

**REPORT OF THE
UNIVERSITY BUDGET COMMITTEE
ON THE 2005-06 TO 2008-09
UNIVERSITY BUDGET**

Approved by the Board of Governors March 18, 2005

**The University Budget Committee Report For
The Years 2005-06 to 2008-09**

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I. GENERAL

President Bill Cade is pleased to recommend the University of Lethbridge's Operating Budget for fiscal year 2005-06 to the Board of Governors for approval. The proposed operating budget is \$94,316,220 for the upcoming fiscal year which is an increase of \$6,480,335 (7.4%) from the previous year. As in previous years, budget decisions were made after consultation with the University's various budget units. Decisions were also made within the context of the University's strategic planning document, **Our Vision**.

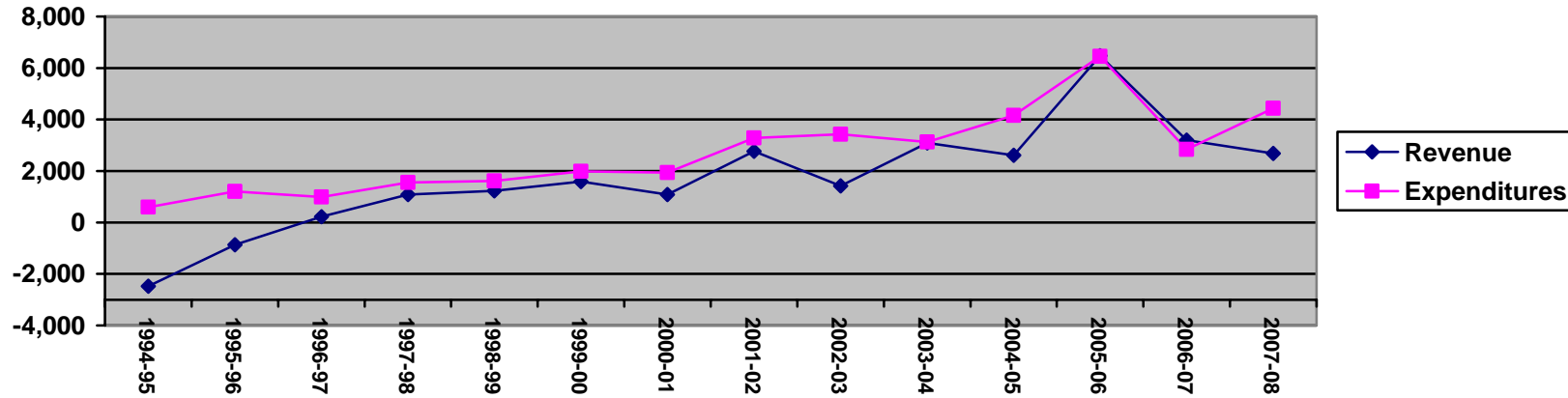
This is the first budget since 1994 that the institution is not facing reductions in each year under review. This will allow units to regroup and commit to projects that will provide the institution with more efficiencies, address priorities within the institution and provide resources in areas that align with the University's strategic plan. Although reductions will be required in 2007-08, the University will have unallocated general operating funds in 2005-06 of \$23,800 and in 2006-07 of \$335,800.

Through the budget process, the University and the University Budget Committee (UBC) follows certain principles that guide the process each year and set the decision making process. These principles include:

- An open budget process that allows for discussion between all units on campus.
- A process which allows resources to be aligned with institutional priorities.
- A process that examines the long-term consequences of short term decisions.
- A process that concentrates on the long-term financial viability of the University.
- A process that ensures the financial stability and growth of the institution.

The following graph indicates the percentage change in the University's operating revenue and expenditures in current dollars over the past 11 years.

\$ Change from Previous Year
(\$000)



II. PROPOSED REVENUE BUDGET

As noted earlier, the University's overall general fund revenue budget will increase by \$6.5 million in 2005-06. The proposed revenue estimates are realistic and attainable, although there is little room for unexpected revenue swings apart from minor fluctuations, especially in tuition revenue. Past experience, however, shows that the budget projections have tracked very closely with actual booked revenue.

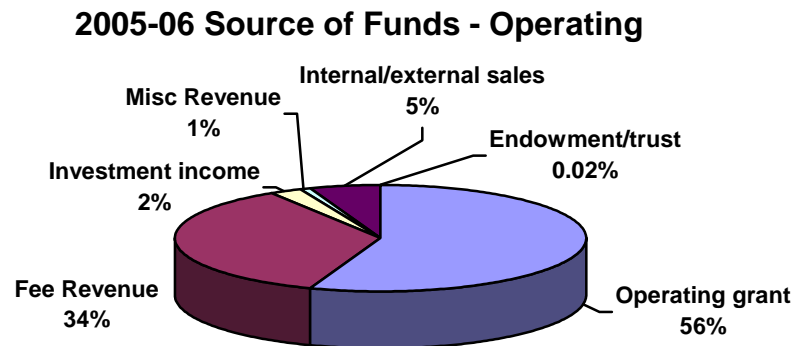
There are no significant increases in any of the operating revenue sources in the coming three years. The Government grant provided by Alberta Advanced Education is for general increases in the Consumer Price Index which has been budgeted at 2%. In addition, the Geographical Information Systems Access Program will be rolled into the base in 2005-06. This total increase in grant in the coming year is \$1,685,560. We have not provided for increases in miscellaneous revenue, investment income or external/internal revenue.

To summarize, the proposed 2005-06 general fund revenue budget is categorized into the following groups:

| General Operating Revenue by Source | |
|--|---------------------|
| Grant Revenue | \$52,299,605 |
| Fee Revenue | 33,613,420 |
| Investment Income | 2,250,000 |
| Miscellaneous | 1,001,365 |
| Internal/external sales | 5,131,830 |
| Endowment/Trust Revenue | 20,000 |
| Total Projected General Operating Revenue | \$94,316,220 |

Note: Instructional and related fees include additional fees which are excluded from the formula used by Advanced Education to determine the tuition fee cap. Using Advanced Education's formula, we are at 28.9% of operating expenditures.

The following graph illustrates the breakdown of revenue by category. The graph depicts operating funds only and does not include capital, research, special purpose, endowments or ancillary operations.

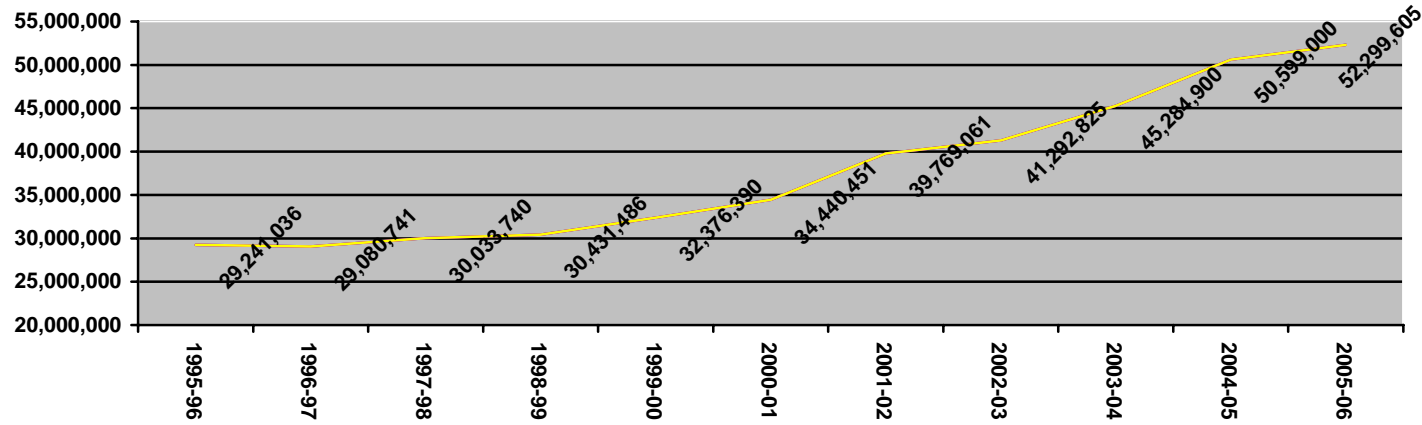


Government Grants

The single largest revenue item for the University is government grants, totaling \$52,299,605. This represents an increase of \$1,685,560 in continuing support, the majority of which is a 2.0% increase in the general operating grant over last year to reflect general cost pressures. Advanced Education has not announced details of any other additional grants, continuing or one-time, and therefore no other increases have been built into the budget for the coming years. Details of grants have been provided below:

