

University of New Brunswick

2006-07 Operating Budget

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The purpose of the 2006-07 operating budget is to align University financial resources with institutional strategic and operational plans and priorities.

Three years ago, the President shaped the strategic plans and priorities for the University with three key themes:

- Sustaining and furthering UNB's role as a National university
- Advancing UNB's learning environment
- Promoting UNB's fundamental role in the economic, social and cultural well being of the Province and Atlantic

At the same time the President outlined these themes, he forecast that UNB would have a three-year window of a relatively stable financial environment and that then the University would face an increasing challenging fiscal reality.

This forecast turned out to be remarkably accurate as the 2006-07 budget experienced significant challenges on both the revenue and expense side in developing **a balanced budget**. In spite of these challenges, the University continues to move forward with the integrated strategies and plans necessary to continue to strive towards the University mission and vision outlined by the President.

These plans continue to include: strategic enrolment plans on both campuses, academic planning and prioritization, increased research intensiveness, infrastructure renewal initiatives, *Forging Our Futures* development campaign and a framework for a new ongoing development approach, a framework of competitive basic tuition fee increase, attracting and retaining faculty within an overall complement appropriate for our goals, initiatives to increase other revenues to support increased capital requirements. Campus budgets outline how resources are allocated and provide support to these priorities. While progress continues to be made, the fiscal challenges in 2006-07 made the pace of progress exceedingly difficult with available resources.

The budget outlines revenue challenges including:

- concerns about demographic based declines in enrolment
- competitive environment for tuition fees with basic increases in a tight zone
- Government funding increasing at a rate that is lower than University inflation

The 2006-07 budget also had to address several significant expense challenges including:

- a rise in utilities and energy costs of approximately \$750,000 due to rising prices and expanded research activities
- an increase in required University contributions to the Academic Pension Plan which beginning on July 01, 2006, will have an additional annual cost of 12.7%, or \$750,000
- the impact of the financial requirements of the recently signed faculty collective agreement and the related salary adjustments aimed at increasing the competitiveness of average UNB faculty salaries in comparison to National university average salaries.

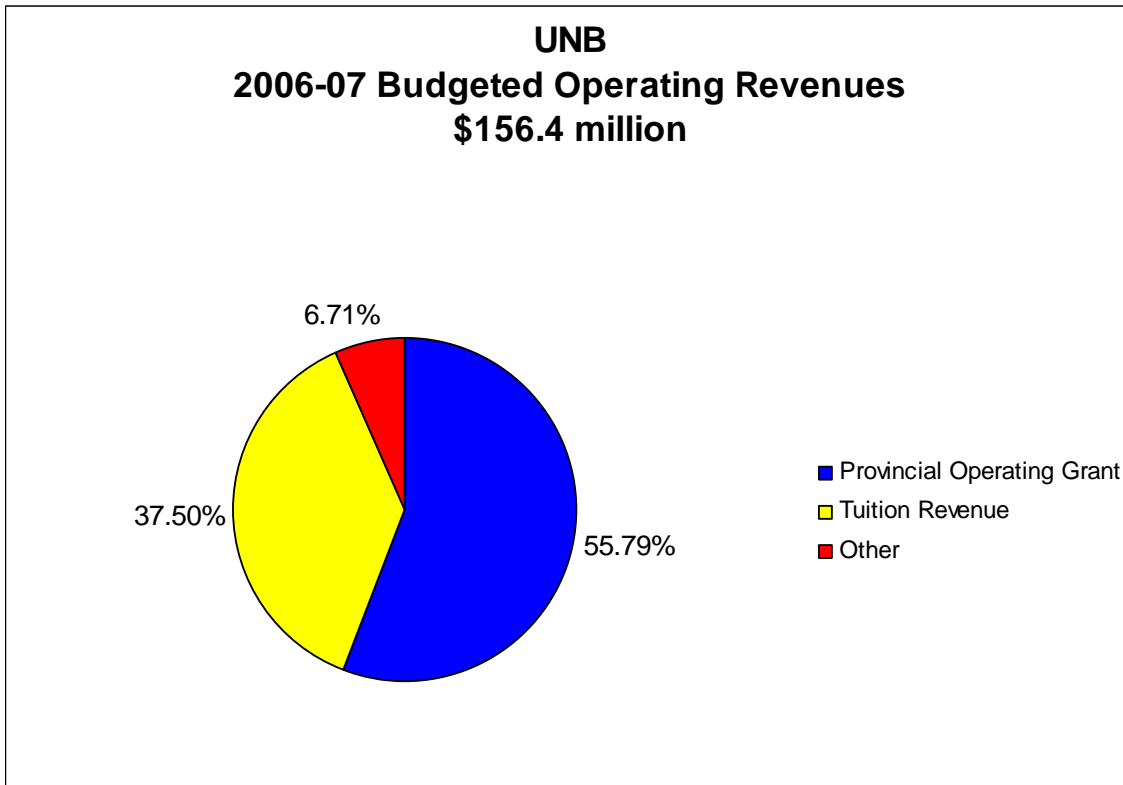
The budget provides information on how the University managed overall expense increase amounts through selective budget reductions and how available flexible resources were reallocated towards major University priorities.

Finally, the budget includes a multi-year outlook which identifies the significant financial challenges that will be faced by UNB in the years ahead with both operational and capital budgets. The President captured these challenges in his third-year report entitled, *Preparing for the Ascent*.

“The next four years will be a steady climb, requiring stamina, courage and determination. We will face many obstacles, not least of which will be the competition from those with greater resources striving to get to the peak ahead of us.”

Revenue

Operating revenues are budgeted at \$156.4 million in 2006-07, an increase of 4.13% over the 2005-06 budget. Revenue is comprised of the following sources:



The relative portion of each of these categories over a three-year period is:

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Provincial Operating Grant	56.40%	56.06%	55.79%
Tuition Revenue	37.37%	37.36%	37.50%
Other Income	<u>6.23%</u>	<u>6.58%</u>	<u>6.71%</u>
	<u>100%</u>	<u>100%</u>	<u>100%</u>

The following table illustrates the composition of 2006-07 budgeted revenues in comparison to the 2005-06 budget:

University of New Brunswick Budgeted Operating Revenue (\$000's)				
	2005-06 Budget	2006-07 Budget	\$ Change	% Change
Provincial Operating Grant	\$84,226.0	\$87,276.3	\$3,050.3	3.62%
Tuition Revenue	56,126.8	58,662.3	2,535.5	4.52%
Other	<u>9,878.8</u>	<u>10,496.3</u>	<u>617.5</u>	<u>6.25%</u>
	<u><u>\$150,231.6</u></u>	<u><u>\$156,434.9</u></u>	<u><u>\$6,203.3</u></u>	<u><u>4.13%</u></u>

The overall level of budgeted revenue growth of 4.13% includes best estimates for the level of the Provincial operating grant, student enrolment forecasts and recommended tuition fee increases. The budget includes recommendations for implementing a new differential tuition fee for Engineering and an increase in the existing differential student fee for Law. Excluding these two items, the overall level of **budgeted baseline revenue growth was 3.63%**.

Recent comparative figures for budgeted changes in revenue categories are:

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Provincial Operating Grant	2.06%	3.39%	3.62%
Tuition Revenue	17.28%	3.97%	4.52%
Other Income	<u>61.46%</u>	<u>8.34%</u>	<u>6.25%</u>
	<u>9.91%</u>	<u>3.92%</u>	<u>4.13%</u>

The level of revenue growth has moderated in recent years as enrolment growth has stopped and has been replaced with a forecasted slight decline. The level of recommended basic tuition fee increase has also decreased with a recommended basic tuition fee increase of 4.75% in 2006-07 compared to 5.0% last year and 5.75% in the previous year.

An analysis of each major revenue category follows:

Provincial Operating Grant

The Provincial Operating Grant accounts for approximately 56% of total operating budget funding for the University of New Brunswick.

There are two elements that determine the amount of UNB's annual operating grant.

- The level of Provincial Grant for the New Brunswick university system
- How much of this system-wide grant is allocated to UNB

System-wide Increase

At the time of preparing the budget, the level of Provincial grant for 2006-07 was not known, therefore, the budget is based on best estimate assumptions. The Provincial budget is scheduled to be released on March 28, 2006 with Ministerial release of details, including grant allocations, typically following within the next two weeks.

