Sources:

(1) NBMS Physician Guide to Direct Billing, September 2013

(2) [http://healthservices.dal.ca/Services\\_%26\\_Fees.php](http://healthservices.dal.ca/Services_%26_Fees.php)

Other:

<http://www.mun.ca/regoff/calendar/sectionNo=GENINFO-0478>

<http://www.healthservices.uwaterloo.ca/Insurance/uninsuredservices.html>

<http://www.smu.ca/administration/studentservices/health.html>

<http://www.mta.ca/health/>

# **University of New Brunswick Budget Planning**

## **Multi-Year Outlook**

**Schedule J (1): Pro-Forma Multi-Year Operating Budget (Consolidated)**

**Schedule J (2): Pro-Forma Multi-Year Operating Budget (Fredericton Campus)**

**Schedule J (3): Pro-Forma Multi-Year Operating Budget (Saint John Campus)**

**Schedule J (4): Baseline Assumptions**

University of New Brunswick  
**Pro-Forma Statement of Operating Revenues & Expenses**  
**Combined Summary (\$000's)**

	Approved	Budget	Proforma	Proforma	Proforma	Proforma
	2014-2015 (Restated \$)	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020
		% Change	% Change	% Change	% Change	% Change
<b>Pro-Forma Operating Statement Consolidated (\$000s)</b>						
<b>Revenue</b>						
Provincial Operating Grant	\$112,018.4	(0.01%) \$112,009.4	0.00% \$112,009.5	2.00% \$114,249.7	2.00% \$116,534.7	2.00% \$118,865.4
Tuition Revenue	59,132.9	(3.08%) 57,310.8	1.03% 57,899.2	2.04% 59,077.8	(1.64%) 58,110.3	5.07% 61,054.9
Other Revenue	14,665.9	(1.04%) 14,513.6	(0.72%) 14,408.6	(0.32%) 14,362.3	0.08% 14,373.4	0.08% 14,385.0
<b>Total Revenue</b>	<b>185,817.2</b>	<b>(1.07%) 183,833.8</b>	<b>0.26% 184,317.3</b>	<b>1.83% 187,689.7</b>	<b>0.71% 189,018.3</b>	<b>2.80% 194,305.2</b>
<b>Expense</b>						
<b>Academic and Research</b>						
Facilities and Departmental Costs	99,797.3	4.12% 103,912.6	4.52% 108,611.2	4.60% 113,602.8	4.36% 118,555.5	4.53% 123,924.4
Academic and Student Support	32,486.6	2.93% 33,439.6	3.27% 34,532.2	3.27% 35,662.7	3.11% 36,770.8	3.24% 37,961.1
Sub-total	132,283.9	3.83% 137,352.2	4.22% 143,143.4	4.28% 149,265.4	4.06% 155,326.3	4.22% 161,885.4
<b>Administration and Support Services</b>						
Administration and Development	30,567.4	3.00% 31,483.4	3.14% 32,471.8	2.49% 33,280.1	3.00% 34,277.2	3.09% 35,335.0
Maintenance and Utilities	22,270.0	1.26% 22,549.9	4.51% 23,567.5	3.95% 24,499.1	3.90% 25,455.1	4.01% 26,474.7
Sub-total	52,837.4	2.26% 54,033.3	3.71% 56,039.3	3.10% 57,779.2	3.38% 59,732.3	3.48% 61,809.7
<b>Total Operating Expense</b>	<b>185,121.3</b>	<b>3.38% 191,385.5</b>	<b>4.07% 199,182.7</b>	<b>3.95% 207,044.7</b>	<b>3.87% 215,058.6</b>	<b>4.02% 223,695.1</b>
<b>Ancillary Operations (Net)</b>	1,268.0	(0.04%) 1,267.5	(0.24%) 1,264.5	(0.25%) 1,261.3	(0.25%) 1,258.1	(0.26%) 1,254.9
<b>In-Year Contingency</b>	1,500.0	0.00% 1,500.0	0.00% 1,500.0	0.00% 1,500.0	0.00% 1,500.0	0.00% 1,500.0
<b>In-Year Salary Savings</b>	(3,769.4)	(0.00%) (3,769.4)	1.99% (3,844.4)	1.95% (3,919.4)	1.91% (3,994.4)	1.88% (4,069.4)
<b>In-Year Priority Allocations</b>	1,633.3	(25.67%) 1,214.0	0.00% 1,214.0	0.00% 1,214.0	(0.00%) 1,214.0	0.00% 1,214.0
<b>Total Expense</b>	<b>185,753.2</b>	<b>3.15% 191,597.7</b>	<b>4.03% 199,316.8</b>	<b>3.91% 207,100.7</b>	<b>3.83% 215,036.4</b>	<b>3.98% 223,594.6</b>
<b>Net Position before One-Time Funds</b>	<b>\$ 64.0</b>	<b>\$ (7,763.9)</b>	<b>\$ (14,999.5)</b>	<b>\$ (19,411.0)</b>	<b>\$ (26,018.1)</b>	<b>\$ (29,289.4)</b>
<b>One-Time Sources (Uses) of Funds</b>	<b>(64.0)</b>	<b>4,163.9</b>	<b>1,000.0</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net Position</b>	<b>\$ (0.0)</b>	<b>\$ (3,600.0)</b>	<b>\$ (13,999.5)</b>	<b>\$ (19,411.0)</b>	<b>\$ (26,018.1)</b>	<b>\$ (29,289.4)</b>
<b>Net Position as a Percentage of Revenue</b>	<b>(0.0%)</b>	<b>(4.0%)</b>	<b>(16.8%)</b>	<b>(22.1%)</b>	<b>(35.0%)</b>	<b>(35.3%)</b>