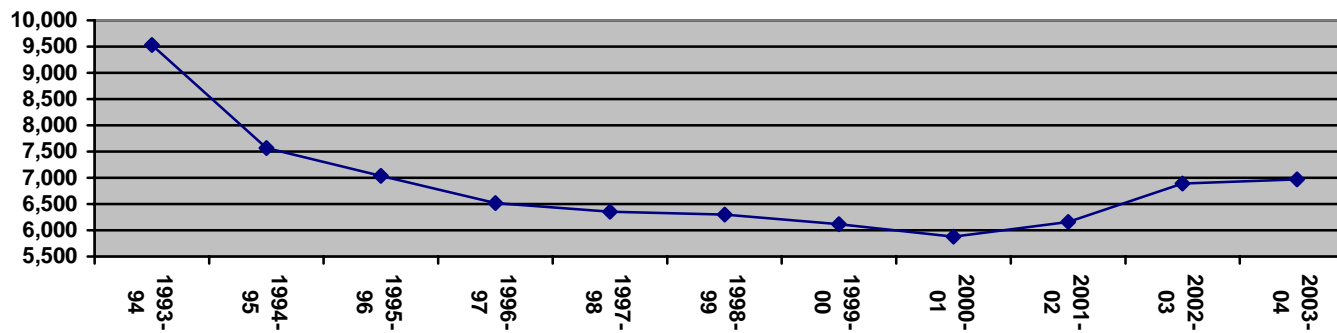
- General operations grant increase of 2% has been provided for in the budget for 2005-06.
- Geographical Information Systems Access Program will roll into base in 2005-06.
- Continuing grants for unfunded enrolment growth have been provided to post-secondary institutions in the past few years. Advanced Education has provided an additional \$1,144,000 in 2004-05 for unfunded enrolment growth.
- Performance Envelope funding is now provided on a one-time basis and is dependent on the availability of government funds. Data from each institution is provided on December 31 with allocations made prior to March 31. The institution is expecting between \$475,000 and \$525,000 in the 2004-05 year, with the funds being used to fund one-time priorities.

Growth in Operating Grant



Although there has been a steady increase in the operating grant, the grant per student has not kept pace as enrolment has increased. The following graph indicates the base operating grant on a per student basis.

Base Operating Grant per Student



Fees

Fees represent the second largest component of the University's general fund revenue budget. For the fiscal year 2005-06, the University projects approximately \$33.6 million in fee revenue from all credit and non-credit instructional programs, and from the remaining non-mandatory student related fees. This is an increase of \$4.6 million or 15.9% over the 2004-05 fiscal year. This increase consists of the tuition fee increase, credit hour increases, and a budget adjustment to reflect the increased enrolment of international students.

The Board of Governors formally approved the new fee rates for the 2005-06 fiscal year at the December 2004 meeting. This is the third consecutive year a fee increase has occurred at the University of Lethbridge. In the prior three years fees were frozen at the 2000 level in accordance with Advanced Education's Tuition Fee Policy which restricts increases in tuition fees if the institution's revenue from tuition fees totals 30% or more of their general net operating expenditures. The University is currently sitting at 28.9% for 2003-04. The calculation was prepared in accordance with Section 3 of the Tuition Fee Regulation. It has been submitted to Advanced Education and has been verified by Ministry staff.

Tuition Fee Policy Compliance Information – 2003/04:

| | |
|---|---------------------|
| Total Tuition Fee Revenue (from programs under the Tuition Fee Policy) | \$25,055,616 |
| Net Operating Expenditures | \$86,655,591 |

| | |
|--|--------------|
| Tuition Fee Revenue as a % of Net Operating Expenditures: | 28.9% |
|--|--------------|

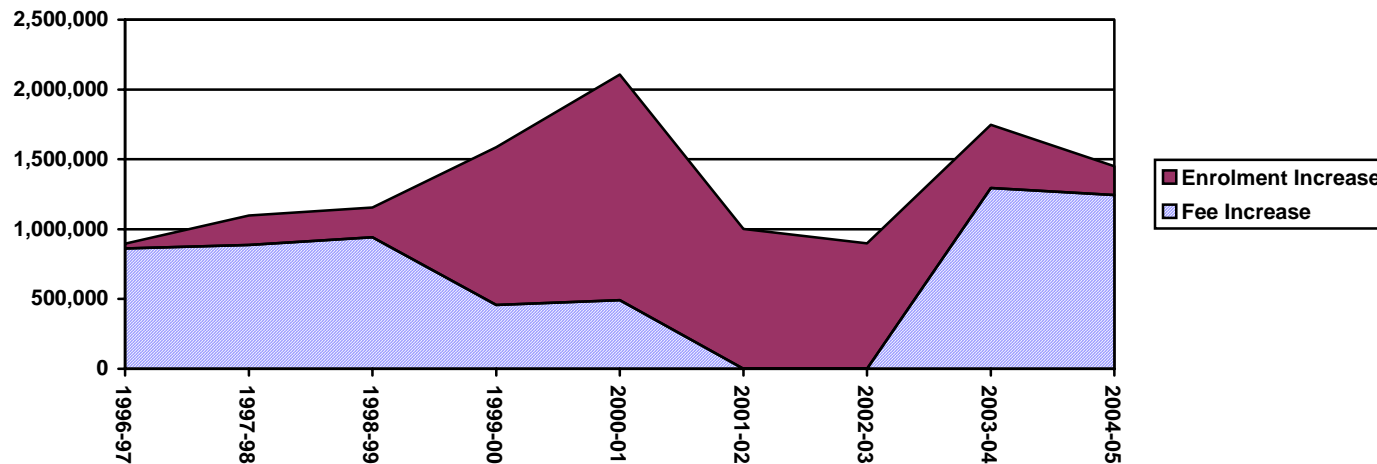
Note: A reconciliation of the Tuition Fee Policy Compliance Information has been provided in Appendix E of this report.

The increase in instructional fee revenue provided in the budget is attributed to both increases in fee rates as well as to planned enrolment changes in each of the faculties/schools. This increased enrolment is general growth and does not reflect increases funded through the Access Programs. The following table provides the growth in credit hours, excluding Access funded programs, that each Faculty and School has planned for the next four years to meet their budget requirements.

| Credit Hours by Faculty/School | | | | | | |
|--------------------------------|-------------------|----------------------|---------------------|---------------------|---------------------|---------------------|
| | Actual 2003-04 | Estimated 2004-05 | Proposed 2005-06 | Proposed 2006-07 | Proposed 2007-08 | Proposed 2008-09 |
| Arts and Science | 101,421 | 101,470 | 106,330 | 108,925 | 111,590 | 111,590 |
| Education | 13,581 | 13,464 | 13,310 | 13,310 | 13,310 | 13,310 |
| Management | 29,400 | 29,400 | 32,875 | 32,875 | 32,875 | 32,875 |
| Fine Arts | 18,688 | 19,008 | 20,425 | 21,055 | 21,685 | 21,685 |
| Health Sciences | 3,009 | 2,945 | 3,330 | 3,470 | 3,470 | 3,470 |
| Total | 166,099 | 166,287 | 176,270 | 179,635 | 182,930 | 182,930 |

The following graph depicts the increased revenue provided from instructional fees for the past nine years and the portion of the increases that is attributed to fee increases and from enrolment growth. Between 2001-02 and 2002-03, the entire increase in fees was attributed to enrolment growth with fees being frozen at the 2000-01 levels.