The following table summarizes actual and expected future annual increases in the Provincial grant in accordance with a 4-year funding plan announced in June 2003:

System-wide % Change in Grants to N.B. Universities	
	<u>4-Year Plan</u>
2004-05 Actual	2.0%
2005-06 Actual	4.6%
2006-07 Estimate	3.0%
2007-08 Estimate	3.4%
	<hr/>
	13.0%
	<hr/>
4-Year Average	3.25%

Grant to UNB

The funding for New Brunswick universities is allocated amongst the four institutions in accordance with a formula. 75% of the formula is fixed and 25% is variable based on the pro-rata rolling average of student enrolments at each institution.

UNB has received information from the MPHEC on how the formula might apply based on our relative share of students. The 2006-07 budget figures have been derived by taking these figures into account and reflecting the difference between the Provincial year end of March 31 and the University year end of April 30.

A Provincial grant increase of 3% would translate into a university fiscal year increase of 2.65% for the New Brunswick system and UNB would receive a grant increase of 2.73%.

Provincial Operating Grant		
	N.B. Provincial Grant	UNB Increase
2002-03 Actual	2.00%	1.74%
2003-04 Actual	3.55%	2.92%
2004-05 Actual	2.00%	1.45%
2005-06 Actual	4.60%	4.85%
2006-07 Estimate	3.00%	2.73%

UNB policy is that the Provincial operating grant is allocated between the Fredericton and Saint John campuses in accordance with the same formula that is used by the Province to allocate funding between universities. This approach results in the following allocations:

	<u>Fredericton Campus</u>	<u>Saint John Campus</u>	<u>UNB Total</u>
2006-07	2.82%	2.22%	2.73%

The percentage increase for the Saint John campus is lower as undergraduate international student enrolments are not eligible in the Provincial funding formula and the Saint John campus has a higher proportion of international undergraduate students than the Fredericton campus.

The actual level of grant received in 2005-06 was slightly higher than forecast, therefore, a comparison of the budget-to-budget change of 3.62% is higher than the forecasted actual increase of 2.73%.

A detailed schedule of the Provincial operating and capital grants is included as *Schedule 1*.

Tuition Revenue

Tuition revenue is budgeted to increase by \$2.5 million or 4.52% in 2006-07. This amount is broken down as follows:

- Proposed basic tuition fee increase of 4.75% for graduate and undergraduate programs
- The introduction of a new differential fee for Engineering and an increase in the level of the current Law differential fee together amount to an increase in the total tuition fee revenue of over 1%.
- Both the Fredericton and Saint John campus budgets include a forecasted decline in the number of student which results in a reduction to budgeted revenues of over 1%.

Enrolment

The enrolment budget reflects the strategic enrolment management programs and faculty-by-faculty enrolment targets for each of the Fredericton and Saint John campuses. The University enrolment budget for 2006-07, in comparison to previous year figures, is outlined in the following table:

University of New Brunswick					
Student Enrolment (FTE's)					
	<u>Undergraduate</u>	<u>Graduate</u>	<u>Total</u>	<u>Change</u>	<u>% Change</u>
2001-02 A	9,097	850	9,947	-	-
2002-03 A	9,503	959	10,462	515	5.18
2003-04 A	9,948	1,085	11,033	571	5.46
2004-05 A	9,960	1,164	11,106	73	.66
2005-06 A	9,860	1,183	11,043	<63>	<.57>
2006-07 B	9,738	1,233	10,971	<72>	<.65>

FTE is based on MPHEC definitions with figures as of December 01 counts excluding Roytech, SAMS, Humber and other offshore arrangements.

The above figures illustrate that from 2002-03 to 2004-05 UNB went through a period of enrolment growth. This growth reflected a combination of new marketing, recruitment strategies as well as a strengthened scholarship program at UNB, growth in international student enrolment and the impact of the double cohort in Ontario. The growth began to slow in 2004-05 and an enrolment decrease was experienced by both campuses in 2005-06. The 2006-07 budget reflects a forecasted decrease in student enrolment of 72 FTEs, 54 on the Fredericton campus and 18 on the Saint John campus.

At the February Board meeting, each of the campus Vice-Presidents outlined their plans for enhanced strategic enrolment management activities. While the budget does provide for some additional funding to support these plans in 2006-07, it is clear that future budgets must continue to contain even larger investments in order to sustain enrolments within a strategic corridor given the demographic challenges in New Brunswick and the increasingly competitive and complex market for international students. Tuition fee policies in 2006-07 reflect this need to remain competitive with tuition fees.

Tuition Fees

The level of tuition fees at UNB is a very important strategic consideration with factors such as competitiveness, overall quality of programs and operations, student accessibility and funding for University priorities being important.

Basic Tuition Fees

Early on into the 2006-07 budget, the President established a broad parameter for basic tuition fee increases at UNB. This parameter has informed budget planning and was discussed at Finance Committee and Board of Governors meetings during the 2006-07 budget process.

The parameter was that the basic level of percentage increase in tuition fees at UNB this year should be less than last year. Last year, the basic level of tuition fee increase approved by the Board of Governors was 5%, this year the recommended level of increase is 4.75%. The following table outlines the recent history of basic undergraduate tuition fee increases at UNB.

University of New Brunswick Basic Undergraduate Tuition Fees			
	<u>\$ Change</u>	<u>% Change</u>	<u>UNB Fee</u>
2000-01	\$205	6.00	\$3,635
2001-02	310	8.50	3,945
2002-03	320	8.00	4,265
2003-04	245	5.75	4,510
2004-05	260	5.75	4,770
2005-06	238	5.00	5,008
2006-07 Recommended	238	4.75	5,246

In keeping with the current approach to tuition fees, graduate tuition fees are also recommended to be increased by 4.75% (details are outlined in the fee schedule in *Schedule 2*).

The supplemental fee for undergraduate visa students is also recommended to increase by 4.75% in 2006-07 and is compared to previous increases in the table below:

University of New Brunswick Supplemental Tuition Fees for Undergraduate Visa Students			
	<u>\$ Change</u>	<u>% Change</u>	<u>UNB Fee</u>
2000-01	\$250	9.8	\$2,800
2001-02	310	11.0	3,110
2002-03	780	25.0	3,890
2003-04	350	9.0	4,240
2004-05	382	9.0	4,622
2005-06	508	11.0	5,130
2006-07 Recommended	244	4.75	5,374

The level of recommended increase moderated in 2006-07 as there are concerns with international enrolments in general reflecting a changing world competitive environment and the impact of a rising Canadian dollar.

The supplemental fee for graduate visa students is recommended to remain unchanged from the 2005-06 level of \$3,888. This fee has been unchanged since 2002-03 as part of the strategy to grow graduate student enrolment at UNB and to reflect that international graduate student enrolments are factored into the Provincial grant funding formula whereas international undergraduate enrolments are not included in the formula.

It is expected that the relative competitive position of UNB basic tuition fees will remain in essentially the same position for Maritime universities in 2006-07. As outlined in *Schedule 3*, UNB fees are currently below the Maritime average. Last year (2005-06), the average increase in tuition fees for Maritime universities was 4.6% with Nova Scotia university fee increases of 3.9% and higher increases in New Brunswick and Prince Edward Island. Nova Scotia university tuition fee increases will again be 3.9% in 2006-07 pursuant to a memorandum of agreement with the Province whereby in return for compensatory funding from the Province, the universities agreed to restrict the level of basic tuition fee increases to 3.9%.

In 2005-06, the average increase for basic undergraduate tuition fees across Canada was 1.8%. This low level of increase reflects policies from various provinces whereby university tuition fees were either frozen, or increases were capped, in return for additional provincial funding. No such arrangement is in place for New Brunswick.

In Ontario, the 2-year freeze on tuition fees has been lifted and replaced by an overall cap on basic tuition fee increase of 4.5% in 2006-07. With this as background information, it is expected that UNB basic tuition fees will remain near or above the relative position of 2005-06 that is outlined in *Schedule 4*, with UNB fees being above National averages.