**Pro-Forma Statement of Operating Revenues & Expenses  
Fredericton Campus and University-wide Units (\$000's)**

	Approved 2014-2015 (Restated \$)	Budget 2015-2016 \$	Proforma 2016-2017 \$	Proforma 2017-2018 \$	Proforma 2018-2019 \$	Proforma 2019-2020 \$
	% Change	% Change	% Change	% Change	% Change	% Change
<b>Revenue</b>						
Provincial Operating Grant	\$ 93,627.4	\$ 93,627.4	\$ 93,627.4	\$ 95,500.0	\$ 97,410.0	\$ 99,358.2
Tuition Revenue	43,472.3	43,352.5	43,636.9	44,602.9	46,112.2	47,661.7
Other Revenue	10,628.1	10,854.1	10,646.1	10,646.1	10,646.1	10,646.1
<b>Total Revenue</b>	<b>147,727.8</b>	<b>147,834.0</b>	<b>147,910.4</b>	<b>150,748.9</b>	<b>154,168.2</b>	<b>157,665.9</b>
<b>Expense</b>						
<b>Academic and Research</b>						
Facilities and Departmental Costs	78,099.1	81,656.1	85,198.1	89,105.1	92,929.2	97,152.0
Academic and Student Support	27,057.8	27,972.6	28,885.8	29,837.9	30,763.6	31,762.6
Sub-total	105,156.9	109,628.7	114,083.9	118,942.9	123,692.8	128,914.5
<b>Administration and Support Services</b>						
Administration and Development	24,694.7	25,674.6	26,520.6	27,185.5	28,048.3	28,976.1
Maintenance and Utilities	16,817.8	17,244.1	18,087.2	18,834.0	19,602.4	20,428.0
Sub-total	41,512.5	42,918.7	44,607.8	46,019.5	47,650.7	49,404.1
<b>Total Operating Expense</b>	<b>146,669.4</b>	<b>152,547.4</b>	<b>158,691.7</b>	<b>164,962.5</b>	<b>171,343.5</b>	<b>178,318.6</b>
<b>Ancillary Operations (Net)</b>	<b>1,268.0</b>	<b>1,267.5</b>	<b>1,264.5</b>	<b>1,261.3</b>	<b>1,258.1</b>	<b>1,254.9</b>
In-Year Contingency	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0	1,500.0
In-Year Salary Savings	(3,044.4)	(3,044.4)	(3,044.4)	(3,044.4)	(3,044.4)	(3,044.4)
In-Year Priority Allocations	973.3	955.3	955.3	955.3	955.3	955.3
<b>Total Expense</b>	<b>147,366.3</b>	<b>153,225.9</b>	<b>159,367.1</b>	<b>165,634.8</b>	<b>172,012.6</b>	<b>178,984.4</b>
<b>Net Position before One-Time Funds</b>	<b>\$ 361.5</b>	<b>\$ (5,391.9)</b>	<b>\$ (11,456.7)</b>	<b>\$ (14,885.9)</b>	<b>\$ (17,844.4)</b>	<b>\$ (21,318.5)</b>
One-Time Sources (Uses) of Funds	(361.5)	2,550.4	1,000.0	-	-	-
<b>Net Position</b>	<b>\$ (0.0)</b>	<b>\$ (2,841.5)</b>	<b>\$ (10,456.7)</b>	<b>\$ (14,885.9)</b>	<b>\$ (17,844.4)</b>	<b>\$ (21,318.5)</b>
Net Position as a Percentage of Revenue	(0.0%)	(1.9%)	(7.1%)	(9.9%)	(11.6%)	(13.5%)