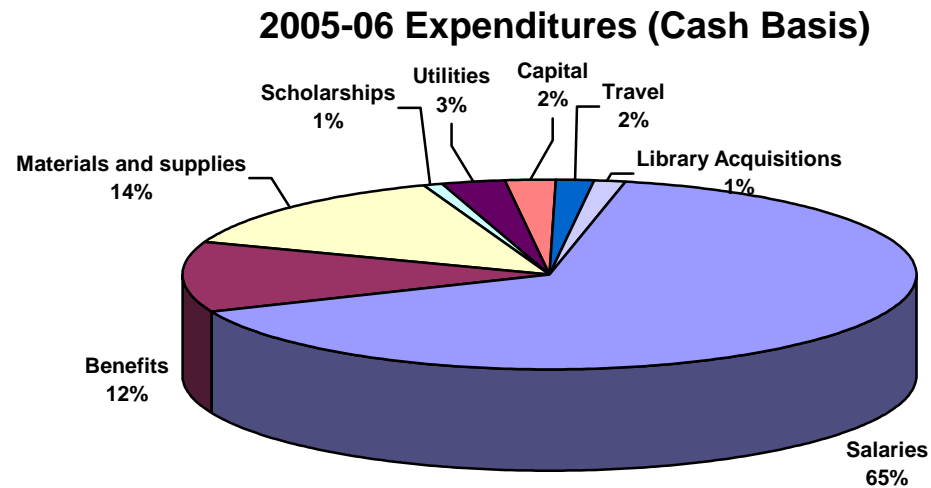
Instructional Fees - Analysis of Fee Increase



III. PROPOSED EXPENDITURE BUDGET

This is the first year in over ten years that our expenditure line items have not outpaced the growth in our revenues. This is primarily due to more funds being provided through the government, both federal and provincial, increases in instructional and other fees and the reduction of utility expenditures due to the signing of five year contracts at lower rates than we have previously been paying.

The following graph illustrates the University's expenditure budget by traditional object of expenditure. The most notable component of the budget is salaries and benefits which make up close to 80% of the total budget (cash basis – excluding amortization).



As in previous years, the starting point for the 2005-06 operating budget is the projection of the continuing cost base from the 2004-05 year. Projected expenditures remain at prior year levels unless increases are required through contractual or statutory obligations. UBC recognizes that this method of budgeting has had serious consequences for many budget units, including a loss of purchasing power due to inflationary increases and the absorption of costs as enrolment increases and has tried in prior years, through selective reductions, to provide some relief. Expenditure line items which have been adjusted for contractual or statutory increases include salaries and benefits, utilities, insurance and software contracts and maintenance costs, and inflationary increase for library acquisitions.

Compensation Costs

The largest component of the University of Lethbridge's expenditure budget is compensation costs which comprise approximately 80% of the total (cash basis – excluding amortization). Attracting and retaining faculty and staff still remains as one of the Board of Governors' priorities.

Last year the University budgeted for a major increase in the University Academic Pension Plan (UAPP). The trustees of the UAPP, following the December 31, 2002 actuarial valuation determined that contribution rates must increase by 3.28% of salary effective January 1, 2004 to cover the past unfunded liability and the higher current service costs of the plan due to poor financial markets. The increase was shared equally between the employers and employees with the cost to the institution being approximately \$650,000. An actuarial valuation is being conducted effective December 31, 2004 and we are again budgeting for anticipated increases in pension premiums to offset the poor market conditions over the past couple of years. The remaining increase in benefits results from increases in the salary and wage base which ultimately affects the various fringe benefit budgets.

Fixed Costs

While quite modest this year, fixed costs continue to grow and represent a factor in the development of this year's operating budget. Like compensation cost increases, these increases must be taken off the top of any available new funds to cover the projected cost increases and provide for basic operating needs of a fixed or semi-fixed nature.

There are several noteworthy increases and decreases within the fixed cost category:

- Utility costs will actually decrease this year as the University entered into a five year agreement with Trans Canada Energy for electrical power at reduced rates. The contract starts January 1, 2006 and will have a partial impact on the budget in 2005-06 and a full impact on the budget in 2006-07. The University is currently negotiating natural gas rates.
- Insurance rates have again increased in the past year, by approximately 10% over the previous year. It is anticipated that the University will continue to experience rate increases ranging between 10 and 20% in the subsequent three years.
- There are anticipated increases in our software contracts of \$30,000 per year for the next four years.
- The Budget Committee has also included an adjustment to the library acquisitions budget equal to the inflationary index anticipated for each year.

IV. OPERATING BUDGET REQUIREMENTS

This has been a year of transition for the University Budget Committee. In past years we have had to react to the financial crisis facing the institution with the focus on maintaining quality and trying to balance the budget each year. With the institution not making reductions in the coming two years, UBC sees these years as ones of growth and development and has set priorities using these assumptions. Ensuring student programs and services are properly funded, new space requirements and increased scholarships have been the focus of this four-year budget. The recommendations detailed later in this report build on the concepts of providing a quality education, quality support services and a research base that will enable the institution to grow and maintain many of the qualities that we are known for.

The operating budget for the next four years has been modeled using a number of assumptions, many of which have been described above. In making these assumptions, the University Budget Committee has taken a conservative approach to ensure that any changes to these assumptions will still allow for sufficient resources to provide for a balanced budget. The assumptions are provided in the table below.

| Budget Assumptions | | | | |
|--------------------------------|------------------|------------------|------------------|------------------|
| | 2005-06 | 2006-07 | 2007-08 | 2008-09 |
| Revenue | | | | |
| Grant increase | 2.0% | 2.0% | 2.0% | 2.0% |
| Instructional fee increase | 7.0% | 6.5% | 6.4% | 6.5% |
| Investment income | - | - | - | - |
| Expenditures | | | | |
| Compensation increases - merit | Approx. 3.3% | Approx. 3.3% | Approx. 3.3% | Approx. 3.3% |
| - market | Pool established | Pool established | Pool established | Pool established |
| - benefits | 5.0% | 5.0% | 5.0% | 5.0% |
| Contracts | 2.2% | 2.1% | 2.1% | 2.0% |
| Utilities | -9.8% | -22.5% | 0.0% | 10.0% |
| Insurance | 10.4% | 20.2% | 9.9% | 10.0% |
| Library acquisitions | 1.9% | 1.9% | 1.9% | 1.9% |

The results of using these assumptions in preparing the budget for the next four years are provided below.

| Proposed Operating Fund Budget Changes (\$000) | | | | |
|---|---------------|----------------|--------------------|--------------------|
| | 2005-06 | 2006-07 | 2007-08 | 2008-09 |
| Prior year budgeted expenditures | \$87,835.9 | \$94,316.2 | \$97,513.5 | \$100,199.2 |
| Cost increases for existing programs | | | | |
| Salaries | 4,572.9 | 4,108.8 | 3,817.1 | 3,817.1 |
| Benefits | 797.2 | 582.5 | 529.5 | 529.5 |
| Scholarships | 245.0 | 0.0 | 0.0 | 0.0 |
| Insurance | 30.9 | 66.4 | 39.1 | 39.1 |
| Contracts | 30.0 | 30.0 | 30.0 | 30.0 |
| Library acquisitions | 37.0 | 23.0 | 23.0 | 23.0 |
| Utilities | (251.4) | (522.8) | 0 | 0 |
| Reallocation between items not detailed above | 994.9 | (1,446.4) | 0 | 0 |
| Operating fund requirements | \$94,292.4 | \$97,157.7 | \$101,952.2 | \$104,637.9 |
| | | | | |
| Prior year budgeted revenue | \$87,835.9 | \$94,316.2 | \$97,513.5 | \$100,199.2 |
| Grant increase | 1,685.6 | 1,022.2 | 1,042.7 | 1,062.5 |
| Fee increase | 4,600.0 | 2,175.1 | 1,643.0 | 1,620.3 |
| Other revenue | 194.7 | 0.0 | 0.0 | 0 |
| Operating funds available | \$94,316.2 | \$97,513.5 | \$100,199.2 | \$102,882. |
| | | | | |
| Additional funds/reductions required | \$23.8 | \$355.8 | \$(1,753.0) | \$(1,755.9) |

V. CONTINUING ALLOCATIONS

Included in the proposed budget are a number of continuing allocations. Funding for these allocations is provided from the Instructional Fee allocations to administration, Student Administrative Fees, reallocations from International Student Centre and access funds which totals \$1,225,000. The following allocations are being proposed:

- \$100,000 will be provided on a continuing basis to fund the Centre for Students with Disabilities. These funds will provide for continuing positions as well as funds for equipment and operations. Funding is also being provided under one-time allocations to fund the office and testing centre set-up.
- The financial restructuring of the International Centre for Students will allow funding to be provided to the faculties on a continuing basis. Beginning April 2005, the following funds will be provided to the academic units:

| | | |
|-----------------|-----------|------------------|
| | | Arts and Science |
| | \$105,000 | |
| Education | 21,000 | |
| Management | 98,000 | |
| Fine Arts | 49,000 | |
| Health Sciences | 7,000 | |
- A Teaching Development line item will be set up under the Vice-President Academic's budget with an annual allocation of \$40,000.
- With the growth of graduate students over the past few years, it is becoming increasingly difficult to provide sufficient funds to students applying under the Graduate Student Travel Assistance Program. An additional \$10,000 will be provided to this program from Graduate Student Tuition fees.
- In addition, \$100,000 from Graduate Student Tuition fees will be provided to Arts and Science to help fund graduate student assistantships in the M.A., M.Sc. and PhD programs.
- The Curriculum Redevelopment Centre (CRDC) supports teaching development, the integration of technology into teaching and research and provides media production services to the institution. With the significant increase in the demand for services and the need to update both hardware and software on a continuing basis, \$87,960 will be provided to fund the units increased operating costs and provide funds for the replacement of equipment and software.