A summary of recent percentage changes for basic tuition fees at UNB, average Maritime and Canadian universities, follows:

	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>
UNB	8.00%	5.75%	5.75%	5.00%
Maritime	7.03%	6.90%	6.40%	4.60%
Canadian	4.80%	7.49%	3.04%	1.80%

Differential Tuition Fees

Since the year 2000, UNB has applied a differential tuition fee for students enrolled in the Law program. The level of the differential has changed several times since inception and the 2006-07 budget includes a recommendation to adjust the level of the differential to reflect market conditions.

The 2006-07 budget also includes a recommendation to establish a differential level of tuition for students enrolled in the UNB Engineering program.

In both cases, the additional revenues raised from the differential tuition fee will be invested in the operating budget of the faculties.

At the February 16, 2006 meeting of the Board of Governors, the budget planning information included a summary of the rationale and proposals from the Faculties of Law and Engineering with respect to program differential fees. These proposals are summarized as follows:

1) Law

The proposal is that differential tuition fees for students in the LL.B. program be increased by \$1,000 for students in the first year of the program in 2006-07. The \$1,000 increase would be phased in for students in the second and third years of the LL.B. program. Differential tuition fees for second and third year students would be increased by \$500 in 2006-07. All students would pay the full increased differential tuition fee in 2007-08.

The additional differential is expected to produce approximately \$150,000 in added funding in 2006-07. The faculty budget includes nearly \$115,000 of these funds for program improvements including instructor positions in legal writing and advocacy, course stipends, operational budget support and funding for scholarships, bursaries and student support. Of the remaining funds, approximately 30% has been allocated by the Fredericton Campus Budget Committee with the remainder to be allocated by the campus Vice-President to priorities during the year.

Including the impact of the basic tuition fee increase and the recommended change in the level of the Law differential fee, Law fees at UNB, in comparison to last year, would be as follows:

Law Fees at UNB				
	<u>2005-06</u>	<u>2006-07</u>	<u>\$ Change</u>	<u>% Change</u>
First Year Students	\$7,320	\$8,646	\$1,326	18.11
Second and Third Year students	\$7,320	\$8,146	\$826	11.28%

Schedule 5 provides a comparison of Law fees at Canadian universities in 2005-06

2) Engineering

In order to maintain the high quality, nationally accredited engineering programs now offered at UNB, the Dean of Engineering proposed in October 2005 the concept of implementing an engineering tuition differential fee. Beginning with the 2006-07 academic year, this fee would be charged annually to all Engineering undergraduate students on top of their normal tuition, collected along with their tuition payments, and directed back into the Faculty and its programs to meet specific, agreed-upon needs.

Including the impact of the basic tuition fee increase and the implementation of the differential, Engineering fees at UNB would be \$5,846 in 2006-07.

Engineering Tuition Fees at UNB				
	<u>2005-06</u>	<u>2006-07</u>	<u>\$ Change</u>	<u>% Change</u>
Tuition Fee	\$5,008	\$5,846	\$838	16.73%

In defining the amount of the Engineering Program Fee, there must be a balance between:

- 1) addressing the additional costs incurred in maintaining competitive and accredited engineering programs;
- 2) keeping overall annual student costs competitive with those found in other engineering programs in Eastern Canada (see *Schedule 6* attached);
- 3) easing the transition for existing students.

Keeping these factors in mind, it is proposed that this program fee would be implemented in three steps:

- 1) introduced at \$600 per year in 2006-07
- 2) increased to \$800 in 2007-08
- 3) set to \$1,000 in 2008/09 and held there

On the UNBF campus, a specific Engineering Program Fund Advisory Board would be established to advise the Dean on annual and on-going allocations of the Engineering Program Fund. The Board would be composed of a majority membership of Engineering students appointed by the EUS (Engineering Undergraduate Society), and faculty members selected in consultation with the departments.

On the UNBSJ campus, all revenues from the Program Fee would be directed back into the Department of Engineering. A Student Advisory Committee (SAC) would be created to act as a liaison between students and faculty concerning the Engineering Fee, and to identify and address additional funding targets as they arise.

A schedule of comparison of Engineering Fees at Canadian Universities is attached *Schedule 6*.

Supplemental Fees

In addition to regular tuition fees, UNB also has other mandatory student fees. The majority of these fees are collected by the University on behalf of its Student organizations and are reviewed and approved by the Board of Governors on an annual basis. These fees are separately framed in Board materials.

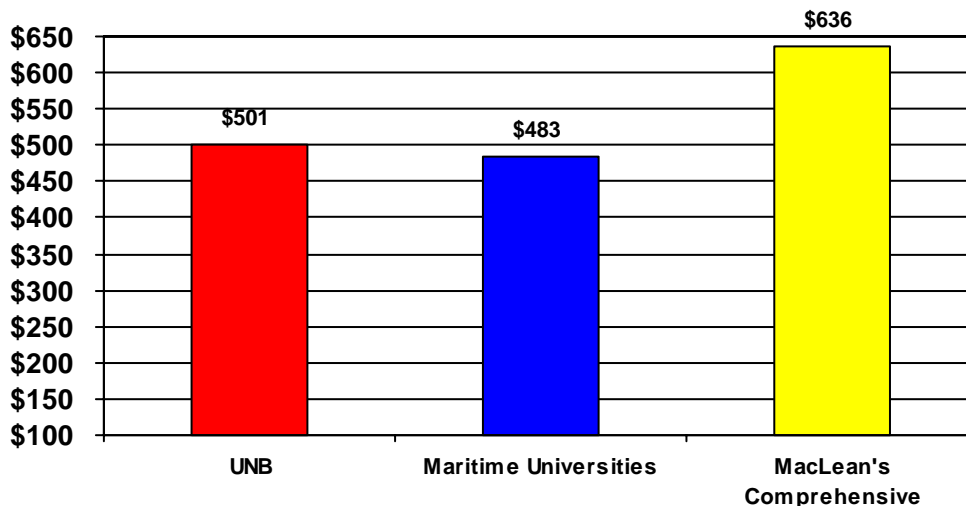
There are currently two additional supplemental fees levied for UNB budget purposes:

- 1) \$50 per year, per student technology fee. This fee was implemented in 2002 and has been unchanged. Funds from this fee flow into the capital budget for specific technology projects approved by students.
- 2) \$175 per year, per student facilities improvement fee. This fee was implemented in 2005-06 and is designed to generate additional ongoing funding for improving the facilities at UNB, emphasis is made on infrastructure renewal projects. Specific recommendations are outlined in the capital budget.

There are no changes recommended in 2006-07 for the two supplemental fees levied for UNB budget purposes.

The relative position of UNB compulsory supplementary fees in 2005-06 follows. It is expected that the relative positioning of these fees will remain unchanged in 2006-07.

**Compulsory Supplementary Fees
2005-06**



Other Income

Other income is budgeted at \$10.5 million in 2006-07 which represents a 6.25% increase over the 2005-06 budget.

This category of the University has experienced solid growth over the past ten years reflecting the introduction of the Federal Indirect Cost of Research program, a new business plan for the College of Extended Learning and, in 2006-07, anticipated additional fees on the Saint John Campus related to Nursing clinical revenues.

University of New Brunswick % Change in Other Income			
	<u>2004-05 Budget</u>	<u>2005-06 Budget</u>	<u>2006-07 Budget</u>
% change from previous year budget	61.46%	8.34%	6.25%

Operating Expenses

Total University operating expenses are budgeted at \$156.4 million for 2006-07, an increase of \$6.2 million or 4.13% in comparison to the 2005-06 budget.