University of New Brunswick  
**Pro-Forma Statement of Operating Revenues & Expenses**  
**Saint John Campus (\$000's)**

Pro-Forma Operating Statement Saint John Campus (\$000s)	Budget 2014-2015	Pro-Forma 2015-2016		Pro-Forma 2016-2017		Pro-Forma 2017-2018		Pro-Forma 2018-19		Pro-Forma 2019-20		
	\$	% Change	\$	% Change	\$	% Change	\$	% Change	\$	% Change	\$	% Change
<b>Revenue</b>												
Provincial Operating Grant	\$ 18,391.0	(0.05%)	\$ 18,382.0	0.00%	\$ 18,382.1	2.00%	\$ 18,749.7	2.00%	\$ 19,124.7	2.00%	\$ 19,507.2	2.00%
Tuition Revenue	15,660.6	(10.87%)	13,958.3	2.18%	14,262.3	1.49%	14,474.9	(17.11%)	11,998.1	11.63%	13,393.2	11.63%
Other Revenue	4,037.8	(9.37%)	3,659.5	2.81%	3,762.5	(1.23%)	3,716.2	0.30%	3,727.3	0.31%	3,738.9	0.31%
<b>Total Revenue</b>	<b>38,089.4</b>	<b>(5.48%)</b>	<b>35,999.8</b>	<b>1.13%</b>	<b>36,406.9</b>	<b>1.47%</b>	<b>36,940.8</b>	<b>(5.66%)</b>	<b>34,850.1</b>	<b>5.13%</b>	<b>36,639.3</b>	<b>5.13%</b>
<b>Expense</b>												
<b>Academic and Research</b>												
Facilities and Departmental Costs	21,698.2	2.57%	22,256.5	5.20%	23,413.1	4.63%	24,497.7	4.61%	25,626.3	4.47%	26,772.4	4.47%
Academic and Student Support	5,428.8	0.70%	5,467.0	3.28%	5,646.4	3.16%	5,824.8	3.13%	6,007.2	3.18%	6,196.5	3.18%
Sub-total	27,127.0	2.20%	27,723.5	4.82%	29,059.5	4.35%	30,322.5	4.32%	31,633.5	4.23%	32,970.9	4.23%
<b>Administration and Support Services</b>												
Administration and Development	5,872.7	(1.09%)	5,808.8	2.45%	5,951.2	2.41%	6,094.6	2.20%	6,228.9	2.09%	6,358.9	2.09%
Maintenance and Utilities	5,452.2	(2.69%)	5,305.8	3.29%	5,480.3	3.37%	5,665.1	3.31%	5,852.7	3.31%	6,046.7	3.31%
Sub-total	11,324.9	(1.86%)	11,114.6	2.85%	11,431.5	2.87%	11,759.7	2.74%	12,081.6	2.68%	12,405.6	2.68%
<b>Total Operating Expense</b>	<b>38,451.9</b>	<b>1.00%</b>	<b>38,838.1</b>	<b>4.26%</b>	<b>40,491.0</b>	<b>3.93%</b>	<b>42,082.2</b>	<b>3.88%</b>	<b>43,715.1</b>	<b>3.80%</b>	<b>45,376.5</b>	<b>3.80%</b>
<b>Ancillary Operations (Net)</b>												
In-Year Contingency	0.0	0.00%	0.0	0.00%	0.0	0.00%	0.0	0.00%	0.0	0.00%	0.0	0.00%
In-Year Salary Savings	(725.0)	0.00%	(725.0)	10.34%	(800.0)	9.38%	(875.0)	8.57%	(950.0)	7.89%	(1,025.0)	7.89%
In-Year Priority Allocations	660.0	(60.80%)	258.7	0.00%	258.7	0.00%	258.7	0.00%	258.7	0.00%	258.7	0.00%
<b>Total Expense</b>	<b>38,386.9</b>	<b>(0.04%)</b>	<b>38,371.8</b>	<b>4.11%</b>	<b>39,949.7</b>	<b>3.80%</b>	<b>41,465.9</b>	<b>3.76%</b>	<b>43,023.8</b>	<b>3.69%</b>	<b>44,610.2</b>	<b>3.69%</b>
<b>Net Position before One-Time Funds</b>	<b>\$ (297.5)</b>		<b>\$ (2,372.0)</b>		<b>\$ (3,542.8)</b>		<b>\$ (4,525.1)</b>		<b>\$ (8,173.7)</b>		<b>\$ (7,970.9)</b>	
<b>One-Time Sources (Uses) of Funds</b>	<b>297.5</b>		<b>1,613.5</b>		<b>-</b>		<b>-</b>		<b>-</b>		<b>-</b>	
<b>Net Position</b>	<b>\$ (0.0)</b>		<b>\$ (758.5)</b>		<b>\$ (3,542.8)</b>		<b>\$ (4,525.1)</b>		<b>\$ (8,173.7)</b>		<b>\$ (7,970.9)</b>	
<b>Net Position as a Percentage of Revenue</b>	<b>(0.0%)</b>		<b>(2.1%)</b>		<b>(9.7%)</b>		<b>(12.2%)</b>		<b>(23.5%)</b>		<b>(21.8%)</b>	