- In past years, the President's Office has funded the Showcase Speaker series and provided funds for student initiated speakers through the Students' Union and the Graduate Students' Association. A total of \$23,000 will be provided in support of these initiatives on an annual basis.
- In 2003, UBC approved a Native Student Advisor position on a three-year term with the expectation that the success of the position would be reviewed after two years. The support provided to Native students has been significant and for this reason, \$100,000 will be provided to the Native Student Advising Office to regularize operations.
- The University remains committed to the recruitment and retention of quality students. \$200,000 has been earmarked to scholarships - \$100,000 has been set aside for new international student scholarships and \$100,000 for increases in the existing scholarship base.
- With the launch of the capital campaign this spring, two positions in Communications and University Advancement will be regularized. The Alumni Relations and the Web/Print Designer positions hired previously on a term basis will be rolled into base.
- Physical Plant will be provided with \$75,000 to offset cost increases in areas of vehicle use, materials and maintenance.
- An independent review of Athletics was completed in the Fall of 2004 at which time an Athletics Review Committee was struck with membership from the GFC Athletics Committee, the University Budget Committee, student and community representatives. A complete review was done to look at funding, team fundraising, athletic scholarships and policies and procedures governing athletic and team operations. Comparisons were also done with other University teams competing within Western Canada. It is being recommended to the Board that an increase of \$213,000 be provided to Athletics on a continuing basis to hire an Athletic Coordinator and provide additional funding to our existing sports competing in Canada West.
- Position funds will be allocated from the central fund to several requested increases in operating funds. These are detailed in Appendix B of this report and total \$49,400.
- The University will receive an Indirect Cost of Research Grant of \$1,173,657 in 2005-06. The recommended allocations, both continuing and one-time are provided in Appendix D of this report.

VI. ONE-TIME ALLOCATIONS

Several one-time allocations are being proposed in the 2005-06 budget with details provided below.

- To aid in the set up of the Centre for Students with Disabilities, \$117,000 has been recommended for the purchase of equipment, office renovations and the set up of a testing centre.
- The Library will receive a one-time allocation of \$40,000 for acquisitions.
- \$25,000 will be provided to the Registrars Office for the joint funding of a retention researcher position. The additional funds for the 1 year position will be provided by the Registrar's Office.
- An allocation of \$15,000 will be provided to the President's Office for international travel in the coming year. Visits are scheduled to Japan and India for the President and Board Chair in the coming year to coincide with the Hokkai-Gakuen exchange.
- A one-time allocation to a maximum of \$77,400 has been provided for a multi-disciplinary course and colloquium on the topic of genocide.
- \$150,000 will be provided to Financial Planning to hire a three-year term Budget Analyst position. This will allow for training of the individual prior to the retirement of a key employee in the department.
- \$20,000 will be set aside to replace obsolete sound equipment used at various events on campus.
- Internal audit has requested a Co-op summer student to help with various projects within the department. \$10,000 has been set aside for this purpose.

- Human Resources will receive \$33,000 to fund the Diversity Project for the next three years. An allocation totaling \$27,000 will also be given to Human Resources to fund the transition, training and office set-up for the Chemical & Radiation Safety Officer.
- Several allocations are being recommended out of the Federal Indirect Cost of Research Grant. These allocations are provided in Appendix D of this report.
- Position funds will be allocated from the central fund to cover several requests in one-time operating costs. These are detailed in Appendix C of the report and total \$143,750.

VII. RECOMMENDATIONS

The President recommends to the Board of Governors the following:

1. Approve the 2005-06 budget as presented, and the three years 2006-09 in principle.
2. That the 2007-08 proposed reductions as outlined in Appendix A to this report be approved in principle. The reductions will allow the institution to balance the budget using the assumptions detailed earlier in this report. However, if conditions change, thereby requiring reduced or additional reductions, or if a budget unit is able to achieve the required reductions in a more effective manner than those now proposed, an approval in principle would allow this to happen.
3. That the continuing allocations for 2005-06 as provided in Appendix B be approved.
4. That the one-time allocations for 2005-06 as provided in Appendix C be approved.
5. That the allocations from the Indirect Cost of Research Grant as provided in Appendix D be approved.

SUMMARY OF UNIVERSITY OPERATING REVENUE AND EXPENDITURES
2005-2006 Operating Budget (Cash Basis)

| REVENUES | 2003-2004 Original Budget | 2003-2004 Actual | 2004-2005 Original Budget | 2004-2005 Projected Actual | 2005-2006 Proposed Budget |
|---------------------------------------|--|-----------------------------|--|---|--|
| Tuition and Fees | | | | | |
| Summer Session Tuition | 1,978,910 | 2,149,642 | 2,090,315 | 2,494,173 | 2,228,060 |
| Regular Session Tuition | 19,418,295 | 20,217,173 | 21,426,570 | 23,421,337 | 25,688,465 |
| Subtotal Tuition | 21,397,205 | 22,366,815 | 23,516,885 | 25,915,510 | 27,916,525 |
| Special Programs | | | | | |
| MA/MSc | 168,800 | 260,453 | 331,065 | 379,863 | 441,065 |
| Master of Education | 602,250 | 557,072 | 512,630 | 453,891 | 550,310 |
| Subtotal Special Programs | 771,050 | 817,525 | 843,695 | 833,754 | 991,375 |
| Incidental Fees | | | | | |
| Materials and Services Fees | 1,295,440 | 1,539,007 | 1,622,710 | 1,696,252 | 1,684,300 |
| Student Administration Fees | 216,370 | 671,865 | 750,000 | 722,020 | 750,000 |
| Music Conservatory Fees | 200,900 | 186,956 | 203,660 | 229,860 | 225,235 |
| Athletic and Recreation Services Fees | 865,600 | 920,249 | 925,740 | 1,037,180 | 967,685 |
| English Language Fees | 672,700 | 981,566 | 752,700 | 944,148 | 752,700 |
| Other Miscellaneous Fees | 348,880 | 401,951 | 376,835 | 316,729 | 325,600 |
| Subtotal Incidental Fees | 3,599,890 | 4,701,594 | 4,631,645 | 4,946,189 | 4,705,520 |
| Total Tuition and Fees | 25,768,145 | 27,885,934 | 28,992,225 | 31,695,453 | 33,613,420 |

2005-06 Operating Budget

Other Revenues

| | | | | | |
|--------------------------|------------|------------|------------|------------|------------|
| Grants | 45,254,600 | 48,543,129 | 50,614,045 | 50,964,331 | 52,299,605 |
| Gifts and Donations | - | 64,052 | 20,000 | 52,809 | 20,000 |
| Investment Income | 2,000,000 | 1,798,201 | 2,250,000 | 2,092,282 | 2,250,000 |
| Miscellaneous Revenue | 889,710 | 864,904 | 621,770 | 834,060 | 679,280 |
| Rental Income | 336,635 | 566,443 | 309,025 | 389,661 | 322,080 |
| Internal Cost Recoveries | 2,348,790 | 3,557,527 | 1,651,940 | 1,858,183 | 1,683,750 |
| External Cost Recoveries | 3,042,580 | 2,712,176 | 3,376,880 | 3,655,573 | 3,448,080 |