This compares to recent budgeted operating expense increases as follows:

UNB Budgeted % Change in Operating Expenses			
	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Total % Change	9.91%	3.92%	4.13%

The overall growth in expenses includes approximately .5% related to funding derived from differential tuition fee strategies for Law and Engineering. **Baseline expenditures, therefore, grew by 3.63% in the 2006-07 budget.**

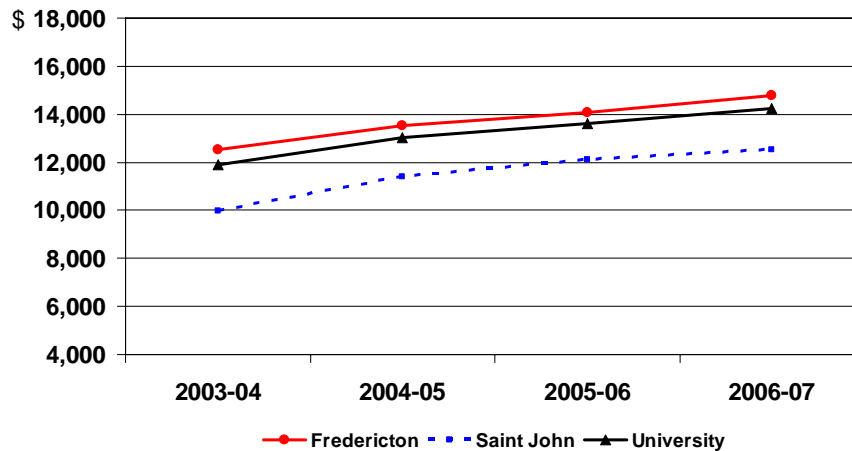
As there are concerns about a possible decrease in future enrolments, it is important to also consider the percentage change in operating expenses expressed on a per student basis:

UNB % Change in Expenses on a Per Student Basis			
	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Total % Change	9.18%	4.60%	4.81%

Clearly, this trend of an increase in costs on a per student basis in excess of the change in total budget is a concern for UNB and illustrates that cost control will continue to be prominent in future budgets.

The following chart illustrates the recent budgeted operating expenses on a per student basis for both the Fredericton and Saint John campuses and for the overall University. These figures illustrate the different cost structures on each campus with the Fredericton campus having a wider variety of undergraduate and graduate programs.

Budget Costs Per Student



There was a great deal of pressure on UNB expenses that had to be addressed as part of the 2006-07 budget. These pressures are outlined in each of the campus budget submissions and can be summarized as follows:

- increases in utility rates, heating costs and insurance premiums
- increased costs associated with funding the Academic Pension Plan
- the impact of the financial requirements from the recently signed faculty collective agreement and the related salary adjustments aimed at increasing the competitiveness of average UNB salaries in comparison to National university average salaries.

In addition to the pressures on basic operating expenses, campus budgets were also challenged in order to make improvements to key priority areas including scholarships, bursaries, graduate student support, libraries and student services.

On each campus, the pressures were dealt with by budget committees through the management of overall expenditure growth by making budget reductions.

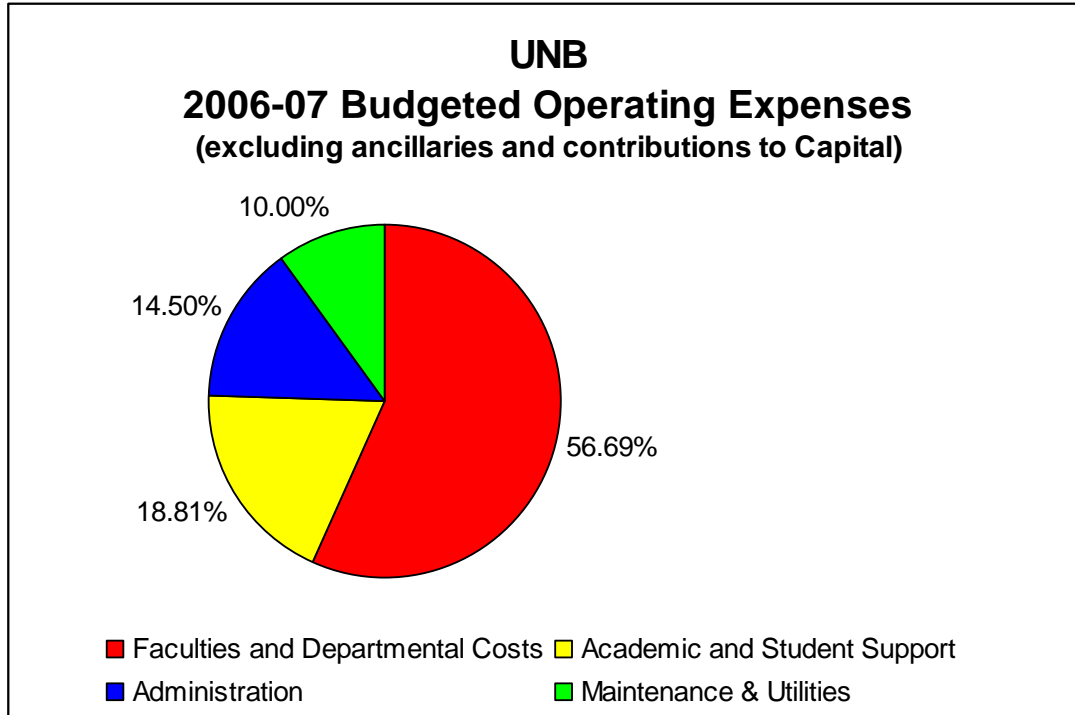
- On the Fredericton campus, basic expenditures were reduced by \$1.8 million through a series of reductions applied in a differential manner to most budget units. For the key priority areas mentioned above, there were either no budget reductions or only in selected areas in a modest manner.

- On the Saint John campus, expenditure reductions of approximately \$1.2 million, or 4%, were made. An additional reallocation of 2% was made to provide flexible funding for key budget priorities.

The following table illustrates the composition of the 2006-07 operating expense budget in comparison to the 2005-06 budget:

University of New Brunswick Budgeted Operating Expenses (\$000's)				
	<u>2005-06 Budget</u>	<u>2006-07 Budget</u>	<u>\$ Change</u>	<u>% Change</u>
Faculties and Departments	\$84,184.2	\$87,661.2	\$3,477.0	4.13%
Academic and Student Support	27,604.1	29,073.2	1,469.1	5.32%
Administration and Development	21,815.1	22,423.1	608.0	2.79%
Maintenance & Utilities	14,410.7	15,466.2	1,055.5	7.32%
Contributions to Capital Budget	1,825.0	1,450.0	<375.0>	<20.5%>
Net Ancillary Operations	<u>392.5</u>	<u>361.2</u>	<u><31.3></u>	<u><7.98%></u>
Total	<u><u>\$150,231.6</u></u>	<u><u>\$156,434.9</u></u>	<u><u>\$6,203.3</u></u>	<u><u>4.13%</u></u>

The four main budget components, expressed in “piece of the pie” format, are as follows:



The following table provides a historical comparison of the envelop allocations in comparison to the proposed 2006-07 amounts:

University of New Brunswick Envelope % of Expenses (excluding ancillaries and contributions to capital)			
	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
Faculties and Departmental Costs	57.61%	56.88%	56.69%
Academic and Student Support	18.38%	18.65%	18.81%
Administration and Development	14.58%	14.74%	14.50%
Maintenance and Utilities	<u>9.43%</u>	<u>9.73%</u>	<u>10.00%</u>
	<u>100%</u>	<u>100%</u>	<u>100%</u>

Over the past three years, University priorities have included development of a strategic enrolment plan, an improved learning environment and expanding the School of Graduate Studies. Operating budgets have supported these priorities by allocating additional resources to student services, scholarships, graduate student teaching, and research assistantships, as well as additional funding for the libraries. Comparative benchmark statistics continue to illustrate that additional investments in these areas are required in order for UNB to become more competitive with other National comprehensive universities. These benchmark reports also illustrate that the

current allocation of resources to faculties and departments is higher than average. The 2006-07 budget reflects additional investments in the student-related areas, while at the same time, preserving the important position of a strong budget allocation to faculties and departments.

Campus budgets included in this package provide the details of expense priority allocations in the 2006-07 budget. These are consolidated and summarized as follows:

Faculties and Department Costs

This envelope represents the teaching and research activities of the University that are supported by the operating budget. Included in the envelope are the salaries and benefits for faculty and support staff and the direct non-salary operating expenses for the faculties and related departments on both the Fredericton and Saint John campuses.

The following table provides a comparison of changes to this budget envelope:

Budgeted Change from Previous Years Faculties and Departmental Expense			
	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
% Budgeted Change	6.69%	2.76%	4.13%
\$ Budgeted Change (\$000's)	\$5,148.5	\$2,258.8	\$3,476.9

Main Budget Inputs

The 2006-07 budget reflects the financial terms contained in the new four-year collective agreement that was signed this year with the Association of University of New Brunswick Teachers. The agreement provides for fixed semi-annual adjustments to faculty salaries aimed at improving the relative competitiveness of average UNB faculty salaries in comparison to other National universities. The following economic adjustments shall apply:

July 01, 2005	3.25%
November 01, 2005	1.00%
	<hr/> 4.25%
July 01, 2006	2.25%
January 01, 2007	1.25%
	<hr/> 3.50%
July 01, 2007	2.25%
January 01, 2008	1.25%
	<hr/> 3.50%
July 01, 2008	2.50%
January 01, 2009	1.25%
	<hr/> 3.75%

Salary adjustment amounts also impact other financial payments including the level of stipends and professional development allowances. These items are also reflected in the 2006-07 budget. Because the level of adjustments in 2005 were higher than provided for in the 2005-06 budget, there was an added impact when the 2006-07 budget was prepared as this additional level of base cost had to be provided for within the ongoing budget.