University of New Brunswick  
**Assumptions: Key Revenue and Expense**

**Schedule J (4)**

	2014/15	2015/16	2016/17	2017/18	2018/19	2019/20	
		Pro-forma	Pro-forma	Pro-forma	Pro-forma	Pro-forma	
<b>REVENUES</b>							
<b>Provincial operating grant (Effective)</b>							
Base (Fixed & Enrolment)	2.00%	0.00%	0.00%	2.00%	2.00%	2.00%	
One-time funding	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
<b>Tuition Fees</b>							
Undergraduate tuition fees	3.00%	0.00%	3.00%	3.00%	3.00%	3.00%	
Undergraduate differential fees	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
Graduate tuition fees	3.00%	0.00%	3.00%	3.00%	3.00%	3.00%	
Graduate differential fees	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
<b>EXPENSES</b>							
<b>Projected Non-salary expenditures</b>							
Basic non-salary	0.00%	0.00%	3.00%	3.00%	3.00%	3.00%	
Strategic non-salary <sup>1</sup>	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	
Heating costs <sup>3</sup>	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	
Electricity costs <sup>2</sup>	4.50%	4.50%	4.50%	4.50%	4.50%	4.50%	
<b>Salary Expenditure Assumptions</b>							
<b>Projected Economic adjustments (EA)</b>							
AU Group 1/AUR	2.50%	5.00%	<b>To be Determined</b>			<i>Contract end</i>	
AU Group 2 (CAE/CAI)	1.00%	2.50%	<b>Similar to 2015-16 Budget</b>			<i>June 30th 2016</i>	
APT/RAP & EXC	2.00%	2.50%	<b>Similar to 2015-16 Budget</b>			<i>April 30th, 2016</i>	
CUPE	2.50%	2.50%	<b>Similar to 2015-16 Budget</b>			<i>June 30th 2016</i>	
GLT/RGL	2.75%		<b>Inflation - based adjustments</b>			<i>June 30th 2015</i>	
GRD (Graduate)	2.50%		<b>Inflation - based adjustments</b>			<i>June 30th 2013</i>	
PTSU	2.00%		<b>Similar to APT</b>			<i>First agreement TBD</i>	
SAL/RSA	2.75%		<b>Inflation - based adjustments</b>			<i>June 30th 2015</i>	
UNG (Student Pools)			<b>Based on Minimum Wage</b>				
NOG (Other Staff Pools)	2.00%	2.00%	2.50%	2.50%	2.50%		
<b>Projected progress-through-the-range (PTR)</b>							
AU Group 1/AUR	\$ 2,886	\$ 3,030	<b>To be determined</b>			<i>To position ceiling.</i>	
APT/RAP & EXC	4.00%	4.00%	4.00%	4.00%	4.00%	<i>To position ceiling.</i>	
CUPE	4.00%	4.00%	4.00%	4.00%	4.00%	<i>To position ceiling.</i>	
GLT/RGL	0.00%	0.00%	0.00%	0.00%	0.00%	<i>Not applicable.</i>	
GRD (Graduate)	0.00%	0.00%	0.00%	0.00%	0.00%	<i>Not applicable.</i>	
PTSU	4.00%	4.00%	4.00%	4.00%	4.00%	<i>To position ceiling.</i>	
SAL/RSA	4.00%	4.00%	4.00%	4.00%	4.00%	<i>To position ceiling.</i>	
UNG (Student Pools)	0.00%	0.00%	0.00%	0.00%	0.00%	<i>Not applicable.</i>	
NOG (Other Staff Pools)	0.00%	0.00%	0.00%	0.00%	0.00%	<i>Not applicable.</i>	