Total Other Revenues

| | | | | | |
|--|------------|------------|------------|------------|------------|
| | 53,872,315 | 58,106,432 | 58,843,660 | 59,846,899 | 60,702,795 |
|--|------------|------------|------------|------------|------------|

Total Tuition and Other Revenues

| | | | | | |
|--|------------|------------|------------|------------|------------|
| | 79,429,480 | 85,992,366 | 87,835,885 | 91,542,352 | 94,316,215 |
|--|------------|------------|------------|------------|------------|

Interfund Transfers

| | | | | | |
|----------------------------|---------|---------|---------|---------|---------|
| Transfers from other funds | 530,935 | 596,740 | 682,525 | 675,081 | 552,325 |
|----------------------------|---------|---------|---------|---------|---------|

Total Interfund Transfers

| | | | | | |
|--|---------|---------|---------|---------|---------|
| | 530,935 | 596,740 | 682,525 | 675,081 | 552,325 |
|--|---------|---------|---------|---------|---------|

Total University Revenues

| | | | | | |
|--|------------|------------|------------|------------|------------|
| | 79,960,415 | 86,589,106 | 88,518,410 | 92,217,432 | 94,868,540 |
|--|------------|------------|------------|------------|------------|

SUMMARY OF UNIVERSITY OPERATING REVENUE AND EXPENDITURES
2005-2006 Operating Budget (Cash Basis)

| EXPENDITURES | 2003-2004 Original Budget | 2003-2004 Actual | 2004-2005 Original Budget | 2004-2005 Projected Actual | 2005-2006 Proposed Budget |
|-----------------------------------|--|-----------------------------|--|---|--|
| Academic Units | | | | | |
| Arts and Science | 21,392,850 | 20,699,875 | 22,092,420 | 22,713,492 | 24,536,105 |
| Education | 6,583,240 | 6,035,969 | 6,758,975 | 6,066,582 | 7,306,330 |
| Management | 7,300,710 | 7,513,052 | 7,998,170 | 7,782,095 | 9,030,360 |
| Fine Arts | 5,182,115 | 5,147,256 | 6,093,140 | 5,739,344 | 6,576,205 |
| Health Sciences | 1,415,290 | 1,267,886 | 1,480,530 | 1,354,611 | 1,698,985 |
| Graduate Studies | 469,380 | 374,790 | 646,860 | 482,727 | 656,225 |
| Library | 2,857,850 | 2,884,868 | 3,002,920 | 2,890,579 | 3,285,875 |
| Library - Acquisitions | 1,124,790 | 1,054,285 | 1,172,790 | 1,023,637 | 1,214,790 |
| Faculty Travel | 152,600 | 151,084 | 152,600 | 122,740 | 152,600 |
| Study Leave Removal Fund | 35,000 | 35,000 | 35,000 | 18,454 | 35,000 |
| Research Grants | 103,700 | 53,903 | 103,700 | 103,700 | 103,700 |
| Faculty Retention | 34,105 | - | 34,105 | - | 34,105 |
| Faculty Retention - Board Chairs | 135,000 | - | 115,000 | - | 220,000 |
| Faculty Retention - Course Relief | 400,000 | - | 400,000 | - | 400,000 |
| Total Academic Units | # 47,186,630 | 45,217,969 | 50,086,210 | 48,297,963 | 55,250,280 |
| Support Units | | | | | |
| Office of the President | 629,040 | 694,256 | 695,125 | 729,071 | 769,155 |
| Board of Governors | 65,780 | | | | |

2005-06 Operating Budget

| | | | | | |
|---|-----------|-----------|-----------|-----------|-----------|
| | | 69,941 | 69,775 | 70,777 | 54,080 |
| Senate | 65,130 | 64,269 | 65,415 | 74,181 | 71,505 |
| General Faculties Council | 34,575 | 32,411 | 37,420 | 34,637 | 26,080 |
| University Advancement | 549,475 | 861,927 | 1,244,805 | 1,014,963 | 1,387,390 |
| Vice President (Academic) | 541,460 | 531,112 | 511,590 | 469,465 | 581,140 |
| CRDC | 263,830 | 408,512 | 405,085 | 565,583 | 515,605 |
| Institutional Analysis | 180,955 | 180,652 | 197,200 | 194,539 | 207,460 |
| Language Centre | 715,200 | 650,804 | 765,200 | 667,420 | 765,200 |
| International Affairs | 367,820 | 315,947 | 381,700 | 297,168 | 400,270 |
| Financial Aid and Awards - Scholarships | 746,000 | 661,065 | 746,000 | 604,185 | 1,026,000 |
| ROSS | 3,039,850 | 3,182,894 | 3,260,565 | 3,201,284 | 3,661,695 |
| Vice President (Research) | 385,510 | 390,263 | 410,320 | 536,786 | 551,690 |
| Vice President (Administration & Finance) | 237,660 | 254,716 | 260,735 | 267,236 | 282,530 |
| Financial Planning | 320,090 | 330,693 | 295,240 | 389,158 | 368,170 |
| Sports & Recreation Services | 2,516,470 | 2,249,153 | 2,631,545 | 2,240,394 | 2,908,900 |
| Interdepartmental - Ancillary | 85,100 | 931,411 | (38,555) | (84,571) | (102,455) |
| Internal Audit | 129,145 | 68,082 | 74,570 | 80,679 | 79,250 |
| Information Technology | 4,142,250 | 3,131,721 | 2,974,325 | 3,229,161 | 3,105,995 |
| Telecommunication | | 1,051,095 | 1,195,870 | 1,276,508 | 1,197,415 |
| Financial Services | 1,012,345 | 1,019,627 | 1,060,240 | 1,091,925 | 1,156,185 |
| Material Management | 710,145 | 697,352 | 698,415 | 728,115 | 728,845 |
| Physical Plant | 7,019,555 | 4,382,207 | 6,254,660 | 5,954,404 | 8,185,540 |
| Utilities | 2,902,640 | | | | |

2005-06 Operating Budget

| | | | | | |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| | | 4,350,322 | 2,739,455 | 2,634,381 | 2,460,835 |
| Parking | | 395,576 | 960,000 | 374,695 | 1,035,000 |
| Human Resources | 1,082,115 | 1,256,899 | 1,287,675 | 1,571,378 | 1,537,465 |
| Contingencies | 2,065,045 | - | 1,837,860 | - | 1,411,870 |
| Central Administration | 2,966,600 | (827,075) | 1,322,320 | 2,644,505 | 5,245,445 |
| Total Support Units | 32,773,785 | 27,335,832 | 32,344,555 | 30,858,030 | 39,618,260 |
| Appropriations | | | | | |
| To Capital Projects | - | - | 4,634,395 | 4,634,395 | - |
| To Capital Reserves | - | - | 1,453,250 | 1,453,250 | - |
| Adjustment for non-cash items | - | - | - | 3,752,000 | - |
| | - | - | 6,087,645 | 9,839,645 | - |
| Total University Expenditures | 79,960,415 | 72,553,801 | 88,518,410 | 88,995,638 | 94,868,540 |

APPENDIX A

PROPOSED BUDGET REDUCTIONS
2007-08, 2008-09

THE UNIVERSITY OF
LETHBRIDGE
2005-2006 BUDGET PROCESS

2007-2008 PROPOSED ADJUSTMENTS

| BUDGET UNIT | DESCRIPTION | PROPOSED ADJUSTMENTS | ANNUAL CUMULATIVE ADJUSTMENTS | TOTAL CUMULATIVE ADJUSTMENTS |
|---------------------------|----------------------------|-------------------------|-------------------------------------|------------------------------------|
| ARTS & SCIENCE | REQUESTED REDUCTION | | | 253,725 |
| | Increased Credit Hours | 90,405 | 90,405 | |
| | Other Revenue Sources | 163,320 | 253,725 | 253,725 |
| EDUCATION | REQUESTED REDUCTION | | | 181,060 |
| | Increased Credit Hours | 73,405 | 73,405 | |
| | Retirement Costs | 91,125 | 164,530 | |
| | Position Funds | 16,530 | 181,060 | 434,785 |
| MANAGEMENT | REQUESTED REDUCTION | | | 89,325 |
| | Increased Credit Hours | 89,325 | 89,325 | 524,110 |
| FINE ARTS | REQUESTED REDUCTION | | | 87,420 |
| | Studio Fee Increase | 5,700 | 5,700 | |
| | Increased Credit Hours | 81,720 | 87,420 | 611,530 |
| HEALTH SCIENCES | REQUESTED REDUCTION | | | 32,560 |
| | Increased Credit Hours | 32,560 | 32,560 | 644,090 |
| GRADUATE STUDIES | REQUESTED REDUCTION | | | 8,750 |
| | Increased Tuition | 8,750 | 8,750 | 652,840 |