Provisions have been made for salary increases for unionized and non-unionized staff. The collective agreement for unionized staff on the Fredericton campus is a 4-year contract with two years remaining with increases of 3% in 2006-07 and 3% in 2007-08). The collective agreement for unionized staff on the Saint John campus is also a 4-year contract with two years remaining with increases 3% in 2006-07 and 2% in 2007-08. The budget provides for a consistent level of salary increase for non-unionized staff on each campus.

Basic statutory and non-statutory benefits, health, life and LTD, are budgeted to increase by 5.0%. Most non-statutory benefits are primarily self-insured, therefore, the actual costs will depend on the experience of the group and the costs of claims. The budget also provides for a 4% increase in the level of contributions required for non-academic employees who are members of the Provincial Government employee pension plan.

The budget also represents the contribution rates required to fund the current level of benefits in the Pension Plan for Academic Employees of the University of New Brunswick.

The Plan provides for a specific level of benefits. The parties to the Plan, UNB and the employees as represented by the AUNBT, fund the Plan on a 50/50 basis. Every three years, the Plan Actuary performs an actuarial valuation of the Plan. The parties must then determine a mutually agreeable approach to finance the actuarial requirements either through an adjustment in the Plan benefits, contribution amounts or some combination thereof. The July 01, 2005 valuation disclosed a going concern unfunded liability (Plan deficit) of \$46.9 million. The University and the AUNBT have agreed to a process, to be completed over the next year, where options to improve the long-term financial position of the Plan will be reviewed. Both parties have also agreed to fund the contribution levels outlined in the actuarial valuation of 11.44% for each party. UNB has committed to this level of funding for the 2006-07 year. The following table provides a summary of recent contribution rates to the Academic Pension Plan:

	Blended Contribution Rate as a % of Pensionable Earnings		
	<u>UNB</u>	<u>Employees</u>	<u>Total</u>
July 01, 2000 – June 30, 2003	8.33%	8.33%	16.66%
July 01, 2003 – June 30, 2006	10.15%	10.15%	20.30%
July 01, 2006	11.44%	11.44%	22.88%

The 2006-07 budget reflects the impact of increasing the Pension contribution rate from 10.15% to 11.44% (a 12.7% increase in contributions) which, on an annual basis, amounts to approximately \$750,000.

To help put this challenge into perspective, the following table illustrates the current level of retirement debt payments that are included in the Faculties and Department costs budget envelope:

Retirement Debt Payments		Annual Amounts <u>\$(millions)</u>
- Pension Plan Deficit Payments (3.95% of 11.44% annual funding)		\$2.2
- Payments to retired faculty from University sponsored early retirement programs		1.6
	Total	<u><u>\$3.8 million</u></u>
- % of Budget Envelope		4.3%

Academic and Student Support

This budget envelope contains costs associated with student services, operating budget contributions to scholarships, graduate and undergraduate student teaching assistantships, graduate research assistantships, library operations and other academic support activities. Provisions for salaries and benefits have been made in this envelope in accordance with the staff figures outlined earlier in the budget.

Campus strategic and operational priorities include:

- improving the overall level and quality of student services
- supporting strategic enrolment plans through expanding scholarship programs
- growth in the School of Graduate Studies and providing additional levels of support to graduate students
- sustaining and improving library offerings

The following table illustrates the significant investments made to this portfolio over the last three budgets:

**Budgeted Change from Previous Years
Academic and Student Support**

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
% Budgeted Change	15.03%	6.16%	5.32%
\$ Budgeted Change (\$000's)	\$3,415.0	\$1,610.4	\$1,469.1

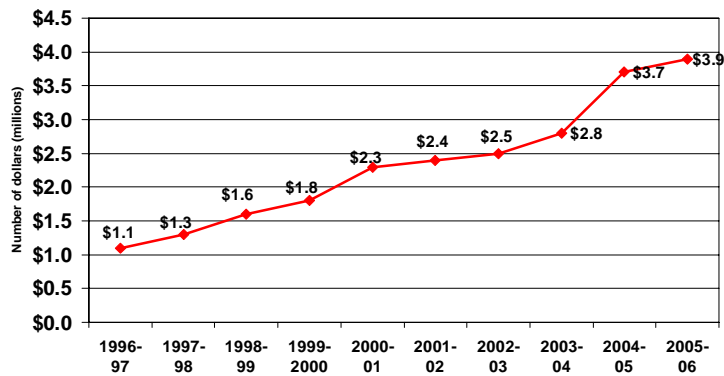
During these 3 years, the University budget has provided for the following level of increase to specific priority areas:

**Specific Investments
Last 3 Budgets**

Undergraduate Scholarships	41%
Graduate Student Support (GRA, GTA & Graduate Scholarships)	35%
Student Services	16%

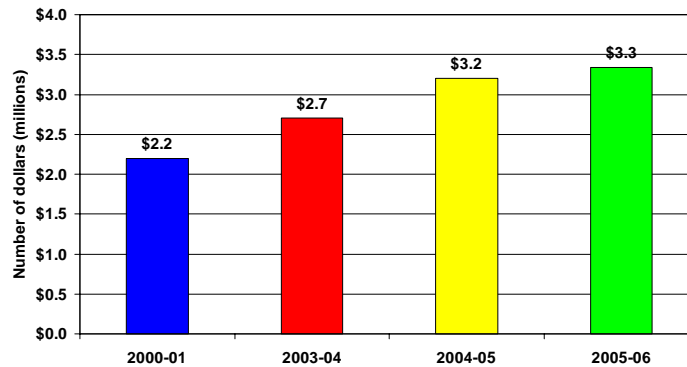
These operating budget increases along with payments from our trust endowment and research accounts have resulted in the following:

**Total Entrance/Undergraduate
Scholarships at UNB**



Source: Undergraduate Student Awards, Registrar's Office

**UNB
GRA's, GTA's, UGTA's
Operating**



Source: UNB Financial Services

Administration and Development

This budget contains the operating budget for overall University oversight, strategic and operating planning through the President, Vice-President (Fredericton) and Vice-President (Finance and Corporate Services), as well as centralized Human Resources, Information Technology, Financial Services, Campus Property Planning activities. The budget envelope also includes funds for development and relationship activities of the University including the operating expenses associated with the Development Office, Alumni Affairs, and Marketing. The costs associated with *Forging our Futures Campaign* are not included in this budget as a separate financing plan for this was approved by the Board. The approved plan to enhance our ongoing Development activities is not reflected in the operating budget as the financing model for this plan assumes that additional revenues will offset additional costs.

Priorities for this include:

- ensuring that the University has appropriate strategic, operational, planning and administration to ensure effective and efficient utilization of resources and attainment of University goals and priorities;
- fostering strong relationships with our stakeholders and communities including our marketing programs;
- creating value with reliable information technology support and strategic IT leadership.

The following table provides a comparison to this envelope over the past three budgets:

**Budgeted Change from Previous Years
Administration and Development**

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
% Budgeted Change	7.47%	4.43%	2.79%
\$ Budgeted Change (\$000's)	\$1,421.8	\$918.5	\$608.0

Within this portfolio, there were several areas that faced higher than usual expense increases including:

- Insurance costs for the University rose by over \$108,000, or 14%, as a result of an increasingly costly insurance market. Options to reduce costs, such as altering coverages and deductibles, were reviewed but not changed as they form an integral part of overall risk management framework.
- Legal costs have gradually risen over the past five years as more work has been required on property-related matters, pension issues, student issues and employment-related matters. The 2006-07 budget adjusted the baseline budget by \$27,000, or 15%, to more accurately reflect the ongoing costs.

The budget included \$44,000 in one-time funding to support costs associated with the joint review of the Academic Pension Plan.