**Notes:**

1. Strategic non-salary expenditure includes library acquisitions, scholarships, bursaries and graduate research/teaching assistantships.
2. NB Power may currently increase electricity rates up to 3% per annum without a submission to the Energy & Utilities Board. Saint John Campus increase 3%.
3. Assumptions reflect assumption w/r/t fuel and related costs, not consumption as reflected in budget. Saint John Campus increase 3%.

University of New Brunswick  
**Assumptions: Key Revenue and Expense**

**Schedule J (4)**

	2014/15 Actual	2015/16 Outlook	2016/17 Pro-forma	2017/18 Pro-forma	2018/19 Pro-forma	2019/20 Pro-forma
<b>Budgeted Enrolment (FTE) by Campus, by Academic Level</b>						
<b>Undergraduate</b>						
<u>Fredericton</u>						
Domestic	5,343	5,249	5,060	4,981	4,981	4,981
International	564	576	576	576	576	576
<u>Saint John</u>						
Domestic	1,442	1,365	1,427	1,446	1,179	1,229
International	349	312	275	244	153	205
<b>Sub-total Undergraduate</b>	<b>7,698</b>	<b>7,502</b>	<b>7,338</b>	<b>7,247</b>	<b>6,889</b>	<b>6,991</b>
<b>Graduate</b>						
<u>Fredericton</u>						
Domestic	741	820	839	851	867	884
International	355	384	384	384	384	384
<u>Saint John</u>						
Domestic	64	70	70	70	70	70
International	71	50	50	50	50	50
<b>Sub-total Graduate</b>	<b>1,231</b>	<b>1,324</b>	<b>1,343</b>	<b>1,355</b>	<b>1,371</b>	<b>1,388</b>
<b>Total Enrolment</b>	<b>8,929</b>	<b>8,826</b>	<b>8,681</b>	<b>8,602</b>	<b>8,260</b>	<b>8,379</b>
<b>Baseline Enrolment (FTE) by Academic Level, By Campus</b>						
<b>Fredericton</b>						
<u>Undergraduate</u>						
Domestic	5,343	5,249	5,060	4,981	4,981	4,981
International	564	576	576	576	576	576
<b>Sub-total Undergraduate</b>	<b>5,907</b>	<b>5,825</b>	<b>5,636</b>	<b>5,557</b>	<b>5,557</b>	<b>5,557</b>
<u>Graduate</u>						
Domestic	741	820	839	851	867	884
International	355	384	384	384	384	384
<b>Sub-total Graduate</b>	<b>1,096</b>	<b>1,204</b>	<b>1,223</b>	<b>1,235</b>	<b>1,251</b>	<b>1,268</b>
<b>Sub-total Fredericton</b>	<b>7,003</b>	<b>7,029</b>	<b>6,859</b>	<b>6,792</b>	<b>6,808</b>	<b>6,825</b>
<b>Saint John</b>						
<u>Undergraduate</u>						
Domestic	1,442	1,365	1,427	1,446	1,179	1,229
International	349	312	275	244	153	205
<b>Sub-total Undergraduate</b>	<b>1,791</b>	<b>1,677</b>	<b>1,702</b>	<b>1,690</b>	<b>1,332</b>	<b>1,434</b>
<u>Graduate</u>						
Domestic	64	70	70	70	70	70
International	71	50	50	50	50	50
<b>Sub-total Graduate</b>	<b>135</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>	<b>120</b>
<b>Sub-total Saint John</b>	<b>1,926</b>	<b>1,797</b>	<b>1,822</b>	<b>1,810</b>	<b>1,452</b>	<b>1,554</b>
<b>Total Enrolment</b>	<b>8,929</b>	<b>8,826</b>	<b>8,681</b>	<b>8,602</b>	<b>8,260</b>	<b>8,379</b>