2005-06 Operating Budget

| | | | | | |
|----------------------------------|--------------------------------|----------------|---------|---------|-----------|
| VICE-PRESIDENT (ACADEMIC) | REQUESTED REDUCTION | 27,935 | | | |
| | To be Determined | | 27,935 | 27,935 | 680,775 |
| CRDC | REQUESTED REDUCTION | 5,710 | | | |
| | New Project Revenue Generation | | 5,710 | 5,710 | 686,485 |
| LIBRARY | REQUESTED REDUCTION | 147,205 | | | |
| | Position Funds | | 75,075 | 75,075 | |
| | To be Determined | | 72,130 | 147,205 | 833,690 |
| ROSS | REQUESTED REDUCTION | 165,410 | | | |
| | Position Funds | | 147,410 | 147,410 | |
| | Travel | | 10,000 | 157,410 | |
| | Printing | | 8,000 | 165,410 | 999,100 |
| V.P. (RESEARCH SERVICES) | REQUESTED REDUCTION | 14,070 | | | |
| | To be Determined | | 14,070 | 14,070 | 1,013,170 |
| INFORMATION TECHNOLOGY | REQUESTED REDUCTION | 108,500 | | | |
| | Position Funds | | 108,500 | 108,500 | 1,121,670 |
| BOARD OF GOVERNORS | REQUESTED REDUCTION | 3,450 | | | |
| | Supplies & Sundries | | 3,450 | 3,450 | 1,125,120 |
| SENATE | REQUESTED REDUCTION | 3,800 | | | |
| | Student Salaries & Benefits | | 3,800 | 3,800 | 1,128,920 |
| PRESIDENT'S OFFICE | REQUESTED REDUCTION | 37,005 | | | |
| | Position Funds | | 14,390 | 14,390 | |
| | Supplies & Sundries | | 11,310 | 25,700 | |
| | Travel | | 11,305 | 37,005 | 1,165,925 |

2005-06 Operating Budget

| | | | | |
|--|-----------------------------|---------------|--------|-----------|
| INSTITUTIONAL ANALYSIS | REQUESTED REDUCTION | 9,910 | | |
| | Supplies & Sundries | 3,305 | 3,305 | |
| | Rental | 400 | 3,705 | |
| | Travel | 1,730 | 5,435 | |
| | Consultants | 2,500 | 7,935 | |
| | Capital | 500 | 8,435 | |
| | Position Funds | 1,475 | 9,910 | 1,175,835 |
| GENERAL FACULTIES COUNCIL | REQUESTED REDUCTION | 1,930 | | |
| | Supplies & Sundries | 1,930 | 1,930 | 1,177,765 |
| UNIVERSITY ADVANCEMENT | REQUESTED REDUCTION | 34,965 | | |
| | Position Funds | 34,965 | 34,965 | 1,212,730 |
| INTERNATIONAL CENTRE FOR STUDENTS | REQUESTED REDUCTION | 9,740 | | |
| | Differential Fee Increase | 9,740 | 9,740 | 1,222,470 |
| FINANCIAL PLANNING | REQUESTED REDUCTION | 17,905 | | |
| | Position Funds | 12,105 | 12,105 | |
| | Student Salaries & Benefits | 5,800 | 17,905 | 1,240,375 |
| INTERNAL AUDIT | REQUESTED REDUCTION | 3,800 | | |
| | To be determined | 3,800 | 3,800 | 1,244,175 |
| HUMAN RESOURCES | REQUESTED REDUCTION | 62,850 | | |
| | Position Funds | 62,850 | 62,850 | 1,307,025 |
| MATERIALS MANAGEMENT | REQUESTED REDUCTION | 27,635 | | |
| | Position Funds | 27,635 | 27,635 | 1,334,660 |

2005-06 Operating Budget

| | | | | | |
|--|-----------------------------|----------------------------|---------|-------------------------|-----------|
| FINANCIAL SERVICES | | REQUESTED REDUCTION | | 54,600 | |
| | Position Funds | 43,570 | 43,570 | | |
| | Student Salaries & Benefits | 7,880 | 51,450 | | |
| | Other Expenditures (Net) | 3,150 | 54,600 | | 1,389,260 |
| PHYSICAL PLANT | | REQUESTED REDUCTION | | 306,925 | |
| | Position funds | 245,470 | 245,470 | | |
| | Materials & Supplies | 30,770 | 276,240 | | |
| | Repairs & Maintenance | 11,715 | 287,955 | | |
| | Expendable Equipment | 5,400 | 293,355 | | |
| | Travel | 1,440 | 294,795 | | |
| | Capital | 12,130 | 306,925 | | 1,696,185 |
| VP (FINANCE & ADMINISTRATION) | | REQUESTED REDUCTION | | 13,510 | |
| | Position Funds | 13,510 | 13,510 | | 1,709,695 |
| SPORTS & RECREATION/ATHLETICS | | REQUESTED REDUCTION | | 43,270 | |
| | User Fees | 43,270 | 43,270 | | 1,752,965 |
| | | | | <u>1,752,965</u> | |

THE UNIVERSITY OF
LETHBRIDGE
2005-2006 BUDGET PROCESS

| |
|---------------------------------------|
| 2008-2009 PROPOSED ADJUSTMENTS |
|---------------------------------------|

| BUDGET UNIT | DESCRIPTION | PROPOSED ADJUSTMENTS | ANNUAL CUMULATIVE ADJUSTMENTS | TOTAL CUMULATIVE ADJUSTMENTS |
|-------------|----------------------------|-------------------------|-------------------------------------|------------------------------------|
| | REQUESTED REDUCTION | 1,755,900 | | |
| | To be determined | 1,755,900 | 1,755,900 | 1,755,900 |
| | | | | <u>1,755,900</u> |

APPENDIX B

PROPOSED CONTINUING ALLOCATIONS

THE UNIVERSITY OF LETHBRIDGE
2005-2006 BUDGET PROCESS

2005-2006 CONTINUING REQUESTS

| BUDGET UNIT | DESCRIPTION | CONTINUING REQUESTS | FUNDED FROM OTHER SOURCES | OPERATING CONTINUING REQUESTS | OPERATING CONTINUING ALLOCATIONS |
|--|---------------------------------------|-----------------------------|---------------------------|-------------------------------|----------------------------------|
| CENTRE FOR STUDENTS WITH DISABILITIES | | REQUESTED CONTINUING | | | |
| | Regularize Disability Resource Centre | 252,200 | 150,000 | 102,200 | 100,000 |
| ARTS & SCIENCE | | REQUESTED CONTINUING | | | |
| | International Student Fees | 150,000 | | 150,000 | 105,000 |
| | Grad Student Fees | 200,000 | 100,000 | 100,000 | |
| | ICR (Tech Services) | 200,000 | 70,000 | 130,000 | |
| EDUCATION | | REQUESTED CONTINUING | | | |
| | International Student Fees | 21,000 | | 21,000 | 21,000 |
| MANAGEMENT | | REQUESTED CONTINUING | | | |
| | International Student Fees | 98,000 | | 98,000 | 98,000 |
| FINE ARTS | | REQUESTED CONTINUING | | | |
| | International Student Fees | 49,000 | | 49,000 | 49,000 |
| HEALTH SCIENCES | | REQUESTED CONTINUING | | | |
| | International Student Fees | 7,000 | | 7,000 | 7,000 |