Maintenance and Utilities

This budget envelope contains costs of heat, electricity, water, cleaning and operations buildings and grounds maintenance for academic, research and support buildings of the University. This envelope has been subject to enormous budget pressure over the last three years due to rising utilities, fuel costs, and through the expansion of research activities including the opening of the new Canadian Rivers Institution building on the Saint John campus in 2006.

**Budgeted Change from Previous Years
Maintenance & Utilities**

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>
% Budgeted Change	9.10%	5.70%	7.32%
\$ Budgeted Change (\$000's)	\$1,117.9	\$764.4	\$1,055.5

The University has implemented several strategies to mitigate the impact of price increases:

- On the Fredericton campus, energy management investments and improvements to technology have resulted in annual savings of approximately \$500,000.
- The Saint John campus has decommissioned its aging heating plant and now obtains heat from the Regional Hospital.

The University has also sustained funding for maintenance and cleaning budgets on both campuses in order to maintain existing standards. The following table illustrates the current level of funding for buildings and grounds maintenance on the Fredericton campus in comparison to industry guidelines.

Annual Funding Buildings and Grounds Maintenance As a % of Current Replacement Value		
	<u>UNB</u>	CAUBO & APPA <u>Guidelines</u>
Ratio	.79%	.50% - 2.50%

This budget envelope also includes a one-time allotment of \$30,000 for software that will enhance the ability to perform multi-year infrastructure renewal planning.

Contribution to Capital

Infrastructure renewal is an important priority for the University of New Brunswick. The 2006-07 capital budget provides details on the \$8.8 million that will be invested by UNB in infrastructure projects. The operating budget provides a portion of the funding for infrastructure renewal outlined in the capital budget. This is accomplished by transfers of funds from the operating budget to the capital budget. These transfers are summarized below:

Operating Budget Contributions Towards Infrastructure Renewal		
	\$(000's)	
	<u>2005-06 Budget</u>	<u>2006-07 Budget</u>
From Maintenance Budgets	\$450	\$450
As a Contribution to Capital	1,825	1,450
Total Transfer to Capital Budget	<u><u>\$2,275</u></u>	<u><u>\$1,900</u></u>

The funding for the contribution to capital originates from current enrolment levels being above long-term enrolment forecasts. The level of student enrolment is forecast to decrease in 2006-07 which accounts for the decrease in the resulting transfer.

Net Ancillary Operations

As outlined in the detailed campus budgets, most ancillary operations generate sufficient revenues to offset operating expenses and provide a contribution to the University budget. The exceptions to this are the Aitken University Centre on the Fredericton campus, the Residence System on the Saint John campus and the new downtown property recently received on the Saint John campus. These operations reflect strategic decisions to proceed with property-related activities that provide a value add to each campus and, therefore, requires operating budget support.

University of New Brunswick		
Net Cost of Ancillary Operations		
\$(000's)		
	<u>2005-06</u>	<u>2006-07</u>
	<u>Budget</u>	<u>Budget</u>
- Aitken University Centre	\$225.0	\$217.0
- Saint John Residence	100.0	100.0
- New Property Downtown Saint John	50.0	50.0
- Other	17.5	<5.8>
	<u>\$392.5</u>	<u>\$361.2</u>

University of New Brunswick
2006-07 Operating Budget

Schedules

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UNIVERSITY OF NEW BRUNSWICK
Provincial Government Grants

	Actual 2005-06	Budget 2006-07	Change	
			\$	%
<u>UNIVERSITY TOTALS</u>				
Unrestricted Operating Grant				
Flat Grant	\$ 62,354,300	\$ 64,006,688	\$ 1,652,388	2.65%
Enrollment Based Grant	21,094,300	21,720,824	626,524	2.97%
Fiscal transfer for STU (1)	1,508,830	1,548,814	39,984	2.65%
Total	<u>84,957,430</u>	<u>87,276,326</u>	<u>2,318,896</u>	<u>2.73%</u>
Restricted Capital				
Non-space	1,872,092	1,928,255	56,163	3.00%
Alteration & Renovation	2,118,660	2,182,220	63,560	3.00%
Total	<u>3,990,752</u>	<u>4,110,475</u>	<u>119,723</u>	<u>3.00%</u>
Total Grants	<u>\$ 88,948,182</u>	<u>\$ 91,386,801</u>	<u>\$ 2,438,619</u>	<u>2.74%</u>
<u>FREDERICTON CAMPUS</u>				
Unrestricted Operating Grant				
Flat Grant	\$ 52,786,885	\$ 54,185,737	\$ 1,398,852	2.65%
Enrollment Based Grant	17,587,307	18,176,540	589,233	3.35%
Fiscal transfer for STU (1)	1,508,830	1,548,814	39,984	2.65%
Total	<u>71,883,022</u>	<u>73,911,091</u>	<u>2,028,069</u>	<u>2.82%</u>
Restricted Capital				
Non-space	1,602,421	1,650,494	48,073	3.00%
Alteration & Renovation	1,828,507	1,883,362	54,855	3.00%
Total	<u>3,430,928</u>	<u>3,533,856</u>	<u>102,928</u>	<u>3.00%</u>
Total Grants	<u>\$ 75,313,950</u>	<u>\$ 77,444,947</u>	<u>\$ 2,130,997</u>	<u>2.83%</u>
<u>SAINT JOHN CAMPUS (2)</u>				
Unrestricted Operating Grant				
Flat Grant	\$ 9,567,415	\$ 9,820,951	\$ 253,536	2.65%
Enrollment Based Grant	3,506,993	3,544,284	37,291	1.06%
Total	<u>13,074,408</u>	<u>13,365,235</u>	<u>290,827</u>	<u>2.22%</u>
Restricted Capital				
Non-space	269,671	277,761	8,090	3.00%
Alteration & Renovation	290,153	298,858	8,705	3.00%
Total	<u>559,824</u>	<u>576,619</u>	<u>16,795</u>	<u>3.00%</u>
Total Grants	<u>\$ 13,634,232</u>	<u>\$ 13,941,854</u>	<u>\$ 307,622</u>	<u>2.26%</u>

Notes

- (1) The Fiscal Transfer represents the amount allotted to UNB from the MPHEC in recognition of the joint services that are provided by the Fredericton campus of UNB that also serve St. Thomas University (these include student services, medical centre, and primarily Library services). The arrangements are currently under review by UNB and STU officials.
- (2) The Provincial operating and capital grants are provided to UNB in total. Intercampus allocations reflect Board policy. The application of this policy results in an allocation that would result if the Provincial approach to allocations between Universities was also applied towards the UNB campuses.

UNIVERSITY OF NEW BRUNSWICK
Recommended Tuition Fee Changes for 2006-07 (Note 1)

Basic Tuition Fees:

	2000-01	2001-02	2002-03	2003-04	2004-05	Recommended		Change from 2005-06	
						2005-06	2006-07	\$	%
1. Undergraduate Tuition Fee - (including students in a qualifying year)									
Full-time students	3,635	3,945	4,265	4,510	4,770	5,008	5,246	238	4.75%
Per course (0 - 5 credit hours)	363	394	426	451	477	500	524	24	4.80%
Per course (6 - 11 credit hours)	727	789	852	902	954	1,000	1,048	48	4.80%
2. Faculty of Engineering									
<i>Entering September 2006</i>									
Full-time students (includes a \$600 Program Fee)	3,635	3,945	4,265	4,510	4,770	5,008	5,846	838	16.73%
Per course (0 - 5 credit hours) (includes a \$60 Program Fee)	363	394	426	451	477	500	584	84	16.80%
Per course (6 - 11 credit hours) (includes a \$120 Program Fee)	727	789	852	902	954	1,000	1,168	168	16.80%
3. Faculty of Law									
<i>Enrolled September 2006</i>									
Full-time students (includes a \$3,400 Program Fee)	4,135	4,485	5,340	5,647	6,972	7,320	8,646	1,326	18.11%
Per course (0 - 5 credit hours) (includes a \$340 Program Fee)	413	448	534	565	697	732	864	132	18.03%
Per course (6 - 11 credit hours) (includes a \$680 Program Fee)	826	896	1,068	1,130	1,395	1,464	1,728	264	18.03%
<i>Enrolled previously</i>									
Full-time students (includes a \$2,900 Program Fee)	4,135	4,485	5,340	5,647	5,972	7,320	8,146	826	11.28%
Per course (0 - 5 credit hours) (includes a \$290 Program Fee)	413	448	534	565	597	732	814	82	11.20%
Per course (6 - 11 credit hours) (includes a \$580 Program Fee)	826	896	1,068	1,130	1,195	1,464	1,628	164	11.20%
4. Graduate Tuition Fees Per Term for Research Based Programs									
Full Time Program Fee	1,230	1,335	1,442	1,525	1,613	1,694	1,774	80	4.72%
Part time or Continuing Fee	615	667	720	762	806	847	887	40	4.72%
5. Graduate Tuition Fees Per Course for Course Based Programs									
All Programs (except MBA) Per course (0 - 5 credit hours)	-	-	-	570	603	633	660	27	4.27%
Masters of Business Administration - Per 3 credit hour course	435	472	510	610	645	677	706	29	4.28%
6. Supplementary Tuition Fee for Visa Students									
Undergraduate (for Academic Year)	2,800	3,110	3,890	4,240	4,622	5,130	5,374	244	4.76%
Per course (0 - 5 credit hours)	280	311	389	424	462	513	537	24	4.68%
Per course (6 - 11 credit hours)	560	622	778	848	924	1,026	1,074	48	4.68%
Graduate (for 3 terms)	2,800	3,110	3,890	3,890	3,888	3,888	3,888	0	0.00%