2005-06 Operating Budget

| | | | | | |
|----------------------------------|--|-----------------------------|--------|---------|---------|
| VICE PRESIDENT (ACADEMIC) | | REQUESTED CONTINUING | | | |
| | Teaching Development | 40,000 | | 40,000 | 40,000 |
| VICE PRESIDENT (RESEARCH) | | REQUESTED CONTINUING | | | |
| | Grad Student Travel Assistance Program | 10,000 | 10,000 | - | |
| CRDC | | REQUESTED CONTINUING | | | |
| | Increase to credit hour contribution(based on 2005-06 cr. Hrs) | | | | |
| | - Arts & Science | 51,955 | | 51,955 | 51,955 |
| | - Education | 7,685 | | 7,685 | 7,685 |
| | - Management | 16,440 | | 16,440 | 16,440 |
| | - Fine Arts | 10,215 | | 10,215 | 10,215 |
| | - Health Sciences | 1,665 | | 1,665 | 1,665 |
| | Reclass of employee to APO Junior Staff Member (currently hourly) Administrative Support | | | | |
| PRESIDENT'S OFFICE | | REQUESTED CONTINUING | | | |
| | Showcase Speaker Series | 16,000 | | 16,000 | 16,000 |
| | Student Initiated Speakers | 7,000 | | 7,000 | 7,000 |
| ROSS | | REQUESTED CONTINUING | | | |
| | CAPP Coordinator (Degree Audit) | 42,000 | 42,000 | - | |
| | WebCT (\$5K U.S.) | 6,250 | 6,250 | - | |
| | Regularize Native Student Advisor Office | 109,000 | | 109,000 | 100,000 |
| | Scholarships - International | 100,000 | | 100,000 | 100,000 |
| | - General | 100,000 | | 100,000 | 100,000 |
| HUMAN RESOURCES | | REQUESTED CONTINUING | | | |
| | OH&S | | | | |
| | - Safety Training & Equipment | 8,850 | | 1,450 | |

2005-06 Operating Budget

| | | | | |
|-------------------------------|--|---------|---------|----------|
| | | 7,400 | | |
| | - Chemical & Radiation Safety Officer (net of A&S Cont.) | 20,000 | 20,000 | - |
| | Human Resources | | | |
| | - COWFLOP - meetings | 2,000 | 2,000 | - |
| | Pension Administration | | | |
| | - Pension Plan & UAPP Meetings | 4,150 | 4,150 | - |
| UNIVERSITY ADVANCEMENT | REQUESTED CONTINUING | | | |
| | Alumni Relations Officer/Web/Print Designer | 103,575 | | 103,575 |
| MATERIALS MANAGEMENT | REQUESTED CONTINUING | | | |
| | Part Time Buyer | 22,000 | 22,000 | - |
| | Part Time Postal Clerk | 15,000 | 15,000 | - |
| PHYSICAL PLANT | REQUESTED CONTINUING | | | |
| | Building Maintenance (repairs,maintenance vehicles) | 24,000 | 24,000 |) |
| | Caretaking (maintenance contracts) | 17,175 | 17,175 |) |
| | Grounds (materials, cell phones,vehicle maintenance) | 17,350 | 17,350 |) |
| | Utilities (materials, cell phones) | 29,600 | 29,600 |) 75,000 |
| | Security (cell phones, vehicles) | 6,000 | 6,000 |) |
| | Capital Projects (materials, telephone, software) | 12,800 | 12,800 |) |
| | Physical Plant | 10,000 | 10,000 |) |
| ATHLETICS | REQUESTED CONTINUING | | | |
| | Athletics Co-ordinator/Team Budgets | 213,000 | 213,000 | 213,000 |

2005-06 Operating Budget

| | | | |
|-------------------------------------|-----------|---------|-----------|
| Total Continuing Requests | 2,000,910 | 448,800 | 1,552,110 |
| Total Continuing Allocations | | | |
| Continuing Funds Available | | | |

APPENDIX C

PROPOSED ONE-TIME ALLOCATIONS

THE UNIVERSITY OF LETHBRIDGE
2005-2006 BUDGET PROCESS

2005-2006 ONE TIME REQUESTS

| BUDGET UNIT | DESCRIPTION | ONE TIME REQUESTS | FUNDED FROM OTHER SOURCES | OPERATING ONE TIME REQUESTS | OPER ONE |
|--|--------------------------------------|-------------------|---------------------------|-----------------------------|----------|
| CENTRE FOR STUDENTS WITH DISABILITIES | | | | | |
| | REQUESTED ONE TIME | | | | |
| | Testing Centre/ Office Setup | 117,000 | | 117,000 | 11 |
| LIBRARY | | | | | |
| | REQUESTED ONE TIME | | | | |
| | Acquisitions | | | - | 4 |
| ROSS | | | | | |
| | REQUESTED ONE TIME | | | | |
| | WebCT Connector Piece (\$25K U.S.) | 31,250 | 31,250 | - | |
| | Retention Researcher (Joint Funding) | 25,000 | | 25,000 | 2 |
| | Digital Imaging | 180,000 | 50,000 | 130,000 | |
| PRESIDENT'S OFFICE | | | | | |
| | REQUESTED ONE TIME | | | | |
| | International Travel | 27,000 | | 27,000 | 1 |
| | Liberal Arts Initiative | 77,400 | | 77,400 | 7 |
| ASSOC. VP FINANCIAL PLANNING | | | | | |
| | REQUESTED ONE TIME | | | | |
| | Budget Analyst (3 yr. term) | | | 150,000 | 15 |

2005-06 Operating Budget

| | | 150,000 | | | |
|----------------------------------|--|---------|---------|--------|---|
| CRDC | REQUESTED ONE TIME | | | | |
| | Event Sound Support (Equipment Replacement) | | | | 2 |
| FINANCIAL SERVICES | REQUESTED ONE TIME | | | | |
| | Software (Electronic Data Interchange) | 10,000 | 10,000 | - | |
| INTERNAL AUDIT | REQUESTED ONE TIME | | | | |
| | Summer Co-op Student | 10,000 | | 10,000 | 1 |
| HUMAN RESOURCES | REQUESTED ONE TIME | | | | |
| | Diversity Project (3yrs @\$11,000/yr.) | 33,000 | | 33,000 | 3 |
| | Office Set up (Chemical & Radiation Safety Officer) | 5,000 | | 5,000 | |
| | Training - Chemical & Radiation Safety Officer | 10,000 | | 10,000 | 1 |
| | Transition Cost of Consultant - Chem & Radiation Officer | 12,000 | | 12,000 | 1 |
| | Safety Training | 14,950 | 10,000 | 4,950 | |
| | Safety Equipment | 5,625 | 2,500 | 3,125 | |
| INFORMATION TECHNOLOGY | REQUESTED ONE TIME | | | | |
| | Data Projectors in all classrooms | 136,900 | 136,900 | - | |
| INSTITUTIONAL ADVANCEMENT | REQUESTED ONE TIME | | | | |
| | Campaign Budget | 650,000 | 650,000 | - | |
| MATERIALS MANAGEMENT | REQUESTED ONE TIME | | | | |

2005-06 Operating Budget

| | | | |
|--|--------|--------|---|
| Certified Professional Purchaser Training | 15,000 | 15,000 | - |
| Laser Printer & Thermal Printer (Mailroom) | 2,000 | 2,000 | - |
| Panel Moving Carts/Gas Cylinder Moving Carts | 1,500 | 1,500 | - |
| Portable Bar Code Scanner & Software | 2,500 | 2,500 | - |
| Office Renovation | 10,000 | 10,000 | - |
| Computer for New Part time Buyer Position | 3,000 | 3,000 | - |

PHYSICAL PLANT

REQUESTED ONE TIME

| | | | |
|--|--------|--------|----|
| Conversion to AutoCAD | 20,000 | 20,000 | - |
| Infrared Camera (with annual continuing savings of \$18,000) | 37,000 | 37,000 | - |
| PTO Powered Chipper (with annual contg savings of \$4,900) | 13,500 | 13,500 | - |
| CCTV Camera | 4,000 | 4,000 | - |
| Narrow Aisle Lift Truck | 16,000 | 16,000 | - |
| Paper Recycling | 8,000 | 8,000 | - |
| Bottle/Can Recycling | 27,600 | 27,600 | - |
| Battery Recycling | | 70 | 70 |

| | | | |
|--------------------------------|-----------|-----------|---------|
| Total One-Time Requests | 1,655,295 | 1,050,820 | 604,475 |
|--------------------------------|-----------|-----------|---------|

Total One-Time Allocation

One-Time Funds Available Minimum

One-Time Funds Available Maximum

APPENDIX D

**INDIRECT COSTS OF RESEARCH GRANT
ALLOCATIONS FOR 2005-06**

2005-06 Operating Budget

| | | | | | | | | | | | |
|--|---------|---------------|--------|--------|---------|---------|--------|--------|---------|---------------|---------|
| | 110,000 | | | | | | | | | 110,000 | |
| Research travel | 15,000 | | | | | | | | | 15,000 | |
| Profiling research activities | 40,000 | | | | | | | | | 40,000 | 25,000 |
| Advertising costs for recruitment CRC | | 30,000 | | | | | | | | 30,000 | |
| Admin support (.5 FTE) including supplies | | | 22,211 | | | | | | | 22,211 | |
| Research Officer (2 year matching) | | | | 59,500 | | | | | | 59,500 | 25,000 |
| Upgrade equipment | | | | 15,350 | | | | | | 15,350 | |
| Part-time buyer | | | | | | | 22,000 | | | 22,000 | |
| Part-time postal clerk | | | | | | | 15,000 | | | 15,000 | |
| | 335,000 | 30,000 | 22,211 | 74,850 | - | | - | 37,000 | - | 499,061 | 160,000 |
| Canadian Council on Animal Care, H&S | 25,000 | | | | | | | | | 25,000 | 25,000 |
| NMR/MRI/Radiation Biohazard Training | | 75,000 | | | | | | | | 75,000 | |
| Safety training | | | | | | | 14,950 | | | 14,950 | 10,000 |
| Safety Equipment | | | | | | | 14,475 | | | 14,475 | 2,500 |
| Chemical & Radiation Safety Officer | | | | | | | 20,000 | | | 20,000 | |
| One-time start-up costs | | | | | | | 26,000 | | | 26,000 | |
| | 25,000 | 75,000 | - | - | - | | 75,425 | - | - | 175,425 | 37,500 |
| Patent Searches | 25,000 | | | | | | | | | 25,000 | 25,000 |
| | 25,000 | - | - | - | - | | - | - | - | 25,000 | 25,000 |
| | 625,000 | 1,130,000 | 22,211 | 74,850 | 250,000 | 180,000 | 75,425 | 50,000 | 759,695 | 3,167,181 | 522,500 |

2005-06 Operating Budget

| | |
|---|----------------|
| | 1,200,000 |
| Less continuing allocations from previous years | <u>150,000</u> |
| Available for distribution | 1,050,000 |

APPENDIX E

RECONCILIATION – ADVANCED EDUCATION

TUITION COMPLIANCE

2005-06 Operating Budget

| Alberta Learning Tuition Compliance Reconciliation - Financial Information 2003-04 | <u>Expenses per Financial Statements</u> | <u>Net Operating For Tuition Compliance</u> |
|---|--|---|
| Expenditures | | |
| Operating (cash basis) | 72,553,801 | 72,553,801 |
| Operating (non-cash items) | 9,860,343 | 9,860,343 |
| Access | 5,592,480 | 5,592,480 |
| Sponsored research | 6,952,104 | |
| Special purpose and trust | 1,771,757 | |
| Ancillary Services | <u>7,759,974</u> | |
| | 104,490,459 | 88,006,624 |
| less: Non-credit | | |
| Music conservatory | 213,311 | |
| Co-op | 508,861 | |
| English as a Second Language | 628,861 | |
| | | <u>1,351,033</u> |
| Net Operating Expenditures under Policy | | <u>86,655,591</u> |
| Tuition Fees under Policy as a % of Net Operating Expenditures | | 28.9% |

APPENDIX F

BUDGET BY FUND

The University of Lethbridge
2005-06 Budget by Fund
(\$000)

| | General Operating | Other Unrestricted Funds | Restricted Funds | TOTAL |
|---|----------------------|--------------------------------|---------------------|----------------|
| REVENUE | | | | |
| Government and other grants | 52,300 | 5,398 | 8,942 | 66,640 |
| Tuition and related fees | 33,613 | 2,207 | - | 35,820 |
| Sales of services and products | 3,132 | 8,091 | - | 11,223 |
| Gifts and donations | 30 | - | 1,450 | 1,480 |
| Investment income | 2,250 | 71 | 400 | 2,721 |
| Miscellaneous | 3,001 | - | 225 | 3,226 |
| Amortization of deferred capital contributions | 8,305 | - | - | 8,305 |
| | <u>102,631</u> | <u>15,767</u> | <u>11,017</u> | <u>129,415</u> |
| EXPENDITURES | | | | |
| Salaries and benefits | 71,343 | 7,458 | 5,043 | 83,844 |
| Supplies and services | 7,505 | 2,109 | 2,750 | 12,364 |
| Repairs and maintenance | 586 | 161 | 1,000 | 1,747 |
| Cost of goods sold | 194 | 2,988 | - | 3,182 |
| Travel | 1,629 | 117 | 640 | 2,386 |
| External contracted services | 1,532 | 858 | 385 | 2,775 |
| Utilities | 2,299 | 567 | 4 | 2,869 |
| Scholarships, fellowships and bursaries | 946 | - | 1,195 | 2,141 |
| Professional fees | 506 | - | - | 506 |
| Interest on long term liabilities | 875 | 125 | - | 1,000 |
| Property taxes | 10 | 221 | - | 231 |
| Insurance | 400 | 356 | 1 | 757 |
| Provisions | 2,640 | 340 | - | 2,980 |
| Amortization of capital assets | 12,166 | 237 | - | 12,403 |
| | <u>102,631</u> | <u>15,537</u> | <u>11,017</u> | <u>129,185</u> |
| EXCESS REVENUE OVER EXPENDITURES | <u>-</u> | <u>229</u> | <u>-</u> | <u>229</u> |

The University of Lethbridge
Other unrestricted Funds
2005-06 Budget

| | Ancillary Enterprises | Access Operating | TOTAL |
|---|--------------------------|---------------------|-------------------|
| REVENUE | | | |
| Government and other grants | - | 5,397,505 | 5,397,505 |
| Tuition and related fees | | 2,206,944 | 2,206,944 |
| Sales of services and products | 8,091,377 | - | 8,091,377 |
| Gifts and donations | - | - | - |
| Investment income | 70,856 | - | 70,856 |
| Miscellaneous | - | - | - |
| Amortization of deferred capital contributions | - | - | - |
| | <u>8,162,233</u> | <u>7,604,449</u> | <u>15,766,682</u> |
| EXPENDITURES | | | |
| Salaries and benefits | 2,040,143 | 5,417,908 | 7,458,051 |
| Supplies and services | 407,273 | 1,702,091 | 2,109,364 |
| Repairs and maintenance | 160,781 | - | 160,781 |
| Cost of goods sold | 2,988,163 | - | 2,988,163 |
| Travel | 40,508 | 76,040 | 116,548 |
| External contracted services | 488,041 | 370,000 | 858,041 |
| Utilities | 566,540 | - | 566,540 |
| Scholarships, fellowships and bursaries | - | - | - |
| Professional fees | - | - | - |
| Interest on long term liabilities | 125,000 | - | 125,000 |
| Property taxes | 220,908 | - | 220,908 |
| Contracts and insurance | 356,208 | - | 356,208 |
| Provisions | 301,800 | 38,410 | 340,210 |
| Amortization of capital assets | 237,382 | - | 237,382 |
| | <u>7,932,747</u> | <u>7,604,449</u> | <u>15,537,196</u> |
| EXCESS REVENUE OVER EXPENDITURES | <u>229,486</u> | <u>-</u> | <u>229,486</u> |

2005-06 Operating Budget

| | | | | | | |
|---|-----------|---------|-----------|------------|-------------|------------|
| Property taxes | - | - | - | - | - | - |
| Insurance | 1,000 | - | - | 1,000 | - | 1,000 |
| Provisions | - | - | - | - | - | - |
| Amortization of capital assets | - | - | - | - | - | - |
| | 9,143,750 | 873,500 | 1,000,000 | 11,017,250 | | 11,017,250 |
| EXCESS REVENUE OVER EXPENDITURES | 706,250 | 176,500 | 3,672,000 | 4,554,750 | (4,554,750) | - |