NOTES:

(1) All fee changes for 2006-07 will take effect as of September 1, 2006.

UNIVERSITY OF NEW BRUNSWICK
Recommended Tuition Fee Changes for 2006-07 (Note 1)

Other Fees:

	2000-01	2001-02	2002-03	2003-04	2004-05	Recommended		Change from 2005-06	
						2005-06	2006-07	\$	%
7. Work Term Fee (for all Co-Op Programs)	686	686	700	714	714	730	730	0	0.00%
8. Professional Experience Program (Faculty of Engineering)	686	686	700	714	714	730	730	0	0.00%
9. Diploma in University Teaching	125	125	130	130	130	130	200	70	53.85%
10. Cost-Recovery International MBA Program (UNBSJ)									
Full time (inclusive of Technology & Facilities fees)	21,000	28,000	28,000	28,000	28,000	28,000	28,000	0	0.00%
Per 2.5 credit hour course	-	-	-	1,100	1,100	1,100	1,110	10	0.91%
11. Application Fee									
Undergraduate	35	35	35	35	35	45	45	0	0.00%
Graduate	25	50	50	50	50	50	50	0	0.00%
12. Technology Fee (Note 2)									
Full-time Undergraduate programs for 2 terms	-	-	25	25	25	25	25	0	0.00%
Full-time & Continuing Research Based Graduate programs for 3 terms	-	-	25	25	25	25	16.50	-9	-34.00%
Part-time Research Based Graduate programs for 3 terms	-	-	25	12.50	12.50	12.50	8.25	-4	-34.00%
Undergraduate and Course Based Graduate Programs per course	-	-	5	5	5	5	5	0	0.00%
13. Facilities Improvement Fee (Note 3)									
Full-time Undergraduate programs for 2 terms	-	-	-	-	-	87.50	87.50	0	0.00%
Full-time & Continuing Research Based Graduate programs for 3 terms	-	-	-	-	-	58.00	58.00	0	0.00%
Part-time Research Based Graduate programs for 3 terms	-	-	-	-	-	29.00	29.00	0	0.00%
Undergraduate and Course Based Graduate Programs per course	-	-	-	-	-	17.50	17.50	0	0.00%

NOTES:

- (1) All fee changes for 2006-07 will take effect as of September 1, 2006.
- (2) Co-Op and PEP Work Term students are exempt.
Graduate per-term fee reduced to achieve consistency with annual amount paid by full and part-time undergraduate students.
- (3) Bathurst, Moncton and Miramichi students are exempt

TUITION FEES

MARITIME UNIVERSITIES 2005-06

	Tuition <u>Fees</u>	<u>Rank</u>	% Change 2004-05 <u>2005-06</u>
Acadia	7,756	1	3.9
Mount Allison	6,298	2	8.4
Saint Francis Xavier	5,974	3	3.9
University of King's College	5,829	4	3.9
Dalhousie University	5,829	5	3.9
College of Cape Breton	5,465	6	3.9
Université Sainte-Anne	5,454	7	3.9
Saint Mary's	5,372	8	3.9
Group Average	5,458		4.6
Mount Saint Vincent	5,340	9	3.9
N. S. Agricultural College	5,300	10	3.9
N.S. College of Art & Design	5,295	11	3.9
Atlantic School of Theology	5,028	12	3.9
UNB	5,008	13	5.0
Université de Moncton	4,618	14	5.8
UPEI	4,615	15	6.1
Saint Thomas	4,150	16	6.0

SOURCE: Association of Atlantic Universities

Based on Arts Program

AVERAGE UNDERGRADUATE TUITION FEES

Provincial Comparisons

PROVINCE			%
	<u>2004-05</u>	<u>2005-06</u>	<u>Change</u>
Newfoundland	2,606	2,606	0.0
Nova Scotia	5,984	6,281	5.0
Prince Edward Island	4,374	4,645	6.2
New Brunswick	4,719	5,037	6.7
Quebec	1,888	1,900	0.7
Ontario	4,831	4,881	1.0
Manitoba	3,236	3,272	1.1
Saskatchewan	5,062	5,062	0.0
Alberta	4,940	5,125	3.8
British Columbia	4,735	4,874	2.9
Canadian Average	4,140	4,214	1.8
UNB	4,770	5,008	5.0

SOURCE: Statistics Canada, The Daily, September 2005

SCHEDULE 5

Comparison of Law Fees at Canadian Universities

Law School	2005-2006 Tuition	Mandatory Fees	2005-2006 Total Fees
UNB	\$7,320	\$501	\$7,821
Moncton	\$4,518	\$437	\$4,955
Dalhousie*	\$8,665	\$3,166	\$11,831
McGill	\$1,668 (Quebec) \$4,651 (other)	\$1,375	\$3,043 (Quebec) \$6,026 (other)
Ottawa	\$8,500	\$427	\$8,927
Queen's	\$8,961	\$920	\$9,881
Osgoode	\$12,000	\$763	\$12,763
Toronto	\$16,000	\$873	\$16,873
Western	\$9,750	\$1,025	\$10,775
Windsor	\$8,500	\$816	\$9,316
Manitoba	\$8,698	None	\$8,698
Saskatchewan**	\$6,840	\$426	\$7,266
Calgary	\$10,500	\$581	\$11,081
Alberta	\$8,839	\$598	\$9,437
UBC	\$9,180	\$570	\$9,750
Victoria	\$7,570	\$788	\$8,358

Source: Dean of UNB Law

* Dalhousie's differential tuition fee is changed as a mandatory fee rather than as part of its base tuition.

** Saskatchewan had planned to increase its tuition to a level roughly comparable to Manitoba's. The University agreed to a tuition freeze, in return for which the Saskatchewan government provided additional revenue that put the law school in roughly the same financial position it would have been in if the planned tuition increase had been implemented.

Schedule 6

Comparison of Engineering Fees at Canadian Universities

University	Program	Cost/year \$	Duration of Program	Co-op fee \$	# Work Terms Required	Total cost of degree
University of New Brunswick	Engineering	\$5,422	4 - 4.5 yrs			\$21,688 - \$24,400
	Engineering with Co-op			\$855	4	\$25,108 - \$27,819
	Engineering with PEP			\$880	1	\$22,568 - \$25,279
	Arts	\$5,372	4 yrs			\$21,488
Acadia University	Engineering	\$8,119	* 1st & 2nd year only			N/A
	Arts and Science	\$8,119	4 yrs			\$32,475
University of Prince Edward Island	Engineering	\$5,941	* 1st, 2nd & 3rd year only			N/A
	BBA	\$5,144				\$20,576
	* UPEI has course based fees					
St FX University	Engineering	\$6,561	* 1st & 2nd year only			N/A
	Arts	\$6,561	4yrs			\$26,244
Memorial University of Newfoundland	Engineering with Co-op * Coop is mandatory	\$3,042	6 yrs	\$323	6	\$18,252
Dalhousie University	Engineering	\$7338 - \$7488	4 - 4.5 yrs			\$29,352 - \$29,952
	Engineering with Co-op			\$250	3-4	\$29,982 - \$34,311
	BSc	\$6514 - \$7444	4 yrs			\$26,056 - \$29,776
* Dalhousie has course based fees						
Université de Moncton	Engineering	\$6,455	5 yrs			\$32,275
	Engineering with Co-op			\$650	4	\$34,875
	Arts and Science	\$4,928	4 yrs			\$19,712
* additional \$1300 Fee for Engineering students includes laptop PC charge.						
University of Waterloo	Engineering with Co-op	\$7,843	8 study term	\$466	6	\$34,168
	Arts	\$4,766	4 yrs			\$19,064
University of Alberta	Engineering	\$5,673	4 yrs			\$22,692
	Engineering with Co-op	\$5,673		\$713	5	\$26,257
	Arts	\$5,296				\$21,184

University	Program	Cost/year \$	Duration of Program	Co-op fee \$	# of work terms required	Total cost of degree
Concordia University	Engineering	\$5,532	4 yrs			\$22,128
	Engineering with Co-op			\$185	3	\$22,683
	Arts & Science	\$5,509	4 yrs			\$22,116
Lakehead University	Engineering	\$4,861	4yrs			\$19,444
	Engineering with Co-op			\$620	5	\$22,544
	Arts	\$4,671	4 yrs			\$18,684
Queens University	Engineering	\$7,624	4 yrs			\$30,496
	Engineering with QUIP			\$835	1	\$31,331
	Arts and Science	\$4,975	4 yrs			\$19,900
* QUIP is equivalent to our PEP program						
Ryerson University	Engineering **	\$5,933	4 yrs			\$23,285
	Engineering with Co-op			\$375	5	\$25,160
	Engineering with internship			\$650	1	\$23,935
	Arts	\$4,680				\$18,720
	** 4th Year tuition only \$5485					
* #'s are for 2004/2005 school year and should only be used for a loose comparison						
* Ryerson Has Credit hour based Fees						
University of Toronto	Engineering	\$7,961	4 yrs **			\$31,407
	Engineering with PEY			\$850	1	\$32,257
	Arts and Science	\$4971 - \$5270	4 yrs			\$19,884-\$21,080
*PEY- Professional Experience Year - equivalent to our PEP program						
** 4th Year tuition only \$7524						
McGill University	Engineering	\$6,189	4 yrs			\$24,758
	Arts	\$5,947				\$23,790
Universit~ Laval	Engineering	\$3,831	4 yrs			\$15,326
	Engineering with Co-op			?	3	?
* Laval does have an engineering Coop program but I couldn't find the Fee information						
University of Western Ontario	Engineering	\$6,863	4 yrs			\$27,452
	Arts	\$5,053				\$20,212
	Science	\$5,078				\$20,312
	Summer Co-Op Fee			\$200	?	
	12- to 16-month Industry Internship Fee			\$992		

University	Program	Cost/year \$	Duration of Program	Co-op fee \$	# of work terms required	Total cost of degree
Carleton	Engineering	\$6,167				\$24,668
	Arts or Science	\$4,691				\$18,764
	Co-Op Work Term Fee			\$350	?	
University of British Columbia	Engineering	\$5,686				\$22,744
	Arts	\$4,735				
	Science	\$5,154-\$5,426				\$20,616-\$21,704
University of Victoria	Engineering	approx. \$5305				min. \$21,225
	Arts	approx \$4325				min. \$17,300

BUDGETED FTE POSITIONS 1998-99 TO 2006-07

Academic Faculties and Departments

Year	Academic Staffing								Total FTE Positions (including Support Staff)	Support Service Departments and Ancillary Enterprises					
	Academic Staffing			Total FTE Academic Staffing	Support Staff		Support Services	Cleaning		Sub-Total	Ancillary Enterprises	Total	Physical Plant Chargeback Projects		
	Tenured/Continuing Appts.	Term Appts.	Budgeted Stipends (FTE)		Secretarial Positions	Technical Positions									
Total University															
1998-99	553.64	23.33	576.97	77.00	653.97	111.25	85.78	851.00	568.87	70.08	638.95	70.09	709.04	7.00	
1999-2000	534.26	23.92	558.18	92.08	650.26	111.25	85.16	846.67	575.53	67.58	643.11	70.32	713.43	7.00	
2000-01	569.44	20.04	589.48	73.04	662.52	111.83	88.26	862.61	589.03	67.58	656.61	69.74	726.35	10.00	
2001-02	573.58	20.97	594.55	79.58	674.13	112.83	93.34	880.30	602.35	67.58	669.93	69.47	739.40	12.00	
2002-03	586.12	18.98	605.10	64.20	669.30	112.60	92.62	874.52	595.41	70.58	665.99	69.32	735.31	12.00	
2003-04	597.12	25.13	622.25	69.67	691.92	115.90	92.12	899.94	602.35	70.58	672.93	70.32	743.25	12.00	
2004-05	612.48	25.63	638.11	71.16	709.27	115.65	95.87	920.79	609.60	70.58	680.18	71.32	751.50	12.00	
2005-06	613.48	28.85	642.33	58.46	700.79	115.15	93.92	909.86	622.45	70.58	693.03	70.32	763.35	12.00	
2006-07	592.21	23.47	615.68	57.48	673.16	112.65	92.07	877.88	621.00	70.58	691.58	70.32	761.90	13.00	
Fredericton Campus															
1998-99	437.50	21.50	459.00	48.33	507.33	97.00	73.70	678.03	504.09	56.20	560.29	62.92	623.21	7.00	
1999-2000	415.50	20.50	436.00	61.13	497.13	97.00	72.70	666.83	509.82	53.70	563.52	63.32	626.84	7.00	
2000-01	448.00	14.75	462.75	43.62	506.37	97.60	75.87	679.84	517.46	53.70	571.16	62.32	633.48	10.00	
2001-02	447.16	15.00	462.16	44.50	506.66	97.60	78.12	682.38	520.73	53.70	574.43	61.32	635.75	12.00	
2002-03	457.49	11.00	468.49	33.00	501.49	96.60	77.12	675.21	510.73	56.70	567.43	62.32	629.75	12.00	
2003-04	467.49	13.00	480.49	31.00	511.49	97.90	77.12	686.51	514.17	56.70	570.87	63.32	634.19	12.00	
2004-05	477.70	10.40	488.10	31.00	519.10	97.65	78.37	695.12	516.67	56.70	573.37	63.32	636.69	12.00	
2005-06	478.70	12.40	491.10	17.50	508.60	96.65	74.42	679.67	525.62	56.70	582.32	62.32	644.64	12.00	
2006-07	459.93	12.80	472.73	16.70	489.43	96.65	74.57	660.65	525.87	56.70	582.57	62.32	644.89	13.00	
Saint John Campus															
1998-99	116.14	1.83	117.97	28.67	146.64	14.25	12.08	172.97	64.78	13.88	78.66	7.17	85.83	N/A	
1999-2000	118.76	3.42	122.18	30.95	153.13	14.25	12.46	179.84	65.71	13.88	79.59	7.00	86.59	N/A	
2000-01	121.44	5.29	126.73	29.42	156.15	14.23	12.39	182.77	71.57	13.88	85.45	7.42	92.87	N/A	
2001-02	126.42	5.97	132.39	35.08	167.47	15.23	15.22	197.92	81.62	13.88	95.50	8.15	103.65	N/A	
2002-03	128.63	7.98	136.61	31.20	167.81	16.00	15.50	199.31	84.68	13.88	98.56	7.00	105.56	N/A	
2003-04	129.63	12.13	141.76	38.67	180.43	18.00	15.00	213.43	88.18	13.88	102.06	7.00	109.06	N/A	
2004-05	134.78	15.23	150.01	40.16	190.17	18.00	17.50	225.67	92.93	13.88	106.81	8.00	114.81	N/A	
2005-06	134.78	16.45	151.23	40.96	192.19	18.50	19.50	230.19	96.83	13.88	110.71	8.00	118.71	N/A	
2006-07	132.28	10.67	142.95	40.78	183.73	16.00	17.50	217.23	95.13	13.88	109.01	8.00	117.01	N/A	